



City of San Jose, CA

Office of Retirement Services

Internal Audit Services

Forward-thinking internal audit solutions from a firm with extensive experience in the public sector.

6.2a(2)

FCER 10.16.25

Baker Tilly US, LLP, trading as Baker Tilly, is a member of the global network of Baker Tilly International Ltd., the members of which are separate and independent legal entities. © 2023 Baker Tilly US, LLP.



With you today



Chris Kalafatis, CPA, CIA, CFE, Principal
Role: Engagement Executive



Kory Hoggan, CPA, CIA – Principal
Role: Public Employee Retirement System SME



Stacey Gill, CIA, CISA, Director
Role: Relationship Manager



Peter Tsengas, CISA, CISM, Director
Role: Public Sector IT/Cyber SME



Kate Murdock, CIA, CGAP, Senior Manager
Role: Engagement Manager

Baker Tilly Advisory Group, LP and Baker Tilly US, LLP, trading as Baker Tilly, are members of the global network of Baker Tilly International Ltd., the members of which are separate and independent legal entities. Baker Tilly US, LLP is a licensed CPA firm that provides assurance services to its clients. Baker Tilly Advisory Group, LP and its subsidiary entities provide tax and consulting services to their clients and are not licensed CPA firms.

What will success look like for the City?

A person with a backpack stands on a rocky mountain peak, looking out over a vast mountain range. The scene is captured in a cinematic style with a hazy, atmospheric background. The text 'At a glance' is overlaid in a large, bold, teal font on the left side of the image.

At a glance

About Baker Tilly



6th-
largest U.S.
accounting firm*



11,000+
team members,
1,000+ principals



100+
years in
business



~3,400
Certified Public
Accountants



\$3B+
firm revenue
in FY2025



100+
worldwide office
locations



300+
workplace and
culture awards

GETTING TO KNOW US

Dedicated public sector practice

Public sector: Experience that matters



4,200+ public sector clients



90+ years of industry experience



Serving clients nationwide



GETTING TO KNOW US

Risk Advisory practice

600+
Consultants



Local presence

California

local presence



40,000+
California clients



85+ years
of experience
serving area clients



23 offices
in the state of California



2,700+
professionals
in California

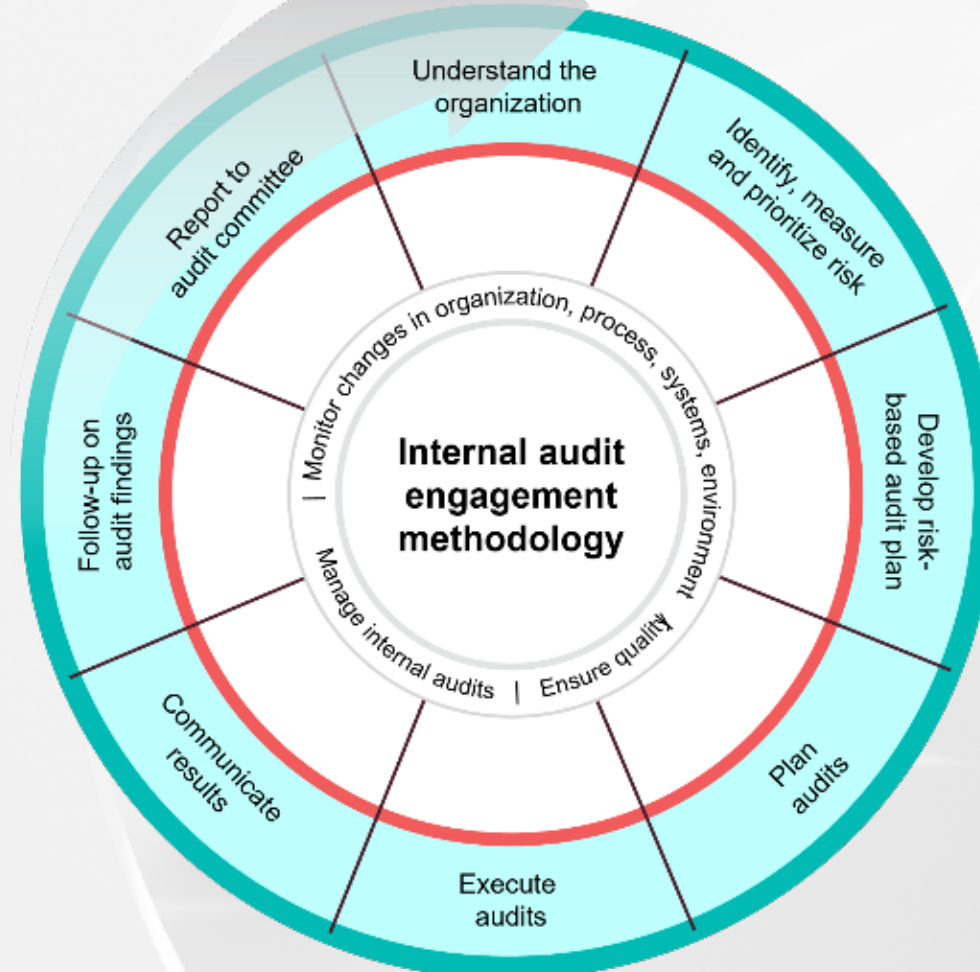


Sample retirement system clients

- American Samoa Government Employees' Retirement Fund
- Antelope Valley Hospital Medical Center Retirement Plan
- City of Portland Fire and Police Disability and Retirement Fund
- El Paso Firemen and Policemen's Pension Fund
- Houston Municipal Employees Pension System
- Los Angeles City Employees' Retirement System
- New Mexico Retiree Health Care Authority
- NYC Board of Education Retirement System
- Orange County Employees' Retirement System
- Public Employees Retirement Association of New Mexico
- Richmond Retirement System
- Sacramento County Section 457 Plan
- Spokane Employees' Retirement System
- Deferred Compensation Plan and Trust
- Ventura County Section 457 Plan

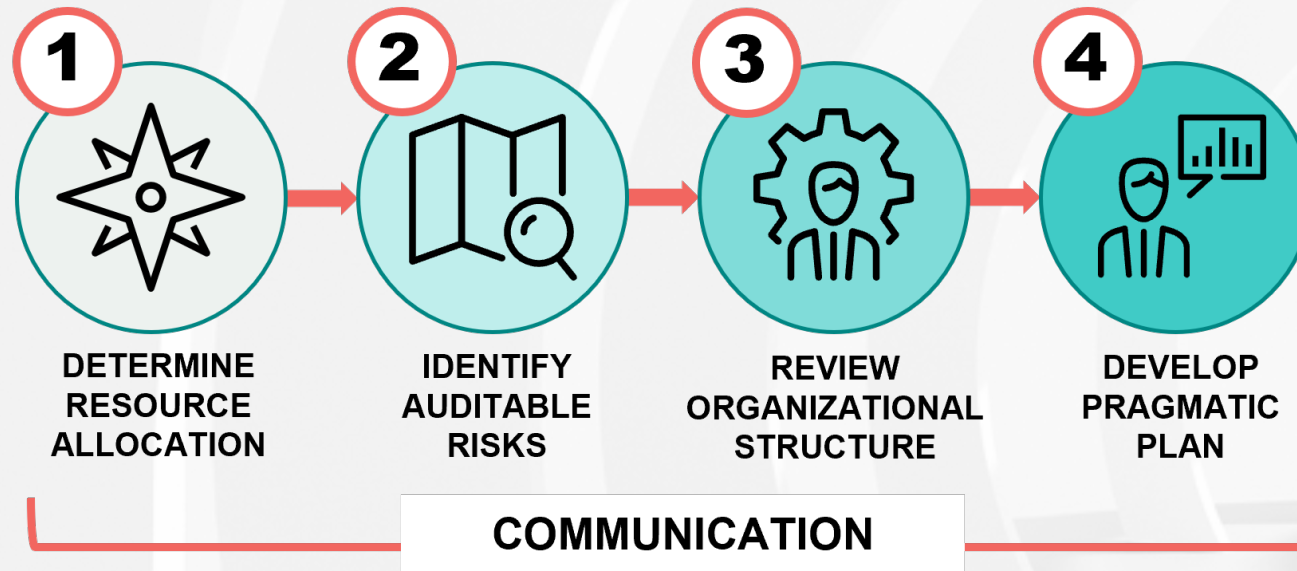
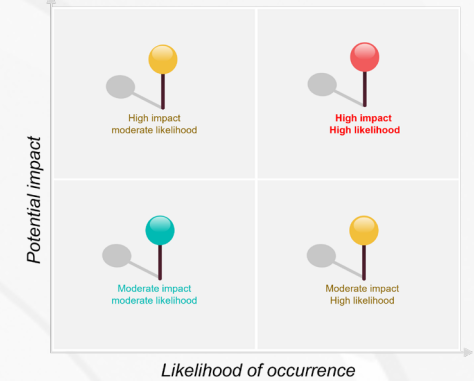
OUR APPROACH

Outsourced internal audit methodology



Baker Tilly Advisory Group, LP and Baker Tilly US, LLP, trading as Baker Tilly, are members of the global network of Baker Tilly International Ltd., the members of which are separate and independent legal entities. Baker Tilly US, LLP is a licensed CPA firm that provides assurance services to its clients. Baker Tilly Advisory Group, LP and its subsidiary entities provide tax and consulting services to their clients and are not licensed CPA firms.

Risk Assessment & Annual Audit Plan

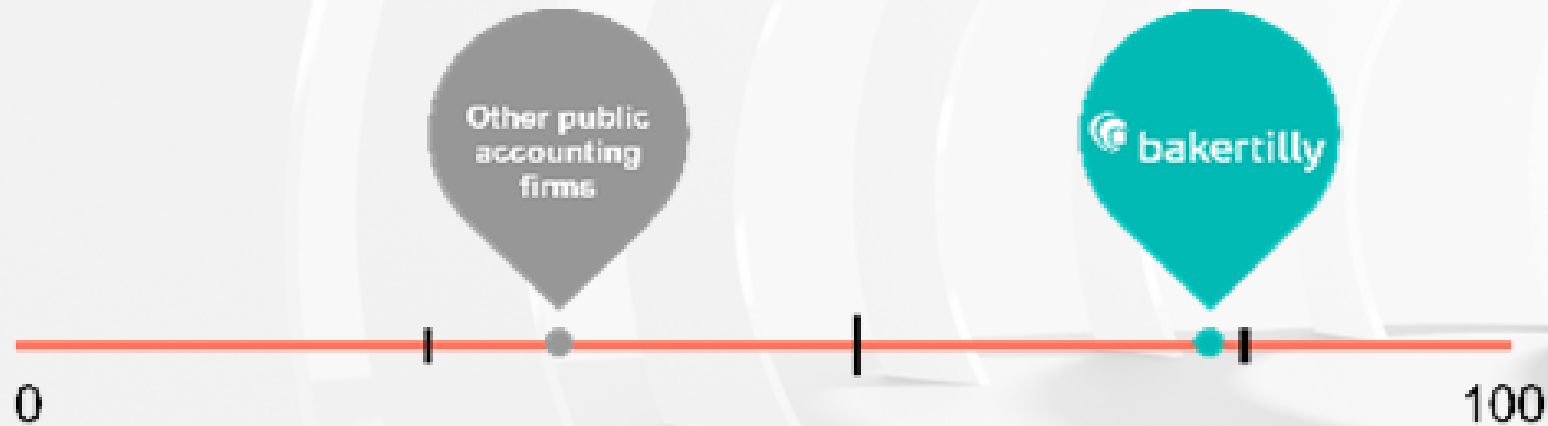


Audit Planning Considerations:

- Risk Assessment
 - Audit activities generally target higher risk areas
- Ability to add value
 - Independent and objective analysis
- Input from the Board
 - Input on audit priorities
- Coverage and Prior Audits
 - Internal, operational and financial
- “Ripeness” and On-going Initiatives
 - Avoid duplication of efforts
- Scheduling
 - Timing of the audit vs. on-going related initiatives

Why Select Baker Tilly?

- Net Promoter Score (NPS) - gauges customer loyalty by asking how likely customers are to recommend a company to others. An NPS of over 50 is considered “excellent.” In the accounting industry, the average benchmark is 41 according to a report by [ClearlyRated](#). Baker Tilly consistently receives an **NPS of greater than 65** and the Risk Advisory practice that will lead this work scored an **89**.

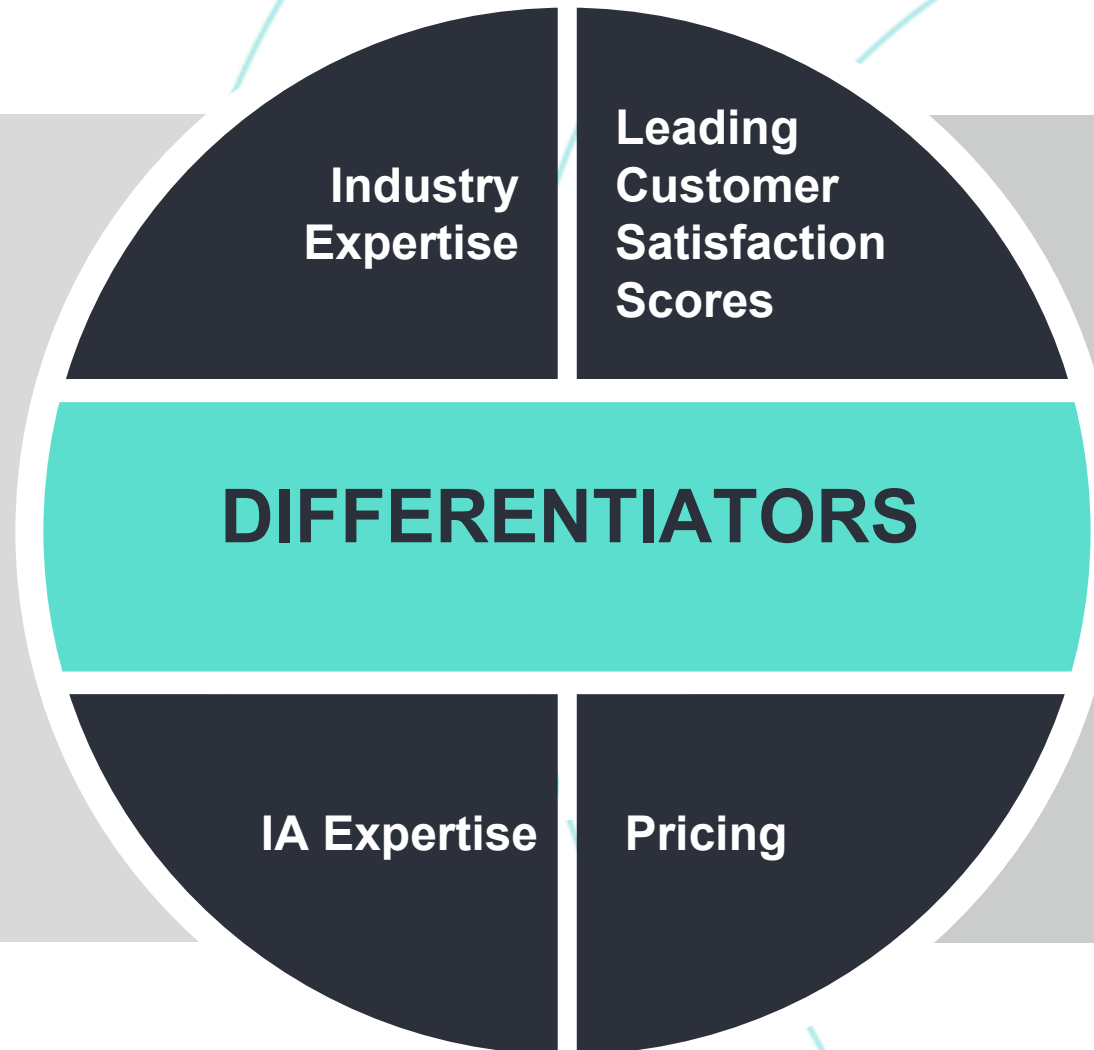


- Client Satisfaction Score (CSAT) is another well-known metric. We consistently score well above the industry average of 82 ([published by Retently](#) - retently.com/blog/customer-satisfaction-score-csat/).

HELPING YOU SOLVE YOUR MOST PRESSING CHALLENGES

Why Select Baker Tilly?

- Dedicated public sector practice with retirement system experience
- Numerous IA outsource and co-source projects



- Quantifiable customer satisfaction with a NPS score that doubles the average CPA firm
- Very competitive pricing for a Top 10 firm