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ORIGINAL

City of Fort Lauderdale RFP #742-11378

ENTERPRISE RESOURCE PLANNING (ERP) SYSTEM SOLUTION AND PROFESSIONAL SERVICES

October 21, 2014 • 2”00 PM EST

This Proposal was Prepared for:

City of Fort Lauderdale
Procurement Services Division,
Room 619
City Hall
100 North Andrews Avenue
Fort Lauderdale, FL 33301

CITY OF FORT LAUDERDALE

Presented in Confidence by:

Ciber, Inc.
Michael R. Snow
Ciber Client Partner
6363 Fiddler’s Green Circle, Suite 1400
Greenwood Village, CO 80111
MRSnow@ciber.com
704.557.6413 O
704.236.3667 M

Table of Contents

Tab 1	**4**
Bid/Proposal Signature Page	4
Non-Collusion Statement	8
Tab 2	**10**
Cost Proposal	10 (Exhibit G on Electronic Submission)
Tab 3	**12**
Client References	12
Tab 4	**16**
List of Subcontractors	16
Tab 5	**18**
Executive Summary	18
Company Background – Ciber	20
Company Background Form – Ciber	25
Company Background – Infor	31
Company Background Form – Infor	33
Tab 6	50
Application Software	50
Tab 7	**102**
Technical Infrastructure	102
Technical Requirements Form	107
Tab 8	**116**
Vendor Hosted Option	116
Vendor Hosting Form	121
Tab 9	**124**
Implementation Plan	124
Project Management Approach Form	141
Data Conversion Plan	143
Report Development	144
Report Development Form	149
Integrations and Interfaces	150
Training	151
Training & Knowledge Transfer Activities	152
Project Team Training	153
End User Training	154

Training Form	155
Change Management Approach	156
Implementation Plan Integration	157
Change Management Toolset	158
Testing	160
Operational Redesign	161
System Documentation and Manuals	161
Disaster Recovery Plan	163
Knowledge Transfer	163
Tab 10	**166**
Staffing Plan	166
Project Team Member Descriptions	167
Project Organizational Chart	173
Resumes	174
Staffing Plan Form	183
Tab 11	**190**
Ongoing Support Services	190
Ciber Go-Live and Post Production Support	190
Lawson Maintenance Support	190
Ongoing Support Services Form	192
Tab 12	**200**
Technical and Functional System Requirements	200 (Exhibit H on Electronic Submission
Tab 13	**202**
License and Maintenance Agreements	202 (License and Maintenance Agreements on Electronic Submission)
Tab 14	**204**
Special Conditions – Variance(s)/Exceptions(s)/Explanations	204

Tab 1

BID/PROPOSAL SIGNATURE PAGE **EXHIBIT A**

How to submit bids/proposals: Proposals must be submitted by hard copy only. It will be the sole responsibility of the Bidder to ensure that the bid reaches the City of Fort Lauderdale, City Hall, Procurement Services Division, Suite 619, 100 N. Andrews Avenue, Fort Lauderdale, FL 33301, prior to the bid opening date and time listed. Bids/proposals submitted by fax or email will NOT be accepted.

The below signed hereby agrees to furnish the following article(s) or services at the price(s) and terms stated subject to all instructions, conditions, specifications addenda, legal advertisement, and conditions contained in the bid. I have read all attachments including the specifications and fully understand what is required. By submitting this signed proposal I will accept a contract if approved by the CITY and such acceptance covers all terms, conditions, and specifications of this bid/proposal.

Please Note: All fields below must be completed. If the field does not apply to you, please note N/A in that field.

Submitted by: [signature] (signature) 10/17/2014 (date)

Name (printed): CHRISTIAN MEZGER Title: CFO

Company: (Legal Registration): Ciber, Inc.

CONTRACTOR, IF FOREIGN CORPORATION, MAY BE REQUIRED TO OBTAIN A CERTIFICATE OF AUTHORITY FROM THE DEPARTMENT OF STATE, IN ACCORDANCE WITH FLORIDA STATUTE §607.1501 (visit http://www.dos.state.fl.us/).

Address: 6363 Fiddler's Green Circle, Suite 1400

City: Greenwood Village State: CO Zip 80111

Telephone No. : 303.220.0100 FAX No. 303.220.7100 Email: CMezger@ciber.com

Delivery: Calendar days after receipt of Purchase Order (section 1.02 of General Conditions): Firm Fixed Price, net 30

Payment Terms (section 1.04): 150 working days Total Bid Discount (section 1.05): ___________

Does your firm qualify for MBE or WBE status (section 1.09): MBE _________ WBE _________

ADDENDUM ACKNOWLEDGEMENT - Proposer acknowledges that the following addenda have been received and are included in the proposal:

Addendum No.	Date Issued
1 – Additional class-item codes added.	August 6, 2014
2 – Pre proposal meeting sign in sheet has been attached	September 3, 2014
3 – Question period extended to 5:00 pm EDT	September 19, 2014
4 - Addendum #4	September 22, 2014

5 – Question period extended to 5:00 pm EDT	September 25, 2014
6 – HR Org Chart Attached	October 2, 2014
7 – Exhibit G is being deleted and replaced with Exhibit G – Pricing Forms Revised	October 9, 2014
8 – There is a format issue with the original Exhibit G. A corrected Exhibit G has been attached to the RFP and is available for download.	October 9, 2014
9 – Addendum #9	October 15, 2014

P-CARDS: Will your firm accept the City's Credit Card as payment for goods/services?

YES ________ NO__X________

VARIANCES: State any variations or exceptions to RFP requirements, specifications, terms and/or conditions as instructed in I and II below. If no statements are contained in the below space, it is hereby implied that your bid/proposal complies with the full scope of this solicitation.

HAVE YOU STATED ANY VARIANCES OR EXCEPTIONS?

YES______X________NO___________

1) Variances, Exceptions and Deviations from Proposal Requirements

If the Vendor finds it impossible or impractical to adhere to any portion of these terms, specifications and
all attachments, it shall be so stated in its proposal, with all variances/exceptions/deviations grouped together in a separate section entitled, "variances/exceptions/deviations from proposal requirements." This section will be all-inclusive and will contain a definition statement of each and every objection or deviation with adherence to specific RFP sections. Variances or deviations expressed only in other parts of the proposal, either directly or by implication, will not be accepted as variances or deviations, and the Vendor in submitting a proposal, will accept this stipulation without recourse.

2) PART III - Special Conditions Compliance Checklist

Proposal responders are to mark the Comply, Exception, or Not Comply column on the following form. Comply indicates the proposal responder understands and agrees to comply fully. Exceptions must be fully explained in the section "Special Conditions – Variances/Exception Explanations." The Client reserves the right to reject any proposal for non-compliance with one or more of the special conditions

Special Conditions Compliance Checklist

#	Title	Comply	Variance/ Exception	Not Comply
3.1	General Conditions - Exhibit C	X		
3.2	News Releases/Publicity	X		
3.3	RFP Documents	X		

3.4	Contractors' Costs	X		
3.5	Rules and Proposals	X		
3.6	Contract Period	X		
3.7	Cost Adjustments	X		
3.8	Contract Coordinator	X		
3.9	Invoices/Payment	X		
3.10	Related Expenses/Travel Expenses	X		
3.11	No Exclusive Contract/Additional Services	X		
3.12	Deletion or Modification of Services	X		
3.13	Substitution of Personnel	X		
3.14	Insurance	X		
3.15	Subcontractors	X		
3.16	Insurance – Subcontractors	X		
3.17	Payment and Performance Bond	X		
3.18	Ownership of Work		X	
3.19	Uncontrollable Circumstances ("Force Majeure")	X		
3.20	Public Entity Crimes	X		
3.21	Canadian Companies	X		
3.22	Lobbying Activities	X		
3.23	Bid Tabulations/Intent to Award	X		
3.24	Sample Contract Agreement		X	
3.25	Warranty/Extended Maintenance/Subscriptions/Licenses	X		
3.26	Third party Products/Optional Software	X		
3.27	Licenses	X		
3.28	Upgrades and Enhancements	X		

Special Conditions Compliance Checklist				
#	**Title**	**Comply**	**Variance/ Exception**	**Not Comply**
3.29	Future Software Options and Replacement Software	X		
3.30	Solution Longevity	X		
3.31	Selling, Transferring or Assigning Contract	X		
3.32	Installation Date	X		
3.33	Performance Trial and Acceptance Period	X		
3.34	Final System Acceptance	X		
3.35	Project Management	X		
3.36	Issue Resolution	X		
3.37	Software Code in Escrow	X		
3.38	Negotiations	X		
3.39	Year 2000	X		

3.40	Warranties of Usage	X		
3.41	Variances	X		
3.42	Password Security and Vulnerabilities	X		
3.43	Addenda	X		
3.44	National Conferences	X		
3.45	Video Taping	X		
3.46	Recorded Demonstration of Product	X		
3.47	Exhibits	X		

Special Conditions – Variance(s)/Exception(s) Explanations
For all items marked as "Exception" in the Special Conditions Compliance Checklist, a Vendor must fully explain the exception in the Exception Explanations form below. Also include any other exceptions that the Vendor has to the RFP in the Exception Explanations form below.

Exception Explanations		
#	**Title**	**Explanation of Variance(s)\Exception(s)**
3.18	Ownership of Work	Insert as a Second Paragraph in Section 3.18 Rider "A"
3.24	Sample Contract	Delete **VI. GENERAL CONDITIONS B. Intellectual Property** and insert Rider
		"B"
3.24	Sample Contract	Insert as an addition Paragraph in **T. Limitation of Liability** Rider " C"

NON-COLLUSION STATEMENT: **EXHIBIT B**

By signing this offer, the vendor/contractor certifies that this offer is made independently and *free* from collusion. Vendor shall disclose below any City of Fort Lauderdale, FL officer or employee, or any relative of any such officer or employee who is an officer or director of, or has a material interest in, the v vendor's business, who is in a position to influence this procurement.

Any City of Fort Lauderdale, FL officer or employee who has any input into the writing of specifications or requirements, solicitation of offers, decision to award, evaluation of offers, or any other activity pertinent to this procurement is presumed, for purposes hereof, to be in a position to influence this procurement.

For purposes hereof, a person has a material interest if they directly or indirectly own more than 5 percent of the total assets or capital stock of any business entity, or if they otherwise stand to personally gain if the contract is awarded to this vendor.

In accordance with City of Fort Lauderdale, FL Policy and Standards Manual, 6.10.8.3,

> 3.3. City employees may not contract with the City through any corporation or business entity in which they or their immediate family members hold a controlling financial interest (e.g. ownership of five (5) percent or more).
>
> 3.4. Immediate family members (spouse, parents and children) are also prohibited from contracting with the City subject to the same general rules.

Failure of a vendor to disclose any relationship described herein shall be reason for debarment in accordance with the provisions of the City Procurement Code.

NAME	RELATIONSHIPS
N/A	N/A

In the event the vendor does not indicate any names, the City shall interpret this to mean that the vendor has indicated that no such relationships exist.

Tab 2

Cost Proposal

Ciber's Cost Proposal is submitted on the proposal Pricing Forms provided in the associated Microsoft Excel spreadsheet, Exhibit G – Enterprise Resource Planning (ERP) System Solution – Pricing Forms.xlsx.

Tab 3 – Client References (Section 10)

The Vendor must provide at least five references from clients that are similar in size and complexity to the City. The format for completing the vendor references is provided in Part XI of this document. In addition, the City requests a listing of all municipal clients. If applicable, at least one of these references should be a Vendor-hosted solution.

10.1 Ciber & Infor Client Reference Form #1

Vendor name:	Ciber, Inc.
Customer name:	the City of Boise
Customer contact:	Lisa Schoenfelder
Customer phone number:	(208) 384-3790
E-mail address	lschoenfelder@cityof-boise.org

Describe Nature of Project and Services Provided to This Client:

Ciber completed a three Suite Lawson ERP implementation of Finance, HRIS, and Procurement. We began the project in September 2010 and completed it in September 2012. With Ciber's guidance, city leaders implemented the Infor Lawson Human Resource Management, Enterprise Financial Management and Supply Chain Management software suites, thereby creating $3.8 million in savings over the next 10 years and improving service to the City's 211,000 constituents.

For more information about the City of Boise's implementation of the Lawson Human Resource Management, Enterprise Financial Management and Supply Chain Management software suites, visit http://blog.ciber.com/2011/lawson-deployment-at-the-city-of-boise/.

Configuration of Solution Implemented (Hardware, Software):

- Infor Lawson Finance, Procurement, and Human Resource suite
- On Premise, Windows 2010 and SQL

10.2 Ciber & Infor Client Reference Form #2

Vendor name:	Ciber, Inc.
Customer name:	the City of High Point
Customer contact:	Tom Spencer
Customer phone number:	(336) 883-3237
E-mail address	Tom.spencer@highpointnc.gov

Describe Nature of Project and Services Provided to This Client:
Ciber completed a three Suite Lawson ERP implementation of Finance, HRIS, and Procurement. We began the project in September 2006 and completed it in January 2008. Our responsibilities included as-is/to-be process migration and suite configuration, integration of a new time and attendance system in conjunction with the HR/Payroll system The resulting solution has streamlined operations, eliminate redundant systems, and reduced liability to make operations more efficient and cost effective. Since the initial implementation, High Point has been utilizing Ciber services to provide comprehensive and ongoing operational support, technical support, and upgrades and new module implementation.

Configuration of Solution Implemented (Hardware, Software):
• Infor Lawson Financial, Procurement and Human Resource suites • On Premise, Sun and Oracle

10.3 Ciber & Infor Client Reference Form #3

Vendor name:	Ciber, Inc.
Customer name:	Denver Public Schools
Customer contact:	Carolyn Henzel
Customer phone number:	(720) 423-3283
E-mail address	Carolyn_henzel@dpsk12.org

Describe Nature of Project and Services Provided to This Client:
Ciber has completed a number of projects for Denver Public Schools' (DPS) implementation of Lawson. Our relationship began in July 2008 when we became their Lawson implementation partner. Although DPS was already utilizing Lawson, they needed our assistance upgrading their systems and implementing certain products they had not yet fully leveraged. Over the course of our working relationship with DPS, Ciber's responsibilities have included overall project management, change management facilitation, business process calibration, and technical development and programming. In January 2009, we successfully completed the first phase, upgrading their system's technology components, implementing a new security model, and revising the configuration of their HR/Payroll system. We have since completed several other initiatives that enhance their users' experience with some of the Lawson configuration tools, such as Process Automation and Design Studio. We recently completed the first phase of DPS' Lawson Talent Management solution, along with the first phase of DPS' Lawson Financials implementation. Project deliverables include performance and goal management, and improved learning and development process for staff and tighter compliance with state and federal requirements for reporting and transparency.

Configuration of Solution Implemented (Hardware, Software):

- Infor Lawson financial and Human Resource suites
- On Premise, Windows Virtual Environment and SQL

10.4 Ciber & Infor Client Reference Form #4

Vendor name:	Ciber, Inc.
Customer name:	Northern Colorado Water Conservatory
Customer contact:	John Budde
Customer phone number:	970-622-2253
E-mail address	jbudde@ncwcd.org

Describe Nature of Project and Services Provided to This Client:

Implementing Infor's S3 Financials, Procurement, and Human Resources/Payroll suites. Additional add-on modules include Lawson Budgeting and Planning and Contract Management. Ciber provided services around Project Management, Business Process Transformation, system configuration, development of automated Process Flows and Reports, development of data conversion programs, testing support and post go live support.

Configuration of Solution Implemented (Hardware, Software):

- On Premise, Windows servers with MS SQL DB. Both S3 environments and Landmark environments to support the multiple modules.

10.5 Ciber & Infor Client Reference Form #5

Vendor name:	Ciber, Inc.
Customer name:	DuPage County IL
Customer contact:	Donald Carlsen, Chief Information Officer
Customer phone number:	630.407.5000
E-mail address	Donald.Carlsen@dupageco.org

Describe Nature of Project and Services Provided to This Client:

Ciber is implementing the Infor ERP solution for DuPage County, IL. The implementation includes Financials, Procurement, Human Resources and Payroll, Budget and Planning, and Talent Management being rolled out County wide to all 26 County Board and Elected Official departments. The Financials and Procurement phase of the project went live in May 2014, and the HR/Payroll phase is going live December 2014.

Configuration of Solution Implemented (Hardware, Software):

- Infor/Lawson Financial and Human Resource suites
- On Premise, Windows 2008 and SQL Server

Tab 4

List of Subcontractors

These third party partners are al privately held companies

2.4.1 SymPro

SymPro, a division of Emphasys Software, has been providing treasury solutions to public entities for over 25 years. With this depth of experience and knowledge, SymPro has become the industry leader in providing comprehensive software solutions to the Treasury market. Organizations of all shapes and sizes depend on SymPro to comprehensively manage their investment, debt, and cash portfolios with increased accuracy and efficiency--leading to data integrity, standardization and better decision making. Over 400 customers, across multiple industries, are relying on SymPro for their treasury management and reporting needs.

In the City of Fort Lauderdale project, SymPro will be providing the Cash Management, Debt Management and Investment Management components of the solution. SymPro will be providing the software, services and ongoing support for these areas. In addition, SymPro will interface with the Lawson GL for the creation and posting of cash, debt and investment journal entries.

2.4.2 PCI myRevenueCollector

Infor Lawson partner, PCI, provides payment, billing and accounts receivable solutions for use within Government. To meet the Cash Receipting requirements of Fort Lauderdale, Infor Lawson recommends their premiere product, myRevenue Collector, as the consolidated cashiering solution designed to be the centralized payment system/database to receipt all types of revenue whether they are Taxes, Utilities, Permits, Fees and Fines, etc. myRevenueCollector allows users to easily create transactions that are automatically tracked and reported. A rich featured cash register system, myRevenueCollector also allows non-cash register workstations to receipt batch data. The system will accept many kinds of electronic files from other payment system like Mortgage, Lockbox, Remittance Processors, Internet or IVR systems etc., creating a consolidated payment database and can be seamlessly integrated with Infor Lawson subsystems in a summarized or detailed mode.

2.4.3 MHC Document Express and Image Express

MHC Software, a highly valued Infor Lawson partner, has helped thousands of organizations streamline their document processing. To meet the check printing and imaging requirements of Fort Lauderdale, Infor Lawson has recommended two of their offerings. Document Express™, MHC's flagship product, creates flexibly-formatted documents and simplifies laser printing, faxing, e-mailing and posting to the Web. MHC's world-class, turn-key implementation service encompasses seamless integration with Infor Lawson systems, enabling advanced document distribution, including document self-service functionality. MHC Software's Image Express™ is an Infor Lawson-integrated document imaging solution with optional workflow document routing for approval. Image Express is ideal for imaging and archiving of Fort Lauderdale's financial, procurement and human resources documents, such as vendor invoices, HR documents, purchase orders and more. Document images are captured with indexes associated to Infor Lawson systems and then are immediately available for one click retrieval by authorized users via Infor Lawson screens or a standard web browser.

2.4.4 FML and Pattern Stream

FML is a Virginia Commonwealth-based business established on September 23, 1991. FML's corporate headquarters is in Goochland, Virginia, and has offices in Richmond, Virginia, and Chapel Hill, North Carolina.

FML was founded to provide mission critical software, consulting services, and information management solutions to our customers. Each of the FML team members bring skills, knowledge, experience, and industry contacts important to the success of achieving that objective.

Since formation, FML has focused efforts to provide automated information-driven publishing solutions to customers. On September 1, 1998, FML introduced PatternStream®, a revolutionary new database publishing application that allows customers to rapidly set up and publish data to print electronic forms.

FML is a closely held Commonwealth of Virginia 'C' Corporation and does not provide financial and other information to external organizations.

Tab 5

Executive Summary (Section 1)

As the City of Fort Laudrdale embarks on your new 5 year strategic plan for 2018, "Press Play Fort Lauderdale", the City will be making important and valuable decisions that will support "Fast Forward Fort Lauderdale", your community's Vision Plan for 2035 "The City You Never Want To Leave". The City is seeking to become more advanced in the use of modern tools that will provide information (not just data) to facilitate decision making. Your vision statement indicates that the City needs to build your "Bench Strengh" to complete your 2018 action plan. A key component of this bench strength is superior information technology and empolyees, executives, and citizens that know how to utilize and benefit from the technology change. You want to provide improved data analysis and communication, collaboration to engage constituents and employees, and provide the tools for continuous improvement.

The implemenatation of a new Enterprise Resource Planning system will allow the City improve the existing business management practices and provide integration with other modern technologies. The City's current financial management applications are over 10 years old, multiple packages from multiple vendors, multiple operating systems and on hardware that will no longer be supported. Our recommended ERP solution will provide features and integration capabilities required to support existing growth; but more importantly, scalability to enable growth. Your new system should be powerful yet uncomplicated. And it should be modular so you are not forced to invest in features you do not need. Given the importance of your system, it is vital to replace it with a reliable, simple, cost-effective option. Infor is just such a solution.

With a history of over 20 years as a leading ERP consulting provider, Ciber has helped both public and private sector clients around the world and in a wide range of industries manage change. We have a 500-consultant, multi-package professional services division specializing in the products of Infor Software, Oracle/PeopleSoft (including JD Edwards), Microsoft, and SAP, as well as several supply chain application products.

We strongly endorse the use of Infor ERP as your platform for the future. And we strongly recommend that you choose Ciber, a veteran organization with hundreds of successful implementations in state and local entities, as your implementation partner.

Our recommended Infor solution will allow the City to leverage the benefits of a Tier 2 solution with the right combination of straightforward day-to-day functionality, for casual users, and sophisticated performance tools available for "power users" for use when needed just like a more, expensive Tier 1 solution.

Your RFP highlights the importance to the City that your solution is comprised of a fully integrated suite of applications that will serve as a single source of inauditable truth. Your current solution has many manual data integration processes which you have had to create between the various core and ancillary applications you utilize today. The opportunity that comes with a new ERP imiplementation is the ability to eliminate rekeying of data, manual transfer of information between systems, and streamlined policies and procedures. ***This will ultimately future-proof your systems for the long term.***

Based on our experience, it is also imperative that your new technology enables the City to improve the level of service provided to agencies and constituents, while facilitating enhanced relationships with your vendors. The changeover requires not only the right software solution, but a focus on streamlining business processes and significant training and change management in order to ensure a successful project. With these imperatives in mind, we believe who you select as an implementer is as important, if not more so, than which software application you choose.

Our proposal addresses your need for an integrated ERP solution and professional implementation services. Based on our recent experience with multiple successful clinets, we know that the Ciber/Infor solution will meet and exceed your goals and objectives.

Desired Outcomes

The City is seeking to become a more results oriented organization. Measuring the performance of KPI's of the Vision Scorecard and strategic goals is vital to the creation and sustainability of your new "strategic management system". Based on our research, it appears that your new strategic management system is intended to be built upon the Five Cylinders of Excellence and the Internal Support Platform that will enable the City to implement a performance based service delivery approach. This performance based delivery approach will allow the City to work smarter, faster and cheaper.

The Ciber implementation methodology, along with our veteran public sector, Infor specific implementation team, that has tremendous expericence in delivering Infor ERP projects to local governments on time and on budget, will partner with the appropriate City Staff to identify opportunities to streamline business processes by making them more efficient. Our methodology is in line with the City's desire to work smarter in that Ciber will position the City to stragetically continue to evelate business processes that are supported by your new ERP solution. You will see a dramatic reduction in the number of manual processes, duplication of data entry that reduces manual errors and always improving your understanding of your roles.

Your new ERP system will allow for the City to work faster. Streamline business processes that will be aligned with governmental best practices as they relate to policy and finance. This will allow the City to operate with a sense of urgency in order to see improvements and savings today. This will also allow the City to deliver services at the lowest possible cost.

In this proposal, we demonstrate how Ciber's expertise in local government, combined with the Infor Lawson software, will address each of your objectives and more. We offer the best-fit software solution, paired with a proven public sector implementation team, to deliver value and results.

By choosing Infor and Ciber, the City will minimize risk, minimize total cost of ownership, and maximize return on investment. Ciber and Infor are the market leaders in ERP systems and implementation services for local government., especially for the project that the City is proposing.

The Infor Platform Delivers

TOTAL ERP INTEGRATION

The Infor solution will integrate seamlessly with the applications that the City is intending on not replacing. Infor's innovative Intelligent Open Network (ION), provides:

- Purpose-built middleware
- A simple but powerful and scalable framework
- Dramatically improves exception management
- Enables unparalleled end-to-end efficiency.

LOWER COST OF OWNERSHIP

The modularized Infor platform delivers unparalleled end-to-end efficiency. You eliminate operational silos, improve exception handling, and dramatically increase end-to-end efficiency. For example, the City of Boise, ID is poised to save an estimated $3.8 million over the next ten years with less maintenance and improved business processes.

Ciber's Implementation Expertise Delivers

TIGHT INTEGRATION ACROSS DEPARTMENTS

The RFP indicates that the City has applications you wish to maintain, the Ciber team knows how to integrate these applications with your core Infor ERP system. The result will be dramatic improvements in efficiency and productivity. In addition, the Infor Lawson solution is scalable and flexible, one that can grow and evolve as the City needs grow and evolve.

LOWEST RISK AND HIGHEST VALUE

Ciber’s proven IMPACT methodology provides a roadmap that will facilitate a process driven implementation. Technology is important; but the true measure of value after this project is complete is the City’s ability to gain efficiency and effectiveness using the new system. Ciber’s tools and techniques, as described in this proposal, will help you achieve these results. And, we willl lead your project to a on time and on budget completetion. Our methodology introduces Change Management and Training at the project Kick-off and is embedded in our implmentation approach through all phases. We engage functional team leaders, at the project inception, and start the knowledge transfer process as we learn your existing business processes and then transfer system knowledge that supports the processes to the team leads. The team leads will ultimately become the City’s trainers, to end users, as they will become proficient in the use of the software through all phases of the implementation.

Ciber Company Background

Ciber, Inc. (NYSE: CBR) is a systems integration consultancy and information technology services company that builds, integrates, and supports mission-critical applications for government and commercial organizations. Headquartered in Denver, Colorado, Ciber is a global information technology company with proven IT experience, world-class credentials and a wide range of technology expertise. Our approximately 6,500 consultants provide the business acumen, technical skills, and flexibility to help businesses and governments around the globe get the most from technology. Since 1974, Ciber has combined the stability and resources of a large consultancy with the agility and personal touch of a local firm. Ciber (CBR) trades on the New York Stock Exchange and earns approximately $1 billion in annual revenue.

Ciber has been applying practical innovation through services and solutions that deliver tangible results for government clients for nearly 40 years. Ciber’s services are offered globally on a project or strategic-staffing basis, in both custom and enterprise resource planning (ERP) package environments, and across all technology platforms, operating systems, and infrastructures. Because every client is unique, our services are delivered in a custom-tailored fashion for each engagement. Services can be delivered in any combination of approaches and locations (client site, local Ciber offices, US domestic centers, and offshore centers), and are based on and designed with specific client business and technical goals and requirements in mind.

We emphasize strong relationship management and possess a reputation for being easy to work with. Our clients refer to us as nimble and flexible. If you have ever worked with an inflexible vendor, then you know how powerful that compliment really is. Our flexibility, attitude, and culture are client-focused, results-driven, and partnership-oriented. We take the time to understand you and your business drivers—and we are committed to delivering success. We will use our deep experience with Infor and Public Sector to guide you through the process. Our approach is to work side-by-side with your project team, transferring knowledge, and offering consultative guidance to facilitate a successful project.

Client-Focused Approach

Collaboration is the foundation of our engagement approach. We start by listening and learning about the City's business, its operations, systems and goals. With that knowledge we work to anticipate your needs and tailor our approach and solutions to meet them.

Expertise and Capabilities

With a team of professionals 6,500 people strong, Ciber has the business acumen, technical expertise and consulting experience to support the City's organization and supplement its IT resources. The average Ciber consultant has worked in the industry for 15 years, developing strong technical capabilities and meaningful industry knowledge.

Results-Driven Performance

At Ciber, we measure success the same way you do: by results. We deliver solutions precisely configured to produce your target outcomes and deliver tangible business value. We keep our commitments, and help the City keep yours by completing work on time and on budgetCiber offers application development and management, IT strategy, business intelligence, quality assurance and testing and has deep partnerships with the biggest names in business technology from ERP and CRM solutions to cloud computing and mobility. With our robust global delivery model, Ciber can access the right talent at the right time to help the City get the most out of your technology investment.

Ciber Infor Practice

For almost 20 years, Ciber has been the world's premier Lawson/Infor partner with more successful implementations, upgrades, and integrations than any other firm. Our expert certified resources, proven methodology, on-going training, proprietary tools, and commitment to the marketplace verifies that you have a successful Lawson solution.

Ciber helps you lower your project risk and reduce your total implementation and ownership costs by establishing a comprehensive, practical vision of your future. We take accurate benchmarks of current practices and assess your needs, then make your people more productive, self-sufficient, and efficient by delivering and supporting the right solutions.

As Lawson/Infor's largest and most experienced partner, Ciber brings best practices, tools, templates, and intellectual property to streamline your operations, drive out waste, and increase your ROI. Ciber has the solutions you need for the challenges that matter.

Ciber's Lawson Public Sector Solutions

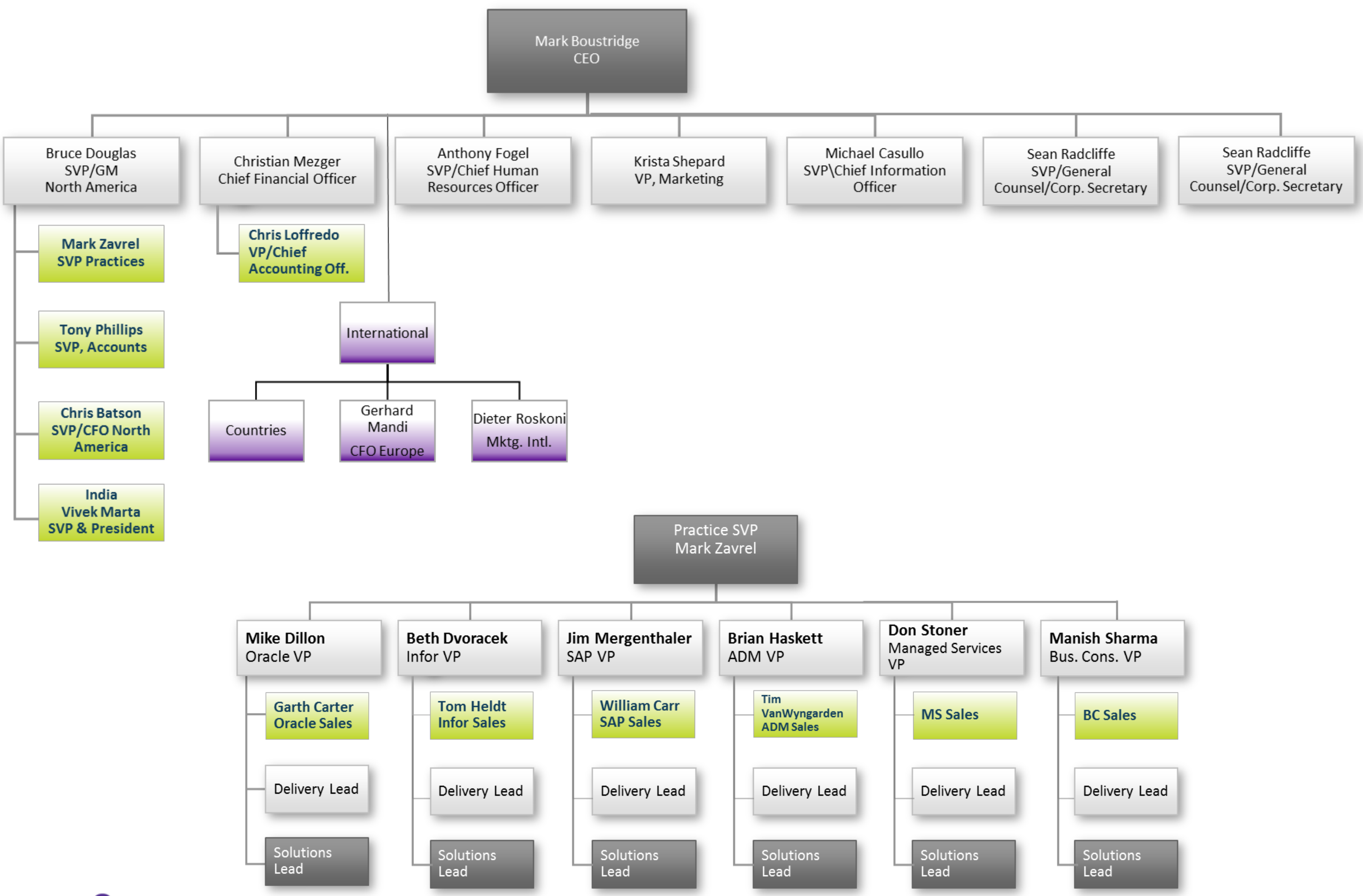
One obstacle to achieving higher levels of efficiency and effectiveness is the proliferation of administrative systems introduced over the years. Our clients recognize that disparate and aging systems have added complexity to operations, particularly in the areas of accounting, purchasing, human resources, and payroll functions. Replacing the aging technology in these systems and consolidating to an integrated system will increase efficiency, improve transparency and oversight, and reduce waste.

Public Sector organizations need expert implementation and consulting services utilizing proven technology that runs on a single platform. Ciber's expertise in state and local government combined with the Lawson system will address all of your objectives. Ciber will deliver powerful results for you. Our solution will streamline your processes, making them more efficient. As a result, your decision-making will be more organized and effective. You will see a dramatic reduction in both the number of manual processes in use and the elimination of redundant data entry. You will also be able to do real-time encumbrance tracking and centralized grant management.

Moreover, Ciber's implementation of Lawson ERP software and tools will deliver a significantly lower cost of ownership compared to other possible solutions. Independent research has verified that the cost of implementing a Lawson solution (including all the functionality you desire and need) is usually less than half of so-called tier one solutions.

Ciber Organizational Structure

In the tradition of strong leadership established by Ciber's founder, Bob Stevenson, Ciber continues to operate under an organizational structure that provides appropriate management and leadership checks and balances and affords employees the opportunity to work in specific areas of expertise, or practices, while also having the ability to interact and cross-train between practices.



Ciber Financial Information

NYSE Stock Symbol: CBR

Federal Tax I.D.: 38-2046833

State/Date Incorporated: Delaware

Dun and Bradstreet: 07-278-1511 Rating 5A2

Auditors: Ernst & Young LLP, Denver, CO

Ciber is a public company traded on NYSE under the symbol CBR. Detailed financial information, including SEC filings and Annual Reports, can be found at:

http://ciber.com/us/index.cfm/company/investor-relations/.

Ciber's Dun and Bradstreet Report can be accessed at the following link:

file:///C:/Users/Ashley/AppData/Local/Microsoft/Windows/INetCache/Content.Outlook/PCAOMAZQ/DB%20Business%20Information%20Report%20%20Ciber%20INC%20%282%29.HTM

Additionally, Ciber's past two completed fiscal year annual reports are included on the CD provided with this response.

A $1+ Billion Premier Global IT Services Company that Builds, Integrates and Supports Applications and Infrastructures for Global Business and Government

- NYSE (CBR) – Headquartered in Denver
- Consistent Growth & Profitability since 1974
- 5, 711 employees worldwide
- Named one of the Top Ten "Best Managed" Global Outsourcers
- Fortune 500 and mid-market leaders/challengers
- Local Accountability with Global Delivery both Domestically and Off-shore
- Focus on Quality – ISO 9001, CPMM, SAS 70
- 70 Offices in 17 countries
- 8 GDC & 4 continents

The following table sets forth certain Consolidated Statement of Operations data in dollars and expressed as a percentage of revenue:

	Year Ended December 31,			
	2013		2012	
	(Dollars in thousands)			
Consulting services	$ 830,505	94.7 %	$ 819,848	94.7 %
Other revenue	46,788	5.3	45,749	5.3
Total revenues	$ 877,293	100.0 %	$ 865,597	100.0 %
Gross profit - consulting services	$ 203,734	24.5 %	$ 204,354	24.9 %
Gross profit - other revenue	19,323	41.3	19,124	41.8
Gross profit - total	223,057	25.4	223,478	25.8
SG&A costs	205,615	23.4	202,185	23.4
Amortization of intangible assets	—	—	644	0.1
Restructuring charges	16,923	1.9	7,981	0.9
Operating income from continuing operations	519	0.1	12,668	1.5
Interest income	857	0.1	618	0.1
Interest expense	(2,539)	(0.3)	(5,976)	(0.7)
Other expense, net	(16)	—	(359)	—
Income (loss) from continuing operations before income taxes	(1,179)	(0.1)	6,951	0.8
Income tax expense	6,428	0.7	11,024	1.3
Net loss from continuing operations	$ (7,607)	(0.9)%	$ (4,073)	(0.5)%

Percentage of revenue columns may not foot due to rounding.

Revenue by segment from continuing operations was as follows:

	Year Ended December 31,		% change
	2013	2012	
	(In thousands)		
International	$ 456,424	$ 434,193	5.1 %
North America	423,340	432,832	(2.2)
Other	3,357	3,109	8.0 %
Inter-segment	(5,828)	(4,537)	n/m
Total revenues	$ 877,293	$ 865,597	1.4 %

n/m = not meaningful

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n/m = not meaningful

Company Background Form

Vendor name:	Ciber, Inc.
Software brand name:	Infor Lawson
Software version proposed (years in production):	Version 10 (3)
Is Vendor prime contractor:	Yes × No ☐

1.	What are the key differentiators of your company and its proposed solution?
	Ciber is one of Infor's largest services partner's in the United States. That fact differentiates us from most of our competitors who may not have the recruiting size and strength, ability to scale to the City's needs, the depth of talented resources currently employed or the certifications required to implement this solutions. Typically, Ciber's consultants have more years of experience and/or experience in performing their given specialties, which allows them to play a deeper role and add more value to our clients. Over the last three decades, the one constant in our business is that no two customers are alike, so maintaining the flexibility to provide the right resources at the right time to our clients has remained a foundational element to our success. Our flexibility has enabled Ciber to quickly transform ourselves to meet the required customer model. Most customers who have selected Ciber as their IT service provider have said it is Ciber's total value of competitive cost and depth of service offerings that stood out over both larger and smaller IT service firms. Quality is what we strive for with every client. Ciber has one of the highest client satisfaction ratings in the industry. Ciber has proven and certified processes and procedures in place to ensure proper compliance of master contracts and service level agreements. And Ciber's well recognized proficiency goes beyond Lawson technical and application processes, project management and understanding of the strategic business and operational issues that companies face today. In addition to our core Lawson services, Ciber provides other services to enhance a customer's use of Lawson, such as Strategic Visioning, Change Management, and Business Process Calibration. Additional tools, such as our CiberGems, may be of specific interest to the City. Because of our significant body of work in providing workshops, customizations, enhancements and interfaces, Ciber has developed a large inventory of low-cost, repeatable templates and in the form of technical improvements, integration programs, established interfaces, process flows, enhancements, system performance monitoring, and educational workshops. These tools also include workshops that help Lawson/Infor customers implement the basic components of a Lawson product into production while transferring the appropriate knowledge to help customers become accustomed to the product and learn how to best rollout the tool to the organization.
2.	What awards has your company or proposed solution obtained that are relevant to this project?
	Ciber has been named among the top 50 best managed global outsourcing vendors, according to a recent Brown-Wilson Group survey. The Brown-Wilson Group, which authors The Black Book of Outsourcing, a bestselling international business Web portal and outsourcing resource manual available in multiple languages worldwide, conducts annual surveys of CEOs, CFOs, CIOs, and other business decision-makers at Fortune 2000 and

	Inc. 500 organizations to understand users' experience with global outsourcing service providers. The Top 50 survey is in its fourth year, and is known for its process objectivity. More than 117,000 business decision-makers were surveyed. More than 18,000 responses were returned, audited and validated, representing an 18.5 percent certified response rate. The survey was conducted using unaided research. That is, survey recipients were asked to name their top outsourcers, and were not provided with a list of outsourcers from which to select. The survey was also conducted without application fees, judging panels, organizational support charges, sponsorship requirements, paid advertising, or vendor partiality. To be included in the Top 50 Best Managed Outsourcing Vendors list, companies must demonstrate consistent strength in four areas: C-level commitment, human capital performance, corporate direction, and leadership impact. Each area is weighted for significance, with C-level commitment representing the most crucial—and most heavily weighted—area. **Additional awards Ciber has received:** • Infor Alliance Partner of the Year • Lawson Collaboration Partner of the Year • Ciber ranked No. 2, globally, among the top IT outsourcers worldwide in The Black Book of Outsourcing, the largest and most comprehensive study of global vendor outsourcing services. • Ciber Netherlands rated in the top *10 Best Workplaces* according to research company Intermediate. Ciber Netherlands employee satisfaction rated 8.5, which is the highest of all organizations surveyed. • Ciber Germany rated Top Employers 2010—for the third year in a row—in a study by the CRF Institute. • 2009 American Business Awards Stevie® Award, Best Website Interface Design, Ciber's Corporate Website • Ranked #1 and #6 in the world, respectively, by Customer Experience Survey for Mid-Tier and Tier 1 Infrastructure Outsourcing vendors in The Black Book of Outsourcing • Achieved Certified SAP® Hosting Partner • Alfred P. Sloan Award for Business Excellence in Workplace Flexibility • Named VAR Business 500 *Company of the Year*
3.	What documentation is available from an independent source that positively promotes either the company or products the Vendor is offering?
	Ciber has been named both challenger and visionary in Gartner Magic Quadrants
4.	What strategic alliance have you made to further strengthen your product and services?
	Ciber strategically aligns with industry-leading technology vendors to offer the most comprehensive and innovative solutions available today. These alliances allow us to build on our core competencies and expand our capabilities to better serve clients like you. That's because these keep Ciber experts stay up-to-date with the latest releases of technology,

	certifications and training, insight into the provider's focus and future direction, and preferential access to services that we can pass along to our customers. Ciber has established strong partnerships with a diverse and impressive collection of businesses – from software developers to equipment manufacturers to infrastructure providers and hosting companies. These organizations can be found at http://ciber.com/us/index.cfm/company/partners-alliances/ and include such partners included in this solution as Infor and MHC. Our goal is to meet the IT needs of your business – whatever they are. That's why our partners are the businesses you'd choose if you had the time to pick and create relationships with leading technology providers yourself. We bring them together, and we make them work together – and with your business' systems and processes – to deliver a simple, integrated solution that is customized to your business and aligned with your strategies and objectives.
5.	How do you guarantee the services provided by your company?
	Ciber warrants that it will perform all services in a professional and workmanlike manner and provide Work Products that conform to the specifications set forth in any agreement. Specific service warranties will be negotiated as part of our Master Services Agreement with the City
6.	What are your near-term and long-term goals, and the strategies to reach these goals?
	Ciber's mission is to be the preeminent provider of quality Professional and IT Services to the global middle-market by 2014, as measured by the following: • Shareholder Value • Client Satisfaction • People Retention We will achieve this through long-term relationships, our continued investment in scale of operations, our valued service offerings, and our balanced business model that enables us to provide superior, leading-edge services that are routinely updated to meet the current needs of our clients.
7.	What is your niche in the marketplace and your preferred customer size?
	Ciber is experienced in implementing several Tier 1 and Tier 2 ERP solutions. We also have experience with public sector service delivery outside of ERP as well, so our broad base of ERP experience and capability gives us vital knowledge. We know Lawson is the best fit for the City because we understand the value Lawson brings to the government marketplace. We will bring all of our talent and experience to bear for your solution. With over 600 local, state, and educational public sector clients, Ciber is the right choice to deliver your project.
8.	Please describe the level of research and development investment you make in your products (i.e. – annual budget, head count, etc.).
	Please refer to Infor Vendor Questionnaire Response for Product Investment. In relation to the investment in resources, Ciber requires ongoing training for all internal resources and, if available from Lawson, certified, in their respective functional or technical areas. Ciber has an annual training budget that enables our consultants to receive training and certification in areas necessary both for our projects and for their personal career growth. Our Certified Consultants attend Lawson-provided training classes, and all have

	taken and passed the Lawson Certification tests in their various application specialties. As we hire new consultants, they, too, attend Lawson classes and take the certification tests in their respective application specialties when needed. Ciber management meets on a bi-weekly basis to discuss upcoming training needs and to schedule the appropriate consultants for the right training.
9.	Please describe how the sales cycle is linked to the product development cycle.
	Ciber sells implementation, upgrade, and support services for multiple versions of Infor's Lawson software. We are a member of Infor's Strategic Alliance and as such, Ciber participates in new product development. We continuously train and certify our consultants so they are current with new products.
10.	Please describe your commitment to providing solutions for the public sector marketplace.
	One obstacle to achieving higher levels of efficiency and effectiveness is the proliferation of administrative systems introduced over the years. Our clients recognize that disparate and aging systems have added complexity to operations, particularly in the areas of accounting, purchasing, human resources, and payroll functions. Replacing the aging technology in these systems and consolidating to an integrated system will increase efficiency, improve transparency and oversight, and reduce waste. Public Sector organizations need expert implementation and consulting services utilizing proven technology that runs on a single platform. Ciber's expertise and commitment in state and local government combined with the Lawson system will address all of your objectives. Our continued investment into the public sector marketplace helps our clients see a dramatic reduction in both the number of manual processes in use and the elimination of redundant data entry. Clients are also to do real-time encumbrance tracking and centralized grant management. Moreover, Ciber's implementation of Lawson ERP software and tools will deliver a significantly lower cost of ownership compared to other possible solutions. Independent research has verified that the cost of implementing a Lawson solution (including all the functionality you desire and need) is usually less than half of so-called tier one solutions. Technology innovations in public sector have very significant goals: improved quality of internal information, increased transparency to the constituents, greater efficiency, and trusted data that supports executive decision-making. Ciber offers public sector organizations complete solutions. We enable our clients to improve business processes and integrate those processes into the organizational structure.
11.	Please describe your portal strategy.
	Please see the Infor Company Background form
12.	How many fully operational customer installations of the version proposed in this RFP, currently in production, has the Vendor completed?

	Florida	Nationally
Local government	0	8
Other public sector	1	6

		Other non-public sector	0	4
		Overall:	1	18
13.	How many fully operational customer installations, in total, has the Vendor completed?			
			Florida	**Nationally**
		Local government	0	10
		Other public sector	1	75+
		Other non-public sector	0	1000+
		Overall:	**1**	**1085+**
14.	How many current system implementations of your solution are ***in-process*** within both the State of Florida and the region of the Country that includes the State of Florida?			

	Current in-process Implementations
State of Florida	0
Region	0
Total:	**0**

15.	Please state the year the Vendor started in the business of selling the proposed solution to local governments:
	Ciber had been providing strategic systems integration services since 1974. Ciber's Certified Infor (Lawson) practice was launched in 1995.
16.	Where is the Vendor's closest support facility/sales office to Fort Lauderdale, FL?
	Ciber has office4s in Orlando, FL and Tampa, FL
17.	Where is the Vendor's company headquarters?
	Denver, CO
18.	Please list the Vendor's sales in the previous three years:

Year	**Sales**
2013	$907M
2012	$875M
2011	875M

19.	How many total employees does the Vendor have in each of the following categories:

Area	**Number**
Sales/Marketing	182
Management/Administration	161
Help Desk Staff	30
Development Staff	6,600
Other	628

		Total:	6,600

20. What is the Vendor's hourly rate for implementation assistance beyond that which is included in the Vendor bid by skill set?

Rates for Additional Implementation Assistance	
Skill Set	**Hourly Rate**
Application Developer	$ 160 / hr.
Architect	$ 220/ hr.
Database Administrator	$ 159/ hr.
Business Intelligence Analytics	$ 200/ hr.
Database Warehouse Analyst	$ 160/ hr.

21. What would be the Vendor's preferred comparably sized, site visit location?

The City of Boise and the City of High Point are comparable Ciber Infor implementations to the City of Fort Lauderdale. Others include DuPage County, Roanoke County, and Denver Public Schools

22. Are there any National or Regional Conferences for end-users of your solution to hear about new products and improvements?

Ciber is a Platinum Sponsor for Infor's Inforum and we support all of their regional user groups.

23. Describe the different financing options available. Does your company provide for an option other than straight purchase? An example would be a continuing lease option or a lease/purchase. If so, describe how the continuing lease would work or if a lease/purchase, would the financing be through your company?

Ciber provides services on a time and materials or fixed price contract

24. Discuss your most successful implementations (of a similar scope) and what were the key factors that made this implementation successful. How do you measure success?

<u>The City of Boise, ID:</u> Ciber completed a three Suite Lawson ERP implementation of Finance, HRIS, and Procurement. We began the project in September 2010 and completed it in September 2012. With Ciber's guidance, city leaders implemented the Infor Lawson Human Resource Management, Enterprise Financial Management and Supply Chain Management software suites, thereby creating $3.8 million in savings over the next 10 years and improving service to the City's 211,000 constituents.

The scope was to replace the City's existing Tier 1 ERP solution. The systems complexity and difficult functionality frustrated Boise's workforce. That level of complexity contributed to the system being expensive to maintain, and in addition, their Tier 1 ERP system had not been implemented properly. Components had been launched separately, by various teams, and it's features were not well integrated and the functionality suffered.

	We leveraged our process oriented methodology to calibrate the existing business processes, across the organization, to be more aligned with industry best practices and inherent system functionality. There were multiple receiving systems and complex rules for purchasing where we transformed the existing practices to make the new system easier to use and be able to pass on the benefits to the City constituents, business partners, employees and vendors. Ciber measures success based on the successful completion of the implementation. On a short term basis, two success factors we measure is on time completion and on budget. Another key measure of success we track is customer experience. As a service oriented consultancy firm the customer experience is what Ciber will ultimately be measured on. Ciber also measures success on a long term perspective. We establish key performance indicators that we track prior and post go live. One example is streamlining the procurement cycle and taking advantage of price discounts for goods and services on contract. Another example is streamlining the billing to cash process to be able to recognize revenue in a more timely manner. The City of Boise is poised to save an estimated $3.8 million over the next ten years with less maintenance and improved business processes.

Infor Company Background

Infor offers deep industry-specific applications and suites, engineered for speed, using groundbreaking technology that delivers a rich user experience, and flexible deployment options that give customers a choice to run their businesses in the cloud, on-premises, or both.

Infor offers customers the benefits of a global company with local presence and experience.

- ✓ More than 70,000 customers
- ✓ 180 direct offices in 40 countries
- ✓ Implementations and support capabilities in over 194 countries
- ✓ More than 12,400 worldwide employees—including 3,378 in development, 3,655 in consulting services, and 1,647 in customer support

Founded in 1999, Infor has experienced phenomenal growth in the last four years. 2006 acquisitions of Datastream, SSA Global (Baan), Extensity (Geac), and Systems Union, and 2007 acquisitions of Hansen and Workbrain have given Infor its current size. Our overall revenues have increased significantly. We have a strong global presence, with every region of the world contributing to our growth. We have a healthy stream of revenue coming from all parts of our business — licenses, services, and maintenance.

GGC Software Holdings, Inc., an affiliate of Golden Gate Capital, and Infor, a leading provider of business software serving more than 70,000 customers, announced the completion of its acquisition of Lawson Software, Inc., under the terms of the merger agreement disclosed on April 26, 2011, effective as of July 5, 2011.

On April 5, 2012, Infor announced an equity investment from Golden Gate Capital and Summit Partners and the successful refinancing of the company's debt capital structure. The transaction completes the combination of Infor and Lawson Software - solidifying Infor's position as the world's third-largest enterprise software company.

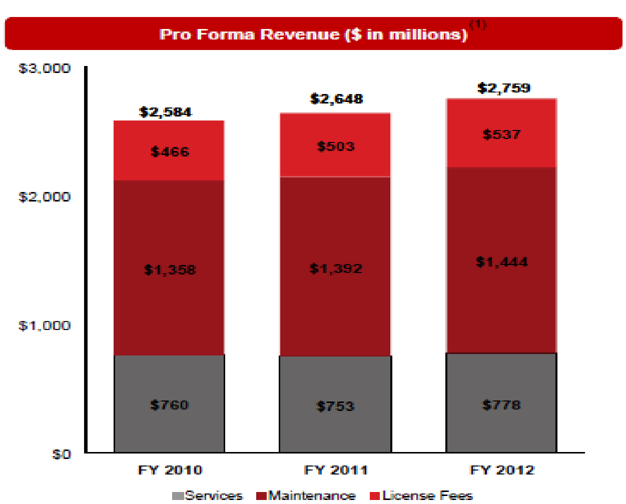
Infor Organizational Structure

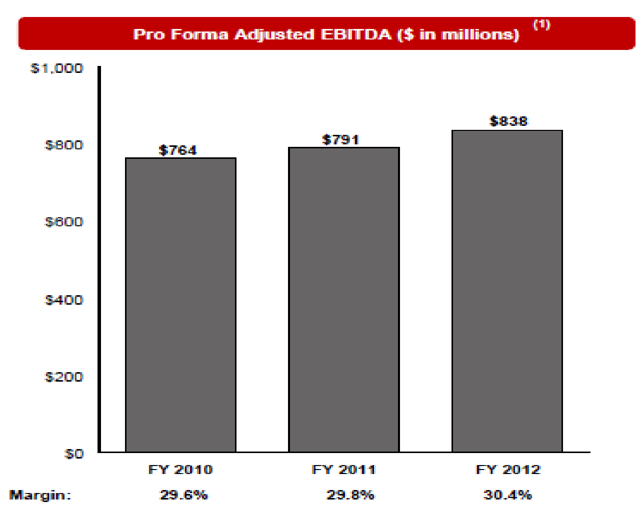
Infor Corporate Officers

Charles Phillips Chief Executive Officer	Duncan Angove President	Stephan Scholl President
Pam Murphy Chief Operating Officer	Kevin Samuelson Chief Financial Officer	Soma Somasundaram, EVP, Global Product Dev.
Jim Byrnes EVP, Consulting Services	Marylon McGinnis SVP, Global Support	Mary Trick SVP, Global License Management
Ali Shadman SVP, Global Upgrades & Cloud	John Goedert SVP, Speed	Gregory M. Giangiordano SVP, General Counsel
Chip Coyle SVP, Chief Marketing Officer	Glenn Goldberg SVP, Human Resources	

Infor financial information

Infor is a private company. Below is a depiction of their financial status.





(1) Results as presented are pro forma for pre-acquisition results and reversal of acquisition related adjustments.
FYE 2011 and FYE 2012 PF EBITDA Includes $15.0 million and $13.9 million of Incremental synergies yet to be realized, respectively. Based on actual currency.

Infor Confidential Financial Information

As a privately held company, the Infor financial information below is provided confidentially.

Infor's annualized revenue is more than $2 billion. This, coupled with approximately 50% of our revenue coming from a stable maintenance base provides us sufficient cash flow.

Infor is a privately-held company backed by majority shareholder Golden Gate Capital (GGC), with nearly $9 billion of capital under management. Their diligence process was significant and their participation represents an endorsement of our long-term strategy and our ability to be a leader in the enterprise software market.

Dun & Bradstreet Number: 82-812-6602

Company Background Form

Vendor name:	Infor Public Sector, Inc.
Software brand name:	Infor Lawson ERP Infor Public Sector (formerly Hansen)
Software version proposed (years in production):	Version 10x (varies by solution component)
Is Vendor prime contractor:	Yes ☐ No X

1.	What are the key differentiators of your company and its proposed solution?
	Infor understands that the City seeks to find a **partner** for your upcoming project that is trust-worthy, stable, and capable of delivering a system that is user-friendly and easily adopted by the user community; that can be successfully integrated within the City environment, and; that is delivered with an established plan for continuous excellence in maintenance, support, and upgrades to the solution. Infor is honored to be considered as that strategic partner – we know that our team can meet the challenge. **Perfect for Today, Ready for Tomorrow** Our proposed solution has the breadth and depth of functionality to meet the City's business requirements today. The City and our team benefit from Infor's micro-vertical focus on the public sector, with products and services expertise built over 30 years of serving public services organizations. We have embedded capabilities that meet the needs of the City through configuration – limiting modifications and therefore decreasing project risk and complexity. Our solution can grow as you grow because of Infor's expansive suite of existing natively integrated corollary offerings, and it's unrivaled investment in product evolution. Additionally, all Infor solutions are easily extendable and supported on a standard's based technology platform, which mean lower total cost of ownership for the City. As a company, we are prepared to meet your needs as your business and technology evolves. We

continue to substantially invest in technology and public sector specific research and development. We are ready for change when you are.

Balanced Approach: Simplicity and Sophistication

Infor's solutions are easy to configure and use – we have invested heavily in making business applications beautiful.

Our goal is to increase user adoption and ownership of your Infor solution, allowing the City to decrease implementation time and risk. As part of our vision to create software that simplifies the way people work, Infor strives to create a cohesive design vision for our software solutions. To accomplish this, Infor uses Hook & Loop, our internal creative think tank. Part R&D, part creative lab, this group is composed of an eclectic mix of designers, writers, filmmakers, developers, and creators who are unified by a passion for solving complex challenges and breaking the status quo. Based at the Infor headquarters in New York City's Silicon Alley, Hook & Loop strives to tie the company together in a fresh, agile way through creativity and design.

> "If you want to create beautiful software, you need to start with the entire experience. We work directly with our users, everyone from hotel managers to nurses to construction workers, and we talk to them about how they're using Infor applications. We think about the circumstances they find themselves under, what problems they're trying to solve in that minute, and we create software that meets their unique needs and experiences."
>
> - Marc Scibelli
>   Chief Creative Officer, Infor

But don't be fooled by the pretty exterior – our solutions are proven with capabilities that are sophisticated to meet the City's needs today and into the future. The City gets Tier I functionality at a Tier II price and complexity.

Additionally, our project approach and methodology take all of these factors into account and is designed to increase the City user adoption and ultimately return on investment.

Modernizing Business with Community in Mind

Our ultimate goal is your success. We want to be a partner not only with the City as a whole, but with the governance team, the project team, and the end-users. Our project methodology is a project done with you, not to you – a unique approach in the industry. We strive to modernize business processes in ways that make sense and add value for the City. Our job is to help guide your team to make decisions that will ultimately benefit the City community. Our solutions serve as the foundation for this modernization, promoting collaboration and integration between people, systems and processes.

2. What awards has your company or proposed solution obtained that are relevant to this project?

Infor's awards and certifications are provided in the table below:

Award	Received From (Awarding Agency)	Date
MarketTools Achievement in Customer Excellence Awards (Infor a 4 time winner)	MarketTools	Feb 2012

Leader in Talent Management	IDC	May 2012
100 Greatest Supply Chain Partners	Supply Chain Brain	May 2012
Hot Vendors	Ventana research	Jun 2012
Gaming Technology Award (Infor Epiphany Email Advisor)	Casino Journal	Jun 2012
Outstanding Web-based Support (Infor Xtreme)	Association of Support Professionals	Jul 2012
Certified as International Financial Reporting Standards Compliant (Infor 10 Corporate Performance Management)	BDO Audit & Assurance B.V.	Jul 2012
Certified International Financial Reporting Standards Compliant (Infor ERP)	BDO Audit & Assurance B.V.	Jul 2012
HCM Leader	Nucleus Research	Oct 2012
Leader in ERP (Infor LN)	Nucleus Research	Nov 2012
Champion Trend Setter and Best Overall Value (Infor Hospitality)	Info-Tech Research Group	Nov 2012
Commendation – Infor's Transformation since 2008	OVUM	Nov 2012
VERAFIED Application Security Mark (Infor LN)	Veracode	Dec 2012
Best in Class SCP, SCE, CRM, ERP, and New Product Development and Innovation	Consumer Goods Technology	Jan 2013
FL100 (100 Software and Technology Providers Recognition)	Food Logistics	Jan 2013
CRM Watchlist	Enterprise Irregulars	Jan 2013
5 Star Partner Rating (CRN Partner Program Guide)	CRN	Apr 2013
Top 15 CRM Software Award (Infor Epiphany)	ISM	May 2013
Emerging Technology Vendor	CRN and UBM Channel	Aug 2013
Integrated Talent Management Leader	IDC Worldwide	Aug 2013
Achievement in Customer Excellence Award (Xtreme Support-six consecutive years)	Confirmit	May 2014
Best Social Business Solution (Infor Ming.le™)	SIIA CODiE	May 2014
Best Healthcare IT Solution (Infor Cloverleaf)	SIIA CODiE	May 2014

3.	What documentation is available from an independent source that positively promotes either the company or products the Vendor is offering?
	Please see the list of awards/recognition as described in question 2. In particular, Infor has received recognition from IDC as a Leader in Talent Management. Infor is followed by the leading independent analyst such as Gartner, IDC, Forrester and the like. Infor has many solutions and awards and recognition can be found at http://www.infor.com/news/press/
4.	What strategic alliance have you made to further strengthen your product and services?
	Amazon Web Services Infor announced in March that Infor CloudSuiteTM, the first group of industry-specific application suites, is available on Amazon Web Services' (AWS) cloud. Infor CloudSuite provides beautiful software with deep industry functionality and a flexible, subscription-based delivery model that significantly reduces upfront IT expenditure Infor leverages the AWS cloud infrastructure to allow customers to take advantage of Amazon's expertise and economies of scale to access resources when they need them, on demand and with auto-scaling built into the Infor applications. **IBM: Strategic Alliance Partner** Infor has 70,000 customers worldwide. A large percentage of them rely on a solid infrastructure of IBM hardware and middleware to support our applications. The Infor and IBM strategic alliance leverages the core assets of our two companies to ensure performance is strong, costs are low and quality is consistently high. Through this partnership, our customers don't have to worry about obsolescence; our development teams collaborate to ensure current solutions and new releases from both companies are complementary. Our professional services teams work closely together, too, when our joint customers need help with business process alignment, project management, systems integration and hosting, training and support. In addition, we recently launched an initiative with IBM to develop standardized solutions that combine our applications with IBM's infrastructure offerings and corresponding services—with the goal of providing additional choices that are more affordable for our enterprising customers.

	Microsoft **Microsoft: Strategic Alliance Partner** Infor recognized long ago that Microsoft was a key vendor in many of our customers' businesses. We developed a strategic partnership that is now a long-standing one—built on a close working relationship to deliver business specific solutions that meet the individual needs of our customers. Infor leverages the Microsoft platforms and tools to enrich, extend and evolve Infor solutions to help our customers manage the fast-paced changes in their businesses. Infor is a Gold Certified Microsoft Partner and a Global ISV, which means we work together at the planning, design, development, and business levels . PROGRESS software **Progress: Strategic Alliance Partner** Infor solutions integrate with Progress database, application integration and data integration products to deliver customer solutions that are agile, powerful and robust. Partnering with Progress means our customers always have the choice to implement enterprise solutions in the manner and timeframes that make the most sense to them. Progress products provide Infor with technologies that allow customers to achieve the lowest total cost of ownership and meet the unique needs of their businesses. Teaming with Progress means Infor customers minimize application and data integration complexity. Infor is a Global Application Partner of Progress, which means Infor customers can expect the most innovative solutions to deploy and manage service-oriented business applications.
5.	How do you guarantee the services provided by your company?
	Infor is a 2.7B company with the resources and infrastructure in place to support clients world-wide. We have a deep focus on public sector and have exceptionally robust application development, support, and services in place to support the services and products offered by our company. Please refer to the attached License, Support, and Services Agreements for specifics around the contractual methods in place to support our services and products.
6.	What are your near-term and long-term goals, and the strategies to reach these goals?
	One of our primary missions is to lower our customers' total cost of ownership with applications that are: • Beautiful and innovative • Purpose-built for the sectors and markets we serve • Built on an industry standard technology platform

	Infor is focused primarily on medium and large-sized enterprise organizations that require advanced software products and services designed specifically for their needs. The principal features of our strategy are: • **Microvertical Software Suites.** We develop enterprise software applications to meet the specific needs of customers in targeted industries and increasingly for the microvertical segments within these broader industries, generally enabling our customers to have functionality tailored to the unique needs of their businesses and markets. We intend to continue designing, developing and deploying microvertical-specific applications and technologies that maximize ease-of-use and provide a lower total cost of ownership for customers by saving them time and resources during implementation. To maximize the benefits of our solutions, we plan to complement our industry expertise through our professional services organization and strategic relationships with key partners. • **Architecture of the Internet.** We believe enterprise software and technology have generally lagged the overall advancements delivered during the Internet era. As a result, our intent is to bring these advancements to our customers. For example, our technology approach for integrating the often disparate applications used by our customers is based on the loosely coupled architecture of the Internet, as opposed to the monolithic approach of the past. Infor ION 10X technology is lightweight middleware that uses the standards found in the Internet to connect both Infor and non-Infor applications. This approach simplifies implementations, minimizes the disruption and complexity of upgrades and helps increase the overall speed, agility and deployment flexibility of our customers. Infor 10X technology also includes other advancements in social collaboration, mobility, analytics and cloud deployment solutions. • **Creating Experiences People Love.** We also believe that the overall design and user experience delivered by enterprise applications has trailed the broader software market in recent years. As a result, we are focused on addressing this market need in two ways: 1) creating and investing in an internal design agency called Hook & Loop to bring top design talent and expertise to Infor and 2) delivering business software that is beautifully designed, easy to use, and consistent with what business users find in their personal lives. • **Infor CloudSuite**. Combines flexible and proven cloud solutions for select industries, differentiated user experience, and world-class cloud infrastructure from Amazon Web Services. With Infor CloudSuite, you get industry solution suites backed by decades of practical application and continuously enhanced with the latest innovations, from mobile access and social technologies to industry-driven analytics. Infor CloudSuite is powered by Amazon Web Services (AWS), a global cloud hosting leader whose singular expertise and highly-secure infrastructure provide unparalleled protection and reliability. Deploy in one of the most secure cloud environments available, providing visibility and control that's trusted by the US federal government.
7.	What is your niche in the marketplace and your preferred customer size?
	Infor is the world's third largest provider of enterprise software, with approximately $2.7 billion in revenue and is one of the fastest growing business software providers, with more customers than our two largest competitors combined. Infor has experienced phenomenal growth during our history. We have a consistent 93% customer retention rate — one of the

highest in the industry. We provide a full complement of software and consulting services including integration, technology, project management, and business best practices consulting. We develop and support our own applications with an annual development expenditure of approximately 17%.

While we do not have a preferred customer size, Infor is primarily focused on medium and large-sized enterprise customers that require advanced software products and services designed specifically for their needs. At Infor, we believe that organizations in our target markets are increasingly taking advantage of information technology to manage their operations more effectively. Our enterprise software products are developed to meet the specific needs of customers in our targeted verticals, noted in the attached graphic, and generally enable customers to have functionality tailored to the unique needs of their markets. We intend to continue the design, development and deployment of industry-specific products and technologies that maximize ease-of-use and provide a lower total cost of ownership for customers by saving them time and resources during implementation.

Infor is at work today providing fast, far-reaching results and system-wide transparency for over 1,200 government agencies. Many types of organizations benefit from our Public Sector solutions, including State, Provincial, Local, Federal, and Municipal governments. Our experience includes work with 9 of the largest US cities, 8 of the most complex school districts, and 4 of the 7 digital states. Our solution suite designed to serve our Public Sector clients include

- Enterprise Resource Planning
- Regulation, Permitting, and Enforcement
- Public Sector Asset Management
- Customer Information System (CIS) Billing
- Customer Relationship Management
- EnRoute Police and Emergency Dispatch
- Libraries and Information Centers

	• Hospitality/Government Lodging • Governance, Risk and Compliance (GRC) • Construction Management/Property Management • Public Sector Healthcare
8.	Please describe the level of research and development investment you make in your products (i.e. – annual budget, head count, etc.).
	We have more than 3,300 employees dedicated to research and development, and we expend approximately 17% of revenues in this area.
9.	Please describe how the sales cycle is linked to the product development cycle.
	Infor assimilates input from a variety of sources in determining future product development. Input is collected from industry analysts (e.g. best practices), mandated regulatory changes, customer focus groups, and field sales and innovation teams (e.g. comparing prospect needs with corresponding product gaps that become evident throughout the sales engagement process). Once the input is collected, it is evaluated and prioritized. Mandatory requirements (e.g. regulatory changes) are addressed first. Other enhancement requests are prioritized based on overall customer, industry, and strategic fit.
10.	Please describe your commitment to providing solutions for the public sector marketplace.
	Infor Public Sector is at work today providing fast, far-reaching results and system-wide transparency for more than 3,600 not-for-profit, healthcare, state, and local government organizations. Infor understands that the responsibilities of Public Sector organizations are unlike those of any private business. Additionally, we know that even within Public Sector, governments like the City have unique differences from those in other organizations. Infor is committed to the continued support or the Public Sector market and our government customers, engaging in a long-term business partnerships that we believe can deliver significant benefit to both parties. Infor recognizes that the public sector is an ever-changing environment, where solutions need to be flexible enough to mesh with complex operations. Customers require a substantial business systems partner with global capabilities, proven expertise in the public sector and the financial resources to ensure ongoing investment and business longevity. The core of Infor's proposed solution is the Infor Lawson ERP application suite, a unified solution for financial management, human capital management, procurement, and analytics, that provides the robust functionality you need, but looks, feels, and acts like the technology you use in your personal life. Infor Lawson ERP solutions are currently used by more than 2,000 customers across a variety of service industries, including not-for-profit, public sector and healthcare, who benefit from our deep domain expertise and industry functionality. Infor has continued to enhance, develop, and market Infor Lawson, strategically augmenting the application suite with the acquisition and integration of public sector focused, industry-rich applications, such as Cash & Treasury Management, Workforce Management, HR Service Delivery, and Case Management. Additionally, Infor Public Sector delivers powerful capabilties suited to the precise demands of all leading Public

	Sector categories, including Transportation, Public Safety, Libraries, Higher Education, Utilities, K-12 Education, as well as for the Federal government. Simply put, Infor is commited to offering the most complete, integrated, end-to-end solution for the public sector. With the development of our technology infrastructure, Infor 10x, Infor has evolved our technology foundation with tools to further enhance our customers' investements. Infor has delivered new social collaboration tools, enhanced mobility, embedded business intelligence, industry-rich analytics, enhanced compliance measures, and an intuitive user interface deliver modern solutions that will empower the City to innovate and stay competitive.
11.	Please describe your portal strategy.
	When application portals began to be developed and deployed, the primary intention was to provide a starting point on an organization's intranet so that employees have a centralized starting place for performing their day-to-day activities. Most organizations embraced the idea of a portal that contained application links but due to complications of integration did not fully capitalize on portal technologies. Infor realizes that the idea of a portal has changed as technology has advanced. Social collaboration is part of the growing convergence of enterprise and personal technology, and it's an integral component of Infor's commitment to transforming the business software experience as you know it. Our approach to a portal not only includes the ability to link applications in a centralized environment, but also to incorporate social, analytics, and workflow management in a way that makes sense to today's end users –introducing Infor Ming.le. **Ming.le** is a comprehensive platform for collaboration, process improvement, and contextual analytics. As part of our ongoing commitment to redefining enterprise software, we have married business information with business processes to make collaboration seamless and assumed. This means City employees will be able to more easily work together, make more informed decisions faster, and minimize or eliminate repetitive processes. Our workflows are not typical, rule-driven linear processes. We have expanded them to be truly collaborative workflows to connect the City's various employees, programs and departments in a way that none of our competitors have envisioned. Unlike information sharing technologies that are disconnected from core applications, Infor Ming.le™, is fully embedded with organizational systems. All employees, regardless of their roles, can communicate, collaborate, and share information such as documents, plans, photos, and videos from a centralized location, with all activity captured and easily searchable. The City can put information at employees' fingertips with contextual intelligence, increase response times, and prevent problems with tasks and alerts, get the full picture of any issue or question with drillback capabilities, and get work done in new, game-changing ways with the use of social objects. Infor Ming.le™ provides a centralized platform for collaboration that gives every user a powerful assortment of advanced capabilities in an easy-to-use package. You'll be able to organize conversations into enterprise-wide streams; share key screens, data, and attachments; have relevant data automatically displayed based on the context of discussions; and help employees from across the enterprise work more effectively together through capabilities such as: • Contextual intelligence—Infor Ming.le™ combines real-time information from Infor Financial Management and Human Resources, as well as any other transactional

	information, on a single screen. It automatically senses the type of work being done and displays information relevant to that task without requiring the user to search and store the results. • Tasks and alerts—Infor's technology allows transactional information to be transmitted in real time, so employees can keep up with the progress of important activities. Users can filter, view, and monitor information to keep tabs on the items that matter most. Infor Ming.le™ also includes a workflow interface that can push approvals and alerts to the appropriate people when problems arise to help speed their resolution. • Drillback—Analytics and reports in Infor Ming.le™ feature full drillback capabilities, so you can see the information supporting the data on your screen. For example, if expenditures seem high on a particular grant or project, you can immediately drill down and see which component or cost changed most to contribute to the increase. You'll be able to zero in on issues that matter and prevent problems from escalating. • Social objects— Drawing on a concept from the social media world, Infor Ming.le™ lets users "follow" particular social objects and people, delivering automatic notices based on parameters that the user defines. For example, a buyer can create a group around a road project that includes engineers, managers, analysts, AP staff, etc. so everyone has visibility to see the purchase orders, change orders, receipts, when invoices are paid, etc.

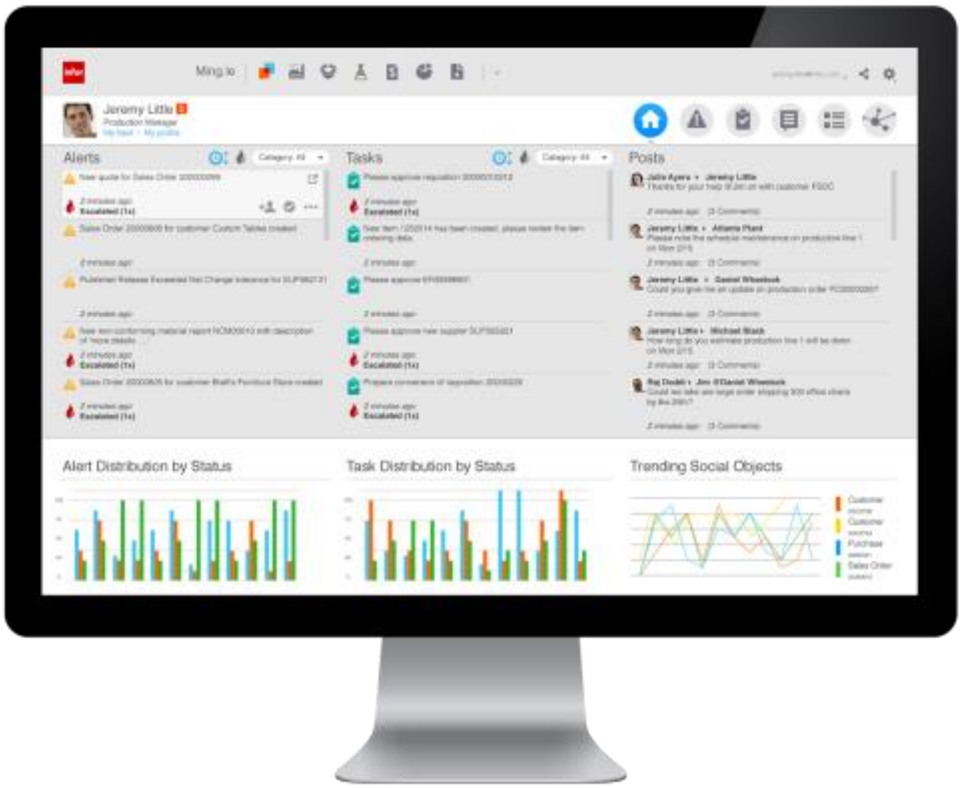


Figure 2-1

Infor Ming.le™ can help the City:

- Increase productivity by delivering information in new ways and letting people work more efficiently. The Government will also be equipped to reduce email loads by putting information where people can easily find it and marrying communications with business processes.
- Retain vital organizational knowledge rather than having it lost in information silos created by tools like email and instant messaging.
- Improve and speed decision making by putting relevant data at employees' fingertips and making knowledge sharing easy.

In addition to Ming.le, external facing portals are available for supplier self-service, employee self-service, and job candidates.

12.	How many fully operational customer installations of the version proposed in this RFP, currently in production, has the Vendor completed?

	Florida	Nationally
Local government	Please see statement below.	3
Other public sector	Please see statement below.	4
Other non-public sector	Please see statement below.	43
Overall:	Please see statement below.	50

The numbers cited above represent completed implementations of Infor Lawson ERP 10 our most current release and the same version being proposed. At this point in the selection process, Infor policy precludes the provision of specific product and client base numbers by location or version. We are an International company with the resources and infrastructure in place to support clients world-wide and we do have a significant presence in Florida. We can say that the Infor suite proposed is a vital part of our overall product offering and receives a significant portion of support resources, including access to development commitment which is 17% of our revenue (company-wide). Should the City need additional confirmation around the viability of the solution proposed and where it falls within the Infor fold for this engagement, Infor will work with the City during the selection process to offer any additional assurances required.

13.	How many fully operational customer installations, in total, has the Vendor completed?

	Florida	Nationally
Local government	Please see statement below.	41
Other public sector	Please see statement below.	172
Other non-public sector	Please see statement below.	1,414

		Overall:	Please see statement below.	1,627

At this point in the selection process, Infor policy precludes the provision of specific product and client base numbers by location or version. We are an International company with the resources and infrastructure in place to support clients world-wide and we do have a significant presence in Florida. We can say that the Infor suite proposed is a vital part of our overall product offering and receives a significant portion of support resources, including access to development commitment which is 17% of our revenue (company-wide). Should the City need additional confirmation around the viability of the solution proposed and where it falls within the Infor fold for this engagement, Infor will work with the City during the selection process to offer any additional assurances required.

14. How many current system implementations of your solution are ***in-process*** within both the State of Florida and the region of the Country that includes the State of Florida?

	Current in-process Implementations
State of Florida	**0**
Region	**0**
Total:	**0**

15. Please state the year the Vendor started in the business of selling the proposed solution to local governments:

The Infor Lawson ERP solution proposed for this project has been making customers more effective for over 30 years, since their debut for state and local government customers in 1975. Over the past 20 years, we have built our Government business targeting organizations like the City who require flexible, easy-to-use solutions that also effectively meet extensive and complex requirements.

16. Where is the Vendor's closest support facility/sales office to Fort Lauderdale, FL?

Infor has support staff in 24 countries and 60 cities around the world. Infor has dedicated support staff for each product line. Our main U.S. support hubs are located in Greenville, South Carolina; St. Paul, Minnesota; and Rancho Cordova, California.

The nearest Infor facility to Ft. Lauderdale, Florida is our Operations Office located in Alpharetta, Georgia.

17.	Where is the Vendor's company headquarters?
	Infor is headquartered at: 641 Avenue of the Americas New York, NY 10011
18.	Please list the Vendor's sales in the previous three years:

Year	Sales
2013	Infor does not publically disclose specific financial information. The following financial information is from our Annual Report on Form 10K as filed with the U.S. Securities and Exchange Commission. All amounts are U.S. dollars in millions. Total Revenues FY11 $1,873.7 FY12 $2,540.7 FY13 $2,718.0
2012	
2011	

19.	How many total employees does the Vendor have in each of the following categories:

Area	Number
Sales/Marketing	2,039
Management/Administration	2,677
Help Desk Staff	1,705
Development Staff	3,668
Other, Project/Implementation/Business Analysts Staff	3,641
Total:	12,730

20.	What is the Vendor's hourly rate for implementation assistance beyond that which is included in the Vendor bid by skill set?
	See Ciber company background form

21.	What would be the Vendor's preferred comparably sized, site visit location?
	The City of Boise and the City of High Point are comparable Ciber Infor implementations to the City of Fort Lauderdale. Others include DuPage County, Roanoke County, and Denver Public Schools
22.	Are there any National or Regional Conferences for end-users of your solution to hear about new products and improvements?
	Yes. Infor holds an annual User Conference, Inforum. This year, Inforum was held September 15-18th in New Orleans, LA. Inforum 2014. Infor user conferences showcase Infor innovations that are re-imagining and transforming how work gets done. With hundreds of educational sessions, customers can see and experience new technology, hear about the workplace of the future from Infor senior leaders, and learn how purpose-built, micro-vertical functionality, cloud deployment, social, and mobile capabilities—and beautiful user experience design—are helping businesses work faster and smarter.
23.	Describe the different financing options available. Does your company provide for an option other than straight purchase? An example would be a continuing lease option or a lease/purchase. If so, describe how the continuing lease would work or if a lease/purchase, would the financing be through your company?
	Infor has various options that are designed to drive value for our clients.

infor Financing

Infor Financing: payment terms designed to drive value.

Typical Payment Terms = Net15
Driving payment in front of realized value (ROI)

The old paradigm of "payment now (Net 15) – benefit later"

Enter - Infor Financing
Driving payment in front of realized value (ROI)

The new paradigm of "benefit now – pay later"

Payment terms. Infor, through its finance partner, Infor Financing, will assist the City in structuring favorable installment payment terms which will include budgetary and implementation considerations necessary to the success of this project. Payment terms may include License Fees, Annual Maintenance and Support, Professional Services, Hardware, and any Third Party products and services.

24.	Discuss your most successful implementations (of a similar scope) and what were the key factors that made this implementation successful. How do you measure success?
	The City of Boise, ID: Ciber completed a three Suite Lawson ERP implementation of Finance, HRIS, and Procurement. Ciber began the project in September 2010 and completed it in September 2012. With Ciber's guidance, city leaders implemented the Infor Lawson Human Resource Management, Enterprise Financial Management and Supply Chain Management software suites, thereby creating $3.8 million in savings over the next 10 years and improving service to the City's 211,000 constituents. The scope was to replace the City's existing Tier 1 ERP solution. The systems complexity and difficult functionality frustrated Boise's workforce. That level of complexity contributed to the system being expensive to maintain, and in addition, their Tier 1 ERP system had not been implemented properly. Components had been launched separately, by various teams, and it's features were not well integrated and the functionality suffered. Ciber leveraged their process oriented methodology to calibrate the existing business processes, across the organization, to be more aligned with industry best practices and inherent system functionality. There were multiple receiving systems and complex rules for purchasing where Ciber transformed the existing practices to make the new system easier to use and be able to pass on the benefits to the City constituents, business partners, employees and vendors. Ciber measures success based on the successful completion of the implementation. On a short term basis, two success factors Ciber measures is on time completion and on budget. Another key measure of success Ciber tracks is customer experience. As a service oriented consultancy firm the customer experience is what Ciber will ultimately be measured on. Ciber also measures success on a long term perspective. Ciber establishes key performance indicators that are tracked prior and post go live. One example is streamlining the procurement cycle and taking advantage of price discounts for goods and services on contract. Another example is streamlining the billing to cash process to be able to recognize revenue in a more timely manner. The City of Boise is poised to save an estimated $3.8 million over the next ten years with less maintenance and improved business processes thanks to Ciber and Infor

Tab 6

Application Software

Infor ERP for Government – Beautiful Business Software for Every Business Process

Imagine the City powered by technology that's beautiful, easy-to-use, and designed to speed performance. New social collaboration tools, enhanced mobility, deep public sector and not-for-profit specific functionality, and an intuitive user interface deliver modern solutions that will empower the City to innovate. This is the experience that our team strives to offer the City.

The core of Infor's proposed solution is the Infor Lawson ERP application suite, a unified solution for financial management, human capital management, procurement, and analytics that provides the robust functionality you need but looks, feels, and acts like the technology you use in your personal life. Infor Lawson solutions are currently used by more than 2,000 customers across a variety of service industries, including not-for-profit, public sector and healthcare, who benefit from our deep domain expertise and industry functionality.

The Infor team benefits from Infor's micro-vertical focus on the public sector, with products and services expertise built over 30 years of serving public services organizations. Our proposed solution, shown below including the Infor User Experience and Technology Foundation components, addresses the City's core financial and human resources functional requirements. In order to provide the City with a in-depth solution capabilities overview, we have taken these functional areas and requirements and organized them into business processes described in detail below.

Infor User Experience	
Infor Ming.le | Collaborative Business	**Motion** | Micro-vertical Mobile Apps
Analytics | Pervasive, Embedded Data & Statistics	

Micro-Vertical Suites

Public Administration | Transportation | Public Safety & Justice | Education | Utilities

HR Management	Talent Science	*Financial Management*	*Procurement*	Community Development	Clinical Integration	Customer Relationship Management
Learning Management	*HR Service Delivery*	*Budgeting & Planning*	*Grants Management*	Governance, Risk & Compliance	Healthcare Revenue Management	Utility Billing
Workforce Management	*Expense Management*	Strategy Management	Enterprise Asset Management	Emergency Response	Supply Chain Planning	Warehouse & Transportation Management

Cross-Industry Technology	
Infor BI | Business Intelligence & Analytics	**ION** | Integration, Workflow, Alerts, Business Process Management
Infor 10x | Customer Experience & Productivity	**CloudSuite** | SaaS, Hybrid Deployment

Figure 3-1 Infor ERP for Government – Our Proposed Solution for the City

Infor Financial Management

Figure 3-2

Infor Financial Management is a unified set of software applications that helps government organizations drive enterprise value with enhanced information for targeting growth and a platform for sustainable compliance. Infor Financial Management helps improve transparency of business, strengthens financial discipline, and helps improve business processes and reduce costs.

All applications within the Financial Management suite work together and share common master data where appropriate. They provide solutions for the full cycle of finance, from budgeting and forecasting, through the management of grants, projects and activities, to the reporting of results.

Record-to-Report – Budget

Budget focuses on budget planning and execution processes, including the development, submission, publishing, and control of the City's budget. Infor ERP for Government serves as the foundation of budget data, including Chart of Accounts and position information that is used within the budget development process. After the City's budget has been created and approved for the biennium, the detailed budget amounts are used by the core financial and human resources applications to control transactions as they occur.

Enterprise Performance Management: Budgeting & Planning—Infor's Enterprise Performance Management solution will help your organization maintain accurate visibility and control over your budget preparation cycles as well as on-going financial planning, which is critical to achieving operational objectives. When used together with best business practices, benefits can include:

- Collaborate on planning.
- Build financial and workforce budgets at the level of detail you require.
- Achieve buy-in from key stakeholders.
- Monitor budget submissions and approvals anytime, anywhere.
- Take advantage of a fast in-memory database for multi-dimensional analysis, planning, and modeling—making your plans more accurate.
- Obtain near-real time actuals and be able to drill back to transaction level detail.

Key budget formulation features of Infor Enterprise Performance Management budgeting & planning solution include:

- Intuitive and easy to use web based interface enables collaboration tailored to each user's responsibility area, accessed through a role based security model.
- Budget any number of zero-based, historical based or rolling budgets and plans. Enables users to seed upcoming budgets based on top down targets, historical data or driver based plans. Driver based budget models allow users to test assumptions and view the data from multiple perspectives.
- Allows the creation of multiple hierarchies so you can have single version of the truth but present it in a variety of perspectives, such as legal, management, or geographical.
- Provides version control, verifies calculations and eliminates error prone spreadsheet links by using a single database to promote easy, economical deployment and ongoing maintenance.

- Built-in Approval process which tracks submissions and approvals in real time. Users can see status of whether managers have accepted or rejected budget submissions. Workflow process can include narrative of needed changes on budget submissions.
- Built-in financial intelligence that allows you to reduce implementation time and improve data integrity (i.e., knows the difference between debits and credits and between financial and non-financial information; understands how to handle data for P&L statements, Balance Sheets, and statistical measures).
- Purpose built module for headcount planning at the position or employee level with automated calculations of fully loaded headcount costs.

Also, as part of Infor Budgeting & Planning, the City also gets workforce budgeting capabilities that allow you to customize employee positions and other attributes, offering configuration flexibility according to your specific requirements. You'll be able to calculate shift premium costs, overtime costs, and complex scenarios based on salary step and grade schedules. Position costs can be allocated across additional custom dimensions for more detailed revenue and expense analysis. Flexible reporting makes for a quick and easy analysis of your workforce budget by position, employee, primary dimension, and allocation dimensions.

PatternStream for Government by Finite Matters Ltd.—Government document publishing can be a burdensome and time-consuming task, forcing city employees to focus on the mechanics of publishing instead of the critical content and analysis tasks required to properly convey information. At the same time increased scrutiny for accurate government information and the true cost of government services is putting greater demands on the public sector to provide measurable and meaningful information. The proposed Infor solution, other internal city systems, databases, and other information sources contain tremendous amounts of information that need to be aggregated, transformed, and presented to citizens and public officials in a variety of means. For this reason, we have included PatternStream for Government to assist with the development and publishing of the City’s Budget Book and associated documents.

General Ledger: Budgetary Control—Infor General Ledger serves as the budgetary control center of the financial management suite, encompassing both actual and encumbrance entries, making the relationship between the two transparent and synchronized. Once budgets are approved within Budget Management, they are integrated into Infor General Ledger to provide the basis for budgetary control. Separate ledgers for encumbrances create confusion and keep accountants busy with reconciliations. By holding both transaction types in the same ledger, the process of recording and reporting on encumbrances is streamlined. System-generated encumbrances, such as those from the Purchase Order or Accounts Payable system, will automatically liquidate upon settlement; making the process even more efficient.

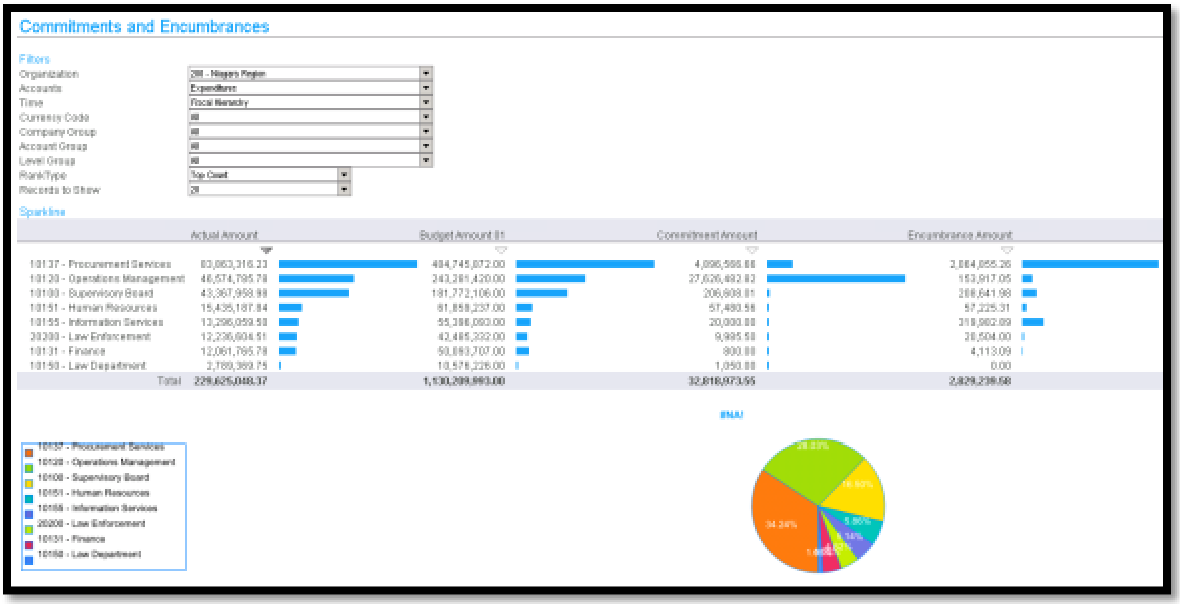


Figure 3-3 Budget vs. Actual with Encumbrances

Record-to-Report – Record

Record focuses on the day-to-day financial activities that occur as part of the ongoing operations of the City. Transactions are captured within the various application areas and once processed, update the appropriate areas within Infor Financial Management.

General Ledger—General Ledger serves as the foundation for the City's financial activities; it is where organizations design and establish their Chart of Accounts structure and values within the financial management applications.

In addition to serving as the accounting foundation, Infor General Ledger also helps the City to easily capture, analyze and report transactional information. Infor General Ledger works tightly with all Infor business management applications so you can transfer data securely among applications and to anyone who needs to know.

Infor General Ledger also serves as the budgetary control center within Infor Financial Management.

	FY 2010	FY 2011	FY 2012	FY 2013	4 Year Trend
Cash	0	0	0	0	
Cash/ Total Assets	0%	0%	0%	0%	
1 Accounts Receivable	**398,101,748**	**355,063,265**	**353,600,092**	**360,968,954**	
0011000000 - Accounts Receivable	392,401,244	349,362,761	393,604,071	393,122,164	
0011010000 - Employee Receivables	0	0	-30	-30	
0011020000 - Interfund Rec/Payables	5,700,504	5,700,504	-40,003,769	-32,153,001	
0011030000 - Received Not Applied	0	0	-180	-180	
0011040000 - Finance Charges	0	0	0	0	
Chart of Accounts Hierarchy	**2,711,476,042**	**2,489,814,981**	**2,570,144,642**	**2,343,354,344**	
CHA	399,220,666	356,246,752	401,914,932	403,790,057	
FLORIDA	-3,291,748	-3,641,053	-3,689,386	-5,489,634	
FPP	1,919,905	2,817,861	1,588,132	-284,455	
FRB	392,401,244	349,362,761	393,604,071	393,122,164	
LOCAL	-2,107,483	188,391	-1,695,174	-1,433,103	
LOCAL2	233,335,441	234,052,379	238,156,645	272,040,090	
LOCAL3	-39,376,899	-48,790,546	-72,550,640	-252,658,612	
MASTER	918,611,442	878,078,771	854,298,682	734,510,312	
PACIFIC-LG	416,596,584	370,759,730	362,808,374	399,139,037	
SACS	394,166,890	350,739,936	395,709,004	400,618,487	
Chart of Accounts Hierarchy/ Total Assets	87%	87%	88%	86%	
Prepaid Expenses	0	0	0	0	
Prepaid Expenses/ Total Assets	0%	0%	0%	0%	
Other Current Assets	**4,735,121**	**4,346,650**	**5,990,311**	**11,383,199**	
0013000000 - Inventory	1,765,646	1,377,175	2,104,933	7,496,323	
0013100000 - Returns Suspense	2,969,475	2,969,475	3,885,377	3,886,876	
Other Current Assets/ Total Assets	0%	0%	0%	0%	
MASTER	**918,611,442**	**878,078,771**	**854,298,682**	**734,510,312**	
Balance Sheet	925,029,093	883,017,861	882,498,587	895,261,215	
Income Statement	-6,417,651	-4,939,090	-28,199,905	-160,750,903	
MASTER/ Total Assets	29%	31%	29%	27%	
MASTER	**918,611,442**	**878,078,771**	**854,298,682**	**734,510,312**	
Balance Sheet	925,029,093	883,017,861	882,498,587	895,261,215	
Income Statement	-6,417,651	-4,939,090	-28,199,905	-160,750,903	
MASTER/ Total Assets	29%	31%	29%	27%	
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Balance Sheet	925,029,093	883,017,861	882,498,587	895,261,215	
Income Statement	-6,417,651	-4,939,090	-28,199,905	-160,750,903	
MASTER/ Total Assets	29%	31%	29%	27%	

Figure 3-4 Interactive Balance Sheet

Multi-Book Ledger—The Infor Multi-Book Ledger application provides your organization a method to maintain parallel sets of books for the same General Ledger entity to account for variations in reporting requirements. Multi-Book Ledger uses Infor Financials General Ledger as its foundation. A ledger entity inherits the structure of a General Ledger entity and Ledger reports combine General Ledger and Multi-Book Ledger data. A ledger is a book used to maintain adjustment or elimination entries in a separate book from the General Ledger posting book, to allow for different financial reporting for the same entity, accounting unit, and account. A ledger is essentially used to provide parallel books for a General Ledger entity. You can associate a ledger with one or more General Ledger entities, and a General Ledger entity can be associated with multiple ledgers. Infor uses Multi-Book Ledger to support financial statement, CAFR and GASB reporting requirements.

Cash & Treasury Management—While cash management principles are simple in theory, in practice they're highly complex, often incorporating thousands of transactions involving scores of financial institutions, bank accounts, cash transactions, and application systems. the City needs to be able to see your cash position and forecast cash as a comprehensive whole so that you can build and execute successful short- and long-term strategies. the City also needs to be able to monitor cash transactions for accuracy and timeliness, without getting overwhelmed with the volume of details.

Infor Cash & Treasury Management provides the City a single, unified resource to manage cash operations, including tools to:

- Manage bank relationships—Keep track of bank accounts and contacts, including internal resources and permissions. You can also maintain audit trails, track correspondence, and attach documents for later reference, including notifications about account changes.
- Analyze bank fees—Import bank fee statements so that you can rapidly audit bank service fees against previously contracted fees. You can also track disputed items and save related correspondence for future reference.
- Streamline cash reconciliation—Schedule Infor Cash & Treasury Management to perform automatic cash reconciliation based on rules and tolerance limits. You'll also be easily able to reconcile to Infor Financial Management, and integrate automatically generated accounting entries with General Ledger.
- Automate bank statement polling and processing—Save time and prevent errors by scheduling and downloading bank statements using our secure, electronic communication capabilities. With support for common bank statement formats including BAI, BAI2, and MT940, Infor Cash & Treasury Management securely retrieves, verifies, and categorizes transaction information based on rules you define.
- Monitor cash positions—Real time cash positioning brings together prior day bank account balances and intraday bank activity in order to calculate the projected closing balance for each bank account. You can view your daily cash position in summary or detail by bank, account, or person responsible.
- Improve cash forecasting—Forecast short and long-term cash requirements more accurately with cash flow information from Infor Financial Management. You'll be able to build cash forecasts based on historical, calculated, and manual entry numbers for both Infor and non-Infor financial data.

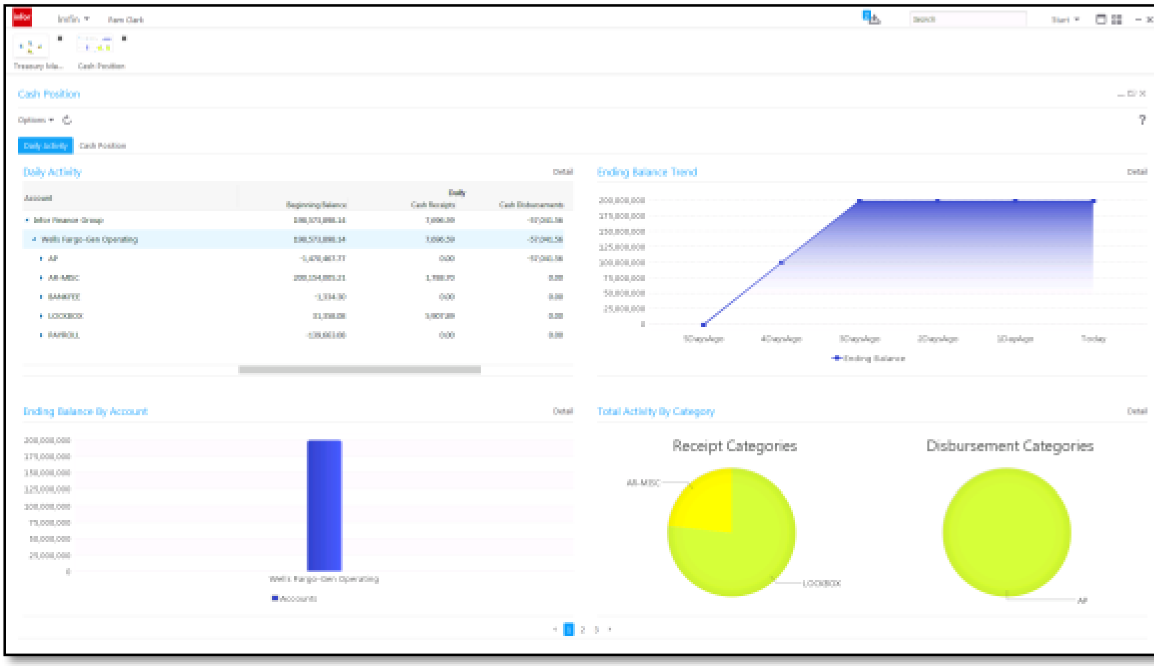


Figure 3-5 Cash Position

Project Accounting—Infor Project Accounting is a comprehensive project accounting system with robust billing and revenue management capabilities. Project Accounting is engineered to accommodate the complex and often conflicting requirements of your users. By tracking the accounting aspect of projects (e.g "non-GL") in a separate ledger, information becomes readily accessible to both Project Managers and internal accountants whenever and wherever they need it.

From tracking daily project activity, to grantor billing, Project Accounting transforms your organization so you can effectively manage the accounting of your projects — from inception to completion. Combined with Grant Management, it provides you a means for complete, end-to-end project or program accounting.

Within the Project Accounting system, users can:

- Define alternate reporting calendars, which may differ from the standard fiscal calendar
- Define roles and assign resources to those roles
- Charge equipment or asset usage to a project using predefined rates
- Define burden rates for indirect costs which will automatically generate burden transactions
- Perform Cost Allocations for costs that are shared across projects
- Define Periods of Performance for acceptable date ranges for purchase order, invoices, payroll, and so on, with different dates for each type of transaction
- Report on and make adjustments to percentage complete calculations

Project Accounting also acts as the information bridge between the needs of the field accounting and central financial accounting functions. It provides a centralized repository for maintaining and analyzing information related to individual projects, whether the end product is a fixed asset, a service deliverable or a strategic review of your internal operations. It allows your organization to manage the life cycle of programs, capital investment and internal projects. Project Accounting was created specifically to address the unique requirements of project-centric organizations. You gain comprehensive functionality, automation and integration with this system. Your managers can view immediate project costing status to respond quickly when financial or operational issues arise.

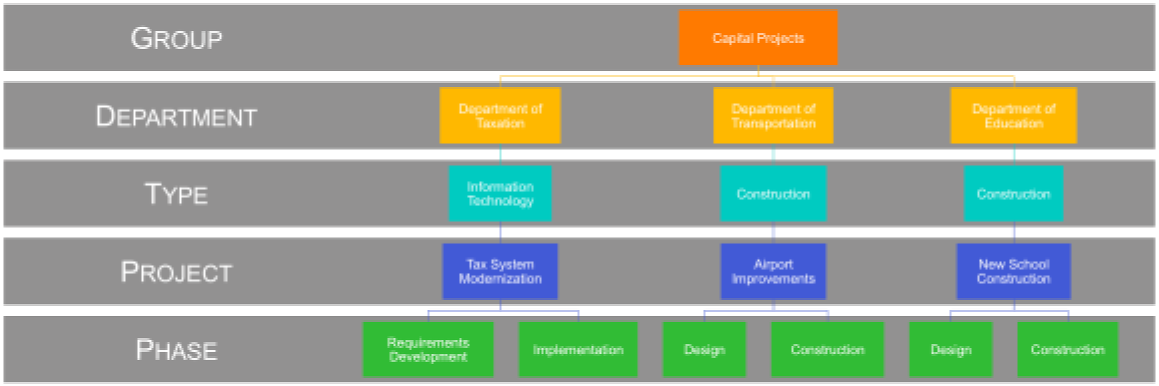


Figure 3-6 Sample Project Structure

Grants Management—Infor Grants Management enables you to optimize the business side of your grant-funded programs by helping to reduce costs, automate system-wide grant processes, eliminate redundant systems and tasks, deliver real-time role-based information and help ensure regulatory compliance.

In light of increasing regulatory and financial pressures, organizations often struggle with a number of critical issues, such as tracking and controlling grant-funded expenditures, handling effort reporting, billing and collecting from grantors and understanding the financial aspects of grant-related activities. Grants Management is helping organizations to manage their programs more strategically, reduce their risks and become better stewards of their grant resources.

Grants Management is tightly coupled with Infor Project Accounting. Programs or projects defined in the Project & Activity Accounting module are linked to grants using a one-to-one, one-to-many, many-to-one, or many-to-many relationship. This allows grant-related expenditures to be tracked by project or program, grant, grantor, CFDA number, ARRA classification, or user-defined funding source. Grants Management allows the City to track funding down to the transaction level, without having to key in one or more funding sources for each transaction. This arrangement allows for maximum transparency and efficiency. Infor Grants Management is grantee-based; grantor functions, including sub-recipients, can be managed using the Project Accounting and Requisition-to-Check areas of Infor Financial Management.

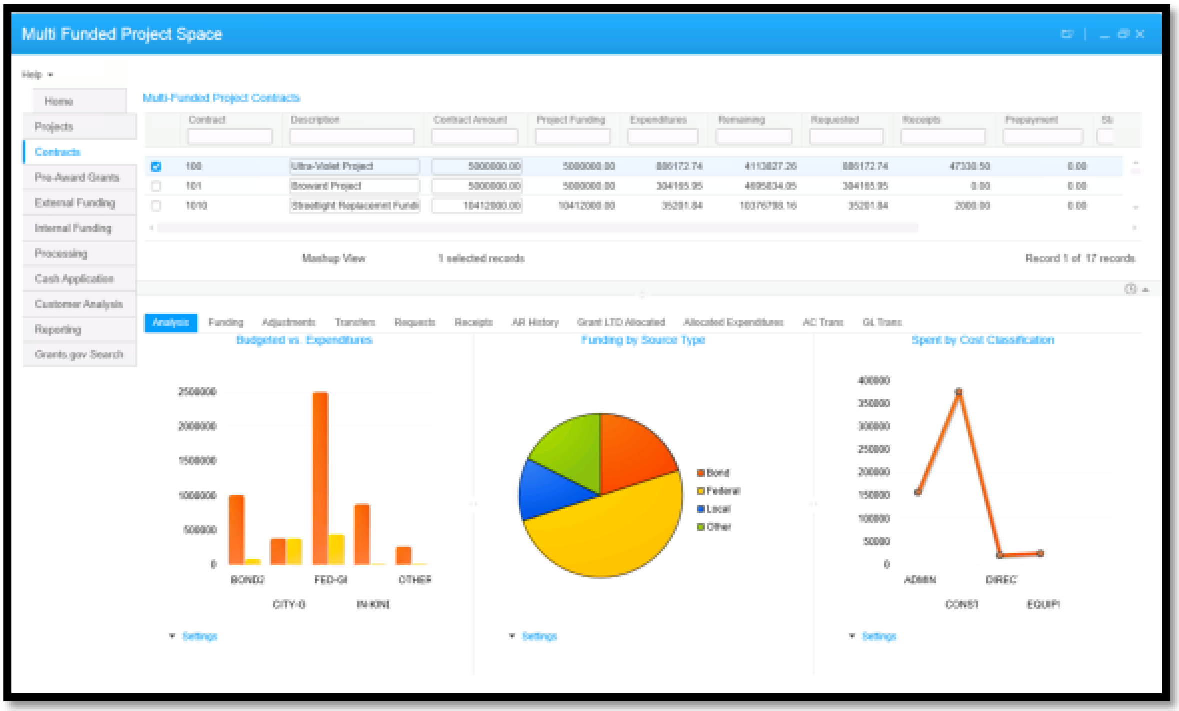


Figure 3-7 Project Funding Workspace

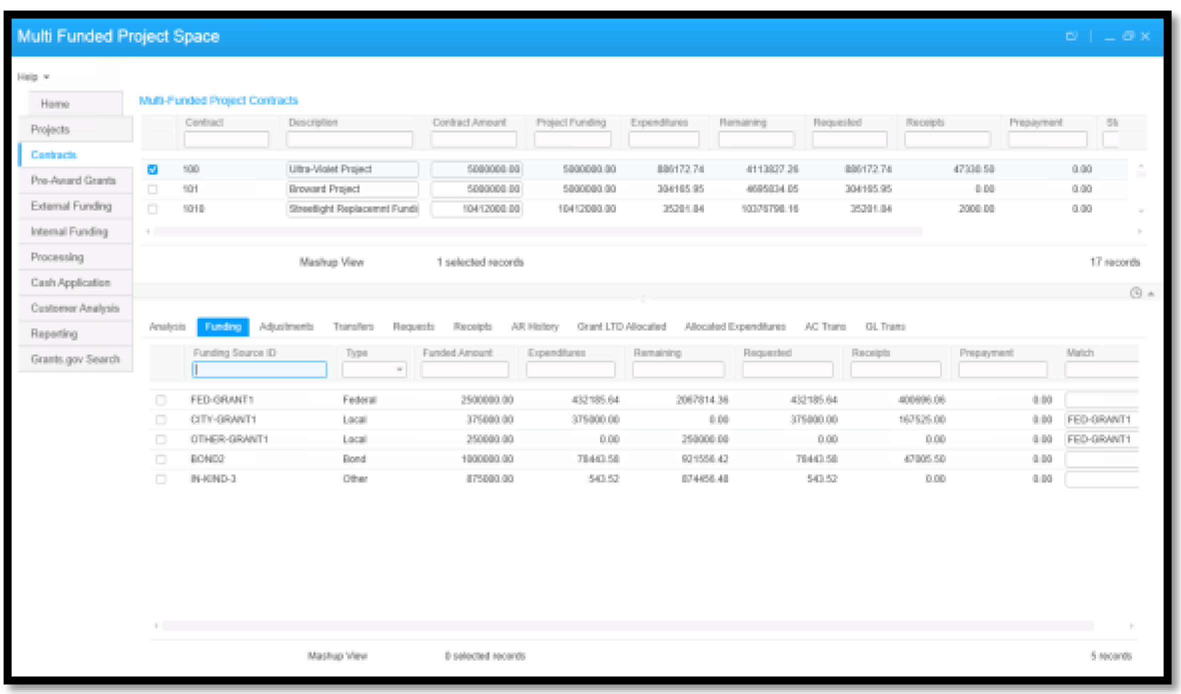


Figure 3-8 Funding Detail Workspace

Billing—Infor Billing application lets you define and maintain pricing, discount, and invoice parameters for the billing needs of the City. It is fully integrated with the General Ledger, Inventory, Cash Management, Accounts Receivable, and Accounts Payable systems. Infor Billing application is affected by and follows the customer information that is set up in the Accounts Receivable application.

Accounts Receivable—Infor Accounts Receivable processes deposits and payments, manages customer credit, and tracks historical trends. Accounts Receivable automates and manages your cash application and deduction management processes and allows you to track receivables by fund, source, and revenue categories. It improves the collections process and helps tighten procedural controls to facilitate accurate credit management and stronger customer relations.

Accounts Receivable helps the City analyze customer payment trends to make informed decisions, reduce outstanding debt and improve your risk management strategy. Payments can be received electronically or entered manually in Infor Accounts Receivable. You can define credit management policies by setting credit limits and terms of sale while implementing finance and late-payment charge policies as well as defining customer tolerances and limits.

Asset Management

Infor Asset Management is a comprehensive, asset financial management system that provides access to key information, such as book value, location of assets, inventory costs, lease costs and depreciation values. It is flexible enough so the City can customize asset definitions by department, cost center or location while complying with current accounting standards and reporting requirements. It's flexible so you can customize asset definitions by department, cost center, function or location while complying with current accounting standard and reporting requirements.

Infor Asset Management helps you to support your asset accounting processes and provides accurate, timely and secure asset information that maintains full statutory and organizational compliance. Adjustments can be made quickly, allowing organizations to respond to changes in government regulations.

The most important part of the asset management process is setting up a structure to capture key information from a variety of sources. Infor Asset Management is integrated with other Infor Financial applications and non-Infor programs so information flows directly into General Ledger, Accounts Payable, Requisitions, Project and Activity Accounting, etc. You can collect data from virtually anywhere and move it wherever you want.

In addition to calculating the depreciation of assets, Infor Asset Management allows assets to be adjusted, revalued, transferred and disposed on an individual or mass basis. Adjustments, such as repairs, update the asset by defining repair information for an existing asset. Projections, based on the adjustments, are available to view depreciation projections for a book and Fund. Asset transfers can be completed in part or in full. Once you start the transfer and select the items (in the case of a partial item transfer only), the system prompts the user for approval of the proper general ledger entries associated with the transfer.

Whole (individual or mass) or partial assets can be disposed of in the asset disposal process. In the case of a partial disposal, Infor Lawson automatically prompts the user to select the items involved in the disposal and indicates the quantity to be disposed for each item. Infor Lawson allows for multiple disposal types, which determine the way in which the asset are to be disposed of, including Abandoned, Donated, Exchanged, Purged, Retired, Sold, Traded and Other. Please note: any depreciation transaction can be canceled, with all associated entries reversed.

Expense Management—Infor Expense Management provides a single, fully automated application for managing travel plans expenses. Infor eXpense Management includes:

- Expense Reports—Travelers can create and manage expense reports whenever and wherever it's convenient, including via a smartphone or tablet. Plus, reviewers can open expense reports and attach supporting documents when they receive email alerts, without logging into the application.
- Payment Requests—Effectively track and accurately allocate employee purchases that are made immediately and that often bypass requisition and order processes as a result. Infor Expense Management eliminates duplicate data entry and automates validation, to help ensure that requests are accurate, complete, and charged to the correct cost centers or project codes.
- Mobile device support—Allow employees to create expense reports on smartphones and other mobile devices anywhere, any time. Managers can also view and approve expense reports from their mobile devices, leading to time savings, faster response times, and increased productivity.
- Digital receipt management—Employees can easily attach, email, or fax receipts for a paperless solution.

Close Management (Recommended)—With Infor Close Management, an easy-to-use, task-based, continuous process improvement system, you can get full control over your financial close cycles and streamline your workflow. You'll be able to reduce time, errors, risks, and costs, because the system identifies bottlenecks and issues, captures key metrics and measures, allows information to flow freely and rapidly, and maintains an audit trail.

You'll be able to:

- Schedule, monitor, and manage a single close process across your entire organization.
- Specify whether a task is performed monthly, quarterly, or annually.
- Assign a task to an owner or team.
- Track tasks by start date, due date, and level of effort required to complete them.
- Monitor tasks by status, including scheduled, in-process, pending approval, closed, and voided.
- Store supporting and required documentation, including task standard procedures and supporting subsystem reports.
- Analyze and measure performance, including metrics by period, process, sub-process, task owner, and team.

Reconciliation Management (Recommended)—Tightly integrated with Close Management and Cash and Treasury Management, Infor Reconciliation Management allows you to track, automate, and document all of your organizations monthly, quarterly, or annual account reconciliations. You'll be able to:

- Automate reconciliations with ability to manage exceptions.
- Attach supporting documentation directly to the reconciliation.
- Route reconciliations for review and approval using built-in process flows.
- Create adjusting journal entries right from the account reconciliation.
- Eliminate use of manual Spreadsheets.

- Maintain a central repository for supporting documentation with ability to access it from within the system.
- Monitor real-time reporting and status updates.
- Reduce audit time and costs as auditors will have online access to information.

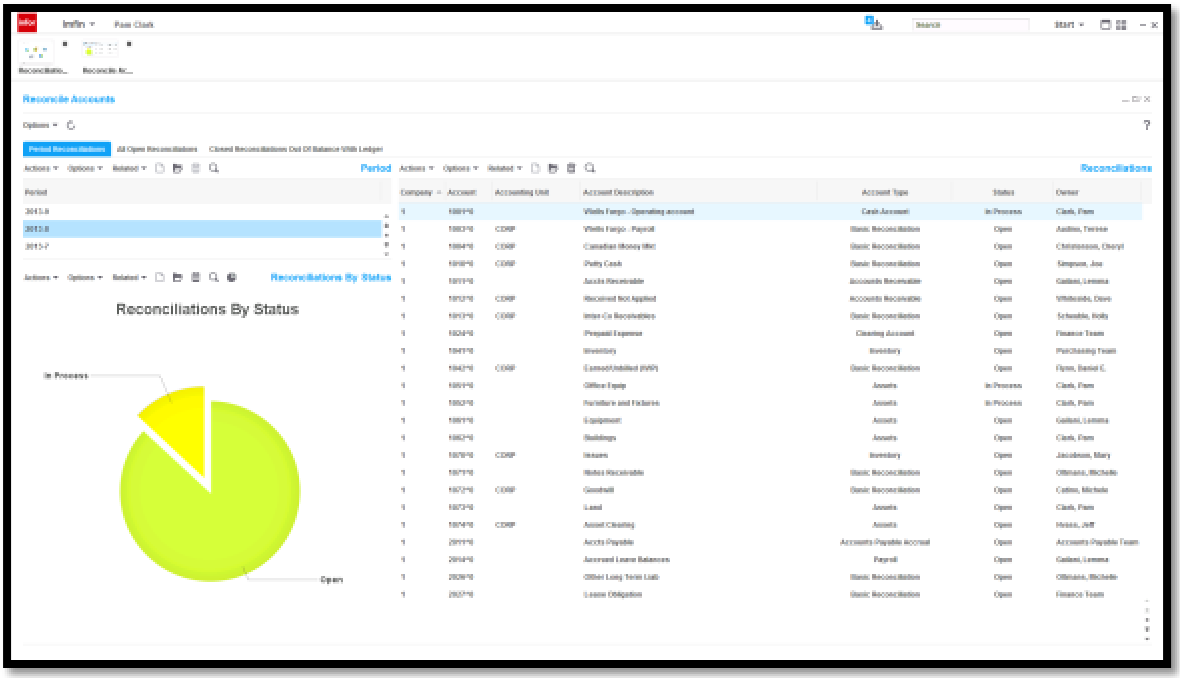


Figure 3-9

Mobile Financials—Infor Mobile Financials helps your finance and accounting staff quickly research and get status on account balances, invoices and payments through their iOS and/or Android devices, putting financial information at their fingertips while away from their desks. Designed specifically to bring the power of Infor Financial Management to mobile devices, Mobile Financials allows users to:

- Review and approve invoices in Accounts Payable
- Look up and review vendors and vendor history
- Review and approve journal entries
- Review open customer invoices and related payments
- Look up and review customer details and history
- View customer payment trending

Mobile Assets—Infor Mobile Assets helps your assets team and other staff to quickly look up assets, perform inventory and update asset information through their iOS and/or Android devices, freeing them from their desks and making them more productive. Designed specifically to work with the Asset Management module within Infor Financial Management, Mobile Assets allow users to:

- Inquire on assets by location, type, owner, tag and other data
- Look up and perform an inventory of assets
- Update assets
- Transfer assets

PCI Revenue Management—PCI Revenue Management delivers a full-featured centralized collection module, known as myRevenueCollector. myRevenueCollector will enable your organization to collect tax bills payments as well as other types of revenues. All payments applied to PCI generated tax bills are applied in real time thus allowing users to see the exact amount owed at any point in time. The capabilities of third party systems will dictate how quickly payments will be posted from the myRevenueCollector to the third party system and how quickly users will have access to that data. myRevenueCollector integrates with peripheral equipment/devices, including:

- Receipt printer to endorse checks with deposit information, validate (stamp) tax bills with payment information, capture the MICR information from the check for Check 21 and ACH processing as well as provide a detailed customer receipt.
- Electronic cash drawer to enable better cash handling and cash security.
- Barcode scanners to enable more accurate and efficient processing of tax bills and other revenues where the bill/invoice has a barcode.
- Image scanners to enable the front and back image capturing of checks and bill stubs. These images enhance research capabilities and enable Check 21 processing.
- Credit/Debit card readers and the necessary gateway software to obtain authorization.

myRevenueCollector easily integrates with other third party systems. Our implementation includes integration with Infor Financial Management and in some cases there will be other integrations for a given locality:

- Accounts payable for the issuance of refund checks.
- Other accounts receivable systems for the real time or batch collection of invoices.
- Utility billing systems for the real time or batch collection of utility bills.

SymPro Debt & Investments—SymPro Debt & Investment Management provides a robust solution to manage debt and investment instruments. Sympro is a long-time partner of Infor and has many in-common customers using Infor Financial Management.

Debt Manager—With the SymPro Debt Manager, issuers have a tool to create a comprehensive and user-friendly library of information on their outstanding debt portfolios. With the SymPro Debt Manager solution, issuers will be able to:

- Archive all data related to debt issuance
- Monitor ongoing cash flows to trustees and investors
- Streamline internal accounting of outstanding obligations
- Plan for future debt offerings more efficiently

- Allocate Debt Service by Fund or other user defined entity
- Track Tax Status, Security Pledge, Use of Proceeds and many other critical issue specific data

Users of the system will benefit from having instantaneous access to information regarding all present and past issuances of debt complete with:

- Debt Service Schedules broken down to the CUSIP level
- Detailed Sources and Uses of Funds
- Call Structures and any redemption of debt
- Allocations of debt service to various funds
- Other Miscellaneous information such as financing participants, ratings history, etc.
- All information is exportable to Microsoft Excel for future analysis
- Documents feature allows users to attach files in any format and access directly from software. (Native software must be available to the user).

Investment Management—Investment Management allows you to track and report on your Fixed Income investment positions. You can also report on earnings and investment assets, displaying original and updated valuations, and keep a schedule of cash flows and maturities. It features on-line calculations of interest transactions by date, investment yield, yield to maturity, total interest due and amortization of discount and premiums. The program can manage an unlimited number of portfolios, and includes a fund number option that assigns each investment position to a particular fund, client or manager. The system produces over 50 standard reports. Among them is a GASB 31 mark to market report, a GASB 40 interest rate risk report, a Total Return report calculated on a time weighted basis, maturity and interest receivables reports, numerous investment listing and performance reports, and much more.

This module also offers enhanced reporting and analytics for performance oriented finance managers. This module allows you to monitor price volatility using modified, original and effective duration. "What-if" analysis can be performed on full or multiple partial sales and recorded with full cash flow history. Specific interest periods for floaters and auction rate preferred bonds are available. These bonds may be redeemed or rolled over to the next period with a new interest rate for each period. All rolling and reverse repurchase agreement investment types are conducted in this module. Enhanced reporting features include consolidated reporting by individual fund or a range of funds, batch reporting for your daily or weekly management reports, and subsidiary performance reporting enabling you to track individual funds or money managers as well as the total portfolio.

General Ledger Interface—The General Ledger Interface module creates general ledger journal entries for all the investment transactions within a portfolio for a specific date range. The activity includes purchases, sales, maturities, interest received, investment earnings, and other standard fixed income transactions. Once the journal transactions are created, you can view the transaction file on screen, print reports based on the file's data, and export the data to the GL System.

An "Export" procedure in the General Ledger Interface module will print a detailed or summary report on the selected transactions and will create the data table for processing by the General Ledger system. This transaction file is then placed in a pre-defined directory location for processing by Infor Financial Management. There are numerous options for the types of transactions to be included in the table.

Market Pricing Interface—The Market Pricing module provides a web interface with an outside pricing service, FT IDC. Through the Internet, the module will call out to the pricing service and automatically import market values for posting to your SymPro portfolios. The user has the ability to identify which investment positions will be priced on for what day.

Within SymPro, you can maintain an unlimited number of separate portfolios. With the Market Pricing module, you can update market prices for a single portfolio, or for all active portfolios simultaneously. The module prices, or marks to market, both fixed income and collateral investments.

Investment Analytics—The Analytics module provides more complex portfolio's the ability to better analyze their performance and assess the effects on the portfolio from a changing interest rate environment.

- Total Return, Effective Rate of Return, and Current Yield calculated on a "real" time basis
- Stress Test your portfolio to evaluate interest rate sensitivity
- Benchmark your performance to any public or private index
- Duration Analysis on a modified or effective basis
- Allows you to view "what-if" situations on full or partial sales

Record-to-Report – Measure

Measure focuses on evaluating the City's organizations against overall strategic plans and operational goals. This includes aligning organizational goals and performance with the City's overall strategy. Infor's delivered tools allow the City to evaluate financial performance and accomplishments and provide meaningful, relevant feedback to management to support ongoing operations and planning.

Business Intelligence & Analytics—Infor has proposed a complete business intelligence and analytical framework that addresses the needs of the City to review, report, and analyze data. Infor's proposed business intelligence and analytics solution includes tools that allow end users access to industry-specific analytics, robust reporting capabilities, personalized dashboards, and workflows and alerts – all be accessed from a mobile device, with changes synced automatically to your desktop.

- Business Intelligence—Infor Business Intelligence is a comprehensive business intelligence platform that can be used across various applications and organizations. Powered by an in-memory database, the solution offers a unique, multi-purpose Web front end, as well as mobile capabilities that deliver the information you need anytime, anywhere. The City will be able to transform information into actionable insights. You'll get a real-time view of performance across your organization, speed up decision-making, and unlock the potential of siloed data between your enterprise applications. Infor Analytics and the dashboard development tools work with the Infor Business Intelligence foundation by providing pre-packaged role- and industry-based analytics that allow users across your organization to easily monitor and analyze performance.
- Analytics—Infor Analytics supplies role-based and industry-based reports, dashboards, key performance indicators (KPIs), and analytics for business users across the City. As part of the analytics solution, Infor delivers pre-defined measures for financial management, supply chain, and project accounting. These analytics allow the City to gain access to quality business performance insight, including relevant KPIs, measures, and views.

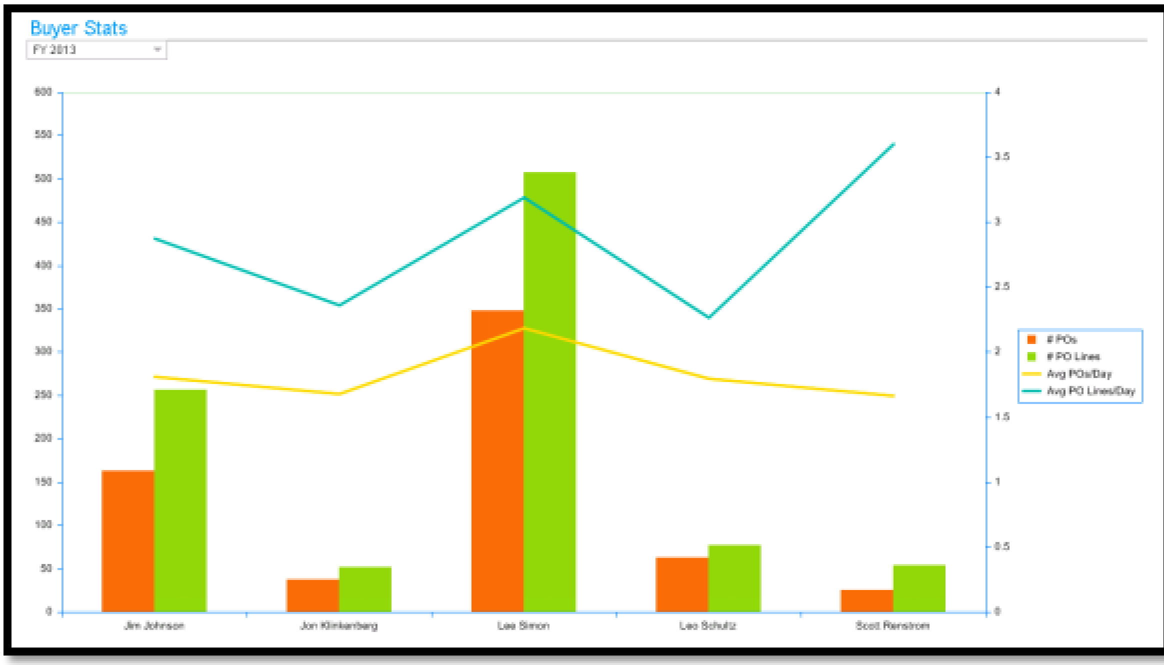
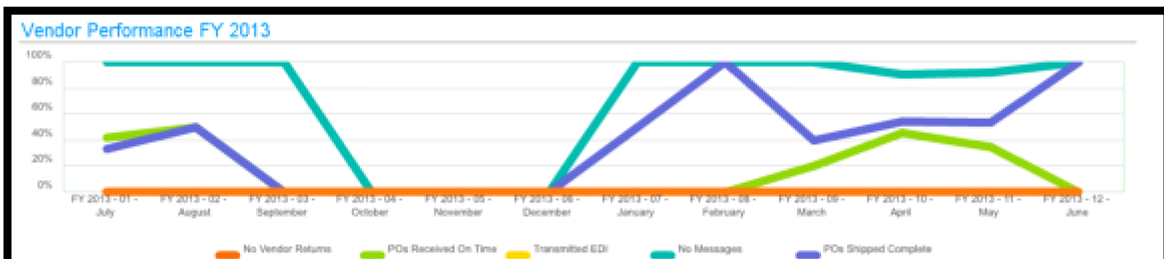
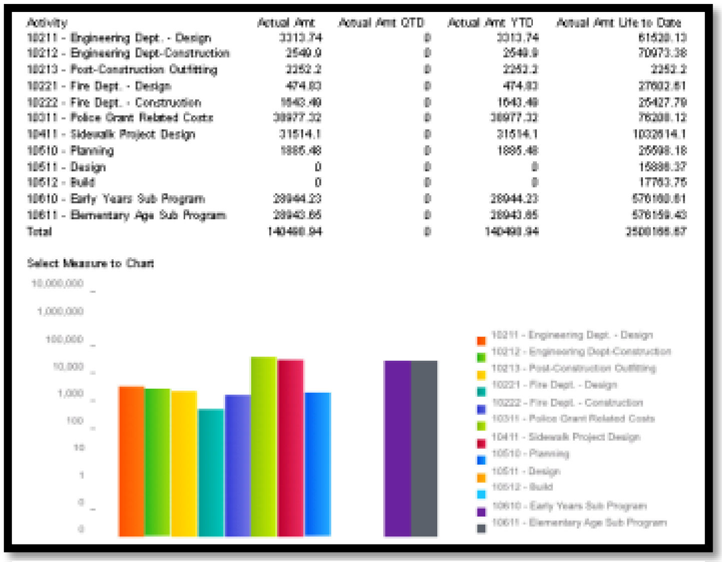


Figure 3-10 Buyer Statistics



FY 2013	POs Shipped Complete	POs Received On Time	No Vendor Returns	No Messages	Transmitted EDI	Perfect Order Index
FY 2013 - 01 - July	33.33%	41.67%	0.00%	100.00%	0.00%	0.00%
FY 2013 - 02 - August	50.00%	50.00%	0.00%	100.00%	0.00%	0.00%
FY 2013 - 03 - Septembe	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%
FY 2013 - 04 - October	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
FY 2013 - 05 - November	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
FY 2013 - 06 - December	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
FY 2013 - 07 - January	50.00%	0.00%	0.00%	100.00%	0.00%	0.00%
FY 2013 - 08 - February	100.00%	0.00%	0.00%	100.00%	0.00%	0.00%
FY 2013 - 09 - March	40.00%	20.00%	0.00%	100.00%	0.00%	0.00%
FY 2013 - 10 - April	54.55%	45.45%	0.00%	90.91%	0.00%	0.00%
FY 2013 - 11 - May	53.85%	34.62%	0.00%	92.31%	0.00%	0.00%
FY 2013 - 12 - June	100.00%	0.00%	0.00%	100.00%	0.00%	0.00%

Figure 3-11 Vendor Performance



Activity	Actual Amt	Actual Amt QTD	Actual Amt YTD	Actual Amt Life to Date
10211 - Engineering Dept. - Design	3313.74	0	3313.74	61528.13
10212 - Engineering Dept-Construction	2549.9	0	2549.9	70973.38
10213 - Post-Construction Outfitting	2252.2	0	2252.2	2252.2
10221 - Fire Dept. - Design	474.83	0	474.83	27602.61
10222 - Fire Dept. - Construction	1643.49	0	1643.49	25427.79
10311 - Police Grant Related Costs	38977.32	0	38977.32	76208.12
10411 - Sidewalk Project Design	31514.1	0	31514.1	1032814.1
10510 - Planning	1885.48	0	1885.48	25598.18
10511 - Design	0	0	0	15888.37
10512 - Build	0	0	0	17763.75
10610 - Early Years Sub Program	28944.23	0	28944.23	576160.61
10611 - Elementary Age Sub Program	28943.65	0	28943.65	576159.43
Total	140498.94	0	140498.94	2500166.67

Figure 3-12 Project Actual Amounts

Record-to-Report – Forecast

Forecast focuses on utilizing quantitative models to forecast future results as a function of past data. The City benefits from taking advantage of current data to help predict future results and positions to assist with making educated decisions about ongoing operations.

Business Intelligence & Analytics—A key component of Infor Business Intelligence is the technical infrastructure and tools to not only allow the City to measure current performance, but also to increase the value of the City's current data using quantitative forecasting methods. These forecasts can be used within the City and its various organizations to assist with educated short- or intermediate-range decisions. Infor Business Intelligence includes an in-memory OLAP database for real-time planning, modeling and analysis. The Business Intelligence OLAP server supplies multidimensional data into your modeling process to enhance "what if" scenarios and driver-based planning. Infor Business Intelligence OLAP works in concert with Infor Business Intelligence Planning, facilitating configurable financial and operational planning, budgeting, and forecasting. Infor BI Planning also provides for on-the-fly calculations of "what-if" scenarios, aggregations, KPIs, driver-based, and other calculations.

Record-to-Report – Report

Report focuses on producing relevant information from the City's ERP infrastructure to support the operations of the City. Infor's proposed Technology Foundation includes a comprehensive business intelligence platform that provides industry-specific analytics, robust reporting tools, delivered online inquiries and reports and personalized dashboards. Information access can be tailored to the City's user community, providing the information they need, when they need it, and how they need it - simplifying complex reporting and analysis processes. The proposed Infor Technology Foundation includes the following business intelligence components:

- Standard Reports
- Ad hoc Reporting & Drill Around
- Business Intelligence & Analytics

Based on our vast experience implementing our ERP solutions with clients, we find that most reporting needs are met through our standard reports and/or are readily developed using tool sets included in this proposal. We have provided for training for City personnel on those tool sets in our Learning plan so that your staff will have the capability to develop the special reports necessary to run your operations. Our team has included consulting time in our proposal to assist the City with the development of critical reports required as part of the initial deployment of the system.

Dashboards—Infor Business Intelligence lets you get the right information, to the right individuals, at the right time, so decision makers throughout the City can identify new opportunities for improvement and make more informed decisions. The embedded dashboards and the tools to create new dashboards empower end users to develop online reports and analytics that are relevant to their role in the organization. The online dashboards can be viewed online within the application as well as using an iOS device.

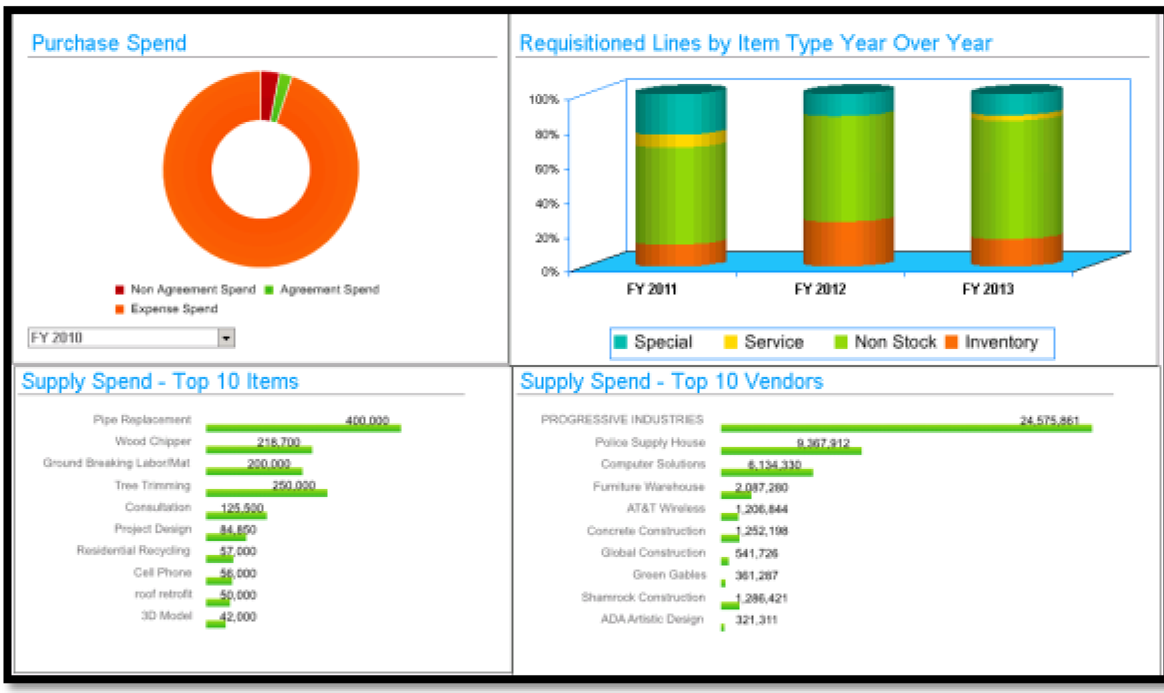


Figure 3-13 Procurement Dashboard

Standard Reports and Online Inquiries—End users can access data across the Infor ERP Software for Government solution via online inquiry screens as well as the 850+ delivered reports across the solution, most with the ability to set user-defined parameters. These reports are native to the Infor solution, are easily generated and may be scheduled to run on a repetitive basis. Delivered reports may be formatted in a number of ways, including XML, PDF, TXT, and CSV.

Microsoft Add-Ins—With Infor's Microsoft Add-ins, you can access any application page and field(s) from the Infor solution and send the data directly to Microsoft Excel, thus allowing ad hoc reporting and analysis without any technical expertise or knowledge required. Users can also create mail merge letters with any Infor field and send directly to Microsoft Word. Finally, with the upload wizard, you can upload any flat file into the Infor system, using a point and click wizard to map large batches of manual entries directly to the Infor database. All Infor applications are fully compliant with both OLE and DDE standards.

Drill Around®—Drill Around® allows your users to view information about which they want to learn more. Users simply point and click to navigate logically related information. Navigating based upon intelligent metadata, rather than hard-coded paths, enables users to follow logical and limitless paths to answer questions. This navigation can also include applications in non-Infor systems. As a component of Infor's Technology Foundation, Drill Around® is possible because of Infor's open, Web-addressable architecture. In addition, Infor Drill Around® has none of the maintenance, support, or custom coding required in other vendors' systems that attempt to create this type of function. Drill Around® is a truly unique Infor feature with tangible user benefits for the City.

Infor Financial Management Analytics (Recommended)—Organizations must find ways to manage more efficiently in order to hold down costs. Cost pressures require greater efficiency and ease of access to quality business performance insight is critical. Infor Financial Management Analytics offers organizations access to valuable financial insight through analytics.

Built for organizations by finance experts, Infor Financial Management Analytics reflects a deep knowledge of the finance business processes that help ensure the delivery of accurate insightful metrics. Infor Financial Management Analytics isolates key data to help reveal patterns and trends, and provide analyses that can reveal opportunities for improvement in essential financial processes.

The application can help empower your leaders by delivering relevant financial measures into the hands of the people and teams who can best apply the information for your organization's benefit. With greater clarity around cost-sensitive activity, you can more readily identify issues and help support a more cost-effective organization.

Infor Financial Management Analytics can help your organization:

- Gain insight into financial performance.
- Accelerate the speed at which accurate and timely data is acted upon.
- Increase confidence in financial decisions.

Key capabilities:

- Extract financial data from your Infor and non-Infor Infor systems to obtain a single view in a straightforward format.
- Improve the quality and value of financial data generated by transactional systems.
- Share information to help support a highly collaborative culture.
- Help to identify areas that are underperforming and need immediate action.
- Employ proactive versus reactive business tactics.

With Infor Financial Management Analytics, your organization can access and share the financial information many top organizations have found to be vital. Infor Financial Management Analytics will help your executives and management answer critical business questions such as:

- What is your departmental performance and how does each department contribute to the organization's overall financial health?
- Are current expenses trending up or down compared to the prior period, quarter, or year?
- What are current encumbrances and how much budget is remaining?
- What are the top expense areas and trends?
- What is the average age of your assets?
- What is the efficiency and performance of the accounts payable department? Are there opportunities for improvement?

With Infor Financial Management Analytics, you'll gain access to quality business performance insight, including financial management KPIs, measures, and views related to General Ledger, Strategic Ledger, and Accounts Payable.

Infor Project Accounting Analytics (Recommended)—Organizations must continually find more opportunities for efficiencies in order to hold down costs. As a result, an increased emphasis has been put on monitoring the financial progress of different projects irrespective of size. Projects may vary in lengths of time or be part of a larger overall project, where budgets, time lines, and costs may change. With Infor Project Accounting Analytics, executives and managers alike can quickly and accurately assess and monitor the financial health of projects through key financial metrics and performance indicators.

Infor Project Accounting Analytics will help executives and management answer critical business questions such as:

- What is the current and life-to-date project and capital spend?
- How am I tracking according to budget?
- What is the amount spent including committed and encumbered costs, the current budget amount, and available spending remaining?
- What is the amount spent compared to multiple budgets, such as the baseline, forecasted, or adjusted budget?
- What transactional detail makes up the actual and encumbered amounts?
- What are the project amounts by the General Ledger organizational structure?
- What are the project amounts in alternate currencies?

Key Capabilities

- Extract data from your Infor Lawson and non-Infor Lawson systems to obtain a single view of all projects in a straight forward format.
- Easily share information to help cultivate a highly collaborative culture.
- Highlight areas that are underperforming and need immediate action.
- Be proactive versus reactive in your business tactics.
- Help improve quality and value of project and financial data generated by transactional systems.

With Infor Project Accounting Analytics you'll gain access to timely accurate project performance insight including critical project accounting KPIs, measures, and views related to Project and Activity Management. These help you gain visibility into your current and pending project performance, as well as insight into areas with an opportunity for improvement.

Infor Procurement

Infor Procurement and Financial Management is a unified software solution that helps the government organizations reduce costs through enhanced procurement processes and more effective supply management.

Figure 3-14

As the cost of goods and services climbs unabated, so do the "hidden" costs embedded in purchasing processes. Infor Procurement applications can help you take control of prices paid to vendors, while helping eliminate costs resulting from manual, paper-based, and often disconnected processes, as well as from duplication of effort and off-contract buying.

All applications within Infor Procurement work in conjunction with Infor Financial Management and share common master data where appropriate. They provide solutions for the full cycle of procurement activities, from requisition through payment, including links with budgetary control and project and grants management.

Requisition-to-Check – Request

Request focuses on streamlining the processes for City employees and organizations to acquire goods and services. The ability to automate and streamline these processes begin with establishing a sound foundation of purchasing controls, including establishing vendor pricing agreements and contracts, importing and maintaining item information.

Infor Purchasing also improves the accuracy and timeliness of how internal information flows to suppliers, which translates to enhanced vendor relationships and an improved organizational image. Purchasing is fully integrated with General Ledger and Project Accounting areas of the solution suite, to capture and update pre-encumbrance and encumbrance data as transactions are entered and modified.

By automating and streamlining routine processes, procurement staff can reclaim valuable time to focus on contract management and sourcing. Since edits and approvals occur on the front end of our embedded processes, there are far fewer corrections that must be made to complete a transaction. Powerful reporting tools keep the entire organization informed, from the status of an order, to remaining budget for a particular account, to the automatic notification of expiring contracts.

Requisition Center & Requisitions—Infor Requisition Center is designed to extend the advantages of requisitions beyond the purchasing department. Departmental casual users will be able to create their own requisitions online, while your organization automates the requisition approval process. With this tool, users can quickly adopt online requisitioning as a single point of entry for all goods and service requests. Requisition Center offers templates and other timesaving features, adapted from the world of e-commerce, to quickly make every internal client a productive user of the system with minimal training, including Procurement Punch-out. Simplified tools give casual users the same powerful search capabilities that power users enjoy, without having to leave the online requisition environment they use to create requests.

With Requisition Center, users can:

- Create a single requisition for stock, non-stock and special-order items, as well as services; Procurement can then automatically generate multiple purchase orders from that requisition
- Configure the system to meet their business requirements—you determine what information is available and which fields, menus and buttons are displayed, according to each user's role
- Reduce the number of keystrokes needed and the amount of time generating requisitions
- Conduct advanced searches, using key-word and autocomplete capabilities—an easy, fast way for users to find the items they need

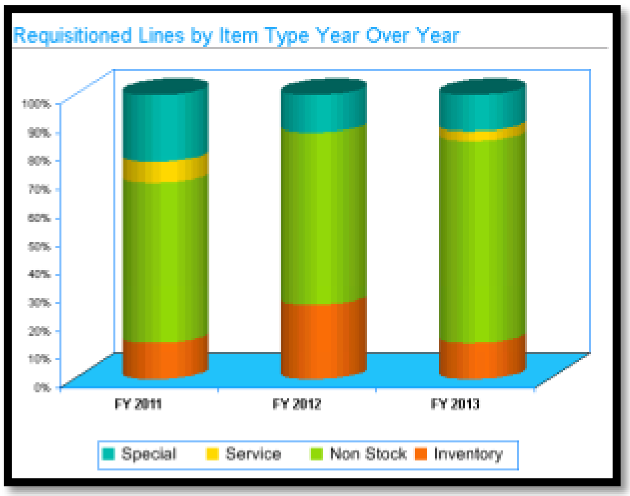


Figure 3-15

- Automate workflows, using delivered process flow templates, for routing and approval processes

Infor Requisitions is the foundation for all application requisitions, including those created within Requisition Center. Requisitions can be used by power users for requisition entry, review, and update, if desired by the City. Additional online inquiries and reports are also available within this application area.

Procurement Punchout—Coupled with the Infor Requisition Center, Procurement Punchout saves your purchasing staff even more time by allowing end users to shop directly at vendor-maintained web sites, reducing the demands of maintaining an internal item master. By empowering end users to assume more responsibility for their purchases — within organizational rules and negotiated contracts — Infor Requisition Center and Procurement Punchout contribute to a faster fulfillment process, thereby boosting satisfaction. And, because built-in controls decrease the potential for off contract buying, you may significantly reduce your purchasing costs.

Procurement Punchout includes these key features:

- Enables you to punch out to multiple vendor web sites
- Includes support for cXML punchout standards to help you extend your trading community to new vendors
- Gives you the option to work with your vendors to set up your organization's view of their web sites
- Leverages Requisition Center to ensure conformity to transaction rules for user access, budget checks and manager approvals

Mobile Requisitions (Recommended)—Infor Mobile Requisitions is offered free of charge to any customer that wishes to use the technology. Current platforms include tablet devices, as well as certain smartphones (iPhone 4S and higher, Android, and Blackberry). Mobile users can currently create requisitions from standard City templates; track requisitions, including approval and procurement status, as well as requisitions that are fulfilled from internal warehouses; and receive purchase orders created from each requisition.

Requisition-to-Check – Negotiate

Negotiate focuses on the internal and external processes designed to acquire goods and services for the City with the most favorable pricing and terms and conditions. The ability to automate and streamline these processes begin understanding the City's procurement history and requirements and using this information to work to foster competition within your supplier community.

Within Infor Procurement, this process start with understanding your demand for various goods and services and understanding where the procurement organization should be focusing their efforts. We use our integrated suite of applications to support the entire negotiation process, enabling participation not only within the City but also with the supplier community.

Business Intelligence & Analytics—Infor Business Intelligence & Analytics lets you get the right information, to the right individuals, at the right time, so the City's procurement professionals can use this data to not only ensure they are focusing their efforts in the most strategic but also to support the negotiation process with your suppliers.

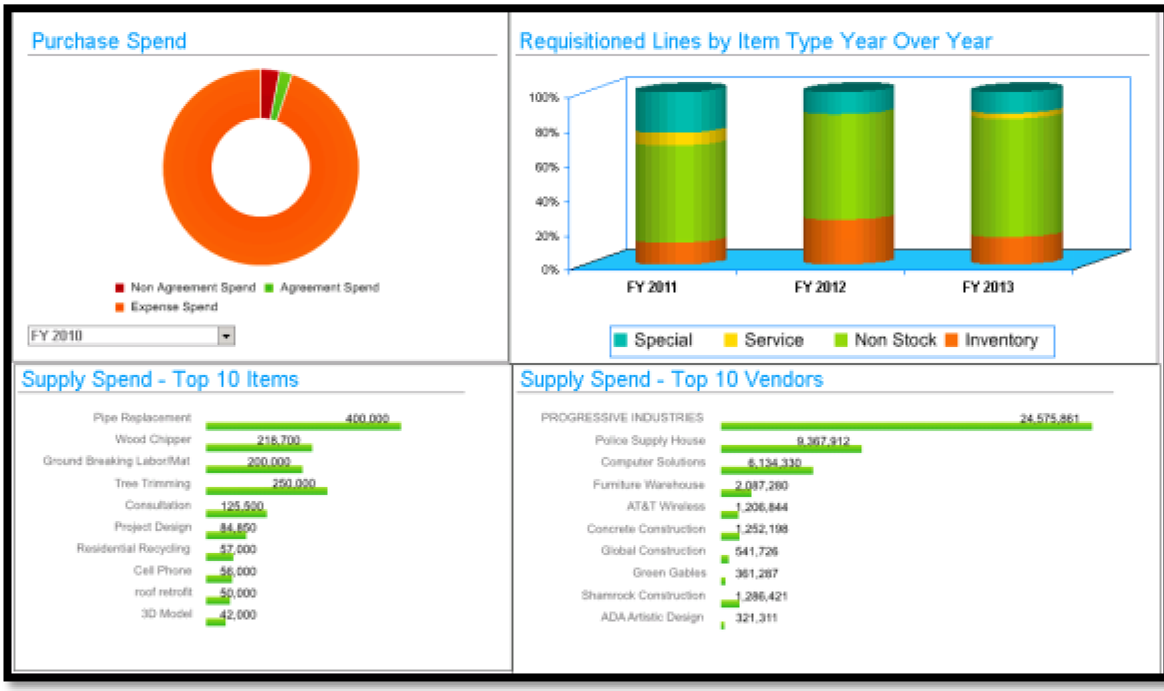


Figure 3-16 Procurement Analytics

Infor Electronic Data Interchange (EDI) for Supply Chain Management. When it comes to transactions with suppliers, many organizations today recognize the need to replace inefficient and costly paper-based processes with electronic based connectivity. The barrier, in a large number of instances, is the dissimilar technologies — software and/or hardware — between organizations and their trading partners. Infor EDI for Supply Chain Management can help you bridge the gap. This Supply Chain Management application equips you for two-way electronic transfer of essential documents, such as purchase orders, invoices, and catalogs. The net potential impact: faster processing, fewer errors and exceptions, improved vendor relations, and freed-up time which can be devoted to more strategic activities.

Strategic Sourcing—By using Infor Strategic Sourcing within the City, you have the opportunity to reduce costs, decrease manual tasks, and improve the ability to manage the acquisition of goods and services. Specific key benefits from using Strategic Sourcing may include:

- Driving immediate and long-term cost savings by improving spend management
- Giving suppliers convenient, around-the-clock access to bid invitation details and the bid submission process through a secure, easy-to-use supplier portal
- Providing an easier, faster means for creating bid requests, sending them to suppliers, analyzing responses, and awarding bids
- Accelerating and streamlining sourcing processes via customizable workflows that can be set up to comply with your organization's approval policies as well as regulatory requirements

- Fostering broader supplier participation, potentially receiving higher quality responses, and stimulating greater competition, helping to meet your supplier diversity goals while lessening the burden on your staff
- Eliminating many paper-based request-for-bid processes through online notifications, bidding, negotiations, and responses to supplier inquiries
- Reducing the need for meetings and phone calls by automating relationship management
- Reducing overall supply chain expense and speeding up fulfillment cycles
- Full integration with other Procurement and Financials applications

Strategic Sourcing provides a flexible configuration foundation that allows the application to easily meet the City's specific requirements. Strategic Sourcing supports the City's ability to:

- Standardize bid information by establishing terms and conditions, award reasons, and categories
- Simplify electronic RFx and bid creation with event templates and reusable supplier questions
- Create and apply standard reason codes for awarding bids, allowing you to easily categorize, track, and monitor awards
- Establish a library of event templates for commonly required types of bids
- Set up routinely asked questions for specific sourcing events
- Request supporting documents as attachments
- Tie requests to industry-standard classification structures, such as NIGP and UNSPSC
- View and analyze supplier responses side by side
- Weight criteria and analyze bids based on criteria beyond price
- Award sourcing events and automatically create agreements or purchase orders

Strategic Sourcing is integrated with Infor Supplier Order Management, which allows vendors to view and respond to open events. Fostering open communication, this integration allows the City to:

- Distribute bids openly and efficiently through your organization's web site
- Invite potential suppliers to register for bids through an easy-to-use process
- Allow suppliers to provide and maintain qualifying details about their company, including which commodities they provide to ensure notification of appropriate sourcing events
- Allow suppliers to preview upcoming bids and submit their responses electronically, using only a standard web browser
- Answer supplier questions and maintain an open dialogue through a Q&A board

Contract Management—Infor Contract Management is designed to make it simpler, faster, less expensive, and more secure for your organization to create, manage, and monitor contracts, by allowing the City to:

- Have secure, centralized access to—and auditability of—all procurement and non-procurement contracts in your organization

- Improve visibility into price and compliance information, allowing your materials team to negotiate more effectively, standardize purchasing practices, and save the company money
- Utilize insightful spend analysis to reveal spend by commodity and buyer to help identify opportunities for savings, improve contract compliance, and drive better contracts
- Take advantage of cost modeling to allow better contract negotiation by showing potential effects of changes in key variables (such as cost and quantity), and better forecasting by allowing users to more accurately project future contract needs based on historical data
- Gain greater control by legal and/or contract administration over contract terms, clauses, and conditions
- Simplify and accelerate the contract creation process with reusable contract templates and language
- Improve the supplier selection process with supplier performance evaluations and supplier comparisons
- Integrate with other Supply Chain Management applications for a comprehensive, “source-to-settle” procurement process

With Contract Management, you’ll simplify the contract creation process, allowing your buyers to spend more time on more strategic tasks. If you’re using Strategic Sourcing, information already captured with that application can automatically populate the contract templates in Contract Management. If you need a contract similar to one executed previously, you can simply copy the existing document and modify it as needed.

Save significant time even when creating a contract from scratch with the “Interview Wizard,” which walks you through a series of questions relevant to the type of contract being created—you’ll no longer need to worry if the right information is being collected. Negotiating contract details become easier with “what-if ” contract modeling

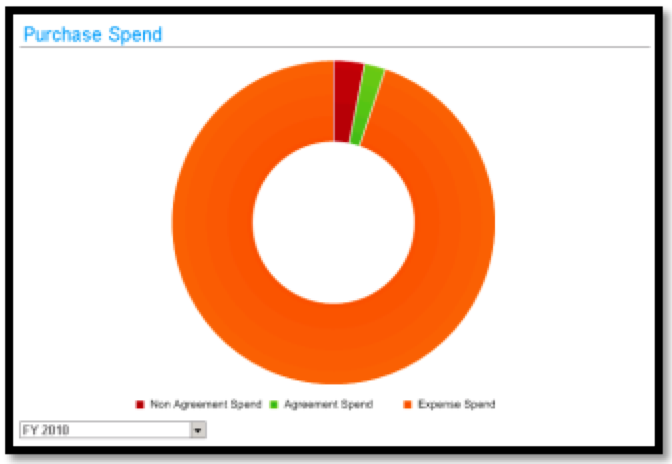


Figure 3-17

The City will be able to generate clean, standardized contracts—ready for review and approval—as new information automatically merges with pre-approved terms and conditions. Internal and external reviewers can make their suggested changes directly within the application, and contract administrators can then accept, reject, or modify those changes. And when it’s time to renew contracts, you can easily send those contracts out to bid using Strategic Sourcing.

When creating procurement contracts, Contract Management allows you to:

- Accommodate both products and services (including tiered pricing scenarios) within a single document.

- Support manufacturer, distributor, and group purchasing organization (GPO) supply chain agreements.
- Handle multiple contract sections, change orders, and revisions.
- Upload price catalogs and manage price changes prior to updating vendor agreements
- Monitor pricing tiers to ensure you are taking advantage of the price for which you've qualified.
- Track contract milestones.
- Receive alerts for key contract events, including expiring supplier diversity codes and expiring supplier contact certifications.
- Track retainages and automatically calculate payment holdbacks.
- Track subcontractors, subcontractor payments, and diversity codes
- Monitor encumbered funds and check against contract maximums.
- Bring the City's key personnel up to speed quickly with standard reports for critical operational information, such as: contract compliance, contract activity, item cost variance, and off-contract purchases.

Requisition-to-Check – Order

Order focuses on the process of issuing and managing purchase orders throughout their lifecycle for the City. Not only can authorized users create direct purchase orders, the Infor solution is also designed to initiate demand through the requisition process, which allows the City to take advantage of economies of scale and automation.

Supplier Order Management—Effective supply chain management must involve more than receiving the right products and services at the agreed-upon contract prices with a minimum of manual effort and paperwork. It should extend to every point in the customer-vendor relationship, including how you conduct purchasing transactions. Infor Supplier Order Management can help the City establish and cultivate excellent relations with your vendors.

Supplier Order Management is a collaboration toolset designed to maximize efficiency for Infor customers and their diverse supplier base. Supplier Order Management provides suppliers with web-based access to self-register, respond to solicitations, electronically negotiate terms and conditions, order, invoice, and payment details, electronic invoice creation, as well as tools that allow suppliers to manage their own accounts. Supplier Order Management provides visibility into supplier invoice and payment history. Visibility allows everyone, from buyer to supplier to accounts payable manager, to take corrective action and mitigate risk.

Supplier Order Management helps an organization's suppliers become self-sufficient, making its own staff more efficient, reducing costs, saving staff time, and eliminating routine inquiries (and mounds of paper).

Purchase Order—Infor Purchase Order simplifies procurement processes by establishing vendor pricing agreements and contracts, creating, importing and maintaining item information, and creating and issuing several types of purchase orders. Goods can be received centrally or at individual departments, as well as with smart phones and tablet devices when requesters are away from their desks. The system offers great flexibility while giving your organization a very sophisticated supply chain management system. The result is an efficient tool that reduces errors and keeps suppliers in the 'virtual supply chain' informed. In addition, the Purchase Order module improves the accuracy and timeliness of the internal information flow to suppliers, which translates to enhanced vendor relationships and an improved organizational image.

By automating and streamlining routine processes, procurement staff can reclaim valuable time to spend on sourcing, rather than just purchasing. Since edits and approvals occur on the front end of our processes, there are far fewer corrections that must be made to complete a transaction. Powerful reporting tools keep the entire organization informed, from the status of an order, to remaining budget for a particular account, to the automatic notification of expiring contracts. Finally, Infor Purchase Order works seamlessly with all other supply chain modules, giving you supporting streamlined processes across the enterprise.

Inventory Control—Infor Inventory Control allows the City to effectively monitor and manage inventory throughout the organization. Its flexible design and close coupling with Infor Requisitions, Infor Purchase Order, and other Infor applications EAM for Transportation help facilitate a smooth flow of information and products.

Inventory Control can be configured to continually calculate reorder information to adjust Economic Order Quantities and Reorder Points. With the ROP set, the system generates replenishment orders within Infor Purchase Order (or Requisition Center, if desired) enabling the City to keep shelves stocked at the appropriate levels, even during periods of fluctuation. Inventory Control maintains the item master for purchase order and requisition usage.

Inventory Control provides the ability to:

- Easy to maintain items through user-formatted screens and mass maintenance
- Variable decimals for both cost and quantity to help handle diverse item requirements
- Shelf-life tracking for date-sensitive materials
- Multiple replenishment methods including fixed or variable order point, minimum/maximum or DRP
- DRP modules handles time-phased, order-point-driven replenishment
- Multiple costing methods including average, standard, LIFO and FIFO

Mobile Inventory—Infor Mobile Inventory is available to any customer that wishes to use the technology. Current platforms include tablet devices, as well as certain smartphones (iPhone 4S and higher, Android, and Blackberry). Mobile users can currently look up items and see where they are available (device cameras can be used to read barcodes); look up and review location details, including adjustments through cycle counts; and create replenishment documents to restock supplies.

Requisition-to-Check – Receive

Receive focuses on the process of end-user and warehouse receiving, delivering tools to support both central and distributed receiving. Receiving is a critical process that integrates with Inventory Control to ensure that stock quantities are accurately reflected and Accounts Payable to support three-way matching as part of the payment process.

Receving Self-Service—Infor Receiving Self-Service is designed to provide casual users with the ability to create their own receipts online, Simplified tools give casual users the same powerful search capabilities that power users enjoy, in a user-friendly interface. Users can search for items to receive by various paramaters and even drill into purhcase order details to ensure they are receiving the appropriate goods/services.

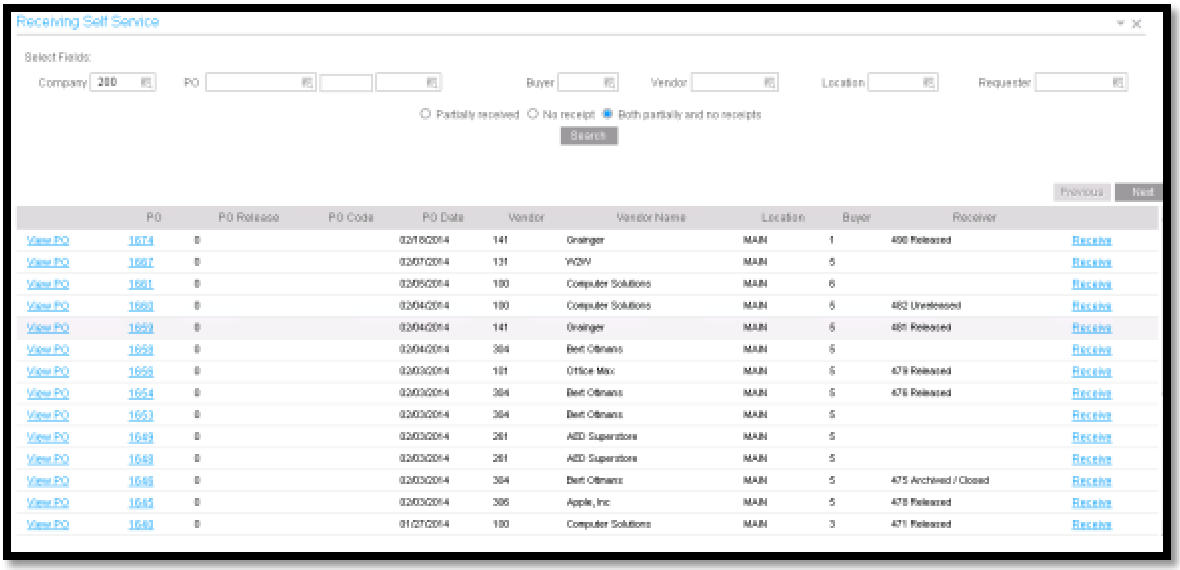


Figure 3-18 Receiving Self-Service

Infor Mobile Supply Chain Management. Infor Mobile Supply Chain Management positions you to enhance receiving, delivery, and inventory management processes by automating data collection where the work is done. In your receiving area, warehouse, storerooms, mailroom, or par locations — and every place in between — staff can use their handhelds to capture and transmit data. You have the flexibility to upload this data in a fully wireless, partially wireless, or cradle-based environment. Infor Mobile Supply Chain Management includes a powerful Par & Cycle Counting solution. By combining barcode scanning and mobile technology, Infor Par & Cycle Counting helps you automate the maintenance and counting of par and inventory areas. It also allows you to obtain more up-to-the-minute and accurate inventory information. Just as important, internal customers receive better service, and supply chain management costs trend downward.

Infor Receiving & Delivery, also a module within Infor Mobile Supply Chain Management, can help you transform the full spectrum of distribution, from the receipt of packages through delivery to end users. Besides boosting overall efficiency, you'll improve the promptness and accuracy of service to internal customers. This includes accelerating the delivery of purchase order (PO) and non-PO packages to their final destination and decreasing the number of lost packages and thereby lowering the costs associated with staff searches, unnecessary reorders, and excessive inventory levels. It also enables requesters to track their deliveries from their computers, using a web browser. Finally, with it activity tracking and reporting, managers have the information they need to initiate actions that further help to reduce costs and to increase staff performance.

Requisition-to-Check – Settle

Settle focuses on the process of creating, managing, and approving payments. The settle process relies heavily on the work that has been done throughout the Requisition-to-Check process. The City can use purchase orders and receipts to expedite payment activities as well as generate on-demand payments as necessary.

Accounts Payable—Infor Accounts Payable helps the City better manage your payments and costs. It offers a comprehensive set of tools to manage invoices, vendor records, cash flow and payments and at the same time, it also serves as a repository of valuable payables information, ready to assist with good stewardship of the organization's financial resources.

Accounts Payable's design allows all entities within your organization to access and share vendors, banks, taxes and other configurations. 1099 codes, stored on the vendor record, will track and store all invoices for the production of 1099 forms at year-end. Other standard defaults for each vendor can include income withholding, standard accounting distribution defaults, default payment methods and alternate payment vendors for suppliers who are factoring their receivables. Also, by allowing for unlimited children for each vendor, your organization can track all vendor address locations, each with their own contact, invoicing defaults and location balances without taking up extra space or having to create additional vendors within the vendor master file. Accounts Payable also provides numerous user-defined fields to help your organization track vendor status or attributes such as minority status, small-business status, veteran owned business, etc.

The fully integrated nature of the system allows for streamlined processing of all procurements and expenses from the requisition phase all the way to production of the final payment, whether it is by check or electronic means. The real-time checking of available funding for purchases, whether from general funding or from grant or project funds, will help your organization proactively manage the accounting process for all payable transactions and make all departments more accountable for their purchasing decisions. Automated workflow allow the City to route payments for review and approval, based on the City's business rules.

Invoice Matching—Infor Invoice Matching ensures a smooth flow of invoices through your organization, and full integration with Purchasing and with Accounts Payable. Its audit and control functions provide automatic three-way matching of invoices with purchase orders and receipts, eliminating manual entry and saving time. This matching process takes into consideration partial receipts and partial payments, allowing you to pay invoices in a timely manner and take advantage of any potential discounts that might occur. Invoice Matching also supports two-way and four-way matching.

Infor Lawson Supply Chain Analytics (Recommended)—You need effective sourcing and procurement processes to ensure that your organization has the products you need, when you need them. In order to operate efficiently, you also need to identify potential savings opportunities, conduct performance monitoring, and implement role-based spend insight. But managing supply levels and negotiating the best terms with vendors are difficult tasks when data is spread across systems and problematic to access. You need a solution that can help quickly access key supply chain metrics and performance indicators.

You can capture supply chain and procurement data to help measure activity, monitor trends, and evaluate processes. With greater clarity around contracts, inventory, and purchasing activity, you can more readily identify issues that could affect your operations.

With Infor Lawson Supply Chain Analytics, your organization can:

- Quickly and easily identify and resolve problems in your procurement processes.
- Monitor purchasing performance and negotiate better contract terms with your suppliers.
- Measure how much you are spending on each category of items and determine who the top suppliers are in each category.
- Reduce costs by identifying opportunities to standardize.
- Measure the timeliness and accuracy of supply deliveries.
- Reduce special orders and off-contract purchases.
- Measure buyer productivity.

- Track sustainable purchasing goals.
- Determine how quickly you are turning over inventory.

Critical supply chain KPIs, measures, and views related to spend, inventory, and buyer/supplier performance help you run a more efficient and cost-effective supply chain operation. With Infor Lawson Supply Chain Analytics, you'll gain visibility into sourcing and procurement processes and achieve cost savings.

Infor Human Resources

Infor Human Resources is a unified suite of applications that provides functionality for core personnel management, learning management, talent management, workforce management and service delivery, modular by design to allow customers the ability to implement applications at their own pace based on their unique needs.

The City's employees, managers, and executives can effectively plan, select, deploy, develop, measure, and reward your workforce with unified human resources capabilities.

Figure 3-19

Hire-to-Retire – Select

Select focuses on identifying, managing, and selecting and keeping the right people to move the City into the future. Several areas of Infor talent management suite are integral in the selection process for the City, assisting with the identification of top candidates and enabling more strategic hires.

Succession Management—Like most Public Sector organizations, a large percentage of the workforce will be eligible to retire within the next 10 years, resulting in the potential loss of key institutional knowledge and a decrease in the quality of constituent service. Infor Succession Management is a unique solution in the marketplace that will assist you with this issue. You can set up organizational plans to backfill vacancies, receive alerts when employees are either ready for progression, or at risk of leaving. Succession Management supports:

- Talent profiles and succession-pipeline reporting
- The identification of key positions critical to business success
- High-potential and high-performing employees based on defined profile criteria
- Potential flight risks in key positions that could impact the continuity of business operations
- Individual readiness and career paths for future target positions
- "Always on" listings of successor candidates for key positions
- High-potential/high-performing designations
- Visual gap analysis of talent profiles
- Automated identification of succession candidates based on success profile
- Aggregate view of potential successors for talent review practices

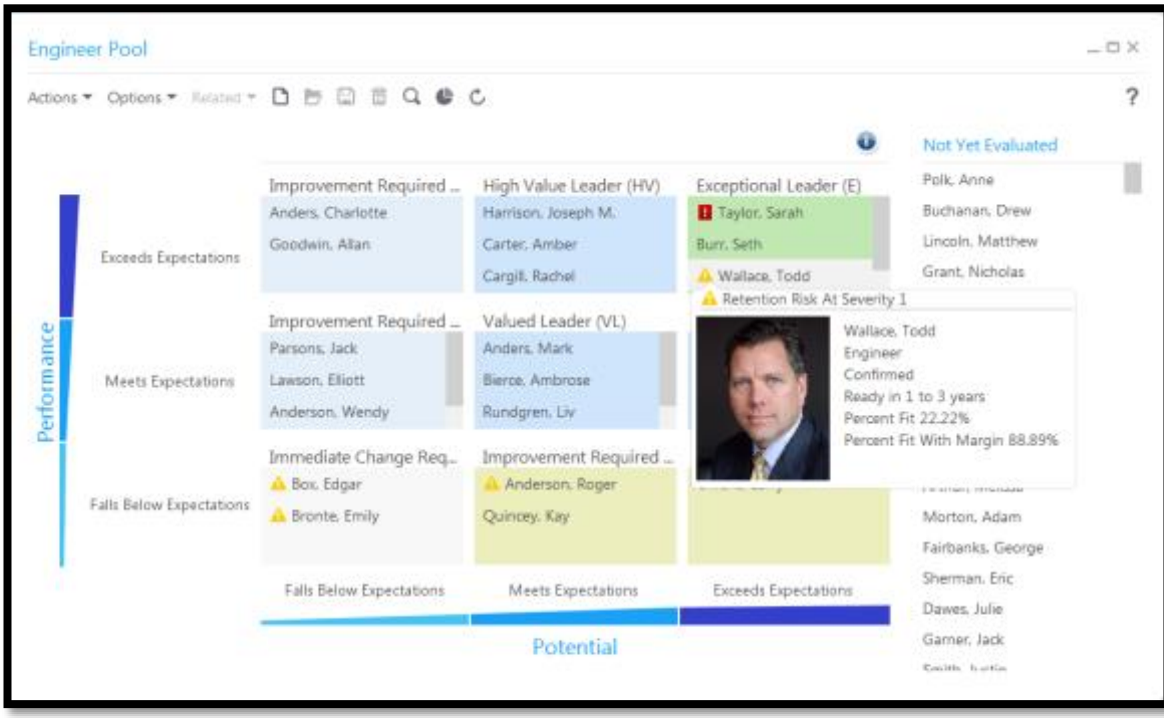


Figure 3-20 Succession Management

Talent Acquisition—Infor Talent Acquisition arms hiring managers, recruiters and others involved in recruitment activities to strategically acquire top-quality talent. Use the tool to define your workforce needs, tap into appropriate job-candidate sources, efficiently communicate offers and contracts, and effectively manage data about current and potential talent. Once you have selected your top talent, you may also expedite their on-boarding process by leveraging functionality for all employee transitions. As a result, new and existing employees are better equipped to quickly and productively perform in their new roles. Infor Talent Acquisition will help the City reduce the average time to fill a vacancy, and, through automation, will help free up HR resources to focus on more strategic initiatives.

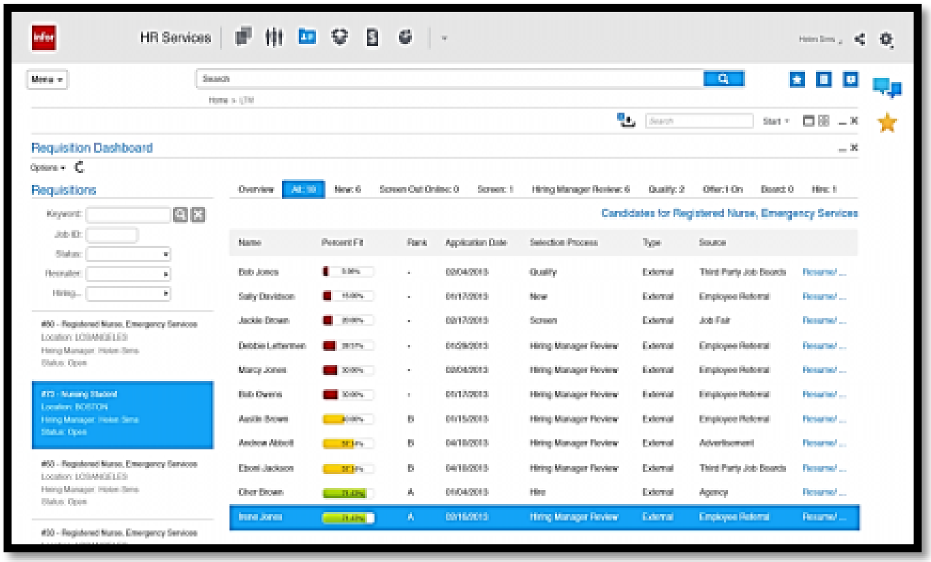


Figure 3-21 Talent Acquisition - Requisition Dashboard

HR Services Delivery: Onboarding—Onboarding orchestrates all steps in the employee new-hire process for employees, hiring and line managers and the City's human resources organization. Onboarding assists with:

- Engaging new employees with a personalized new-hire experience
- Providing new employees with the information they need in a personalized portal, 24/7, outside the City's firewall

Hire-to-Retire – Develop

Develop focuses on linking the City's personnel with your organizational strategy, empowering you to make an immediate and lasting impact on organizational success. Plus, it helps you arrange key human resources functions so your organization can find and keep the right people. As a result, the City can:

- Design training plans based on business goals
- Create development opportunities for top performers
- Help reduce attrition and flight risk

Learning and Development—Infor Learning and Development is tightly integrated with other Infor areas of Infor Talent Management to help the City invest in targeted, meaningful activities enterprise-wide, ensure employee satisfaction, and enhance organizational excellence. With the application in place, you benefit from access to integrated data from multiple sources. As a result, the City gains:

- A more complete picture of employee competencies and development needs
- Insight to help tailor employee learning experiences more appropriately
- Ensure compliance with learning plans

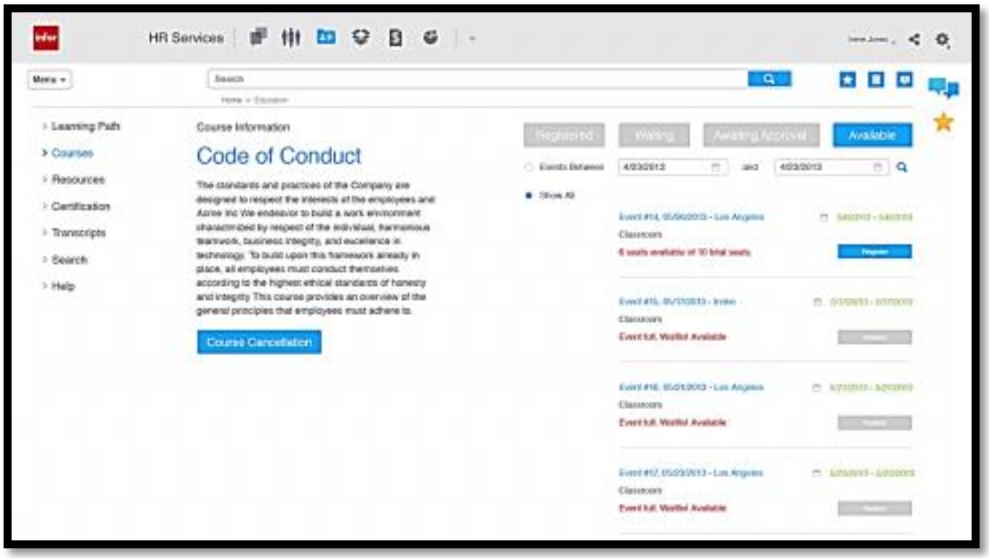


Figure 3-22 Learning and Development – Course Information

Infor Learning and Development not only focuses on the individual development planning process, it also supports strategic development planning, budgeting, and cost tracking at an organizational level. The application helps the City link learning and development activities to resulting competencies and skills through graphical gap analyzes. As a result, employees have a clear, motivating line-of-sight to future career opportunities, with access to:

- Individual development plans that allow employees to link development activities to goals
- Organizational development plans, with automated budget calculation and cost management
- Role-based training functionality for learning managers, line managers, and employees
- Learning checklists that provide transparency to competency validation and requirements
- Learning and development activity and session registration management
- Wait-listing and approval automation
- Skill and competency achievement based on development activity completion

Learning Management—Infor Learning Management (LMS) is comprised of a learning content management system (LCMS), content authoring, advanced reporting, social collaboration, mobile learning, and certification/compliance management. The application is geared to help organizations quickly drive performance and productivity throughout the extended enterprise, and better support employees to do more of what they were hired to do.

With Infor Learning Management, the City will get tools for:

- Learning management system (LMS) and learning content management system (LCMS) integration—Create, publish, deliver, manage, and track learning content from a single platform

- Mobile learning—Interact with learning via smartphones and tablets. Our solution is compatible with all major mobile devices for learning on-the-go and on-demand
- Social learning—Create blogs, wikis, videos, and podcasts to enhance learning. Enable networking, collaboration, and informal learning to support learning objectives
- Certification and compliance management—Enable robust certification management and tracking
- Ensure compliance with corporate programs and regulatory requirements
- Competency management—Assess, evaluate, manage, and measure knowledge, skills, and behaviors linked to specific competencies. Help your business units to manage knowledge assets and people skills to deliver on their business objectives. Map learning paths for your employees to close gaps on required competencies
- Learning portal—Manage the gateway to the enrollment, certification, and learning activities within the system. Establish multiple portals for different audiences with a single installation and allow user self-registration and automated user profile updates and password retrieval
- Content authoring—Transform any subject matter expert into a cost-cutting power user. Content authors can create, update, and localize effective and engaging media-rich eLearning content faster than ever before. Allow your learners to interact with their content from laptops, smartphones, and even off-line

Hire-to-Retire – Deploy

Deploy focuses on building the human resources foundation to effectively manage the City's workforce. Modules within Infor Human Resources maintain all of your employee demographic, job and position information. Delivered integration within Infor Human Resources allows the City's human resources configurations to serve as the foundation for the other supporting applications including within Infor ERP for Government.

Personnel Administration—Personnel Administration focuses on automating the business processes that support the employee lifecycle, such as transfers, promotions, terminations, position and assignment management, tracking employee training as well as full position budget control and development. Personnel Administration inherently supports complex employee-job-position relationships, including multiple employee assignments, full-and part-time employees, and union/contract employees. The City can track and manage salary step and grade schedules, which are used to drive human resources processes such as payroll, budgeting, and workforce management.

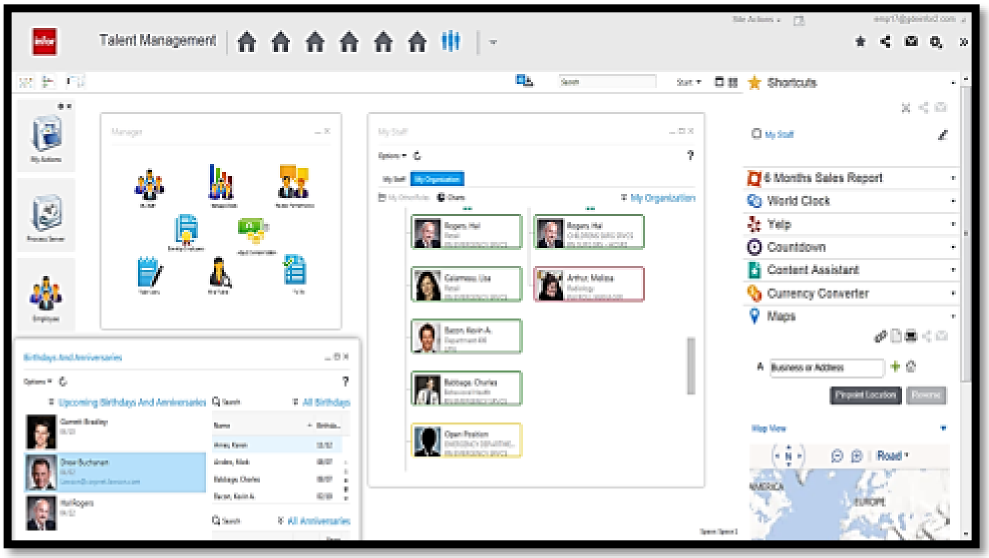


Figure 3-23 Personnel Administration – Talent Dashboard

Benefits Administration—Benefits Administration provides complete automation of enrollment, payroll deductions, plan updates and regulatory reporting for employees, retirees, and Cobra participants. Benefits Administration automates your benefit programs no matter the size of your organization or how complex your plans. Benefits Administration is fully integrated with the Infor Payroll application and other Infor suites. Benefits Administration provides the automation that makes plan administration and enrollment an easy and efficient process.

Ease of Enrollment—You can define eligibility and benefit criteria to accommodate different groups of employees. Each new hire, based on specific eligibility criteria, triggers the notification and enrollment process, including payroll deductions set-up.

Automatic Updating—As events that affect an employee's benefit plan eligibility take place, Benefits Administration handles any necessary benefits changes. Benefits is fully integrated with the Infor Payroll application and Financials suite, so payroll deductions start immediately, or can be future dated with any plan enrollment or changes. In addition, through Employee and Manager Self-Service, employees have 24-hour self-service Web access to benefit information. Employees can enroll in benefit plans and make plan changes, add or change dependents and beneficiaries, manage flexible spending accounts, access retirement account information and model changes with "what if" scenarios. Benefits Administration works seamlessly with Employee Self Service during annual enrollment.

Regulatory Requirement Compliance—Benefits Administration handles your regulatory and reporting requirements. For example, when departing employees qualify for Consolidated Omnibus Budget Reconciliation Act (COBRA) benefits in the U.S., Benefits Administration generates an eligibility notification letter that lists costs and deadlines for decision-making and payment. After receiving a response, the system can generate premium billing, handle cash payments and balances, and then integrate premium billing and receipts with Infor Financials for your COBRA participants.

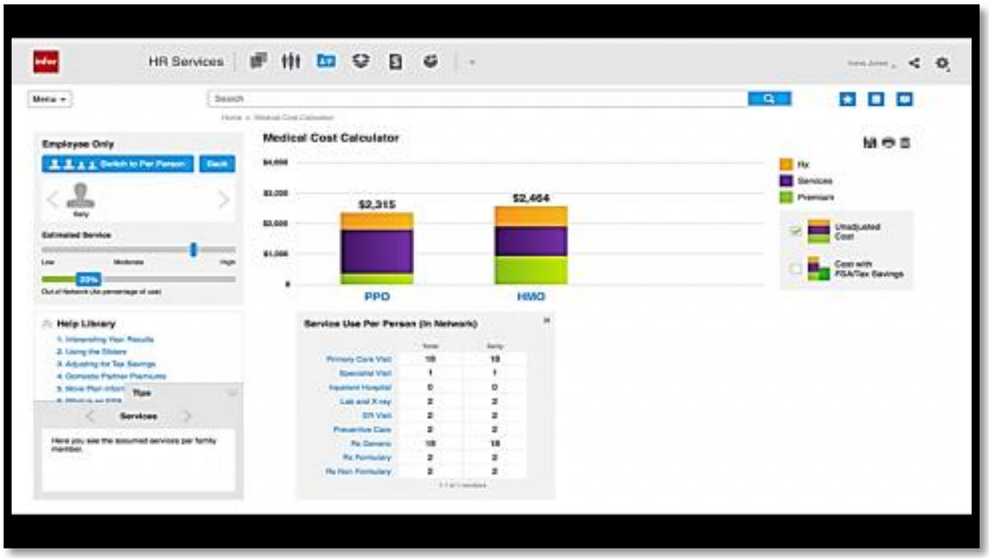


Figure 3-24 Benefits Administration – Medical Cost Calculator

Absence Management—Absence Management will allow the City to automate leave planning, administration and compensation for your entire organization. Infor Absence Management combines employee and manager self-service absence management functionality to help you track and analyze consolidated absence and leave accrual information.

- Submit absence requests for approval and view status
- View current and projected absence balances
- Configure absence accrual rules to meet specific bargaining unit and union contract requirements
- Increase ability to administer extended leave, meeting compliance standards related to legislated leave laws including Family Medical Leave Act (FMLA), Fair Labor Standards Act (FLSA) and negotiated Worker's Compensation agreements
- Improve workforce productivity with Absence Management integration to Infor Workforce Management

Time and Attendance—By using Infor Time and Attendance, your payroll department can reduce errors and overpayments by validating time and labor data collection in real time and by automating zero-to-gross pay calculation.

- Maintain an attendance history by employee. Automatically and proactively notify an employee's supervisor when attendance violates a configured policy. Create a seamless data exchange among all workforce management processes, and with payroll and human resources processes.
- Automate leave entitlement processes.
- Capture employee clock-in and clock-out data and determine what time code, pay code, and pay rules apply to the employee.
- Assign time to departments, programs, projects and grants to enable internal reporting and external compliance.

- Automate overtime distribution based on established rules.
- Assign employees to a shift based on a rules-based shift-bidding system.
- Balances and accruals-Automate employee balance accruals and time-off requests.

Payroll—Payroll provides a flexible framework to accommodate the City's complex payroll requirements, generating and maintaining comprehensive compensation data and information.

Infor Payroll has been in existence for over thirty years and is used by some of the world's largest organizations. Infor Payroll is fully integrated with other areas of Infor Human Resources, capitalizing on your personnel, benefits, and workforce time data, to streamline payroll calculations.

- Delivers a rules-based setup, creating a system flexible enough to support a variety of methods for automating compensation, deductions and managing benefits.
- Accommodates multiple, user-defined pay calendars, full-time, part-time and temporary employees, and salary schedules.
- Supports multiple time entry systems: Infor's Workforce Management, Employee Self-Service and Manager Self-Service, Web time entry, automated time records, Excel uploads, manual entries, and integration with other systems.
- Helps address complex regulatory reporting and compliance, bargaining unit specifics, garnishments and court order management, flexible automated deduction creation and more.
- Automates tax assignment and provides taxing authority synchronization.
- Helps you complete time-sensitive tasks, including deduction and payment calculation, overtime, check printing, off-cycle payments, quarterly filings, payroll reporting and W-2 processing.
- Allows you to spend less time maintaining employee taxes and increases your tax calculation accuracy.
- Interfaces with Benefits Administration, Absence Management, Financials and other Infor applications;
- Gives employees direct access to pay details using Infor Employee and Manager Self-Service, and;
- Provides one of the only automated allocation mechanisms for tips—capturing, calculating, and reporting tips information and ensuring compliance with legal requirements (including FLSA).

BSI TaxFactory—BSI TaxFactory payroll tax calculation software is an industry-leading payroll tax calculation and payroll tax compliance solution that helps organizations meet ever-changing tax regulations and compliance standards while improving payroll efficiency and reducing costs. BSI TaxFactory integrated is delivered as part of Infor Human Resources. BSI solutions offer innovative, scalable technology and Federal, State, local and territory payroll tax coverage to payroll vendors, service bureaus, service providers and individual organizations. BSI Tax Factory automates payroll tax calculations for the most complex payrolls and will assist the City in meeting regulatory requirements.

- Payroll Taxes—Calculates employer and employee taxes under tax jurisdiction-approved regular, supplemental, cumulative, irregular and vacation tax formulas and procedures. Alternate tax jurisdiction-approved formulas are also included.

- Reciprocal Taxes—accurately calculates employee taxes as may be required under formal reciprocal agreements between tax jurisdictions. Also calculates the appropriate resident and work tax jurisdiction taxes in the absence of official reciprocal agreements.
- Locator—Validates the resident and work addresses of employees in accordance with the latest postal standards. Automates tax assignment for payroll setup, eliminating manual tax lookup. Monthly updates ensure that the most current information is being used.
- Garnishment—Easily complies with garnishment regulations with this application that contains all the rules necessary to calculate any employee wage attachment or garnishment
- Assessment-Earnings—Calculates the wages subject to taxation for both employee and employer-paid taxes, eliminating the need to stay on top of the overwhelming number of wage rules.
- Assessment-Benefits—Calculates the taxability of IRS-qualified employee benefit plan contributions and subtracts excludable contributions before taxes are calculated.
- Deferred Income—Calculates Federal, State, local and territory withholding taxes for periodic pension, annuity, other deferred payments and non-periodic distributions.

Self-Service (Employee & Manager)—Infor Self-Service enables employees to take ownership of personal information and to provide managers access to key data about direct reports. By redirecting human resource professionals to focus on strategic activities that support organizational objectives, human resources can help to significantly improve the bottom line.

Infor’s Employee Self-Service/Portals provide access to personal, employment, benefits, and payroll data. Your employees can view and/or update their data based on your organization’s requirements. Personal data consists of the employee’s profile, emergency contacts, and dependents. Employment information consists of current job profile, review history, job postings, organizational charts, work phone books, and policy manuals.

Your employees also have access to training information and the ability to enroll in training online. They can create an individualized career development plan and track their own personal and professional development. Employee Self-Service will even notify them when they have credentials that need updating. Benefit information covers everything from plan documents, current benefit statements, beneficiaries, spending account balances through open enrollment.

Payroll information consists of direct deposit accounts, online pay stubs, and year-to-date history. Employees can either model or update retirement contributions or W4 data. Infor’s “Life Events” groups the above-mentioned tasks together in a way that guides the employee to complete both required and optional tasks as they relate to events such as marriage and moves.

Manager Self-Service goes beyond mere access to information. Your managers have the ability to perform business transactions vital to their job duties. Tasks such as a job requisition request, approval of time records, and employee actions (transfers, terminations, and salary reviews) are available in a paperless, self-evident manner.

Managers also have access to all of their direct reports for quick data look-ups, such as significant dates, emergency contacts, job profiles, or work restrictions. Increased compliance comes through access to current policy manuals and proactive notifications of established standards, such as reviews due or expiration of licenses, certifications, and tests. Infor’s career management provides both a means of development and a measurement of career planning for your managers to use when counseling and guiding employee development within your organization.

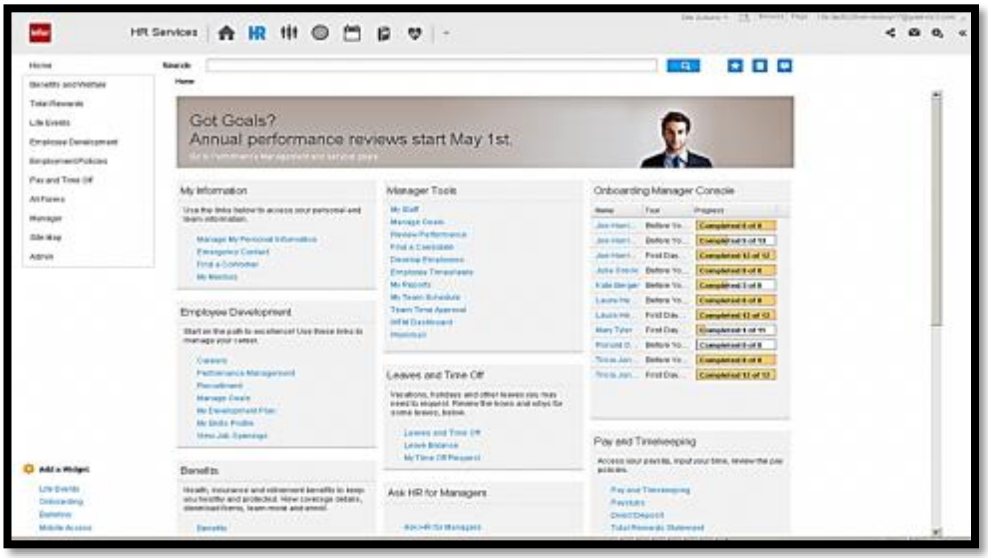


Figure 3-25 Employee & Manager Self-Service

HR Services Delivery: Knowledge Management—Infor Knowledge Management is built on a unique innovative multi-tier HR service delivery model that enables human resources personnel to deliver better services faster, with fewer resources and lower budget.

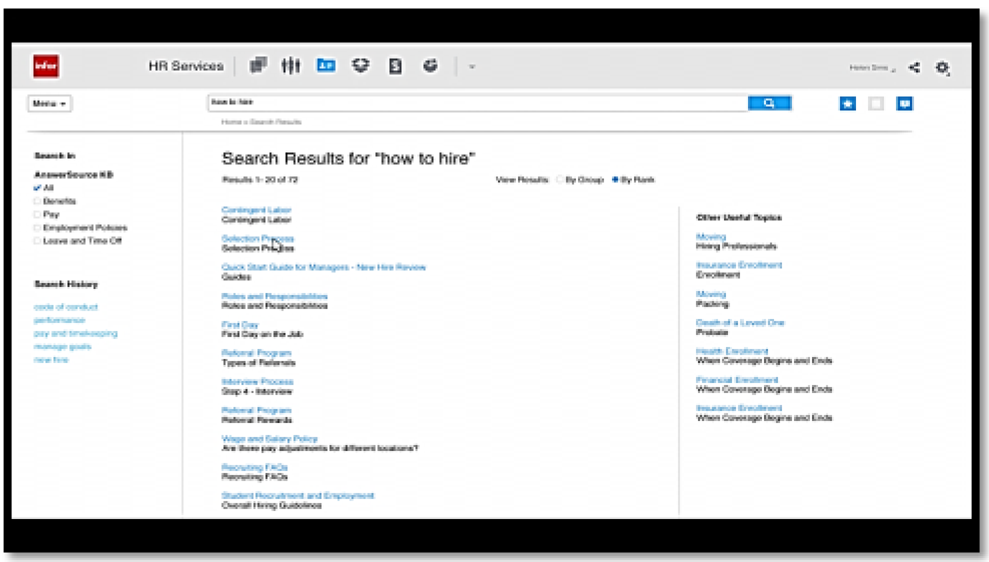


Figure 3-26 HR Services Delivery – Knowledge Management

Specifically designed to support shared services organizations with advanced human resources management capabilities—including a personalized, searchable Tier 0 Knowledge base and Tier 1 Case Management tool. Infor Knowledge Management is designed to:

- Enable employees to answer their own HR questions 80 to 90% of the time, without HR intervention;

- Provide HR service representatives with easy online access to consistent answers to HR inquiries, often on the first call, and;
- Allow service center to handle more call volume with fewer HR representatives.

HR Services Delivery: Off-boarding—Off-boarding orchestrates all steps in the employee termination/retirement process for employees, hiring and line managers and the City's human resources organization. Off-boarding assists with:

- Engaging outgoing employees with a personalized off-boarding experience, and;
- Providing outgoing employees with the information they need in a personalized portal, 24/7, outside the City's firewall.

Hire-to-Retire – Develop

Measure focuses on evaluating the City's organizations against overall strategic plans and operational goals. This includes aligning the employee goals and performance with the City's business strategy. Infor's delivered tools allow the City to evaluate employee performance and accomplishments and provide meaningful, relevant feedback for continued growth and development.

Goal Management—With Goal Management in place, the City gains the ability to align employee goals directly with business objectives. Infor Goal Management operates with a visually appealing, intuitive user interface that shows, at a glance, individual goal attainment progress and organizational goal alignment. In addition, Infor Goal Management also makes it possible for you to define your goals by classifying them according to category and type within your organization, such as financials, customer service, or public safety. In doing so, you can facilitate the goal-setting process, by indicating the number and category of goals that individuals should align to during an evaluation.

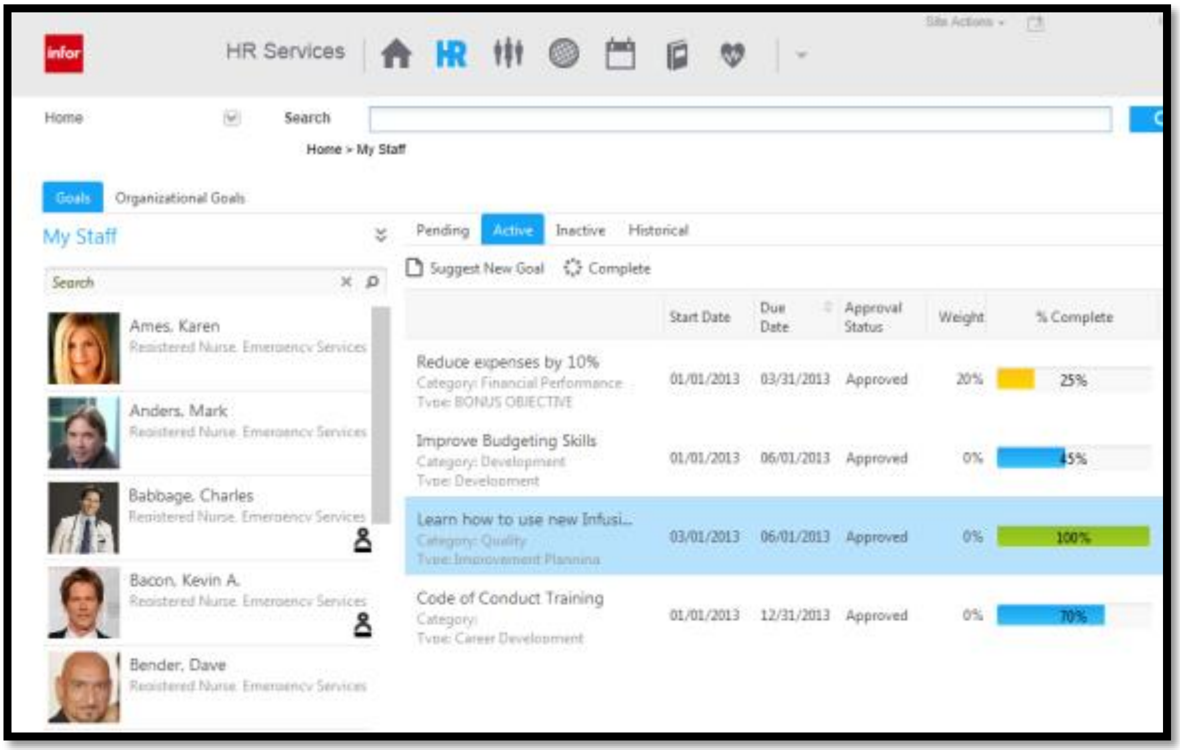


Figure 3-29 Goal Management

Performance Management—Performance Management helps you evaluate and measure employee performance, retain top performers, and reduce attrition and flight risk. It allows you to track and complete unlimited numbers of 360-degree employee and group reviews quickly, and in a cost-effective manner. Each review is designed to provide you with insight on how customers, vendors, peers, and supervisors view your employees' performance, as well as how your employees view themselves. The data you gain facilitates your quest to consistently attract, identify, and retain top talent.

- Prepare and conduct reviews quickly and efficiently and improve quality and accuracy
- Generate real-time reports on compliance and outstanding evaluations.
- Maintain competency assessments for all departments, agencies, and contract staff.
- Robust compliance reports that show City, agency, departmental, or individual assessment.
- Centralize electronic performance evaluation information and allow for safe, secure storage and easy distribution of information, minimizing the need for paper copies of evaluations.
- Self-service goal management module helps align employee performance with key organizational objectives and tracks results.
- Strategic approach helps organization become an employer of choice and attain “magnet” status — a tremendous asset in attracting and retaining leaders and staff.
- New conglomerates feature helps complex Public Sector organizations manage multiple locations or HR administration functions.

Learning and Development—Infor Learning and Development is tightly integrated with other Infor areas of Infor Talent Management to help the City invest in targeted, meaningful activities enterprise-wide, ensure employee satisfaction, and enhance organizational excellence. With the application in place, you benefit from access to integrated data from multiple sources. As a result, the City gains:

- A more complete picture of employee competencies and development needs;
- Insight to help tailor employee learning experiences more appropriately, and;
- Compliance with learning plans.

Learning Management—Infor Learning Management (LMS) is comprised of a learning content management system (LCMS), content authoring, advanced reporting, social collaboration, mobile learning, and certification/compliance management. The certification and compliance management within LMS supports the measurement of employee progress against City -established goals. These tools include:

- Certification and compliance management—Enable robust certification management and tracking, ensuring compliance with corporate programs and regulatory requirements, and;
- Competency management—Assess, evaluate, manage, and measure knowledge, skills, and behaviors linked to specific competencies. Help your business units to manage knowledge assets and people skills to deliver on their business objectives. Map learning paths for your employees to close gaps on required competencies.

Hire-to-Retire – Reward

Reward focuses on aligning employee compensation with achievement of planned goals and organizational achievements. Additionally, the delivered tools allow the City to evaluate the overall effectiveness of your compensation with regard to employee retention and satisfaction.

HR Services Delivery: Total Rewards—Designed as a tool to assist with employee retention, Total Rewards demonstrates the entire value proposition of the employee-employer contract through an online total rewards statement. This statement includes the value of benefits and other types of compensation that many employees do not think of when evaluating overall compensation.

Figure 3-30 HR Services Delivery – Total Rewards Statement

Infor Hansen (IPS)

Infor Public Sector Asset Management Tools

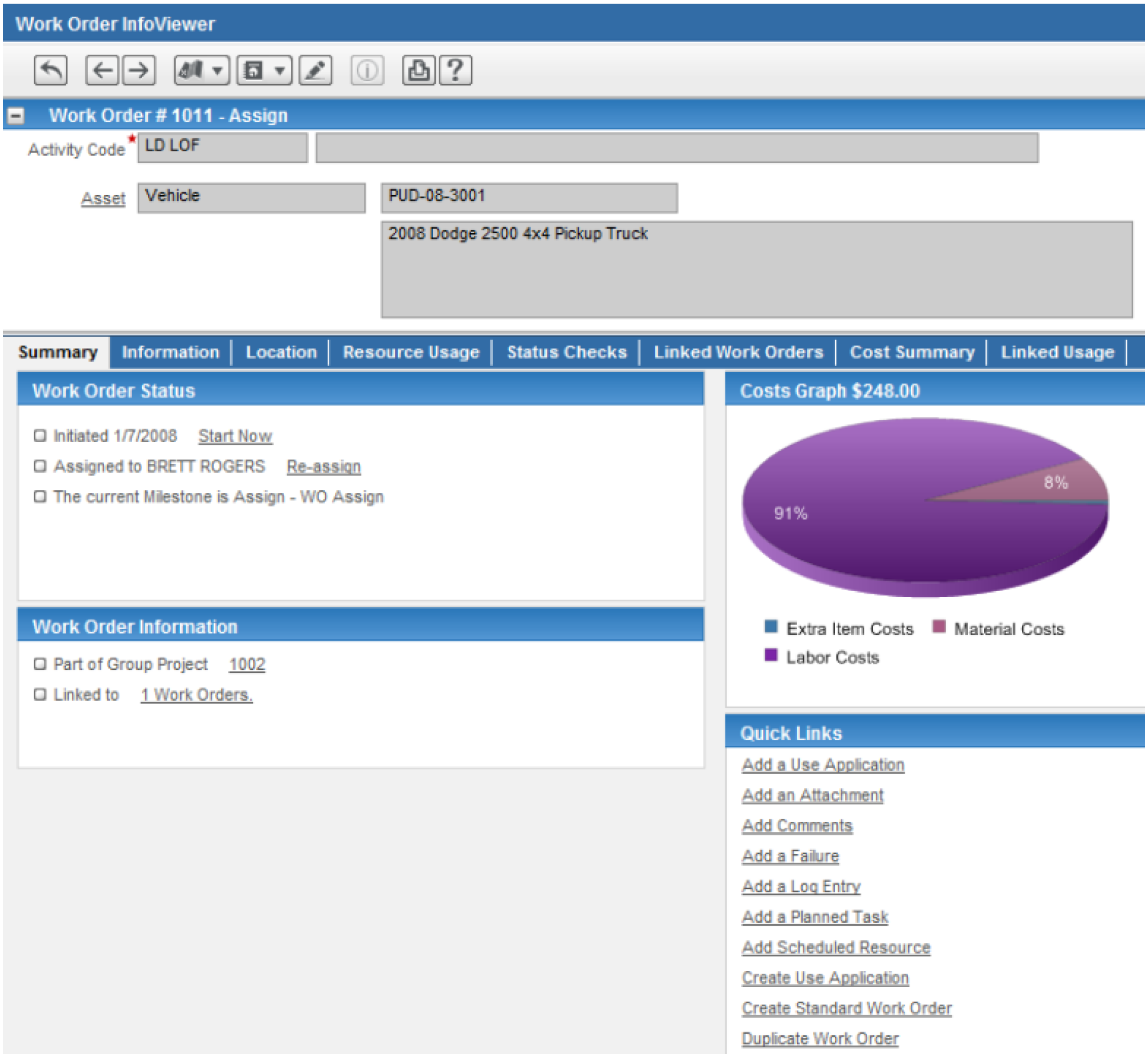
Infor Public Sector Asset Management Tools provides asset-specific data fields for each asset type. The system is scalable, allowing it to serve anything from the smallest local government agencies to the largest state and federal departments.

IPS provides a comprehensive work order system for managing all types of maintenance work, including service requests, scheduled preventative maintenance, and projects. Each process can be configured in a workflow format that incorporates milestones for approvals and reviews.

IPS provides simple to use resources scheduling to manage day-to-day availability schedules and compare those schedules to the planned work load. Optional features include resource leveling, equipment availability and project planning.

IPS is fully GASB 34 compliant using the modified approach (as defined by the Government Account Standards Board). It provides full asset valuation capabilities using capital and maintenance costs, depreciation options, replacement cost analysis, and condition assessment as tools for decision-making and reporting.

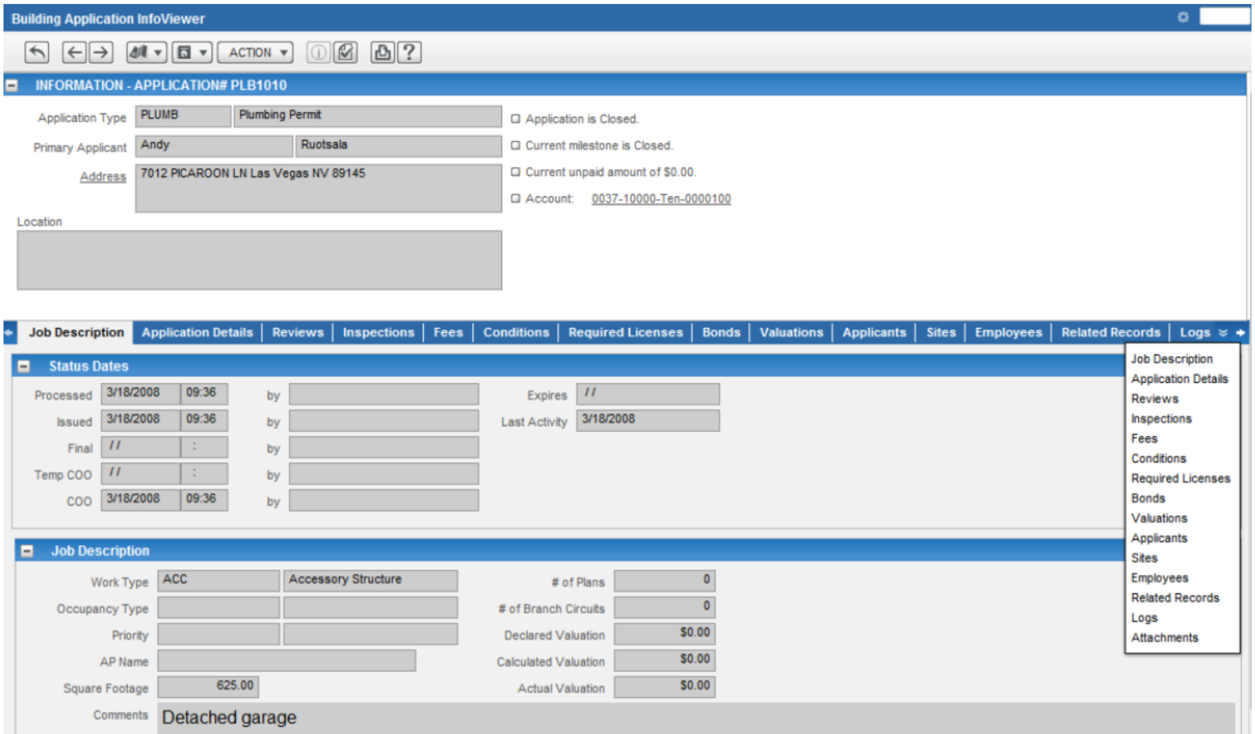
IPS offers unique reporting features providing real-time analysis of enterprise data. You can also embed third-party reporting tools such as Crystal Reports into the dashboard, which includes graphical reporting tools for easy access to weekly and monthly reports. The product's executive reporting features help you keep a bank or reports up and running through graphical dashboards which reflect real-time data conveniently displayed on your personalized screen.



Infor CDR

Address all of your CDR requirements with Infor Public Sector CDR's single integrated, workflow-oriented solution. You can easily configure the solution to streamline your unique CDR business processes. Your employees get easy-to-use tools and they can personalize their individual workflows.

IPS provides citizens with automated web-based capabilities for reporting problems, filing complaints, paying bills, submitting permit applications, requesting inspections and submitting license applications.

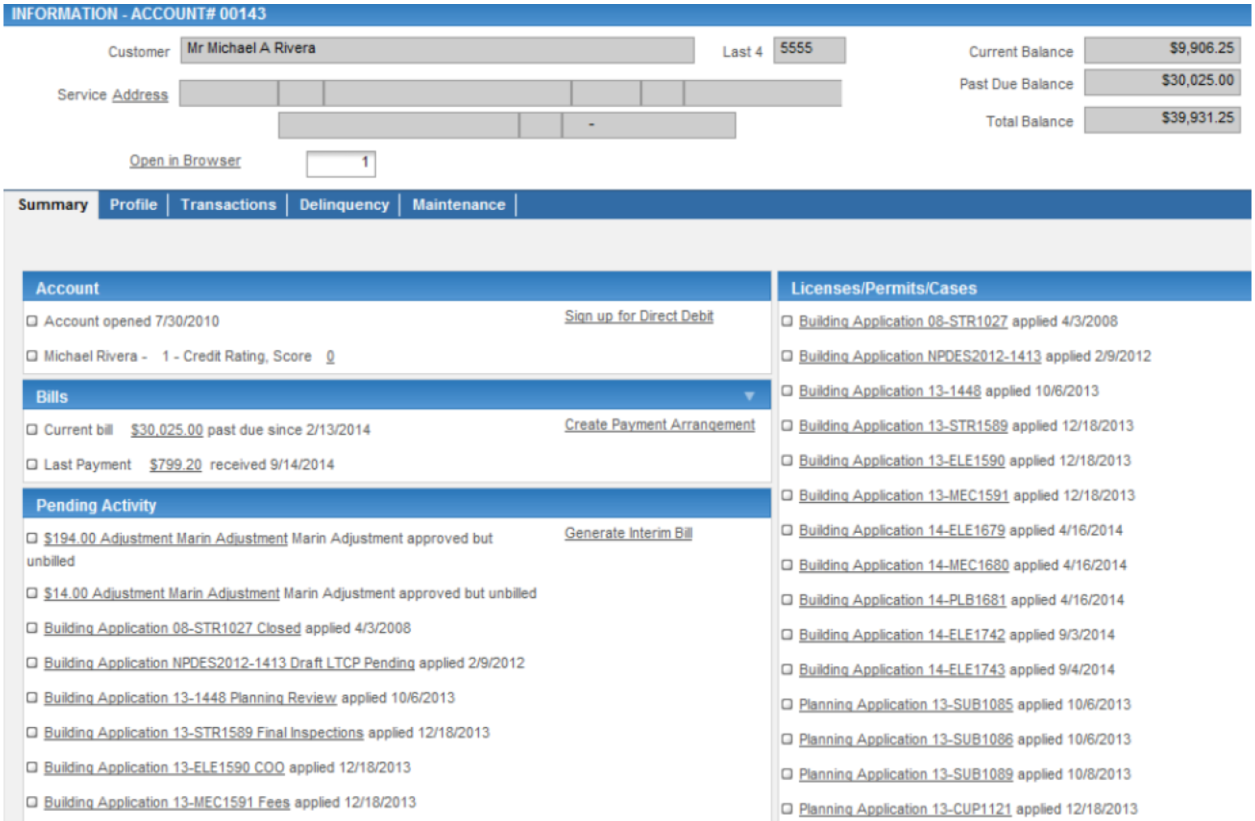


Infor CDR Billing

Infor Public Sector CDR Billing gives you billing functionality specifically designed to meet the requirements of local government community and development regulation departments. Your CDR department will get access to a suite of proven capabilities for processing payments; managing rates, delinquencies, licenses, and bill runs; and sending notices and invoices to customers.

With IPS CDR Billing, your CDR employees get proven capabilities to:

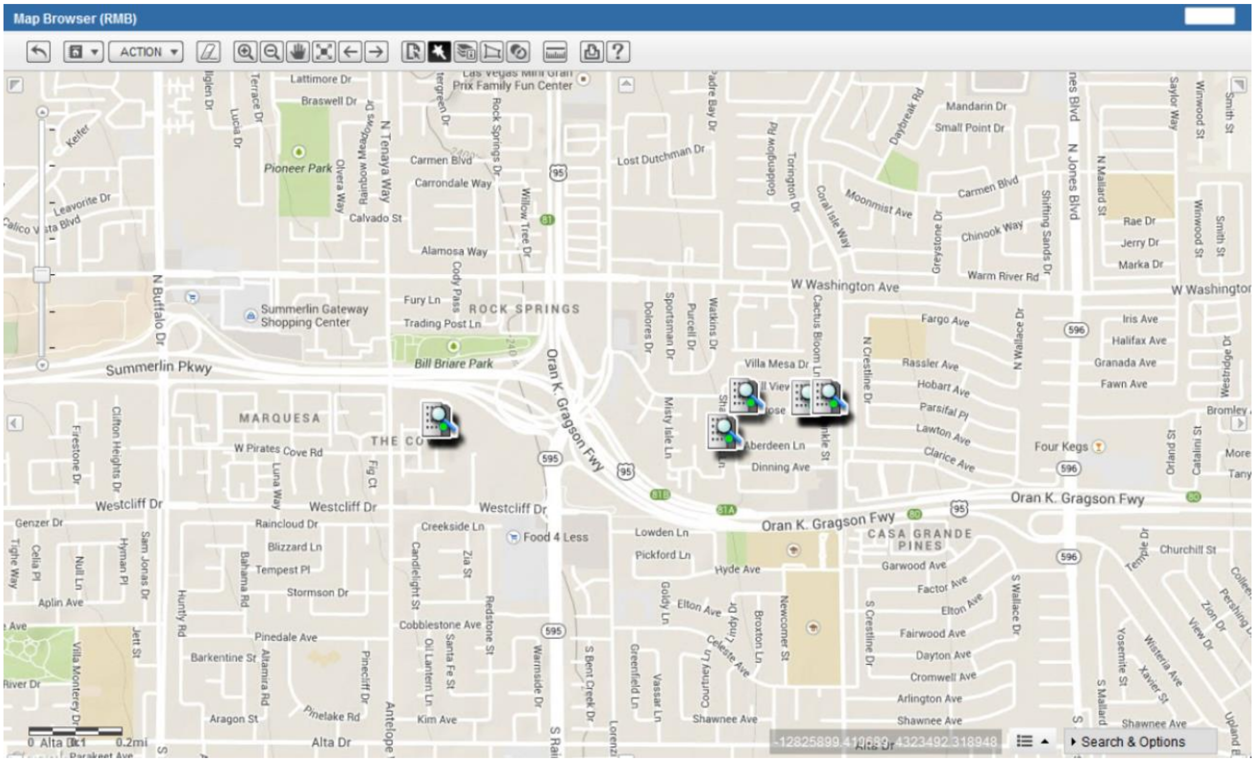
- Prepare and send bills
- Automatically calculate annual license fees
- Accept payments from businesses and citizens
- Track and process enforcement issues
- Manage delinquent accounts
- Offer new, higher-value services to customers



Infor GIS

Infor GIS enables you to view Geographic Information System (GIS) map data through the system. You can view open work orders and service request locations, and you can also create projects through a map-based graphical user interface (GUI). It works with major GIS solutions including ESRI, Intergraph, and AutoDESK products. The application can draw data from a variety of sources, including GIS maps, system lookups, workload locations, and more.

The Infor GeoAdministrator is a robust toolset for editing and maintaining spatial data and the relationship to operational data. GeoAdministrator provides GIS and database administrators the greatest level of data management control and most efficient data editing tools. It's quality control tools allow users to check the quality of the data to ensure that no orphan records exist in either the Infor database or the GIS database.



Infor Technology Foundation

Underlying Infor's proposed Infor ERP for Government is the Infor Technology Foundation, tools that enable integration, collaboration, and productivity. Infor's Technology Foundation have been built with a key objective in mind—to integrate the most mature, proven, and industry-driven applications available with modern, innovative technologies that change everything you thought you knew about enterprise software. Below, we have provided product overviews of several of our Technology Foundation tools that highlight the integration, collaboration and productivity capabilities of our solution.

TECHNOLOGY FOUNDATION
Integration | Collaboration | Productivity

Figure 3-31

Intelligent Open Network (ION)—Even though the City is embarking on an enterprise wide business solution, there will always be the need to integrate data from and to the Infor solution from other in-house applications and tools. Infor ION enables intelligent business operations by simplifying integration between disparate systems, while combining contextual business intelligence, common reporting and analysis, streamlined workflow and business monitoring in a single, consistent architecture.

The Infor ION platform creates an inverted model for enterprise applications that moves them away from huge, complex middleware stacks. You get enterprise-wide visibility in a single management and modeling environment, plus a unified platform for social, mobile, and cloud. This simplifies integrations and upgrades, reduces the burden on IT, and gives end users greater flexibility to adapt business processes as needed.

ION is fundamentally a publish/subscribe framework that uses XML standard business object documents (BODs) and it supports the following integration methods:

- Native Infor application pre-built integrations (EAM, IPS, Lawson, and others).

- Text file consume/produce
- Database select/insert
- Web Services
- JMS message
- Business Process workflow callouts
- Additional pre-built 3rd party connector integration (for EDI, Oracle eBusiness Suite, SAP, and SalesForce.com).

Infor Process Automation—Infor Process Automation is an enterprise-level Integration and Workflow Engine that is native to our proposed Financial Management suite. IPA combines flexible Workflow with robust integration in one simple visual tool. Some of the connectivity options with IPA are:

- File parsing and creation for XML, CSV, and Flat files
- Infor direct Data Queries and automated Transactions via Infor's XML API wizards
- SQL/JDBC connector for direct 3rd party data-level connections
- LDAP query/update connector for centralized user management
- Web Services consumption: WSDL, UDDI, SOAP
- IBM WebSphere DataStage for data transformations and MQ for message queuing services

MHC Document & Image Express—As part of the proposed Infor solution, Infor embeds integration with MHC Image and Document Express, an enterprise content management (ECM) solution. MHC provides document imaging (Image Express) and document output (Document Express) capabilities, described below, that supports the capture, management, storage, and delivery of documents for the City.

- MHC Document Express—Infor provides delivered integration with MHC Document Express for production of customized forms for NCAS, including Purchase Orders, Vendor Checks, 1099s, Employee Paychecks and W-2s. Document Express maintains a document history of all printed/distributed checks/advices for controlled reprinting, document history review and reporting, and non-negotiable copies.
- MHC Image Express—MHC Software's Image Express is the easiest, fastest and most economical enterprise content management (ECM) solution for Infor clients to deploy. Image Express was developed specifically for Infor users to support document image capture, retrieval and routing with seamless integration to the Infor solution and to a suite of additional document management products MHC offers.
- MHC Document Self Service: MHC Document Self Service facilitates the publishing of documents such as Pay Stubs and W-2s to Infor's Employee Self Service. Employees can view and print detailed PDF-format pay advices directly from ESS. Automatic e-mails can alert employees when pay stubs are available for viewing and printing. Audit trails track all document activity.

Ming.le—Infor Ming.le™, is a comprehensive platform for business collaboration, business process improvement, and contextual analytics. Giving the City the most innovative social media concepts translated into a business environment, the solution marries communications with business processes to help you work smarter and faster.

Unlike information sharing technologies that are disconnected from your core applications, Infor Ming.le™, is fully embedded with your organizational systems. All employees, regardless of their roles, can communicate, collaborate, and share information such as documents, plans, photos, and videos from a centralized location, with all activity captured and easily searchable. the City can put information at employees' fingertips with contextual intelligence, increase response times, and prevent problems with tasks and alerts, get the full picture of any issue or question with drillback capabilities, and get work done in new, game-changing ways with the use of social objects.

Infor Notifications(Recommended)—Infor Notifications is a powerful mobile interface for reviewing and approving your business process notifications managed by Infor Process Automation (IPA) and/or Infor Process Integration (IPI). Notifications include work flow items and application messages that are proactively sent to users for review and action. Simply select a notification, review core information and "other" details included for decision-making and then take action. For example, approve or reject an approval request and move your defined business process on to the next step.

Smart Office—Smart Office is an intuitive interface that is easy to use and adds to user productivity. Smart Office desktop-personalization technology provides the user with a canvas and allows the user to personalize the workspace. Smart Office when used in conjunction with the other system tools listed in this section brings all applications into one seamlessly integrated user interface. The focus is on the user, allowing them to tailor and personalize how they interact with enterprise applications, making them more effective and productive. It places the user at the center of the information workplace and its multiple processes.

Microsoft Add-Ins—With Infor's Microsoft Add-ins, you can access any application page and field(s) from the Infor solution and send the data directly to Microsoft Excel, thus allowing ad-hoc reporting and analysis without any technical expertise or knowledge required. Users can also create mail merge letters with any Infor field and send directly to Microsoft Word. Finally, with the upload wizard, you can upload any flat file into the Infor system, using a point and click wizard to map large batches of manual entries directly to the Infor database. All Infor applications are fully compliant with both OLE and DDE standards.

Drill Around®—Drill Around® allows your users to view information about which they want to learn more. Users simply point and click to navigate logically related information. Navigating based upon intelligent metadata, rather than hard coded paths, enables users to follow logical and limitless paths to answer questions. This navigation can also include applications in non-Infor systems. As a component of Infor's Technology Foundation, Drill Around® is possible because of Infor's open, web-addressable architecture. In addition, Infor Drill Around® has none of the maintenance, support, or custom coding required in other vendors' systems that attempt to create this type of function. Drill Around® is a truly unique Infor feature with tangible user benefits for the City.

Describe the product direction for the company, including time frames.

At Infor, we believe that businesses and organizations in our target markets are increasingly taking advantage of information technology to manage their operations more effectively.

One of our primary missions is to lower our customers' total cost of ownership with applications that are:

- Built on an industry standard technology platform
- Purpose built for the sectors and markets we serve
- Beautiful and innovative

Figure 3-32

Our enterprise software products are developed to meet the specific needs of customers in our targeted verticals and generally enable customers to have functionality tailored to the unique needs of their markets. We intend to continue the design, development and deployment of industry-specific products and technologies that maximize ease-of-use and provide a lower total cost of ownership for customers by saving them time and resources during implementation. To maximize the benefits of our industry-specific solutions, we complement our industry expertise through our professional services organization and strategic relationships with key partners.

As part of our vision to create software that simplifies the way people work, Infor strives to create a cohesive design vision for our software solutions. To accomplish this, Infor uses Hook & Loop, our internal creative think tank.

Infor is modernizing the user experience with rich integration of social media technologies, providing enhanced enterprise collaboration through our Ming.le Enterprise user experience frameworks. Ming.le not only allows in-context collaboration between departments, it also captures those conversations, preserving the organizations' intellectual capital.

Part of building applications that meet today's demands also includes strong push into mobile delivery of key functions. Infor has invested, and continues to invest heavily, in delivering rich mobile applications. This provides users the ability to interact with those key business functions through simple, direct, and self-evident applications. Delivering mobile apps that are easy to understand, simple to use, and streamlined of function will increase user adoption and participation in core business functions.

Infor is also focused on the delivery of rapid, in-context business analytics. We provide data warehouse functionality that runs on SQL Server Analysis Services as well as a powerful Infor developed in-memory data warehouse. Our approach of driving the customer and user experience within our business software also applies to analytics. It's important to customer productivity to allow end-users the ability to interact directly with the data warehouses without relying on technologists. Users can create their own reports, views and dashboards using delivered Infor tools without requiring technology support.

As part of our effort to move to standard technology platforms, our Infor Public Sector Financial and Human Capital Management applications have been undergoing a systematic and gradual technical modernization from legacy 4GL technologies into Java and HTML5. That transformation will continue for the next several years.

There is not a specific time frame related to these company and product strategies. We further the capabilities delivered within our solutions with each product release.

Describe unique aspects of the Vendor's solution in the marketplace.

Infor is fundamentally changing the way information is published and consumed in the enterprise, helping 70,000 customers in more than 200 countries and territories improve operations, drive growth, and quickly adapt to changes in business demands. Infor offers deep industry-specific applications and suites, engineered for speed, and with an innovative user experience design that is simple, transparent, and elegant. Infor provides flexible deployment options that give customers a choice to run their businesses in the cloud, on-site, or both.

Infor products mark the debut of an entirely new category of business software, conceived from today's flexible open standards and delivered through an agile, unbreakable architecture that gives customers the speed, freedom, and power they've always wanted—but couldn't get until now. With the Infor suite, we're reimagining business software to change the way work is done in the industries we serve. We're building industry suites that deliver maximum value quickly, with features tailored to the specific needs of each industry.

By creating revolutionary lightweight middleware technology, and new ways to implement and integrate business software, Infor helps companies leap over traditional application boundaries to improve performance and streamline workflow.

In our responses above, we have detailed why we believe that this unique approach to business applications will benefit the City.

Describe components of the solution that are industry standards versus being proprietary to the Vendor.

Infor's proposed applications have been developed using industry standard tools and technologies to deliver a 100% web based solution. Infor takes advantage of standard and available web technologies and standard published interfaces that include HTTP, HTTPS, TCP/IP, XML, JavaScript and HTML. By basing our applications on industry standard technologies we have streamlined technical integration and expansion of functionality activities and tasks.

Within our highly componentized architecture, Infor ERP allows each component to evolve technologies independent of other components. This has allowed us to evolve databases, workflow and interfacing, middleware, reporting, and user interfaces, among other components, independently as their associated technologies change. We support industry standard Application Server Operating Systems, Relational Databases, Web Servers, Servlet Container and LDAP servers. Our infrastructure partners include Microsoft, Oracle and IBM.

All of the proposed business applications are developed, using industry standard technologies, by Infor and our partners, and are proprietary.

For third party products proposed with the Vendor's solution provide the following for each product:

a. Reason that this product is a third-party product versus being part of the software Vendor's solution,

b. Extent to which this third-party product is integrated with the Vendor's solution.

c. Whether the Vendor's potential contract would encompass the third party product and/or whether the City would have to enter into a separate contract, directly with the third party vendor for the product and maintenance.

Infor develops industry-specific solutions to support our customers' business requirements. Based on a customer's specific needs, we incorporate industry leading best-of-breed partners when appropriate, to ensure our customers never need to compromise when it comes to running their business.

Proposed Third-Party Solution	Business Purpose	Level of Delivered Integration
MHC Document, Image Express, and Document Self-Service	Document Imaging & Attachments, Production of Customer-specific forms (checks, purchase orders, invoice), Support for AP Invoice Automation	Embedded Functionality and Interactivity
BSI Tax Factory	Payroll Tax Tables, Calculation and Regulation Management	Embedded Functionality
PCI Revenue Management	Cashiering and Point-of-Sale Management	Data Interface with General Ledger and Accounts Receivable
SymPro Debt & Investment Management	Debt & Investment Management	Data Interface with General Ledger
PatternStream for Government by Finite Matters Ltd.	Budget Book Production	Dynamic Data-Level

Figure 3-33

Tab 7

Technical Infrastructure (Section 4)

Hardware and Storage Environment

a. Describe the proposed computer hardware and storage environment to support the system. The City requires a configuration environment that is to include a Production, Test and Development. In the event that there are multiple computer systems available, list all options. Indicate which is the preferred hardware platform and why. List the conditions in which the preferred hardware platform would change. A hardware configuration, which takes into account the size of the City, application modules, database size, and anticipated growth, must be provided.

b. Provide information regarding the current capabilities toward accessing the software via mobile hardware and applications. Also provide information on the planned initiatives toward further increasing access to the software via mobile devices.

c. What system architecture do you propose? Describe the number and type of: application servers, database server(s), and development and test environments. Describe your proposal's technical architecture (preferably using a PowerPoint or Visio diagram). This should show components such as the database server, applications server, reporting server, test/training server, firewall(s), web server(s), web browser, minimum workstation requirements, remote access, wireless connectivity, network connectivity to LANs and WAN, etc. Describe any potential use of virtual server technologies (e.g. Microsoft Virtual Server, VMware) and application accelerators and note what Vendors you partner with or recommend and/or support.

d. Identify where conflicts may exist between your solution and current technologies being used in the City as described in section 1.5.

e. Describe your proposed information architecture/model (preferably using a PowerPoint or Visio diagram). This should depict data models, taxonomy, data elements, coding structures, a process for standardizing on a particular coding structure, data definitions (employees, Vendors, invoices, etc.)

Infor Lawson ERP is a web-based application supporting both a browser client and a rich client that both work over http(s). Infor Lawson's componentized architecture on the server allows for several deployment options spanning from small to mid-sized to very high-volume customers. The four major components on the server consist of the **database layer**, **application layer**, **web services layer** (called **Internet Object Services** – **IOS**), and **reporting**. These layers can all reside on a single server, or can be spread over two, three, or more servers as required to achieve necessary response times and batch windows.

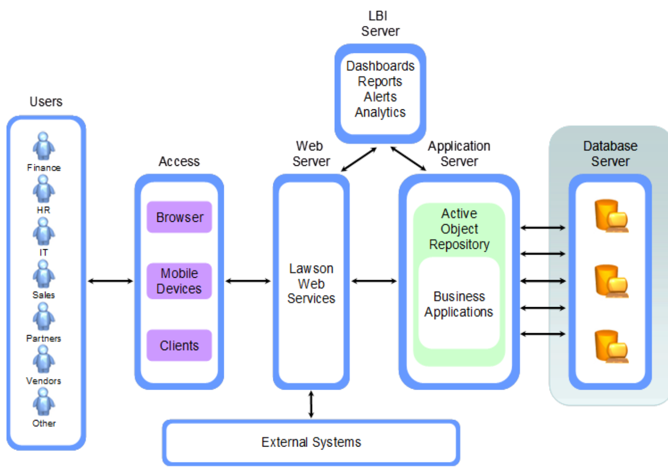


Figure 4-1

Infor Lawson ERP offers support for a wide range of hardware (Dell, HP, IBM, and Sun), operating systems (UNIX, Windows, and System i), and database platforms (DB2, Oracle, and SQL Server), which allows organizations to deploy a solution configuration that minimizes new equipment costs and leverages existing resources.

All of our supported platforms are considered *tier 1*. In general, our UNIX platforms have more vertical scalability (supporting up to 32 processing cores) than Windows, which tends to top out at 8 cores. However, Infor Lawson gets great processing from all of our platforms and we have about half on Windows and half on UNIX.

Vendor	Hardware Line	Operating System	Supported Versions
IBM	System i	i5/OS	V7.1
IBM	Power	System p	7.1
HP	Itanium	HP/ux	11i v3
Sun	Sparc	Solaris	10
Intel-based PC-server	IBM System x HP Proliant Other	Windows	Windows 2012 Server

Figure 4-2

The Infor Lawson ERP solution's only network requirement is TCP/IP, the de facto standard for transmitting data over networks. Infor Lawson can be deployed on any network that supports this suite of communication protocols, including popular topologies such as Ethernet and Token Ring.

Infor clients connect to the application server(s) via http over TCP/IP. This is true of both internal clients on LANs and any external clients on WAN or through remote access. There are no special requirements of the Infor Lawson client other that ensuring that http traffic can get from the client to the Infor Lawson servers. For remote (non LAN/WAN) users, any method that exposes the servers to the client for http traffic will work with Infor Lawson. Most customers deploy VPN solutions to allow remote clients to have access to the internal Infor Lawson servers. Infor Lawson can also set up an external access point in the DMZ to provide internet connectivity without the need for VPN. Most customers, however, favor a VPN solution for security concerns.

The Infor clients work best with at least a 128 kbps connection. Most cable/DSL connections exceed this specification and work well for remote access.

Provide information regarding the current capabilities toward accessing the software via mobile hardware and applications. Also provide information on the planned initiatives toward further increasing access to the software via mobile devices.

Part of building applications that meet today's demands also includes strong push into mobile delivery of key functions. Infor has invested and continues to invest heavily in delivering rich mobile applications. Users are able to access key business functions through simple, direct, and self-evident applications. Delivering mobile apps that are easy to understand, simple to use, and streamlined in function will increase user adoption and participation in core business functions.

Infor delivers native mobile applications throughout the solution and including mobile applications for administrators, business users, application support staff, employees, customers, and vendors. Infor provides a number of pre-built mobile applications. All mobile applications are available on the Apple iOS and Android mobile platform with near-term delivery of all mobile applications on Windows 8 mobile devices as well.

The Infor Lawson mobile applications include but are not limited to the following:

- **Infor Notifications.** Infor Notifications is a powerful mobile interface for reviewing and approving your business process notifications managed by Infor Process Automation (IPA) and/or Infor Process Integration (IPI). Notifications include work flow items and application messages that are proactively sent to users for review and action. Simply select a notification, review core information and other details included for decision-making, and then take action. For example, approve or reject an approval request and move your defined business process on to the next step.

- **Infor Lawson System Mobile Monitor.** Extend the productivity of your IT workforce by giving administrators mobile access for monitoring, diagnosis, and management of your Infor Lawson System Foundation environment from an Android or iOS device. You get role-based security, along with the flexibility of anywhere, anytime access.

- **Infor Mobile Talent Manager.** Infor Talent Manager provides quick access to your team's preferred contact information and key data to help you manage your resources. View a team member's profile for relevant information about their work, their compensation and how they are performing. At a glance view who's working on your key business initiatives. Find the right person at the time you most need to get in contact with them. Provide your team with on-the-fly updates about their performance and goals. The Infor Talent Manager app allows you to extend your existing Infor Talent Management application on your iOS mobile device.

- **Infor Mobile Employee.** Lawson Mobile Employee allows Employees and Managers to access and take action on information from the Infor Lawson Human Resources management system. Mobile access to contact information, a company directory, employee profile, paychecks, pay history, and benefits is provided.

- **Mobile Financials.** Infor Mobile Financials helps your finance and accounting staff quickly research and get status on account balances, invoices and payments through their iOS devices, putting financial information at their fingertips while away from their desks. Designed specifically to bring the power of Infor Financial Management to mobile devices, Mobile Financials allows users to:

- Review and approve invoices in Accounts Payable
- Look up and review vendors and vendor history
- Review and approve journal entries
- Review open customer invoices and related payments
- Look up and review customer details and history
- View customer payment trending

- **Mobile Assets**. Infor Mobile Assets helps your assets team and other staff to quickly look up assets, perform inventory and update asset information through their iOS devices, freeing them from their desks and making them more productive. Designed specifically to work with the Asset Management module within Infor Financial Management, Mobile Assets allow users to:
  - Inquire on assets by location, type, owner, tag and other data
  - Look up and perform an inventory of assets
  - Update assets
  - Transfer assets

- **Mobile Requisitions.** Infor Mobile Requisitions is offered free of charge to any customer that wishes to use the technology. Current platforms include tablet devices, as well as certain smartphones (iPhone 4S and higher, Android, and Blackberry). Mobile users can currently create requisitions from standard City templates; track requisitions, including approval and procurement status, as well as requisitions that are fulfilled from internal warehouses; and receive purchase orders created from each requisition.

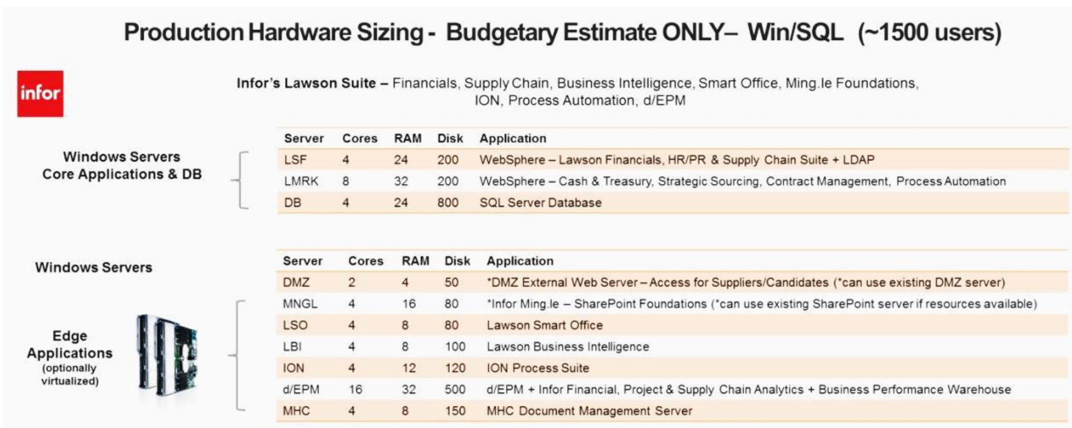
- **Mobile Inventory.** Infor Mobile Inventory is available to any customer that wishes to use the technology. Current platforms include tablet devices, as well as certain smartphones (iPhone 4S and higher, Android, and Blackberry). Mobile users can currently look up items and see where they are available (device cameras can be used to read barcodes); look up and review location details, including adjustments through cycle counts; and create replenishment documents to restock supplies.

What system architecture do you propose? Describe the number and type of: application servers, database server(s), and development and test environments. Describe your proposal's technical architecture (preferably using a PowerPoint or Visio diagram). This should show components such as the database server, applications server, reporting server, test/training server, firewall(s), web server(s), web browser, minimum workstation requirements, remote access, wireless connectivity, network connectivity to LANs and WAN, etc. Describe any potential use of virtual server technologies (e.g. Microsoft Virtual Server, VMware) and application accelerators and note what Vendors you partner with or recommend and/or support.

The Infor Lawson ERP architecture has a simple design, separating the web, application, and database tiers across one or more servers, and supports all industry standard Disaster Recovery options: Disk mirroring/RAID, Windows clustering Active/Active to Active/Passive configurations with hot and cold sites. The Lawson architecture is highly scalable supporting multiple servers and load-balancing at the web, application, database, and reporting tiers. This ensures expandability to meet future growth.

Based on information in the RFP, Infor can provide a budgetary estimate included here. The City can present this to their preferred hardware vendors for pricing and hardware details such as electrical requirements, environmental tolerances, etc. This estimate is considered as budgetary only – the final sizing will result from the City completing our on-line sizing questionnaire. Note that this configuration depicts separate physical servers for many of the modules, but there are consolidation opportunities using virtualization. For purposes of this RFP we chose the Windows platform, but the City is free to choose any of the operating systems and hardware platforms supported by Infor Lawson.

Infor does not specify requirements for non-Production environments such as dev/test/train as the requirements for such environments vary greatly among customers. Some customers choose to minimize expense with non-Production environments due to light training requirements, no custom development, or other factors. Those customers may choose non-Production environments that reflect approximately 15 – 25% of production capacity. Other customers will choose to have tested a duplicate of production, ensuring their test will reflect their real-world experience; however, they do this at increased cost. Similarly, DR environments vary greatly among customers based on their processing tolerance during a failure event. Some customers choose to have the DR environment mirror exactly the production so that there is no processing difference. Others choose to categorize the various modules into levels of criticality and only DR the most highly critical modules. Thus both non-production and DR sizing and configuration can only be accurately done after considerable consultation between the implementation team and the customer. For budgetary purposes, the City should consider numbers for those systems from 50% to 100% of production.



Production Hardware Sizing - Budgetary Estimate ONLY– Win/SQL (~1500 users)

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Infor's Lawson Suite – Financials, Supply Chain, Business Intelligence, Smart Office, Ming.le Foundations, ION, Process Automation, d/EPM

Windows Servers Core Applications & DB

Server	Cores	RAM	Disk	Application
LSF	4	24	200	WebSphere – Lawson Financials, HR/PR & Supply Chain Suite + LDAP
LMRK	8	32	200	WebSphere – Cash & Treasury, Strategic Sourcing, Contract Management, Process Automation
DB	4	24	800	SQL Server Database

Windows Servers

Edge Applications (optionally virtualized)

Server	Cores	RAM	Disk	Application
DMZ	2	4	50	*DMZ External Web Server – Access for Suppliers/Candidates (*can use existing DMZ server)
MNGL	4	16	80	*Infor Ming.le – SharePoint Foundations (*can use existing SharePoint server if resources available)
LSO	4	8	80	Lawson Smart Office
LBI	4	8	100	Lawson Business Intelligence
ION	4	12	120	ION Process Suite
d/EPM	16	32	500	d/EPM + Infor Financial, Project & Supply Chain Analytics + Business Performance Warehouse
MHC	4	8	150	MHC Document Management Server

Figure 4-3

Note that this configuration depicts separate physical servers for many of the modules, but there are consolidation opportunities using VMware virtualization. This representation is for a Windows configuration, but Lawson also supports HP/ux, IBM AIX and i5OS, and Sun Solaris.

Identify where conflicts may exist between your solution and current technologies being used in the City as described in section 1.5.

Based on the current technical environment and technologies outlined in the RFP, the Infor solution is compatible with those technologies, and hence no conflict has been identified.

Describe your proposed information architecture/model (preferably using a PowerPoint or Visio diagram). This should depict data models, taxonomy, data elements, coding structures, a process for standardizing on a particular coding structure, data definitions (employees, Vendors, invoices, etc.)

Infor Lawson utilizes a standard, normalized data model. Lawson provides an online data dictionary that IT users use to explore the data model, including the table and field definitions, indexes, delete rules (cascade or prevent), relationships, and conditions. Lawson is a large system including approximately 2000 tables and over 6500 program objects. Thus we do not provide a visual model as the model is so huge that it becomes unwieldy. Developers, report writers, and other technical users simply use the online data dictionary for discovery of the data model and relationships.

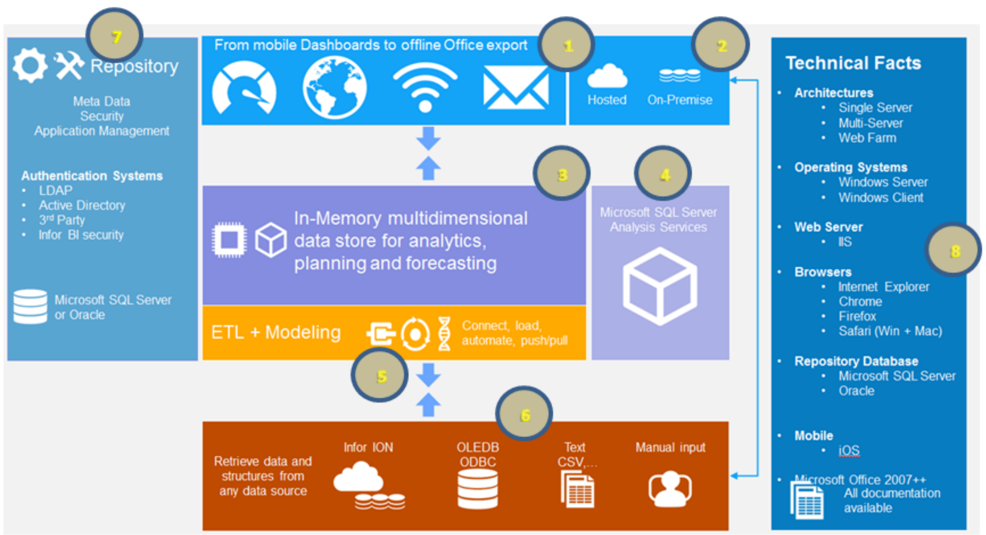
Technical Requirements Form

1.	Identify the communication protocols and networking requirements that are required for implementation and operation of the proposed system. In the event that there are multiple communication systems and/or protocols available, list all options. Take into account the City's current WAN and remote computing requirements and indicate what changes are required or recommended.
	The Infor Lawson ERP solution's only network requirement is TCP/IP, the de facto standard for transmitting data over networks and between server components. Infor can be deployed on any network that supports this suite of communication protocols, including popular topologies such as Ethernet and Token Ring. Infor clients connect to the application server(s) via http over TCP/IP. This is true of both internal clients on the City LANs and any external clients on WAN or through remote access. There are no special requirements of the Infor client other that ensuring that http traffic can get from the client to the Lawson servers. For remote (non LAN/WAN) users, any method that exposes the servers to the client for http traffic will work with Infor. Most customers deploy VPN solutions to allow remote clients to have access to the internal servers. Infor can also set-up and external access point in the DMZ to provide internet connectivity without the need for VPN. Most customers, however, favor a VPN solution for security concerns. Infor clients work best with at least a 128 kbps connection. Most cable/DSL connections exceed this specification and work well for remote access.
2.	What database are you proposing?
	Infor Lawson ERP supports the three industry leading relational database management system (RDBMS) platforms:

Vendor	Supported Versions
Oracle	10g R2, 11g
IBM DB2	DB2 Universal Database: UDB 9.1, UDB 9.5
Microsoft SQL Server	MS SQL Server 2005, 2008, 2012

	Infor Lawson ERP supports the standard database options provided by our DB vendors. Database setup, tuning, monitoring, journaling, logging, etc. are all performed with the tools provided by the database vendors and/or any vendor certified partners. Lawson uses standard commit/rollback transaction processes to protect transactions from hardware failures.
3.	Does your proposal contain or envision the use of a data warehouse? If yes, describe your data warehousing capabilities and architecture.

Infor Business Performance Warehouse (BPW) provides a robust data warehouse solution that provides the ability to create a model-driven data warehouse from any relational source, but also provides pre-defined data warehouse models to monitor and manage business process performance from the Infor Lawson products. The BPW Data warehouse supports and recommends a multidimensional data warehouse design (Kimball methodology). This makes it very easy to build reports from and to build Analytical Cubes (OLAP) for pre-calculated top-down analysis.



The complete Business Intelligence Suite Solution

1. People need to be able to receive information in a form and method that is appropriate for the way they conduct business. This can be in a dashboard, in a web browser, through an email notification, through Office products, or via a mobile device.
2. The solution is available on-premises or hosted.
3. Technically, we use in-memory multidimensional data stores for real-time planning, modeling, and analysis.
4. We leverage Microsoft Analysis Services cubes for our pre-built content and for deployment of new analytic cubes.

	5. We use a complete Extract-Transform-Load platform plus pre-built ETL mappings to populate our delivered pre-built analytics content. In addition, you also get the technology to extend the solution to include your own data as necessary. 6. Our ETL technology can acquire data from any source, including Infor ION Cloud services, any SQL database connection via OLEDB or ODBC, or text files; additionally, it supports manual entry of data without restriction 7. The solution includes a pre-built metadata extensible repository that houses the metadata, security, and application management components. We authenticate through LDAP, Active Directory, native Infor BI Security. All of this is stored in either a SQLServer or Oracle database. 8. The technical details: a. Can be on a single large server or placed across multiple servers b. Windows Server/Client c. Web Server is Microsoft IIS d. We support all the major browsers on the market today e. The Repository database can be deployed on SQL Server or Oracle f. Currently supports Apple iOS for our mobile solution, with future plans to support Android devices
4.	Describe the system administration tools that are used to manage the application including any data archival tools, tools for managing application updates, online help management tools, etc.
	Infor delivers all the tools and utilities necessary to manage our solutions. These tools include the data dictionary and other DB related utilities (load, dump, reorg, etc.), job scheduler for single and multi-step jobs, data import/export APIs, user-driven purge/archive programs, Application Maintenance Toolkit for applying patches and updates, screen generation utilities, security administration utility, workflow administration programs, and many others.
5.	Describe the network management systems that either your system uses, interoperates/integrates with, or you recommend. Please specify.
	Infor has no specific recommendation on network management systems. Infor Lawson ERP only requires that an http connection be available between the client workstation and the server. Any network management system that can provide that connection will work with Lawson.
6.	Describe what, if any, footprint (e.g. local software artifacts such as DLLs) exists on the user's desktop.
	Infor Lawson ERP provides two clients: a 100% browser-based client and a smart client called Smart Office. The browser client can run on any hardware that adequately runs a browser. This is typically a Pentium IV at 1.5 GHz or better with minimum 512 MB RAM, 1 GB recommended.

	Lawson Smart Office Client Hardware Requirements:

Client-Side Hardware	Requirements
Processors	Minimum Pentium 4 1.5 GHz+ Recommended Intel Dual Core processor 2.4 GHz+
RAM	Minimum 1 GB Recommended 3 GB
Disk	200 MB
Other	Minimum screen resolution 1024x768 Recommended screen resolution is 1680x1050 (16:10) or 1920x1080 (16:9). Graphics processor capable of DirextX9 or above. For Windows Presentation Foundation Tier level 1 and above see: http://msdn2.microsoft.com/en-gb/library/ms742196.aspx

Client Software:
Microsoft Windows 7 32 and 64-bit
Microsoft Windows 8 32 and 64-bit
Internet Explorer 7.0+, 8.0+,9.0+,10.0+
Certain external-facing web applications run in the following browsers on any OS that fully supports those browser versions:

Internet Explorer 8+; Firefox 3.2+; Chrome 3.0+; Safari 4.0+

Lawson also provides two way interfaces with certain Microsoft Office products. Lawson supports the following versions of Office:

Office 2003, XP, 2007, 2010

7.	Describe the recommended hardware, software, storage, memory, operating system and other requirements for desktop computers to access the application such that the City can determine the extent to which existing computers must be upgraded or replaced.
	See Answer to #6 above.
8.	Please describe the physical and technical preferences for a user acceptance testing (UAT) environment?
	Infor would request that a test lab be created. It should be within a secure part of the City's infrastructure, with limited access or access only granted to authorized users. This lab would be equipped with full IT capability (*e.g.* stable workstations, internet accessibility, electrical drops, etc). It should also be equipped with the appropriate number of computers at each workstation for testers to utilize, so that effective testing can be conducted successfully by users. User Acceptance Testing is designed to allow the end users of the new system to test on daily business workflows and processes, rather than on conformance to requirements. UAT may leverage the scripts that have been created within integrated system testing (IST), but should align more closely with the daily work activities of the end users. This would include line workers, approvers, managers, team leads, field organizations, etc. As with IST, any

	automated interfaces or nightly batch jobs should also be included within the test scripts, and should just follow what normally happens during a typical business cycle. New functionality may require specific scripts to be written as some functional capabilities will be new to the end users.
9.	Will the products/solutions proposed for on premise be supported in a virtualized environment and, more specifically, using VMware?
	The Infor solution is fully supported in a virtualized environment, including the use of VMWare.
10.	Please provide a list of payment processing vendors you have experience doing business with?

infor

Trade References

Fedex Billing On Line PO Box 371599 Pittsburg, PA 15250-7599 Phone: (901) 397-1918 AR Contact: Sharelle Jonesi	Accu-Time Systems Inc P O BOX 417267 Boston, MA 02241-7267 Phone: (860) 870-5000 Fax 860-872-1511
Jones Lang LaSalle One Deerfield Centre 13560 Morris Road Alpharetta, GA 30004 Contact: Ali Meek (678) 240-4300	Gartner, Inc. PO Box 911319 Dallas, TX 75391 Phone: (239)561-4815 Fax: (866)225-4277 Contact: CFS.gartner.com
TCI Consulting P.O. Box 22529 Louisville, KY. 40252-0529 Phone: (502) 326-4719 Fax: (502) 326-8881 AR Contact: Diane D. Gibson	Rocket Software, Inc. 77 Fourth Ave Ste 100 Waltham, MA 02451 Ph: (781) 577-4321 Fax: (617) 630-7100 Finance-AR@rocketsoftware.com

System Performance	
11.	System response time must not impede the ability for departmental staff to perform their required job functions using the system. Will your system be available 99.5% of the time, except for planned downtime?
	Infor is one of the pioneer web based products and is engineered for fast response times both from application, report, and process performance. Individual experiences will vary according to network speeds and server and client characteristics. Infor does not offer performance guarantees for on-premise implementations. Infor can easily configure a system that meets the performance needs of the City. However, many factors out of Infor's control can affect performance, such as network bandwidth, server resources, and other factors. Therefore we do not guarantee any response times.
12.	Can you guarantee a 3-second maximum response time?
	No. Infor can easily configure a system for less than a 3 second response. However, many factors out of Infor's control can affect performance, such as network bandwidth, server resources, and other factors. Therefore, we do not guarantee any response times.
13.	What are your guarantees on system performance?
	As stated above, Infor cannot guarantee any performance statistics, as there are too many factors out of our control.
Security	
14.	Describe how your system interoperates with Active Directory.
	Infor has a configuration option that will bind user authentication to the City Active Directory. In this configuration all password policies are controlled by Active Directory. Once authenticated, all user authorization is controlled by the Lawson security system based on customer defined access rules which are stored in a Lawson-specific instance of an LDAP.
15.	Describe the security audit capabilities of your proposed solution.
	Infor tracks user ID and date/time stamp on transactions. In addition, over 140 key transactions have a configurable detailed audit showing previous and new values of the records, including: employee, applicant, vendor, customer, item, and invoice. Infor also provides a configuration that passes the unique user names to the database, allowing full database auditing including read access auditing. The Security Administration tool within the Infor Lawson suite also provides many reports, including role assignment, object access, security violations, and changes made to the security model itself.

16.	What functions does your proposed system have to protect the privacy of information designated "private" (e.g. personally identifiable, SSN, credit card, ACH, HIPAA, etc.) that it processes or stores?
	Bouncy Castle is used for encrypting sensitive fields in the system. End-to-End SSL communication between over the wire is fully supported, as well as WS-Security standards. Disk level encryption is also supported – managed at the DB/SAN level.
17.	What will you do to address vulnerabilities in your product discovered subsequent to us deploying your code? In what time interval will they be fixed (Critical & non-critical)
	Any bug fix or patches are released on an as-needed basis and are posted to the online support site. Infor calculates response targets as the difference between the time an incident is appropriately logged into the Infor Xtreme Portal and the time of Infor's first value-added communication to Licensee. For Severity 1 incidents, Infor will make commercially reasonable efforts to respond within one (1) hour during scheduled business hours; for Severity levels 2 to 4, Infor will make commercially reasonable efforts to respond within two (2) business hours. A response target is not set for Severity E support incidents. Infor customers who are covered by the Xtreme Elite support plan are provided a higher level of responsiveness. For Severity 1 incidents, Infor will make commercially reasonable efforts to respond within thirty (30) minutes during scheduled business hours; for Severity levels 2 to 4, Infor will make commercially reasonable efforts to respond within one (1) business hour during scheduled business hours. Business hours for Xtreme Support are generally Monday through Friday (excluding holidays) from 8 AM to 5 PM in Licensee's local time zone. **24x5 Critical Incident Support** The Infor Xtreme Support plan covers 24x5 Critical Incident Support for most Component Systems. **Critical Incident Support** is defined as the delivery of support via telephone for Severity 1 (production down) situations, as defined in this document. When Licensee calls for technical assistance regarding a Severity 1 issue outside of Xtreme Support coverage hours or during locally observed holidays, the call will be routed to an open Infor Xtreme Support Center or to the on-call resource. Severity 1 incidents will be worked in accordance with Licensee's Xtreme Support plan terms, until the Component System(s) is operational, a commercially reasonable workaround is in place, or the incident severity can be lowered to Severity 2. Notwithstanding the foregoing, the Severity 1 Support incidents of Component Systems on an 8x5 Xtreme Support plan and all other severity levels will be logged for response the next local business working day. 24x5 coverage begins at 12:00 AM Monday through 11:59 PM Friday local time in Licensee's time zone. For certain products Critical Incident Support is available only during standard Support hours. Critical Incidents (Severity 1) that occur after standard Support hours must be reported by telephone. Critical Incident Support outside of standard Support hours may be delivered in English only and covers only the generally available, unmodified version of the Component System(s). Critical Incident Support requires access to Licensee's personnel and equipment both during and outside of standard Support hours.

	24 x7 Critical Incident Support Option The Xtreme Premium and Xtreme Elite plans provide Critical Incident Support for Severity 1 incidents 24 hours per day, 365 days a year.
18.	What is your process for notifying the customer and fixing bugs once they have been identified?
	Customers are notified via electronic methods of critical incident or bug fix with interactive link to details on downloading from the Infor Xtreme website and installation instructions. Patches typically can be installed, tested, and moved to production in a single day.

Tab 8

Vendor Hosted Option (Section 5)

Ciber is proposing our Cloud Hosting Model for Fort Lauderdale. This model takes advantage of a private cloud environment, full application management services (although these may be customized to include or exclude any of our services if desired), production, test, and disaster recovery systems, monitoring, and defined service level agreements.

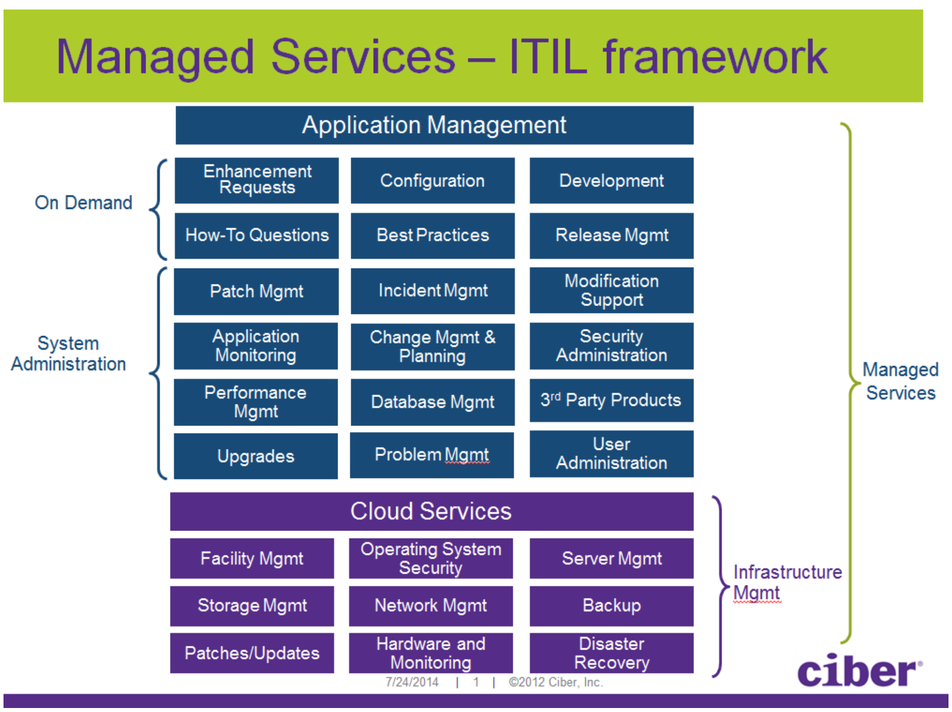
Tier 2 helpdesk services are included in the model, however, Ciber can provide a tier 1 helpdesk if the City desires that service.

The City will access the private cloud environment via a site-to-site VPN so there will be no impact to the City's network and bandwidth.

All business activities that the City needs to execute to support your business will be fully accessible via the cloud environment – this includes ODBC access to the database to facilitate reporting requirements and any other access that is required as long as it can be secured and protected from intrusion.

Ciber makes use of RemedyForce as our helpdesk/incident management tool. We follow ITIL standards for incident and service request level definition. We offer incident, service request, change management, and problem management as part of our RemedyForce toolkit.

The following graph depicts all of the different services that we offer in our Cloud AMS and Hosted model:



The following is an example of our standard SLAs:

Service Level Agreement

This Appendix represents a Service Level Agreement ("SLA") between Ciber and the City for the provisioning of the services defined in this SOW. Revisions to the SLA will be managed as part of a scheduled Service Management Review and handled as a change to SOW via the Service Change Management process defined previously. The addition or removal of Services and SLAs will also be managed via the Service Change Management process.

Priority Definitions

Service Request Priority Levels are categorizations of requests based on the urgency of a request to address a user's need and are defined in the following table.

Table 1: Service Request Priority Definitions

Priority	Business Impact
1: Urgent Organization Critical	Emergency. Service needs to be provided as soon as possible. Major impact on more than one person or VIP if service is not provided.
2: High Client Critical	Requestor cannot carry out normal work responsibilities and no alternative is available if service is not provided.
3: Medium General Request	Requestor can carry out normal work responsibilities and/or temporary alternative is available until service is provided.
4: Low Routine Request	Enhancement, planned service, general application questions

Severity Definitions

Severity Levels are categorizations of incidents on the impact an incident has on the business operations and are defined in the following table.

Table 2: Severity Definitions

Severity	Business Impact
1 "Critical"	An Incident affecting a business-critical application or service that affects a high number of Users and for which a delay in restoration of service is not acceptable. Needs to be resolved as soon as possible. Major impact on more than one person or VIP.

Severity	Business Impact
	An outage or a major loss of functionality of a business critical application. Illustrative examples of Sev1 Incidents include: • A major loss of functionality affecting online software or batch commitments • Multiple applications and/or business units affected (for example, the loss of an entire cluster or a production database supporting multiple applications) • Loss of a network component (or other equipment failure) that has a major impact to business functions impacting large Workgroups and/or multiple sites.
2 "High"	An Incident affecting a business important application or service is significantly degraded wherein a high number of Users cannot carry out normal work responsibilities, no alternative is available, and for which a delay in restoration of service is not acceptable. Illustrative examples of Sev2 Incidents include: • Potential major loss of functionality affecting online software or batch commitments, for which preventive action must be taken immediately to prevent an outage • A major loss of functionality affecting online software for a single application, a single business unit, or multiple small Workgroups • A partial workaround or bypass is available, but functionality remains materially degraded
3 "Medium"	An Incident affecting normal (non-critical or important) applications and a limited number of Users. System or component is down or degraded, but requestor can carry out normal work responsibilities and/or temporary alternative is available. Illustrative examples of Sev3 Incidents include: • A partial or limited loss of functionality • Minor application errors • Database, server, or application access problems • An isolated impact to business units • An impact limited to a single User and does not involve a critical or important application
4 "Low"	An Incident with low or no visibility that has no direct impact on systems, Customers, Users, or revenue. Illustrative examples of Sev4 Incidents include:

Severity	Business Impact
	• No apparent loss of functionality and only minor functions impaired • No impact on business units • A condition that may signal the need for preventative maintenance • System processing or results are deemed to be misleading or confusing to the End User • End User or system documentation related to a production system is found to be erroneous or misleading.

Service Request and Incident Response Time Targets

The **Response Time** metric is the time between the reporting of an incident or the submission of a service request to Ciber and the acknowledgment by Ciber that the notification has been received and is being worked on. The following table lists the response time targets and service levels for this engagement.

Table 3: Service Request & Incident Response Time Targets

Request Priority	Response Time	Service Level	Frequency
P1: Urgent	30 minutes	95%	Monthly
P2: High	2 hours	95%	Monthly
P3: Medium	1 business day	95%	Monthly
P4: Low	2 business days	95%	Monthly
Incident Severity	**Response Time**	**Service Level**	**Frequency**
S1: Critical	15 minutes	95%	Monthly
S2: High	30 minutes	95%	Monthly
S3: Medium	60 minutes	95%	Monthly
S4: Low	60 minutes	95%	Monthly

Service Request Fulfillment and Incident Resolution Time

Resolution time is defined as the length of time within which Ciber can reasonably be expected to complete the requested task or activity, or restore affected services to their operational profile. All times are measured from the receipt of the Service Request or report that an incident has occurred. The following table lists the response time targets and service levels for this engagement.

Table 4: Service Request & Incident Resolution Targets

Service Request Priority	Resolution Time	Service Level	Frequency
P1: Urgent	4 hours	95%	Monthly
P2: High	24 hours	95%	Monthly
P3: Medium	3 business days	95%	Monthly
P4: Low	5 business days	95%	Monthly
Incident Severity	**Resolution Time**	**Service Level**	**Frequency**
S1: Critical	4 hours	95%	Monthly
S2: High	8 hours	95%	Monthly
S3: Medium	24 hours	95%	Monthly
S4: Low	48 hours	95%	Monthly

Ciber's support model is based on a fixed-cost monthly fee for infrastructure and AMS services including support calls. We estimate the number of tickets that will be submitted based on our knowledge of each customer and also the products that are implemented.

Ciber currently maintains a full time Infor support staff and we constantly monitor our client load so that we can meet and exceed our agreed upon SLAs**. If necessary, we will increase our staff appropriately to handle the needs of City**. In addition to our dedicated support team, we have a full time Infor practice of over 120 consultants who cover all areas and disciplines including Project Management, Functional areas, Technology areas and are accessible to our support team as required to provide extended or additional support.

Ciber maintains a broad depth of Infor skills and capabilities in our help desk personnel. We cover all of the major functional areas including Financials, Human Capital Management (including Benefits, Payroll, and Talent Management), and Procurement. We have technology team members with expertise in Security (laua and Lawson Security, Lawson System Administration, Lawson System Foundation, Landmark, Workspace, Lawson Smart Office, ProcessFlow (including the Landmark version), 4GL/Cobol, Performance Tuning and Troubleshooting, Java, and Lawson Business Intelligence

Our help desk hours are 24x7, providing coverage with our US and India-based teams via our remote, full-time staff. Our staff consists of full time employees that are members of our Infor practice, who are experienced and ready to provide the support you need. We staff our front line with experienced Infor consultants. Each person has a specialty and area of focus. Many of our front line team members know both the technical side of S3 applications and also have a functional specialty area such as Financials, HR, or Procurement/Supply Chain. Ciber is required by Infor to keep our consultants certified on the latest software and technology.

There are no limits to the number of calls you can make to our support center.

It is best practice to work with you to identify the key members of your team who will be responsible for contacting our help desk and logging incidents. This way you can triage incidents before they are submitted to Ciber.

We have access to our entire professional services team of 120+ certified consultants. We have a defined process to reach out to our scheduling team and assign an appropriate resource to help with an incident.

5.2 Vendor Hosting Form

1.	Will your company host the solution or will this be managed by a third party?
	Ciber partners with industry leading infrastructure providers to offer our customers cloud and dedicated hosted solutions. Ciber prefers to work with We for our Infor hosted customers. Ciber is the main contact for the Fort Lauderdale for any and all support needs. If an infrastructure issue occurs, Ciber handles that incident directly .
2.	Where are the data center and storage facilities?
	St Louis, MO, and Dallas, TX
3.	Please provide the total number of clients and corresponding number of end-users of hosted solutions currently supported by your proposed solution.
	Ciber currently has 10 Infor hosted customers. The total number of end-users associated with these 10 customers is over 4,000.
4.	Does the system interface support a browser interface with or without the help of additional components?
	Yes, without additional components. Infor supports a browser-based interface.
5.	How are hosted software applications deployed for use by numerous customers (dedicated servers for each hosted customer, or is a single set of applications utilized for all customers)?
	Each customer has their own private cloud and their own set of virtual machines, application code, and database layer.
6.	What system/application availability and response time will your proposed system meet? What are the Fort Lauderdale's responsibilities to ensure this level of performance?
	Please see the SLAs called out in the Vendor Hosted Option section for support response and resolution times.

	We are open to discussing acceptable performance measures for your applications and meeting those levels with the help of our performance monitoring tools. The system availability for network and architecture components is 100%. The Lawson system availability will be determined by the defined maintenance schedule and agreed upon downtimes.
7.	How do you track monthly usage for subscription-based services?
	We are offering a fixed monthly fee for managed services and cloud hosting so this does not apply.
8.	How much notification will you give the Fort Lauderdale in advance of any scheduled downtime?
	We will have a predefined maintenance calendar that both parties have input to and agree on. This calendar will be reviewed on a weekly basis to determine if there are any additional downtime periods required for critical patches or other unforeseen issues. The system will not come down for any reason outside of these predefined or emergency maintenance windows and all downtime is to be approved by the Fort Lauderdale in advance.
9.	Where would local support be located for a client in Fort Lauderdale, LA?
	Our application managed services are a remote solution, however, we can send consultants onsite at any time to assist with implementations, upgrades, or any other services that make sense for onsite work.
10.	Are support calls included in annual maintenance fees, or charged on a per call basis? If on a per-call basis, please specify rates and billing method
	Support calls are included in our monthly support fees. No additional charges apply.
11.	Please describe the minimum commitment term (in years) for a vendor-hosted option and note the term assumed for determining the proposed costs.
	Most of our clients choose a 3 year term, but we are open to 5 years if that is more desirable. We have included a 3 year term in the proposed costs.

Tab 9

Implementation Plan (Section 6)

General Implementation Approach (Section 6.1)

Provide a general overview of the implementation approach you plan to use for the City that includes addressing the following items:

1. Describe how you transition from the sales cycle to the implementation phase of the project.
2. Describe key differentiators of the approach as it relates to implementing a solution on time, within budget and with the ability to meet the needs of a diverse client like the City.
3. Describe how you conclude on a preferred implementation phasing of software modules. What is your recommended approach for this implementation?
4. Describe your approach towards running parallel systems for a period of time.

Any unique tools, techniques or methods that you use should be described in this section.

6.1 General Implementation Approach

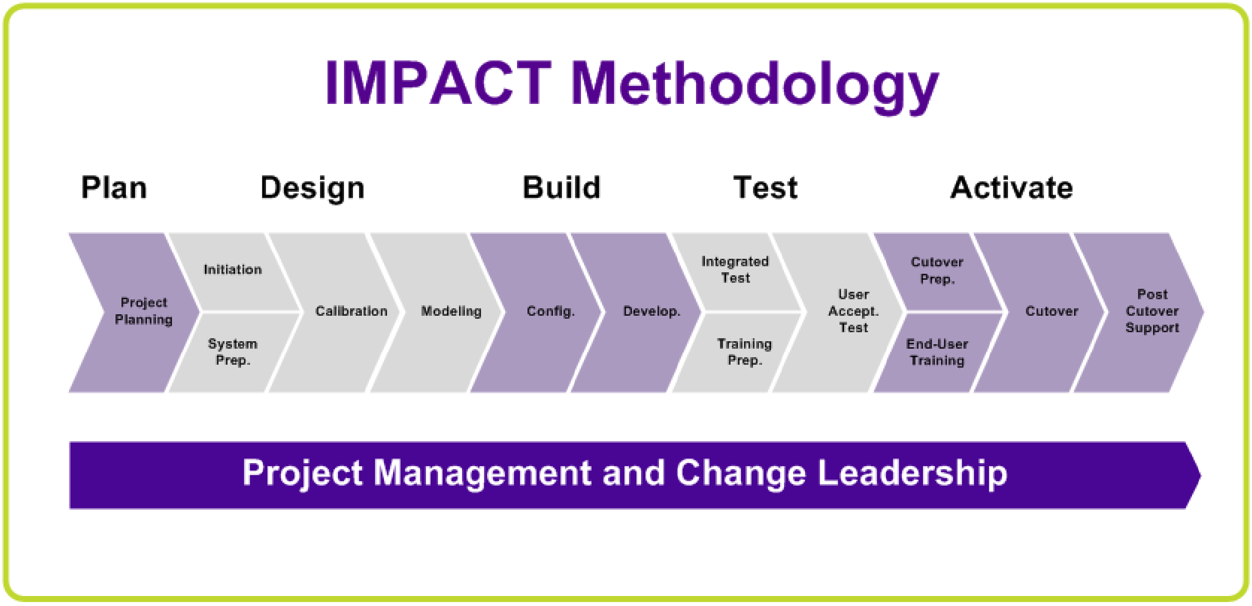
Ciber delivery personnel participate heavily in the sales and proposal development process. Our Public Sector Delivery Director has developed work breakdown structures and staffing requirements to support cost estimates and schedules. After contract award, it is the delivery team that works with the city to develop a detailed Statement of Work and Project Charter. During the entire delivery process, the sales team is actively involved, aware of, and communicating project requirements.

Ciber's methodology will provide a work breakdown structure that contains information on every task that must be performed to successfully implement the Core ERP Lawson solution. Our methodology is comprised of six distinct stages or phases; (1) Project Planning and Management, (2) Solution Design, (3) Configuration & Development, (4) Testing & Quality Assurance, (5) Project Activation and (6) Ongoing Support. Please see our Project Methodology and Responsibility Matrix in included on the CD provided with this response. In this response, we have identified specific roles, responsibilities, and deliverables that Ciber and the City will have during the project.

At the heart of Ciber's methodology, and a key differentiator for Ciber, is business process improvement, which is a significant and highly desirable element in information systems implementations. Aligning business process and capabilities of the information system is a key factor to provide the best business processes unique to an organization's strategic vision and goals are in place and utilized. It also validates that the resultant system meets both current, and desired future business needs. Traditional business process re-engineering (BPR) projects focus on improving business processes from the "ground up" starting with a clean slate and re-designing processes with little accommodation for "the way things are." The resulting projects are often lengthy, costly and consume valuable resources in the process. Ciber realizes that existing business processes in most companies do not require complete re-engineering to achieve the objectives listed above. Successful companies are successful, because of the existing business processes they have in place. However, more often they do require "calibration": the fine-tuning and adjustment that moves the organization's business processes from being adequate to exceptional. "Re-engineering" versus "calibration" is the difference between creating a "revolution" in your business processes and a calculated "evolution." Unless the organization is in immediate need to re-invent itself, the process of business re-engineering is too disruptive, and becomes counter-productive to successful, on-going organizations. The Ciber Lawson Practice provides the calibration required, while minimizing the disruption and mitigating risk.

Implementation Overview

Ciber's methodology will provide a work breakdown structure that contains information on every task that must be performed to successfully implement the Infor solution. Our methodology is comprised of six distinct stages or phases; (1) Project Planning and Management, (2) Solution Design, (3) Configuration & Development, (4) Testing & Quality Assurance, (5) Project Activation and (6) Ongoing Support.



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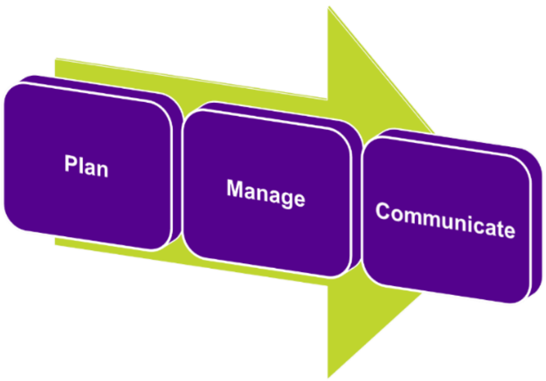
Project Planning and Management



Ciber will partner with Fort Lauderdale to complete the Infor Implementation. The first step of this process is the Project Planning Phase, which is critical to the success of this initiative. A project will end the way it begins – high quality planning solidifies high quality results from the initiative.

This phase involves defining roles and schedules, timelines, technical and functional requirements, known and anticipated risks, etc. At the end of Project Planning, Fort Lauderdale and Ciber will agree to a project plan as well as the roles and responsibilities assigned to members of the project team.

We propose this implementation to span approximately 18 months. For the life of the project, we will provide Project Management support to compliment your implementation team. We expect Ciber's project manager to be 100% dedicated to this project.

Solution Design

Solution Design will provide the foundation for Fort Lauderdale's important initiative, and our system design process will be integral to you realizing the important outcomes of this effort. During this phase, we will perform Business Process Calibration in order to identify the Fort Lauderdale business processes the Lawson system will support. Our team of experts will analyze these processes and suggest best practices that you will then test during a Conference Room Pilot.

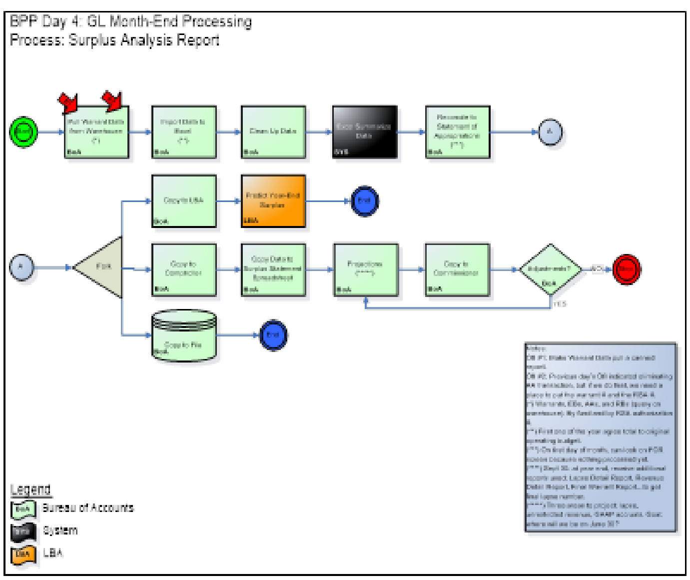
Ciber Business Process Calibration

You have many tangible and measurable business reasons for choosing to implement a new ERP (Enterprise Resource Planning) system. Technology and process standardization are some of those reasons. Another is the need to improve overall enterprise performance by leveraging the new software capabilities.

Ciber's Business Process Calibration (BPC) is designed to find the best fit between software functionality and the unique needs and processes of the implementing organization. This design means an evolution, not a revolution. BPC is a major component of every implementation project, providing the foundation for the Conference Room Pilot (CRP) and ensuring the achievement of maximum business advantage through the software. The BPC process involves documentation of the current (As-is) process and workflow, identifying where and how the new software can enhance the performance of the process, and defining the future workflow utilizing the new software (To-be). We have found the best process improvements come from engaging key process users to produce a structured, graphical mapping of the existing process.

At the core of Business Process Calibration is the Brown Paper Process (BPP,) so-named because we physically map the complete process across a large piece of brown paper, using swim lane lines and icons to represent the current flow and the immediately identifiable areas of opportunity. We have found the best process improvements come from engaging key process users to produce a mapping of the existing process. By having the key users help create the visual analysis, we can quickly develop a true representation of all the value-added steps, manual interventions, and business requirements in the process. This representation allows us, in a user-defined arena, to highlight non value-added steps. We get a true picture of your real business requirements coupled with our in-depth knowledge of the software. We are then able to propose a To-be process that will leverage the software effectively to support your organization's unique business requirements and competitive differentiators.

As-Is Process The output of each BPP session includes a textual and graphical representation of the analyzed business process. The As-is documentation created as a result of the BPP session forms the basis for developing improved business processes used in conjunction with the new or upgraded software.



BPP To-Be Workshop

The To-be workshop explores the possible opportunities for improvement identified in the BPP session and maps out the desired new process workflow and responsibilities.

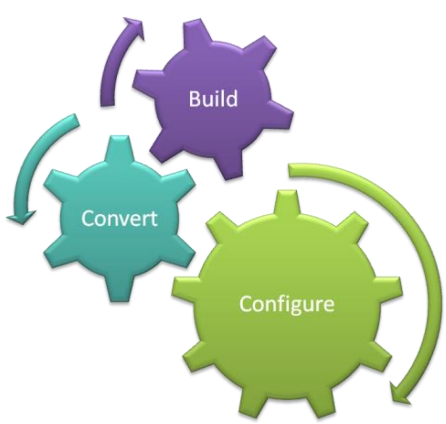
Completing the To-be depends on mapping the software capabilities to the desired process as well as the completion of software education. This latter step may occur prior to or concurrent with the initial development of the To-be documents.

Although it would be beneficial to apply the Brown Paper Process to every workflow, it would be neither practical nor cost effective. Thankfully, Pareto's 80/20 rule applies in this domain as in so many others: twenty percent (20%) of your processes will hold eighty percent (80%) of the available business improvements. For these processes, we can develop a full Brown Paper Process Plan. For the remaining processes, we will use an abbreviated business process calibration methodology driven by interviews, but will not employ the use of Brown Paper Process Exercises and documented workflows.

Following Business Process Calibration, we will complete a proof-of-concept with your to-be processes during a Conference Room Pilot. The completion of Solution Design will result in a Design that will be built during Configuration and Development. This includes your approved to-be business processes, application configuration, and a technical development blueprint.

We focus on efficiency and quality outcomes. A key component to our approach is the cumulative effect of our deliverables. To-be process mappings will be used downstream to efficiently create conference room pilot scripts. These in turn are used as the basis for test scripts and end-user training material. Our methodology minimizes creating deliverables from scratch and enables continuity as the project progresses.

Configuration and Development

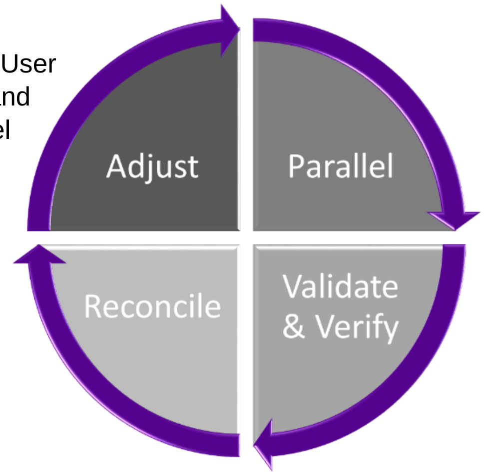


Solution Design will result in a System Design that will be built in Lawson during Configuration and Development.

During this implementation phase, the completed system design will be configured then built in the application. We will support you during this process. Many configurations will only be completed once, and we will help you accomplish this setup quickly.

All data mapping, conversion, and interface development will commence during this phase. We have included both guidance and development time for these activities in our solution.

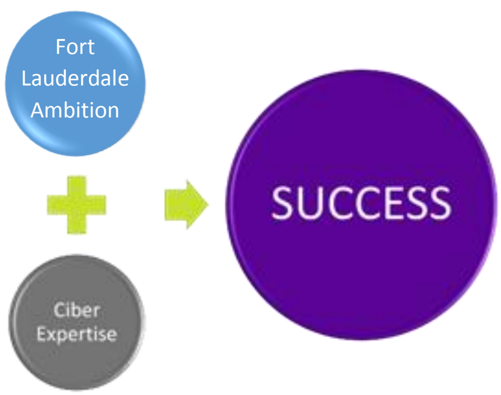
Quality Assurance and Testing



Our plan includes two major testing cycles: Integration Testing and User Acceptance Testing. We will work with you to develop the Test Plan, and provide guidance on creating the test scripts. There are critical parallel testing scenarios that will be identified and built into the plan; for example, payroll cycles, month end processes, and employee updates. Our team will be onsite to support this effort and work to resolve issues should they arise. We must both be confident the system supports your new business processes.

Also during this phase, a detailed cutover and contingency plan will be created and executed as part of the testing cycle.

Project Activation / Ongoing Support



Live Cutover will be a positive, confidence-boosting event. Your team members and users will know the system and will be ready for the benefits that Lawson financial, procurement, supply chain management, and human capital management will bring. One of the most important components of this phase is end-user training. The success of the project depends on the end-users' ability and willingness to benefit from the system. Trainers and project team members will work with end-users to give them the capability to use the system.

Ciber team members will be present to support you during and immediately after live cutover. After this initial period of support, we will be there should you need us, but we are confident your team will have the knowledge and skills necessary to support the system independent of Ciber. Our goal is to transfer ownership of the system to Fort Lauderdale throughout the entire project effort.

Project Responsibilities

The following tables include key components of each phase of the implementation methodology. Associated with each phase is the planned responsibility of Fort Lauderdale and Ciber upon which Ciber based this response. As the implementation partner for Fort Lauderdale, Ciber will also provide guidance to Fort Lauderdale on all City-owned activities, but the City is primarily responsible for the completion of these activities. The following tables provide a sample of typical project activities and are subject to change (as part of the process leading to a signed SOW).

Project Planning and Management

Objectives:

- Define scope, goals, roles, tasks, and timing
- Align project plans and outcomes with project objectives
- Address Key Performance Indicators (KPI) and include in the plan

Ciber Responsibilities:

Activities	Deliverables
• Conduct Project Initiation Call • Conduct Executive and Management interviews • Create project schedule based on agreed upon dates and deliverables • Create Project Management Plan • Define major milestones and timelines based on requirements and client availability • Assign required consulting resources to the project • Configure PMRx Project Portal for access by all team members • Attend formal Project Kick-off meeting	• Project Initiation • Project Management Plan • Project Schedule • PMRx Project Portal • Project Kick-off Agenda and Presentation

Fort Lauderdale Responsibilities:

Activities	Deliverables
• Attend required planning sessions, including both project management, functional and technical resources • Provide input for Frederick resource and staff availability, including significant conflicts with other initiatives and projects. • Schedule and Conduct formal Project Kick-off meeting • Establish and assign full Project Team and agree on respective roles	• Project Initiation • Project Management Plan • Project Schedule • PMRx Project Portal • Project Kick-off Agenda and Presentation

Project Management

Objectives:

- Manage the Project through all phases
- Execute the Project Plan and Schedule
- Align project results to meet stated business objectives of the client

Ciber Responsibilities:

Activities	Deliverables
• Monitor and control project scope and progress against milestones • Manage all Ciber Project Team resources • Identify bottlenecks and work to resolve	• Bi-Weekly Budget vs. Actual Reports • Weekly Status Reports • Change Request Documents as needed • Decision documents as needed

• Attend Status Meetings • Attend Steering Meetings • Review Lessons Learned	• Risk abatement plans as needed

Fort Lauderdale Responsibilities:

Activities	Deliverables
• Monitor and update project schedule • Monitor and control project scope and progress against milestones • Manage all Frederick Project Team resources • Identify bottlenecks and work to resolve • Schedule and lead Status meetings • Schedule and lead steering meetings • Manage any 3rd Party relationships and issues	• Project Schedule Updates • Status Meeting Agendas • Status Meeting Minutes • Steering Meeting Agendas, Minutes, and Committee Updates • Issue/Risk Tracking Logs • Frederick Team and Overall Project Status Reports

Organizational Change Management

Objectives:

- Enable end–users to be willing and able to accept and benefit from the changes

Ciber Responsibilities:

Activities	Deliverables
• Identify and position Frederick Change Champion, Communications Manager, and Change Agents • Review change readiness assessments and develop change management and communications plan	• Change Readiness Assessment • Change Management and Communication Plan

Fort Lauderdale Responsibilities:

Activities	Deliverables
• Project Branding • Change management activities as identified in the Frederick-specific Change Management Plan • Project communications outside the core project team	• External Project Communications

Solutions Design

Objectives:

- Provide a fully operational system
- Provide system support throughout the project

Ciber Responsibilities:

Activities	Deliverables
• Provide a pre-install checklist for new hardware and/or software install requirements • Install and configure Lawson application • Determine required environment settings and initial decisions for optional settings • Determine environment and product line strategy	• Software Installation and Documentation • Environment Diagram/Product line Strategy Document

Fort Lauderdale Responsibilities:

Activities	Deliverables
• Procure, install, and configure hardware including network and desktop hardware • Provide any Database installs, updates, configuration, or support • Install any Frederick PC updates required such as browser updates or desktop software • Setup core project team users with access to the system and configure security	• Installed and Operational Database • Operational System

Business Process &Technical Analysis

Objectives:

- Integrate functional team with consultants
- Verify business process list
- Conduct Structure Workshops
- Begin to gather reporting requirements

Ciber Responsibilities:

Activities	Deliverables
• Participate in Technical Review Sessions • Determine initial conversion strategies • Conduct Functional and Business Process Interviews • Lawson Security Overview Workshop • Conduct structure workshops	• Security Overview Workshop • Design Structure Workshops

Fort Lauderdale Responsibilities:

Activities	Deliverables
• Conduct Technical requirements interviews • Determine integration and enhancement strategies • Provide As-Is process and policy documentation	• Business and Technical Requirements • Current state documentation • Business process list

• Participate in functional and application interviews and requirements gathering meetings	

Business Process Calibration (BPC)

Objectives:

- Initiate the analysis of fit/gap
- Prepare Frederick project team for Conference Room Pilot

Ciber Responsibilities:

Activities	Deliverables
• Capture current processes utilizing Brown Paper Process, identifying Opportunities for Improvement • Complete Initial Application Design (Design Launch) • Design To-Be business processes • Lead Process To-Be Workshops • Complete Detailed Application Draft Design (Design Stage 2)	• As-Is Processes • Finalized To-Be Process Designs • Initial Application Design

Fort Lauderdale Responsibilities:

Activities	Deliverables
• Participate in Business Process Review and Definition Sessions • Participate in Process To-Be Workshops • Participate in Detailed Application Draft Design Sessions (Design Stage 2) • Approve Application Design for Conference Room Pilot	• None

Project Team Education

Objectives:

- Conduct knowledge transfer to the Project Team to provide understanding of the new system's potential
- Enable the Project Team to navigate through the enhancements

Ciber Responsibilities:

Activities	Deliverables
• Deliver project team education as defined in Ciber scope estimate detail	• Software application training • Technology training

Fort Lauderdale Responsibilities:

Activities	Deliverables
• Attend functional Project Team Education prior to System Modeling and Design activities	• Project Team Education Classes

• Attend security and admin Project Team training prior to System Modeling and Design activities	

System Modeling, Design, & Conference Room Pilot (CRP)

Objectives:

- Establish new settings and processes, and document decisions reached for future-state use
- Provide documentation of relevant processes
- Identify all interfaces, conversions, and enhancements required

Ciber Responsibilities:

Activities	Deliverables
• Load and configure system for Conference Room Pilot (CRP) • Provide CRP training • Develop the CRP Plan • Develop CRP Scripts • Conduct/Lead the CRP • Document decisions made and accept or modify recommendations • Document and resolve CRP issues	• CRP Plan and Schedule • CRP Scripts and Capture Document • Final Application Design Document • Technical Development Requirement Blueprint

Fort Lauderdale Responsibilities:

Activities	Deliverables
• Participate in Conference Room Pilot • Agree on final business processes and application setup • Initiate script development for Testing Phase	• Approval of business processes and step-by-step

Configuration and Development

Objectives:

- Finalize Security Design
- Establish application and environment readiness for development, testing, and activation

Ciber Responsibilities:

Activities	Deliverables
• Participate in Data Mapping and Codes Standardization • Complete Security Matrix and Design Document • Build Macro End User Training Matrix • Load Security Matrix • Configure security rules • Unit test security	• Finalized Security Matrix and Design Document • Macro End User Training Matrix • Configured baseline security with documentation

Fort Lauderdale Responsibilities:

Activities	Deliverables
• Validate hardware • Complete security configuration beyond Ciber-completed initial settings • Manual data setup of user accounts, bookmarks, and environment configuration parameters as well as any application data not being converted using developed programs or Add-Ins • Set up pristine application data area	• Fully configured application • Fully configured security and documentation

Technical Development

Objectives:

- Provide technical solutions for interfaces, conversions, automations, reports, and other technical enhancements

Ciber Responsibilities:

Activities	Deliverables
For all development items within Ciber's scope per cost estimate detail. • Create Functional Designs required for technical development • Develop and Unit test enhancements, conversions, and reports	*For all development items within Ciber's scope per cost estimate detail.* • Functional Designs for Technical Development • Development and Unit Test of enhancements, conversions, and reports

Fort Lauderdale Responsibilities:

Activities	Deliverables
For all development items not included within Ciber scope per estimate detail. • Create Functional Designs required for technical development • Develop and Unit test enhancements, conversions, and reports	*For all development items not included within Ciber scope per estimate detail.* • Functional Designs for Technical Development • Development and Unit Test of enhancements, conversions, and reports

End User Documentation

Objectives:

- Create documentation of processes at end-user level
- Establish materials for end-user training

Ciber Responsibilities:

Activities	Deliverables
• Provide courseware template	• Courseware template

Fort Lauderdale Responsibilities:

Activities	Deliverables
• Create training materials based on system design and configuration documentation • Document all non-Lawson processes, policies, and procedures as required • Create final end-user training plan	• End User Process Documentation • Courseware for each class • End-user Training Plan

Testing & Quality Assurance

Objectives:

- Validate system modules function together as designed
- Check data integrity under known situations

Ciber Responsibilities:

Activities	Deliverables
• Perform integrated test data load • Migrate Security to test environment • Participate in application testing cycles • Resolve Ciber-assigned issues	• Test Data Load • Draft Cutover Plan

Fort Lauderdale Responsibilities:

Activities	Deliverables
• Test and verify data load for testing • Prepare system for integrated test • Test and verify security setup • Create test scripts from CRP scripts • Execute Integrated Test scripts • Resolve Frederick assigned issues • Document issues and resolutions	• Configured application, environment, and security • Application Test Plan • Security Test Plan • Test scripts • Executed test scripts • Issue Log with resolutions

User Acceptance Test

Objectives:

- Validate system functionality meets documented end-user requirements

Ciber Responsibilities:

Activities	Deliverables
• Perform user acceptance test data load • Migrate Security to test environment • Participate in application testing cycles • Resolve Ciber assigned issues	• Test Data Load • Draft Cutover Plan

Fort Lauderdale Responsibilities:

Activities	Deliverables
• Test and verify data load for testing • Prepare system for user acceptance test • Test and verify security setup	• Configured application, environment, and security • Application Test Plan

• Create and execute User Acceptance Test scripts • Resolve Frederick assigned issues • Document issues and resolutions	• Security Test Plan • Test scripts • Executed test scripts • Issue Log with resolutions

Detailed Cutover Planning

Objectives:

- Document and plan the transition to new system
- Anticipate and minimize risks

Ciber Responsibilities:

Activities	Deliverables
• Identify Cutover Plan and Schedule • Identify contingency plans • Document cutover and contingency plans • Perform Readiness Assessment	• Cutover and Contingency Plan • Readiness Assessment

Fort Lauderdale Responsibilities:

Activities	Deliverables
• Participate in Cutover, Contingency, and Readiness Assessment meetings • Review and approve Readiness Assessment as well as Cutover and Contingency Plan	• Cutover and Contingency Plan Approval • Readiness Assessment Approval

Project Activation

Objectives:

- Teach end-users how to use and benefit from the system
- Educate administrators in system maintenance

Ciber Responsibilities:

Activities	Deliverables
• No Responsibilities	• No Deliverables

Fort Lauderdale Responsibilities:

Activities	Deliverables
• Provide training for all users and administrators	• End User Training

Live Production Cutover

Objectives:

- Bring the system into operation

Ciber Responsibilities:

Activities	Deliverables
• Perform data load • Provide functional consulting support	• Production Data Load • Project Closure Report

Fort Lauderdale Responsibilities:

Activities	Deliverables
• Perform final verification of proper application, security, and environment setup according to cutover plan • Perform data validation • Utilize live system	• Verified application, security, and environment setup • Validated data • Integrated system with daily business functions operational

Post Cutover Support

Objectives:

- Resolve critical system issues quickly with minimal business interruption

Ciber Responsibilities:

Activities	Deliverables
• Provide functional application and environment support for up to one month beyond the live date or through the first month end close. Frederick/Ciber to jointly determine when and how to utilize the hours allocated in this estimate within this timeframe • Resolution of all Ciber-assigned issues occurring within the warranty period agreed to in the contract	• Post cutover support

Fort Lauderdale Responsibilities:

Activities	Deliverables
• Act as primary contact for internal support requests and issues • Coordinate with Lawson Software for support as provided for in the Frederick/Lawson Software maintenance contract	• Internal support

General Maintenance & Ongoing Support

Objectives:

- Support issues and respond to questions during key business hours
- Support identified power users, administrators, analysts, and programmers
- Assist with regular system maintenance
- Support enhancements, custom code, and interfaces

Ciber Responsibilities:

Activities	Deliverables
• Responsibilities to be determined based on need for additional managed services support.	• To be determined

Fort Lauderdale Responsibilities:

Activities	Deliverables
• Respond to requests for system support in a timely manner • Identify and correct difficulties with system usage • Support patch application • Support Lawson Database, System, Security, and Environment • Provide problem tracking and escalation	• Support call tracking and status report • Regular Preventative Maintenance

Project Management Approach (Section 6.2)

On a regular schedule, Ciber will track, document, and communicate project status to the City of Fort Lauderdale Project Manager and, when appropriate, the Steering Committee or Management Review Board. These reports will include plan variances, team communications, issue management, risk management and other items vital to the success of the project.

Ciber is providing implementation services for the Core ERP (Lawson) products and the Ciber Project Manager will be responsible for the overall leadership of the team of consultants and assisting in the coordination of the City resources as they relate to project related tasks. The Project Manager will:

- ✓ Be the primary point of contact for project related matters
- ✓ Maintain the overall Ciber and client project relationship
- ✓ Provide guidance to the City Project Management team
- ✓ Develop and maintain the project plan
- ✓ Continually assess and recommend improvements to the procedures, activities, and policies that form the basis of the working relationship among the project teams
- ✓ Provide required status reports
- ✓ Own and maintain the project schedule
- ✓ Conduct weekly project status meetings with management team
- ✓ Manage activities against established project scope and budget

Successful Project Management begins with developing mutual understanding and agreement between all parties concerning all implementation project roles and responsibilities. By starting the project with this mutual agreement, Ciber and the City will avoid later misunderstandings and provide the availability of appropriate resources throughout the project.

Once everyone understands their roles and responsibilities, the Ciber project management team assumes responsibility for the overall execution of the project plan as well as the project charter. Our first step in successfully managing the project is to identify, discuss, and report on the project's critical path. Then, using Microsoft Project, the team will define and prepare a structured work plan to help track all the project's required stages, activities, tasks, and implementation phases. This plan will cover everything from Ciber's initial project call discussing the City's expectations to the post-live assessment (exit documentation) at project's end.

We list our project management approach's key components below:

Issue Management: We know that unexpected issues surface, and we try to address them expeditiously. We also understand the effort required to resolve an issue may range from nominal (e.g., producing extra copies of the Requirements Document) to significant (e.g., providing a higher speed file transfer solution to accommodate 150GB data files.) Thus, the Ciber Project Manager is responsible for Issue Management, a specific process for identifying, assessing, tracking, and resolving problems during a project. The City will assist with issue management and collaborate with Ciber to determine the best issue tracking methods for this project.

Risk Management: Risk is an event or condition that may expose an objective or the project to a hazard or to loss. To lessen risk, the Ciber Project Manager assesses and plans for project risks by engaging Risk Management. This component is Ciber's structured approach to evaluating, tracking, and minimizing the probability and consequences of adverse events through mitigation strategies and contingency planning.

Project Change Control: Change occurs in every project, so a defined process for managing change is essential to completing projects on time and within budget. The Ciber Project Manager is accountable for Project Change Control through documenting, tracking, controlling and closing requests for modifications to the established scope, schedule, or cost.

Acceptance Management: When Ciber presents our project deliverables or services to the City, the Ciber Project Manager will assist the City with formal acceptance of these deliverables and services. The City's formal acceptance will indicate the completion of the deliverable or service in accordance with the Statement of Work.

Project Communications: Appropriate oversight and effective problem resolution are keys to project success. The Ciber Project Manager will regularly track, document, and communicate project status to the City Project Manager and, when appropriate, the Steering Committee or Management Review Board. The Ciber Project Manager will hold project team meetings, produce status reports, and meet weekly with the City Project Manager to discuss project progress. The City Project Team will produce agendas and minutes for all project meetings. The Project Team will meet to review the Project Plan and team members' progress toward the successful completion of their assigned tasks. The team will focus on Estimates to Complete and early identification and assessment of project issues and change requests.

Ciber's standard bi-weekly project status report will provide:

- Summary of Accomplishments
- Summary of Next Week's Goals
- Summary of issues, risks, and change requests
- Report of any variances in project scope, budget or schedule
- Schedule of Ciber resources (Remote vs. Onsite)

Training and Change Management: Ciber will initiate and coordinate all training development activities. These include learning workshops for the core project team. Ciber will also develop end-user training materials using written documentation templates we provide. Ciber's approach will result in quality, comprehensive end-user courseware, which will help drive your Lawson adoption. This approach provides your end users' confidence and their ability to use Lawson to its fullest.

Quality Assurance: Ciber's Quality Assurance Program is an integral component of Ciber's Project Management services. Quality assurance means assessment on a regular basis. Ciber's Quality Assurance Process evaluates both specific and general project performance at defined intervals. The Ciber Project Manager is responsible for assuring project sponsors and stakeholders of the application of project policies and processes and the attendance to any issue of noncompliance. This evaluation provides confidence the project is adhering to the Ciber Project Management Methodology (CPMM)

The process itself includes: (a) identification and documentation of noncompliance issues, (b) feedback to the project team, stakeholders, and sponsors, (c) attendance to noncompliance issues, and (d) improvement of standard processes when found deficient. The review activities focus on *Project Quality Assurance* – assuring the Client Sponsor and Ciber Management the Ciber Project Management and Solution Set methodologies are in place and used.

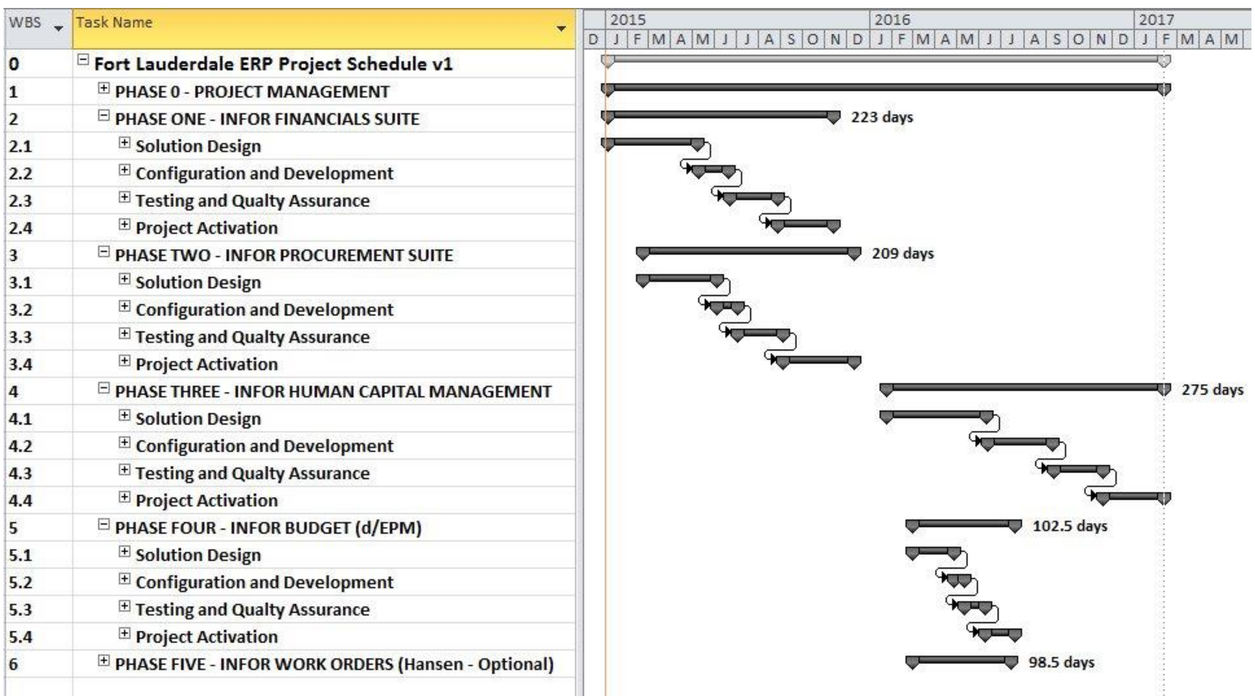
Designed specifically for IT projects, we base Ciber's project management methodology on industry best practices set by the Project Management Institute (PMI) and the Software Engineering Institute (SEI). Our methodology embraces change control and issue control management of your projects by focusing on three essential elements: progress management, communications, and risk mitigation. To remain true to PMI and SEI Standards, Ciber has developed PMRx, a web-based project control and repository workspace. Using PMRx, project managers, team members, and stakeholders can easily collaborate and share information. PMRx sites are designed to support Ciber's project management and delivery methodologies. The customizable sites accommodate the unique needs of each project, client, team, and deliverables. Users can view PMRx data from any computer with an internet connection, so they can continue to work while at the office, home, the airport, or an Internet café. And regardless of where a user views a PMRx project site, the project data is secure—only authorized users with correct permissions and security information can enter the system. Finally, PMRx offers repositories, project logs, discussion boards, and a dashboard of project metrics so users can see the overall project status at a glance.

6.2.3 Project Management Approach Form

1.	How does the Vendor plan to manage the vast amount of material that is produced during the project through potential solutions such as a collaboration environment?
	Ciber will use our PMRx tool to facilitate communication across the entire project team. PMRx integrates Project Management, Team Collaboration, Knowledge Management, and Process Improvement to enhance team productivity. PMRx also allows all project personnel, including City project team members, to share real-time project data. PMRx utilizes SharePoint's Internet portal technology to allow project team members to gain access to the information that pertains to them.
2.	Provide specific information on project close-out activities to transition support to the Fort Lauderdale.
	Live Cutover will be a positive, confidence-boosting event. Your team members and users will know the system and will be ready for the benefits that Lawson financial, procurement,

	supply chain management, and human capital management will bring. One of the most important components of this phase is end-user training. The success of the project depends on the end-users' ability and willingness to benefit from the system. Trainers and project team members will work with end-users to give them the capability to use the system. Ciber team members will be present to support you during and immediately after live cutover. After this initial period of support, we will be there should you need us, but we are confident your team will have the knowledge and skills necessary to support the system independent of Ciber. Our goal is to transfer ownership of the system to the City throughout the entire project effort.
3.	How will project management be resourced?
	Ciber maintains qualified and certified project managers on staff. Several are experienced in public sector implementations

Provide a high-level work plan for achieving the successful deployment of your proposed system.



Hardware, Software and Storage Design and Installation Consulting (Section 6.3)

Should Ciber and Infor be elevated to the next step in the selection process, it is typical during the technical portion of our demonstration to present an overview of the hardware and environment configuration based on the RFP requirements. Our technical experts then review and discuss options and variables for our potential client based on skill set, knowledge base and functional requirements.

Additionally, Infor will work with the City and their preferred hardware vendor to provide appropriate sizing and system configuration for the future system. We provide a web-based sizing survey and exercise and work with your technical team to provide the correct sizing for your current goals and requirements, your future needs and scalable to leverage your investment beyond your implementation and growth considerations.

As part of these events and activities, we will team with your technical resources on assisting in other portions of the overall IT environment and landscape to monitor that the IT work is positioned for success. During the initial project-planning phase of our implementation process, our technical consultants will coordinate with your IT lead on ensuring the appropriate environment is established and ready to accept the installation of the Infor solutions.

The Infor installation is completed for both a production and a test/train environment. We include a documented project deliverable of the installation efforts, results and confirmation that your system is ready to start your project work. As part of the system testing, Infor will work with the City's IT team to enable appropriate system management functions including backups, recovery, etc.

Data Conversion Plan (Section 6.4)

It is anticipated that data conversion will occur when migrating to the new application. The Vendor is expected to assist the City in the conversion of both electronic and manual data to the new system. It is expected that the City will be responsible for data extraction from current systems and data scrubbing and data pre-processing and that the Vendor will be responsible for overall data conversion coordination, definition of file layouts, and data import and validation into the new ERP. Please provide pricing for data conversions in the associated Microsoft Excel pricing spreadsheet.

1. Describe your general approach towards data conversion and how you would work with the City to conclude on what should be converted.
2. Please describe your organization's recommended approach toward retention of legacy data.

Ciber's data migration strategy centers on repeatability. Over the course of an ERP implementation, master data as well as transactional data will require many conversions for validation, testing, training, and finally, production cutover. In many instances, the source data continues to change as the project progresses. Automated and programmatic conversions from source systems are faster, less error prone, and more reliable than manual and/or end user based loads.

Ciber has data conversion expertise and will coordinate with the City both on-site and remotely. Lawson Software provides standard conversion programs and APIs to validate, transform, and load data from external systems. Some conversions may work well with batch conversion programs. Others may work better with Excel Add-Ins or ProcessFlow. Together we will design and build the right conversion process for each of your sources. Ciber's data migration strategy centers on repeatability. Over the course of an ERP implementation, master data as well as transactional data will require many iterations of conversion for validation, testing, training, and finally, production cutover. In many instances, the source data continues to change as the project progresses. Automated and programmatic conversions from source systems are faster, less error prone, and more reliable than manual and/or end user based loads. We will determine the City's specific requirement for data migration and conversion prior to developing the project's Statement of Work. Ciber will work with the City to identify certain master data files to be mapped and loaded directly into Lawson. Ciber and the City will then jointly execute the Lawson conversion process and work through data validation errors until they achieve a clean load. These master files will remain nearly static during testing and can be converted on demand for testing, training, and production cutover.

Ciber will lead the team through the joint exercise of mapping existing sources to the new data models and help prepare your system for conversion. In many instances, the client is responsible for providing raw data extracts and any data cleansing from the source systems and making them available on the Lawson file system. We will then jointly participate in data mapping efforts, where the City provides source system knowledge and Ciber provide Lawson mapping and conversion expertise. Ciber will develop conversion programs to address mapping, formatting and loading into Lawson staging tables. We will design, develop and unit test all conversions. The City will be responsible for final data reconciliation and validation.

As a result, Data Conversion and recommendations on data retention will be a collaborative effort among the City and Ciber resources, with assignment of specific responsibility dependent on the availability of your resources. The City's staff will be responsible for designing, developing, testing, and running the export scripts process from source systems. Ciber will be responsible for designing, developing, testing, and running the import scripts process. Data mapping will be a joint activity and responsibility. Ciber consultants will help the City identify problem areas within the legacy system data; however, the City should complete this work prior to the implementation to save time and money. You will be responsible for the City legacy data and the cleanup of this data.

Report Development (Section 6.5)

Provide information on your reporting approach including:

1. Description of various methods of reporting including Business Intelligence,

   Infor Reporting Suite and Business Intelligence. Infor Reporting Suite will help your organization create virtually any report you can imagine. With this suite, you can customize and create reports featuring data from all Infor and non-Infor applications. You can locate detailed supporting information about any nugget of data contained within your report with the Infor exclusive Drill Around® capability. Using Infor Reporting Suite, you can create reports on the fly without the assistance of your IT staff. You can also provide role-based secure access to these reports via the Web to other decision makers within your organization. The result is a fast, convenient, cost-effective way to deliver comprehensive, user-friendly reports.

   Infor Lawson BI not only provides full Operational Business Intelligence for Infor Lawson ERP applications, it can truly be your enterprise-wide OBI solution by working with any system that runs on an industry-standard RDBMS. Often data supporting a business' key performance indicators comes as a marriage from the Lawson back-office applications and the customers operational systems. LBI can handle this marriage seamlessly, and deliver the results through a single dashboard.

   Infor Lawson BI accomplishes its functions with the following tools:

   - Reporting Services – provides enterprise reporting through tight integration with Crystal reports, including honoring the full Infor Lawson ERP security model, providing DrillAround, and "bursting" reports for electronic delivery of each section to the proper owners.
   - Smart Notifications – delivers proactive alerts based on key performance indicators and other operation thresholds of interest to key stakeholders and operational workers. Notifications are

delivered via dashboards, e-mails, or even text messages to cell phones or other hand-held devices.

- App Studio – provides dynamic, “slice-and-dice” views of data marts allowing real-time “speed-of-thought” analysis. Data marts reside in Microsoft Analysis Services OLAP engine and Infor Lawson BI delivers automated data pumps to move the relational data into the cubes.

In addition, App Studio provides the infrastructure and coding to aggregate Infor Lawson BI content into role-based dashboards. Customers can create their own unique dashboards including content from the other Infor Lawson BI tools and also content from other sources.

All of the Infor Lawson BI content is aggregated into role-based dashboard provided through the browser, allowing knowledge workers and key stakeholders to quickly take the pulse of the business operations.

Infor Business Intelligence (BI) helps to modernize data processing and enrich decision-making. The solution delivers advanced analytics and planning capabilities, self-service dashboards, and social collaboration for a more beautiful, modern, mobile, and social experience. At its core, Infor BI is fused with innovative core technologies such as Infor ION and Infor Ming.le™ to create an experience that surpasses the ordinary to maximize real-time visibility and cultivate business development. Infor also has pre-packaged content that enables viewing of dashboards and reports for HCM Analytics (being released in August for Public Sector customers), Financial Management, Supply Chain, and Project Accounting.

Standard Infor Delivered Reports

Infor Lawson ERP provides over 850 standard reports so most reporting will use those. The implementation team will work with the City to identify any other gaps and devise a plan to develop the additional reports. City staff will be trained in the use of the Infor Lawson BI tools so that as needs arise post implementation, they can be self-sufficient in adding additional reports.

Infor Business Intelligence

Infor has created as part of its solution offering the Infor Business Intelligence Suite (BI). Infor Business Intelligence is an integrated suite that provides organization-wide reporting and analysis via role-based dashboards, delivering the right information to the right people at the right time. Cross-functional data, both structured and unstructured from Infor as well as other operational systems, comes together to provide sharply focused views comprising, financials, customers, internal processes and human capital. Users can navigate smoothly from alerts to interactive analysis down to detailed reports and even to the transactions with Infor DrillAround®, all while maintaining the context that’s critical to root cause analysis.

Infor’s Operational Business Intelligence Suite

Infor Business Intelligence provides not only reports, but ‘content’, to be delivered to users in a role based method. Typically dashboards containing the necessary content for a group of users to perform their job function are established for the various roles in the organizations. Dashboards can be created for roles such as executives, managers, business analysts, project managers, accountants, human resources, etc. The data can be Infor or non-Infor in origin, true enterprise-wide reporting and analysis in one place.

Dashboards are dynamically rendered based on a user’s group membership and security privileges. This provides an administrative efficiency from the standpoint that a single dashboard can be created for a role, but render differently for every member of the role based on their unique security privileges.

The multi-faceted approach to information collection, sharing and distribution upon which the Infor Business Intelligence suite is built is able to meet the most vigorous information needs of the world's leading organizations.

BI consists of multiple components:

- Framework Services is the centralized component of the Business Intelligence Suite, providing a common user interface for building and displaying dashboards. It also contains configuration, administration and maintenance tools that enables the web-based communication between applications As each application is installed, it is registered as a service within Framework Services, thereby making that functionality available to users based upon role and security.
- Smart Notification provides timely, informative notifications to appropriate individuals. Notification can be based on a schedule or the achievement of a threshold of data that originates in Infor as well as non-Infor sources. Along with informative content, the recipient of a Smart Notification can access useful, related information, as well as Infor applications.
- Reporting Services enables you to build rich, highly formatted reports based upon data from your entire enterprise that can be burst and securely web delivered by role with low administration. Infor uses Business Objects Crystal Reports for the ad-hoc reporting tool as part of Reporting Services. Infor uses all of Crystal's functionality including wizards, templates, and drag-and-drop capabilities. Infor is not merely reselling Crystal; instead we have fully integrated Infor technologies such as our metadata layer, Infor security rights, and Drill Around™ capabilities. This robust solution supports Crystal horizontal scalability for running on multiple servers nodes with load-balancing technology. Infor standard reports can be burst and delivered along with custom reports using Business Objects Crystal Reports technology.
- Report developers will use the Crystal Reports designer tool to create and test reports then publish them to the BI server. Report consumers, end-users, then view and interact with reports through the Infor Portal and Dashboards. The report consumers do not need to install Crystal on their clients' computer systems.

When report developers work with Crystal, they are presented an Infor wizard to aid in selecting data for the report. The wizard presents all the metadata to the developer in a point-and-click manner. The metadata includes module, tables, fields, derived fields, indexes, conditions (views), and relations. With Infor's Crystal wizard report designers do not write SQL statements – they simply select the data they need from the wizard which then embeds the web services call into the report. This allows business analysts and other non-programmers to perform report designing.

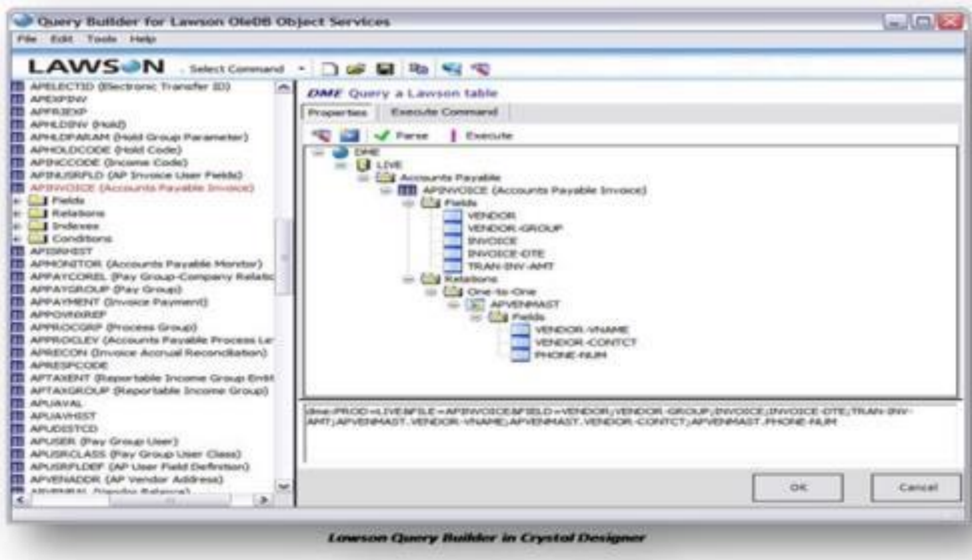


Figure 6.5-2

Data Warehouse and Analytics

Infor also delivers a data warehousing solution for BI, called Infor Analytics 10.0. Infor Analytics is a full turn-key implementation of traditional data warehousing. Infor Analytics uses an Infor developed extract, transform, and load tool called Business Performance Warehouse (BPW). BPW can connect to any data source (both Infor and other City data sources) to extract data for transformation into the data warehouse. BPW is where the Business Measurement Model (BMM) is defined which includes the data model and all the ETL information and instructions. The Infor Analytics data warehouse runs specifically in Microsoft SQL Server 2008/2012 Analysis Services. Once the data models are defined, BPW creates scripts to instruct Microsoft Integration Services to load the data into staging tables, run the transformations, and pump into the final cubes.

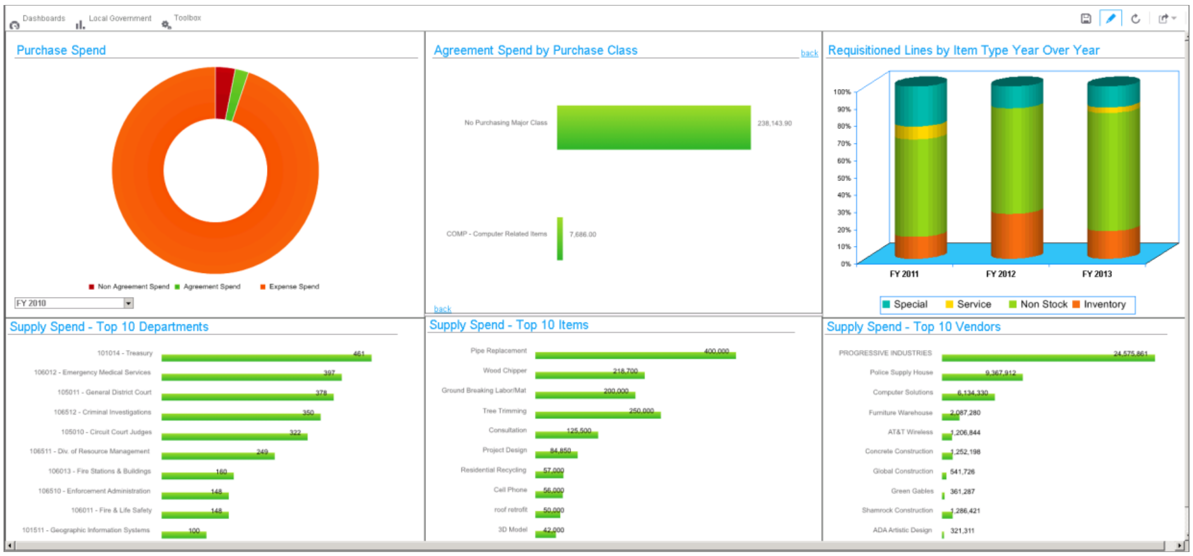
End-users interact with Infor Analytics cubes through Infor Viewpoint, a robust OLAP viewer that allows for advanced slice-and-dice of views, inclusion of multiple chart types, and allows for annotation of views (comments).

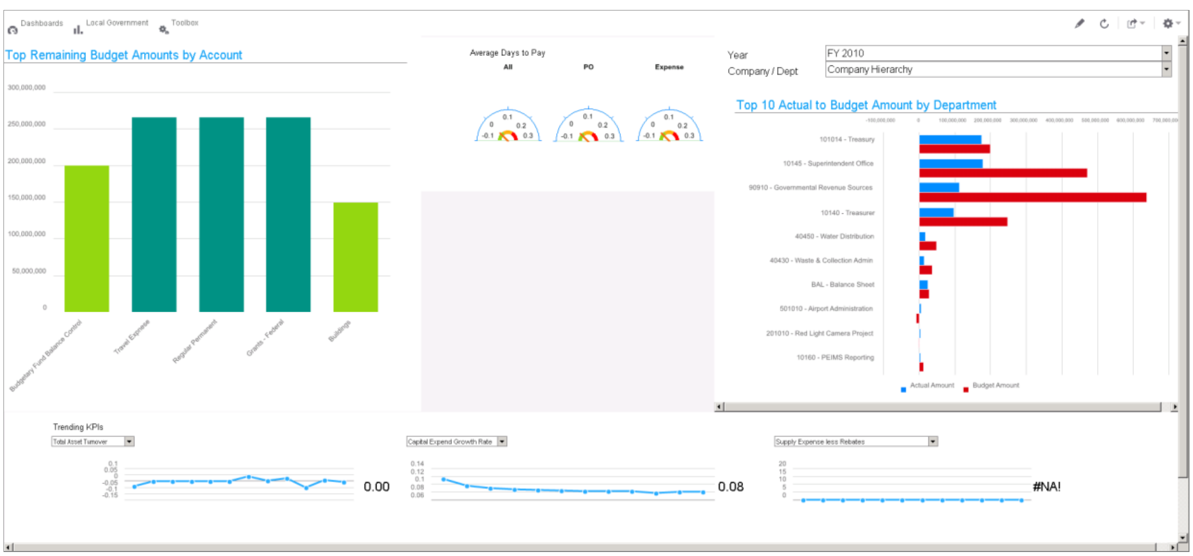
Finally, Infor delivers not only this industrial strength data warehouse toolset, but also we deliver several pre-defined analysis cubes, allowing customers to achieve the benefits of data warehouse analysis on day one. Infor delivers Analysis models for:

- Financial Management Analytics
  - General Ledger
  - Strategic Ledger
  - Payables
- Project Accounting Analytics

- Supply Chain Analytics
  - Spend
  - Buyer/Supplier Performance
  - Inventory

Two views of the Infor Analytics data warehouse solution appear below.





Excel Queries

Infor also provides our MS Add-ins for Microsoft Office. This allows two-way, secure data exchange between Excel and the Infor system. Users are provided a wizard user interface for selecting data to download and also to map spreadsheet data to upload to the system. When uploading data, all business logic and validations are honored just as if the user had keyed the data into the Infor screens. This happens because each row of spreadsheet data is actually being fed to the same application object that an online user would use. This web services approach to the application ensures transaction integrity. When using these tools users are first prompted for their Infor user ID and password, thus honoring all security definitions.

Methods for the City to identify, specify, and develop required custom City reports during the implementation.

The process Ciber uses to identify the need for any personalization of the software, including the development of special reports, is described in response section 6.4 Customizations. Based on our vast experience implementing our ERP solutions with clients, we find that most reporting needs are met through our standard reports and/or are readily developed using tool sets included in this proposal. We have provided training for City personnel on those tool sets in our Learning plan so that your staff will have the capability to develop the special reports necessary to run your operations. Ciberhas included 250 hours of consulting time in our proposal to assist the City with the development of critical reports required as part of the initial deployment of the system.

Report Development Form

1.	What is the query tool and report writer that Vendor is proposing?
	Infor has a number of reporting tools that are included within the core product. Key to accessing data is the many inquiry screens the system provides as well as the 850+ delivered reports across the application, many with user defined parameters. These reports are native to the Infor system, are easily generated and may be scheduled to run on a repetitive basis using Infor's Job Scheduler utility. These reports may be formatted in a number of ways, including XML, PDF, TXT, CSV and Crystal. Excel Add-In queries provide quick and easy ad hoc reports as does the Smart Office Info Browser. HR report writer is also available to users. Infor Business Intelligence which uses Crystal as its core is another tool for user created reports. Infor Business Intelligence is a suite that provides organization-wide reporting and analysis via role-based dashboards, helping to deliver the right information to the right people at the right time. Users can navigate smoothly from alerts to interactive analysis down to detailed reports and even to the underlying transactions.
2.	What reports are available out of the box? Provide a list and samples at the end of this section.
	Infor provides over 850 standard reports across all areas of the system. Most reports are parameter driven, allowing the report to be run for multiple and different scenarios. Included on the electronic cd is a listing of all delivered reports, including their titles. However, because so many reports are delivered with the system, it would be almost impossible to provide an

	example of each report. Once selected by the City, as vendor of choice or as part of an oral presentation in the selection process, we could depict many of these reports for the City.
3.	Describe your process for determining the scope of those reports that will have to be developed (not out-of-the-box)?
	Through the implementation process, delivered reports would be reviewed and a determination would be made on the fit of these reports to address the City'sneeds. Should custom reports be required, determinations on tool to use for creating, level of effort required to create, who would be responsible for creating the report, and how that fit into and/or affect the project timeline, would all be considered. A joint determination would then be made on how to address that reporting need.
4.	It is expected that the system will provide the ability for end-user querying and reporting without impacting the performance of the transactional system. Does your proposal meet this expectation?
	Yes. The Infor Lawson ERP system is designed to have real-time query and reports without affecting other end-user response.

Integrations and Interfaces (Section 6.6)

Ciber supports all interface technologies supported by Lawson. We base interface activity on each client's environment and preference. However, Ciber recommends using delivered Lawson batch programs, Microsoft Add-Ins for Lawson, or Infor Process Automation because each method uses Lawson's business logic for data checking and accuracy. Lawson's architecture will help reduce development time by reusing business logic and leveraging standard protocols and file formats. This open architecture will be the technological foundation that will allow the City to fully integrate with its existing applications at a lower total cost of ownership. Lawson can integrate with virtually any legacy system by using one of a number of system integration options (for example, Infor Process Automation, Standard Interface Programs - API, etc.).

Infor Lawson utilizes Process Automation (IPA) and Application Programming Interfaces (APIs) for the development of interfaces between Infor Lawson and third party applications. Interfacing with external systems is facilitated by using our standard APIs but may require interface development during implementation.

The Infor Process Automation tool (IPA) automates the process of receiving data, transforming the schemas, and calling the appropriate API. It is a key tool used for virtually every interface to the Infor Lawson system. IPA allows customers to model the transaction flow associated with a particular interface/integration and automates the entire interface process.
IPA also works with *non*-Infor Lawson solutions. Automating a business process using ProcessFlow Integrator provides a process to be controlled, measured, analyzed, and re-engineered, when and where appropriate.

Infor Lawson anticipates using the IPA as the primary tool for integration efforts to existing City solutions required to interface/integrate with the new ERP solution and City requirements.

Data Exchange Standards

Infor Lawson can exchange any of the data through a number of mechanisms. First, Infor Lawson can import and export files in many formats including XML, CSV, other delimited text, positional text, and EDI formatted text. Infor Lawson can also exchange data through API calls using name-value pairs in text and XML formats.

The Infor Process Automation tool (IPA) automates the process of receiving data, transforming the schemas, and calling the APIs. IPA allows customers to model the transaction flow associated with a particular interface/integration and automates the entire interface process whether batch or real-time. IPA is often hooked up to a third-party guaranteed delivery messaging system such as IBM's WebSphere MQ to provide transaction flow even if one of the systems is down.

IPA includes different activity nodes that provide the capabilities for communicating with non-Infor Lawson systems. These nodes include: file read and write, JDBC connection for query/update of foreign databases, JMS messages, WebSphere MQ messages, SOAP/WSDL Web Services, XML schema translation, and host operating system commands.

Potential Integration Issues

Typically, the only issues with integration with existing systems utilizing the Infor Process Automation tool is that the interface needs to be properly defined at the beginning of the project.

Training (Section 6.7)

End User Training Approach: All end-user and technical training will be performed on-site through implementation and be performed by the Vendor.

a. End user implementation training will be provided by the Vendor and videotaped by the City. And include joint participation by the relevant City process owner team lead supporting the process area in the new software system.

b. Technical Implementation training will include training for City IT staff on the technologies required to support the new ERP system.

Train the Trainer Approach: The Vendor will incorporate a "train the trainer" approach where only key City team leads will be trained through implementation on their modules and then they will train the remainder of the City staff in their respective areas.

a. There would be roughly 8-10 subject matter experts (SME's) for each module including one team lead. This training would be provided at a City facility.

b. Training materials supplied by the Vendor would be used by SME's and team leads for training their staff.

c. Web conference or remote online tutorial sessions would be available to SME and team lead staff to participate in after initial training was completed in their module.

d. Technical implementation training will include training only key IT staff (3-4) to support the new system.

The Vendor should provide an overall description of both training methods, including the following:

General timeframes in which both types of training will be conducted

The Vendor must list the nature, level, and amount of training to be provided for both options in each of the following areas:

- Technical training (e.g., programming, operations, etc.)
- User training
- Other staff (e.g., executive level administrative staff)

Ciber will develop a training and knowledge transfer solution for Fort Lauderdale that will align your activities with our IMPACT implementation methodology. This alignment will let us closely integrate training with the overall flow of the project activities and milestones. Our Ciber **IMPACT Methodology** dictates the completion of a specific set of activities and outputs during each project phase. Using these guidelines, the Ciber Team addresses the necessary activities for a successful implementation. The table below outlines the training and knowledge transfer activities and outputs within the phases of the implementation methodology.

6.7.1 Training & Knowledge Transfer Activities

IMPACT Methodology Phase 1: Planning & Strategy	
Activities:	✓ *Plan, Develop, and Conduct Initial Project Team Training* ✓ *Conduct Needs Assessments* ✓ *Design Capability Transfer Strategy*
Outputs:	✓ *Initial Project Team Training Plan* ✓ *Initial Training Needs Assessment* ✓ *Capability Transfer Needs Assessment* ✓ *Capability Transfer Training Strategy*
IMPACT Methodology Phase 2: Solution Design & Analysis	
Activities:	✓ *Complete audience analysis* ✓ *Design Training Strategy* ✓ *Develop templates and courseware development standards* ✓ *Design courseware prototypes* ✓ *Develop Quality Review process* ✓ *Define and implement training evaluation process* ✓ *Implement Capability Transfer Plan*
Outputs:	✓ *Initial Training Strategy* ✓ *Training Plan* ✓ *Courseware and Documentation Standards* ✓ *Courseware Templates and Prototypes* ✓ *Courseware for and Documentation of Quality Review Process*

	✓ *Capability Transfer Plans*
IMPACT Methodology Phase 3: Configuration & Unit Test – Design & Development	
Activities:	✓ *Develop End User training curriculum* ✓ *Develop and deliver course developer's workshop* ✓ *Develop End User Training course outlines and courseware* ✓ *Develop End User Training logistics plan* ✓ *Prepare and conduct Train-the-Trainer Program*
Outputs:	✓ *End User Training Curriculum* ✓ *End User Training Course Outlines* ✓ *End User Training Courseware Development*
IMPACT Methodology Phase 4: Testing & Quality Assurance	
Activities:	✓ *Load training system data and test End User Training exercises* ✓ *Conduct end user training*
Outputs:	✓ *End User Training delivered* ✓ *Help Desk Boot Camp Training Delivered*
IMPACT Methodology Phase 5: *Activation & Support*	
Activities:	✓ *Evaluate on-going performance and implement improvements*
Outputs:	✓ *Training Evaluation Data Analysis Completed* ✓ *Capability Transfer Final Assessments for this project stage*

6.7.2 Project Team Training

Core project team training for the Lawson functional applications will be provided at a City-designated location. Infor periodically offers public classes for all applications in its regional training centers; however, this training is oriented to all Lawson clients, and does not include some basic public sector concepts (i.e., fund and encumbrance accounting). We do recommend the Infor public training for technical topics. In recognition of this limitation, Ciber will provide customized client-site training. Most clients appreciate the fact that the Ciber instructors are generally some of the same consultants who will be assisting the City in the implementation. This continuity benefit and a lower cost lead us to recommend Ciber for training whenever possible.

The City will be responsible for providing a training facility. Experience indicates that best results are produced when classes are limited to 12 persons or less, with no more than two persons sharing a workstation connected to the training database. Standard presentation equipment and whiteboards will also be required. Instructors will utilize standard Lawson user manuals for training Manuals are provided electronically; the City will be responsible for printing and distributing as needed.

6.7.3 End User Training

Ciber believes the success of a project depends on the end users. Because we believe end users are so important, we identify user-training requirements during the *planning* phase of our methodology. Using our proprietary tool, the End User Training Matrix, we document the availability of time, facilities, training materials, and trainers needed so there will be no delays or bottlenecks prior to go-live.

The Fort Lauderdale Project Training Team will develop training materials using educationally sound training material templates, which will provide a consistent format for the development of end user training materials. We have used this template approach in many successful Lawson implementations.

We recommend Fort Lauderdale use role-based training to prepare your employees to use the system productively. In this training approach, users learn about and train on the business processes and system tasks directly related to their job functions and system authorization. These training materials will be developed from the Business Process Calibration documentation, including To-Be designs and CRP scripts created jointly during the implementation process. Instruction will be both system and process specific and will consist of direct training on the Lawson solution itself as well as the business processes supported by that solution. The training curricula will consist of two types of courses:

Overview Courses: These courses will create the necessary knowledge base for Fort Lauderdale’s end users. The classes will also serve as a good summary of the system and its functionality for casual users or individuals who will only use the basic display or inquiry functions. Course topics will consist of an overview of the Lawson/Infor solution, navigational basics, new terminology, and the business process overviews.

Skill Development Courses: These courses will provide training in areas specific to a particular role or group of roles. They will teach end users the skills necessary to execute the functions pertaining to their job. As part of each course, the review section will provide training and practice on the system using job specific scenarios and realistic data. This hands-on practice can then measure skill acquisition in the controlled, supported classroom environment

The below graphic summarizes our approach to End User Training:

- Ciber-trained knowledge transfer specialists will assist in the creation of initial courseware to provide a model for the execution of the other courseware.
- We will conduct a formal classroom Train the Trainer Workshop with the Fort Lauderdale Training Team to fully prepare them for the classroom experience.
- These trainers will deliver end user training using the Train-the-Trainer model.
- End user training will focus primarily on the functional use of the system.
- The most successful training approach uses a “just in time” philosophy: train as close as possible to the cutover date.
- This highly customized training will match the agreed-upon business process and system design.

6.7.4 Training Form

1.	What is your recommended approach to training (End-user vs. train the trainer), for this City, and why?
	Ciber recommends utilizing a train the trainer approach. This is the most cost-effective option. This approach develops better understanding and instills confidence within the user community. This provides the City with superior in-house expertise and familiarity the newly deployed applications.
2.	What types of training documentation will be developed by the Vendor?
	Ciber will provide all training materials needed for all project team training. These materials are published by Infor. Ciber will provide assistance, tools and guidance to the City Project Team to assist them in creating end-user training that will be provided to the end-user community.
3.	What additional tools will be used in developing the training material?
	Ciber utilizes our exclusive End-User Training Matrix and our Training Material Template
4.	Describe the opportunities for ongoing training.
	Ciber and Infor provides a number of opportunities for ongoing training. These opportunities include the Online Learning Suite, power training available at annual user conventions (Inforum), and industry and/or geographic user communities where users can network and share their experience with other Infor customers to name a few of the options. Ciber can also provide custom training.
5.	Describe the Vendor’s ability to provide online training material versus classroom training.
	Infor has developed many training classes to be delivered on-line as opposed the traditional classroom training. Infor has also developed online learning that can be utilized to train end-users and new-hires that you bring into the organization.

Change Management Approach (Section 6.8)

The City recognizes that a movement from the current environment to a new solution will present change management challenges. The Vendor should clearly identify their approach towards Change Management including any unique approaches or tools that will be used.

The City recognizes that a movement from the current environment to a new solution will present change management challenges. The Vendor should clearly identify their approach towards Change Management including any unique approaches or tools that will be used.

Defining a new way of working is only the first step on a journey toward greater efficiency. Ciber has proven processes for facilitating effective change management and gaining full buy-in from all leaders and employees. We can support the City in selling the changes that this important initiative will bring to your community at large.

The City's current and future projects are strategic business initiatives with technology as the enabler of business process improvement. The integration of this change across the organization will significantly affect the processes, the organization, and the people. As part of the project, our organizational change management goals are to:

- ✓ Minimize the risk of introducing new technology and business processes into the City
- ✓ Institutionalize the change at all levels of the City's organization
- ✓ Optimize the opportunities created by the new technology and processes
- ✓ Facilitate user adoption
- ✓ Facilitate capability transfer
- ✓ Verify the City people's readiness to "go live" when the new business support processes go live

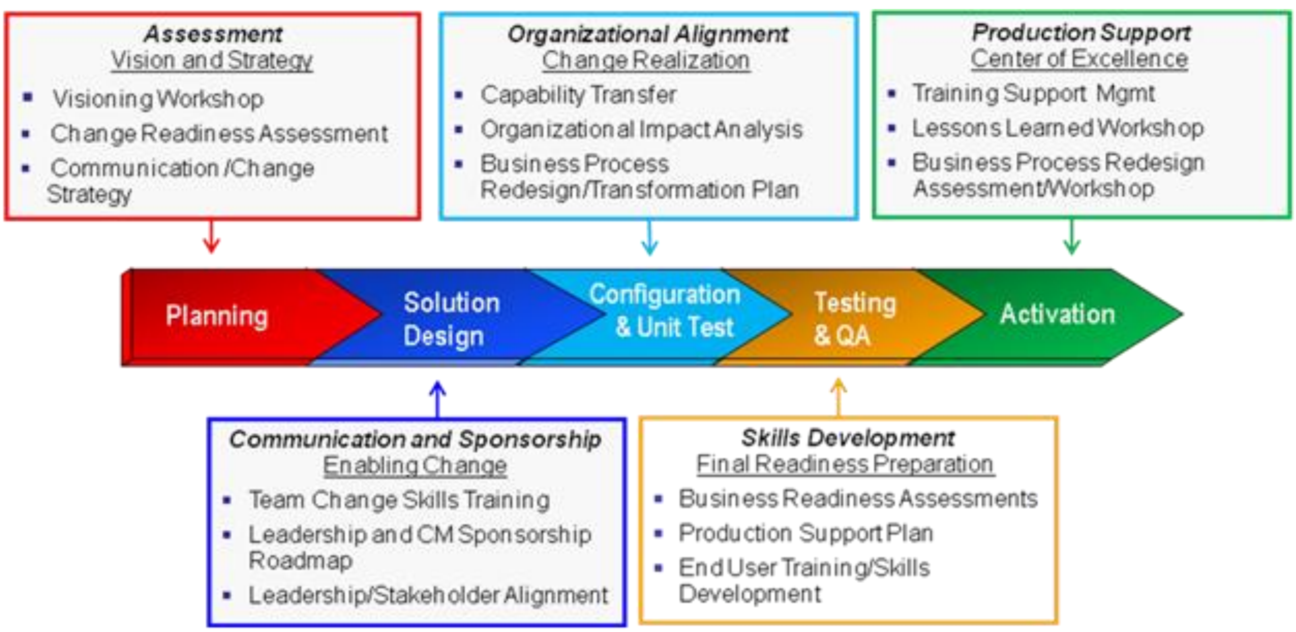
Ciber and the City will develop a comprehensive and consistent change management plan as a basis for institutional change in the organization. A strong change management plan will effectively address resistance to change, support the promotion of change agents, and validate that communication and training are organizational priorities. This is one of the most critical pieces to verify the success of ERP implementation within multiple leadership entities. Strategies for change management will be implemented through the project for the express purpose of creating a positive, employee friendly, user friendly, and customer focus solution.

Ciber will provide the City with an effective methodology that will transition you from your current legacy environment to an integrated information system using Lawson software. However, most implementation issues are related to people, not systems. We understand this risk component of a system implementation. Therefore, our Change Management approach concentrates on change's impact on people, particularly in an environment focusing on the delivery of public services. The following diagram shows the people-focus of our approach:

Ciber's approach will provide the City's Project Change Team with the necessary skills and tools to coach and mentor your employees through the change process. We will help them accept and adopt the desired changes, building "change resilience" throughout the organization.

6.8.1 Implementation Plan Integration

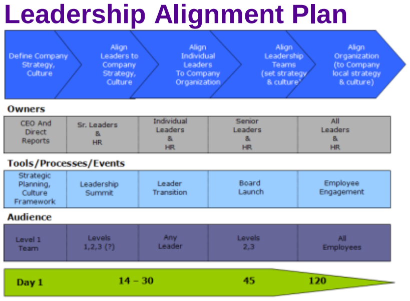
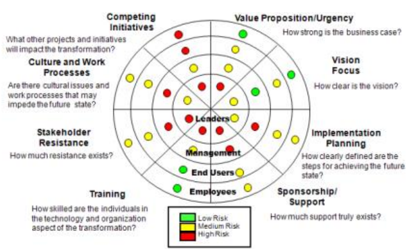
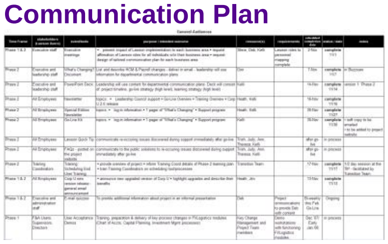
We have tightly integrated our Change Management implementation plan with our Lawson implementation methodology, as illustrated below.

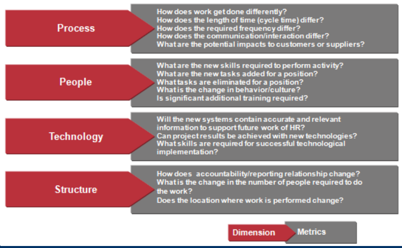


6.8.2 Change Management Toolset

Our change management professionals are well versed in deploying our robust tool sets for change, and have extensive experience in the execution of the tools in conjunction with major change initiatives similar in scope to what the City will experience with ERP.

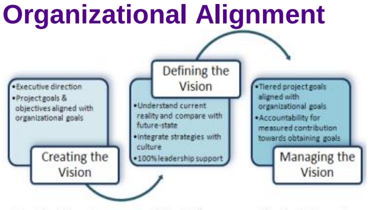
Ciber brings a number of proprietary tools that we will employ on the ERP engagement. We consider these tools "accelerators" for creating agreed-upon deliverables. The table below lists select examples of our recommended tools.

Tool/Template	Description
Leadership Alignment Plan  	The Leadership Alignment Plan provides a method for determining the overall level of alignment among the City leadership and proposes specific actions to mitigate alignment issues as well as maintain alignment throughout the project.
Change Readiness Assessment w/Adoption Wheel  	The Change Readiness Assessment provides a methodology to assess an organization's opportunities and barriers to change, as well as points of advantage to address. The assessment details the results in both narrative and graphical interpretations of the data.
Communication Plan 	We will use a communication-planning tool to address program communications and mechanisms for enrolling stakeholders that are appropriate and effective for the City. We will continually update the plan as future implementation phases evolve or we identify new methods of or reason for communicating.
Change Impact Analysis	Change impacts are highly dependent on the extent of business process change. It is a critical that the business process/functional team and the change management team work together during the design phase. As we define business processes, develop workflows, and identify integration points, the change management team uses the results from the business process design sessions to begin to determine the organization areas, departments, and job positions affected by the change. We will

<table>
<tr><th>Tool/Template</th><th>Description</th></tr>
<tr><td>
</td><td>conduct change impact review sessions with the functional team and representatives from the business to validate the changes and confirm the degree or extent of the change.</td></tr>
<tr><td>Pulse Point Surveys

</td><td>Team Effectiveness, or Pulse Point, Surveys are conducted on a regular interval basis to rate the effectiveness of the project team overall. Project team members evaluate and communicate the results to the overall team for action planning.</td></tr>
<tr><td>Quality Assurance Process

</td><td>Our delivery model always includes our Quality Assurance process with every project we deliver. The City are stepping into a very complex and challenging effort. It is important that any change management partner the City engage have a solid approach to managing the delivery of consulting services throughout the implementation project.</td></tr>
<tr><td>Value Realization

</td><td>The focus of the Value Realization program is on measuring results that align with your vision, key value drivers, Key Performance Indicators (KPIs), and business processes. The result is a value-based, program evaluation strategy that supports optimal business case results.</td></tr>
<tr><td>Organizational Alignment

</td><td>Organizational Alignment is the practice of aligning an organization's strategy and culture. It means linking the core business functions, processes, and behaviors of people and aligning your organization's efforts, energies, and strategies around a common direction.</td></tr>
</table>

Testing (Section 6.9)

The Vendor should describe their recommended approach to the following types of testing that are anticipated to be performed on the project and the type of assistance they anticipate providing to the City related to such testing:

a. System testing
b. Integration testing
c. Stress/performance testing
d. User / System acceptance testing (UAT)

Ciber's plan contains two major testing cycles: Integration Testing and User Acceptance Testing. There are critical parallel testing scenarios that will be identified and built into the plan. Integration and User Acceptance tests will validate application functionality, the effectiveness of new processes and the accuracy of data. Ciber will create an overall test plan that identifies all of the general areas required for testing. The City team will create a detailed, step-by-step set of test scripts based on the scripts created previously for the Conference Room Pilot. Ciber will be on-site for portions of the testing to help resolve issues in a timely manner. They City will execute any additional required testing while Ciber provides remote support as needed.

System Testing

The first test phase in Ciber's testing strategy is the installation test. This phase is the most basic test and its testing scenarios focus on validating installation success. Upon successful completion of the installation test plan, this testing phase will be deemed a success. Since this solution is being implemented in Lawson's cloud environment, It is assumed that Lawson will be performing this activity. However, Ciber will support this testing and assist when required.

The next testing phase is unit and system testing. This second test phase broadens the scope by testing the interfaces, conversions, and modifications on a unit basis. This phase tests the functionality of what is developed beyond what is delivered out of the box by Lawson.

Next is validation testing. Here, the scope is broadened even further to encompass testing the conversion of legacy data through the business process driven by the software functionality. These tests insure an entire business process works according to specification.

Conversion validation is done at the beginning of integrated testing and again at the beginning of user acceptance testing.

Integration Testing

System integration testing follows validation testing. Here, the test encompasses the business process driven by the software functionality. This test is to insure that an entire business process works according to specification.

Performance Testing

There are a number of different types of tests in the Performance Testing Gem that comprise different scenarios your clients' systems might see after go-live. Here are a few examples.

Load Testing – this scenario tests how well the system is going to hold up under normal day-to-day wear and tear; to make sure that the response times for critical transactions and business processes meet the documented expectations.

Stress Testing – this test pushes the system to the breaking point to find out not just when a system will fail, but also *how* it's going to fail. That's to say, is the system going to catastrophically fail requiring physical restarting of system resources, or just 'run really slow.'

Endurance Testing – this test is designed to see how well a system will "bounce back" after a heavy load; to see if it will run normally after the usage goes back to normal or if it will sit and sulk afterwards.

Network testing – this determines how well various applications behave if available bandwidth is being consumed elsewhere in the system.

The different tests can be automated or manual and differing kinds of users and actions can be simulated. Everything from the hunt-and-peck novices to super-efficient power-users can be modeled. While Ciber will provide a list of commonly used screens per suite, the client can tailor the tests to their needs and request the screens or programs that they want to test on their systems.

Ciber will license the IBM product for the time period that is required to execute the performance tests and these licenses can run anywhere from a week to a year depending on what your client needs. Ciber will install the tool, configure it, execute the tests, and remove everything when the license period is over

User Acceptance Testing - The user acceptance test stage concludes the testing. Once the users "accept" the system as configured, with the modifications and interfaces as designed and implemented, the testing is complete. It is an essential step in the implementation process, and formal written acceptance is then submitted to the City for validation of the users' readiness to proceed to cutover.

Operational Redesign (Section 6.10)

With the deployment of a new application, the City wishes to take advantage of capabilities within the software that provide support for operational improvements. Vendors are requested to describe their approach towards operational redesign including discussion on the optimal time in which to conduct redesign as it relates to implementation of the new software.

In addition, please describe your organization's capabilities to assist in a Citywide redesign of the chart of accounts to best leverage the capabilities of the system in order to meet the City's overall financial tracking and reporting objectives.

System Documentation and Manuals (Section 6.11)

The Vendor is expected to provide user manuals and online help for use by the City as part of the initial training and on-going operational support. Additionally, the Vendor is expected to provide technical documentation.

The Vendor is expected to provide user manuals and online help for use by the City as part of the initial training and on-going operational support. Additionally, the Vendor is expected to provide technical documentation.

1. Describe what documentation (user guide, technical guide, training materials, etc.) is available on the system proposed and any related costs.

An important component of a successful implementation is the documentation and reference manuals for the various functional solutions being deployed. Infor offers two different offerings for documentation which, when used collectively, provide a valuable tool-set for documentation and learning.

Our first offering is the documentation and reference manuals provided as part of the solutions investment. They include:

- *User guides*: application-specific and very comprehensive reference manuals.
- *Operations and technical support manuals:* provided to our clients online.
- *Training documentation*: a hardcopy manual for functional applications and technical solutions is provided to each user attending the applicable training courses.

  Infor has created our training documentation to be valuable reference guides and easy to use. In each Infor class, a user guide and training workbook are provided. The user guides are application-specific. They are comprised of chapters, and each chapter has concepts and procedures. These are very comprehensive reference manuals.

  The training workbooks are course-specific. They are comprised of lessons, and each chapter typically has a roadmap outlining the lesson, exercises for concepts, hands-on exercises, and application questions. The lesson references one or more chapters in a user guide as the content for the lesson.

- *Syllabi*: training plans and overviews for the course instructors.

For additional value, all Infor online documentation can be personalized to reflect your business procedures, requirements and coding.

Infor has embedded the Adobe® Reader® within our online documentation, which provides users with all the features provided in this document sharing tool.

Users can view, search, print, and collaborate with the PDF files.

As an Infor client, the City will have access to their personalized support site: my.Infor.com. The Infor site provides all the pertinent information about your Infor system and solutions, such as your current environment and product releases, availability matrices, who to contact at Infor for specific needs, and an abundant amount of helpful and useful information.

The support site also provides access to standard release notes, road maps, technical and functional troubleshooting information and guides, a robust Knowledge Base where a repository of practical ideas and processes are offered, and access to a collaborative user community.

2. Describe what types of documentation you anticipate developing during the course of the project.

The City will receive full documentation of as-is processes and to-be process documentation that can be carried forward into scripts for the Conference Room Pilot, testing, and eventually end user training.

Additionally, Ciber delivers standard project documentation, including a project plan, project charter, end user training matrix, issue management plan, risk management plan, project status reports, budget versus actual reports, testing plan, cutover plan, and Conference Room Pilot plan. Deliverables can also be found in Project Responsibilities section above.

Disaster Recovery Plan (Section 6.12)

Lawson's architecture is simple in design, separating the web/application/database tiers across one or more servers. It supports all industry standard Disaster Recovery options: Disk mirroring/RAID, Windows clustering Active/Active to Active/Passive configurations with hot and cold sites. The Lawson architecture is also highly scalable, supporting multiple servers and load balancing at the web, application, database, and reporting tiers, thus ensuring expandability to meet future growth.

If required, Ciber does provide additional disaster recovery strategy services along with full hosting, managed services, and production support options.

Knowledge Transfer (Section 6.13)

The Vendor should describe their process for ensuring that a transfer of knowledge occurs back to City staff such that staff is capable of supporting and maintaining the application in the most proficient manner once the Vendor implementation engagement is complete.

As discussed in the Training Section, the Ciber team will be committed to helping the City achieve self-sufficiency. The Ciber team knows that transferring capability is far more valuable than simply transferring knowledge. Our proven approach integrates knowledge transfer with capability transfer because we recognize that comprehension and understanding are necessary components to learning practical skills and abilities. This practical knowledge produces active achievement, a "can do" attitude. Thus, we will focus each aspect of the project on transferring capability from our consultants to the City employees. This approach will enable the City to manage your ERP self-sufficiently into the future.

The Ciber team's capability transfer approach focuses on the following objectives:

- ✓ Involving the City staff in the design of the capability transfer plan
- ✓ Addressing both functional and technical capability transfer
- ✓ Involving the City staff in the process from the beginning of the project
- ✓ Instituting integrated Ciber and the City work teams throughout the project
- ✓ Utilizing both formal and informal training opportunities to effectively and efficiently transfer capability
- ✓ Measuring progress periodically and consistently

Throughout the project, Ciber and Lawson will provide functional and system/technical consulting who will work side-by-side with your team to enhance their experience, expertise and best practices knowledge is transferred to your staff. Our approach to you project is not one of 'drop in' and 'drop out'. We construct the project work in collaboration with your City team to validate that we have the right people working at the right time on your project.

This approach, coupled with our robust methodology, toolsets, documentation, guidelines, and other deliverables from our project implementation approach, provides the City project with the right tools to position the City of Fort Lauderdale for project success.

Tab 10

Staffing Plan (Section 7)

In addition to providing responses to the following items, the Vendor must complete the Staffing Plan Form in Part XI of this RFP and include it in this section of the response.

1. The Vendor must detail the type and amount of implementation support to be provided (e.g., number of personnel, level of personnel, time commitment, etc.). Provide a personnel roster and resumes of those who shall be assigned by the Proposer, Including the Project Manager, to perform duties or services under this engagement, including experience working with municipal entities as part of Staffing. If the Vendor is using a subcontractor, please include information on subcontracting staff being used and their specific role on the project (Subcontractor information must be placed in Tab 4 of the Proposal Response Format as instructed in Part IX).
2. Please provide an overall project organizational structure for City staff involvement during the project (for both a City-hosted and Vendor-hosted solution). Identify the roles and responsibilities of each component of this structure. This includes an appropriate governance structure in which to manage the project.

Ciber bases our formal staffing, training and certification programs on our Ciber Lawson/Infor Practice Values, which speak to our culture and our commitment to our clients, our company, and us. We value diverse talents, contributions, and perspectives, which allow us to be agile and adjust to changing requirements, as well as freely grow through innovation, including intelligent risk taking. We value respect and courtesy demonstrated toward each other. We encourage straightforward relationships among people willing to support each other with honest, direct, and responsive communication.

The selection of the right team is a significant factor in Project success. Ciber is highly qualified at supporting Lawson and maximizing the benefits of Lawson solutions in your environment. The Ciber team has direct, repeatable knowledge and experience in all aspects of our methodology, as well as both the functional and technical aspects of solution delivery. Ciber requires all internal resources to be trained and, if available from Lawson/Infor, certified, in their respective functional or technical areas. This means that resources assigned to the City will not only have access to resources that have the most current technology and application knowledge available from Lawson/Infor, but they have the history and library of solutions dating back over 16 years. Lastly, your users will be able to take advantage of the knowledge transfer our consultants can provide on new application related matter, such as how a cyclical may affect a user's daily Lawson routine or tools that may improve the client's use of the system.

Although final resource decisions will be confirmed through additional conversations with the City, Ciber's proposed project team will consist of a project mangier, functional leads, technical leads, subject matter experts, and programmers. Upon completion of the project planning phase, the project charter will detail all project team members along with their respective roles, responsibilities, and time commitment to the project.

Key consulting personnel generally work full time, on-site. Often technical development can be completed off-site; this reduces travel expense and can be more cost effective for that reason. In Chicago, Ciber maintains a technical leadership center with 10 full-time developers in addition to our local functional and technical leaders. For the City we can leverage this local resource to your advantage. We can provide more on-site personnel with minimal expense, enhancing skills transfer and project efficiencies.

In addition, Ciber employs a diverse workforce representative of the global communities in which we do business. Ciber enjoys a multicultural environment enhanced by our employees that have immigrated to this country sharing their unique experiences and cultures. Ciber's diversity program is based on our policy of Equal Opportunity.

7.1 Project Team Member Descriptions

Role	Responsibilities
Project Director	The Project Director provides executive communication and issues escalation and resolution The Project Director is ultimately responsible for Ciber's activities and deliverables The Project Director will: ✓ Measures and manages overall quality and client satisfaction for the project ✓ Provide support and input to the City's strategic direction ✓ Attend Steering Committee, Project Committee and Planning Meetings ✓ Monitors project critical success factors and the progress of work associated with the project ✓ Resolve Ciber project issues with Project Managers ✓ Enforces adherence to project methodology, processes and standards ✓ Responsible for overall client satisfaction for the project

Role	Responsibilities
Project Manager	The Ciber Project Manager will work directly with the City Project Manager to plan, execute, and monitor the Lawson Implementation project The Project Manager will serve as the primary agent in helping the City achieve its tactical goals, including a successful implementation, a positive business relationship with Lawson, and to remain a satisfied customer of Lawson products and services The Project Manager will also be responsible for the leadership of a team of consultants as well as assisting in the coordination of the City resources as they relate to project related tasks The Project Manager will: ✓ Actively work to identify and raise project issues and risks to the City Project Manager ✓ Be responsible for managing all Ciber work efforts of the project ✓ Coordinates and directs day-to-day activities for project team members ✓ Be the primary point of contact for project-related matters ✓ Provide input and updates to project plan consisting of scope, schedule, cost, communications and risk ✓ Maintain the overall Ciber and the City project relationship ✓ Provide guidance to the City Project Management team ✓ Continually assess and recommend improvements to the procedures, activities, and policies that form the basis of the working relationship among the City and Ciber ✓ Provide required status reports ✓ Provide Ciber task updates to the City Project Manager ✓ Conduct weekly project status meetings with management team ✓ Responsible for adherence to project methodology, processes, and standards ✓ Verifies quality and completeness of all project deliverables ✓ Responsible for knowledge and deliverable transfer between on-site and off-site teams ✓ Coordinates the Project Change Management process ✓ Control work schedule and task assignments for technical team, including interfaces, conversions, reports ✓ Manages effort towards meeting technical timelines

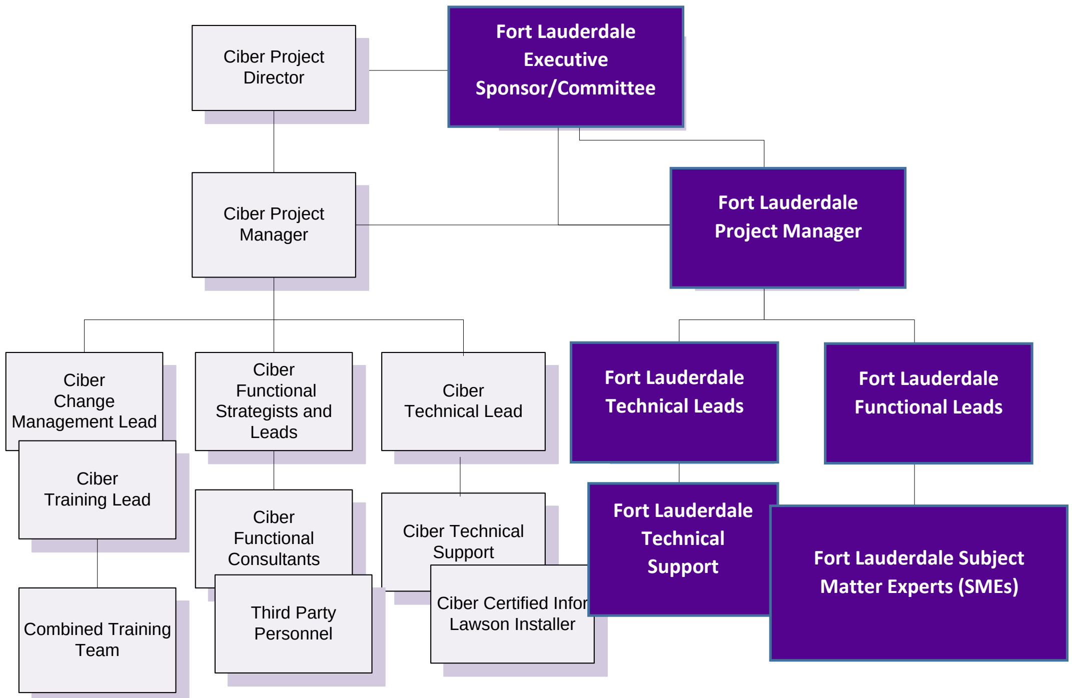
Role	Responsibilities
Organizational Change Manager	✓ Develops the Organizational Change Management Plan ✓ Assesses the organization's readiness for change ✓ Maintains sponsorship involvement ✓ Assesses impacts to the organization and mitigation strategies to reduce negative effects ✓ Plans training programs for all affected users (with Project Manager) ✓ Plans for and executes communication programs for all affected business organizations ✓ Prepares end users for accepting the new system, owning it, and maintaining its continued operations
Product Strategists • *Financial* • *Human Capital Management* • *Supply Chain* • *LTM*	The Ciber Product Strategists are experts in the Lawson applications and industry knowledge The analyst verifies that the City expectations, business process improvements, and software configurations are in alignment ✓ Identification and prioritization of opportunities for improvement within the City business processes ✓ Conduct quality review and auditing of design, configuration and testing to support successful implementation of project ✓ Manages traceability of the requirements throughout the software implementation ✓ Responsible for gathering, defining and documenting business requirements ✓ Responsible for capturing results, issues and gaps from pilot ✓ Assist Functional Lead with system configuration and testing issue resolution

Role	Responsibilities
Functional Leads • *Financial* • *Human Capital Management* • *Supply Chain* • *LTM*	The Ciber Functional Leads are responsible for assisting with any specific functional requirements in addition to work performed by identified Product Strategists The Functional Leads will: ✓ Works with the City team members to ensure knowledge transfer ✓ Reviews definition and documentation of the business processes, policies and procedures relating to the system ✓ Assists in resolving gaps, whenever possible, by recommending process improvements and workflows to validate business requirement is met. ✓ Responsible for understanding the functional aspects of the application and leading the pilot ✓ Acts as the main point of contact between the City business experts and the technical team ✓ Develops system design based on the City requirements ✓ Responsible for leading system configuration ✓ Leads testing cycles, application issue resolution and design/configuration changes
Subject Matter Experts	The Ciber application consultants are responsible for assisting with any functional requirements in addition to work performed by identified application leads The application consultant will: ✓ Develop the functional and process design ✓ Assist with implementing project procedures, guidelines, documentation standards and format content of deliverables in conjunction with the City project ✓ Assist in researching and resolving process and software issues ✓ Instruct ProcessFlow, Lawson Smart Office, and LBI Workshops

Role	Responsibilities
Technical Manager	✓ Provides technical leadership for project ✓ Reports to Ciber Project Manager ✓ Oversees overall technical solution & quality ✓ Leads key design and construction work efforts ✓ Provides overall technical direction for the solution as defined in the SOW ✓ Provides daily direction for development resources ✓ Facilitates knowledge and deliverable transfer between Ciber teams and the City ✓ Coordinates with the various project leads to obtain and verify content included in the documents ✓ Ensures document change history is captured and versioning is managed for each document
Technical Lead	Ciber Technical Lead provides services that address many of the IT specific needs of the City These services consist of data conversion planning and execution, interface/integration planning and development, workflow and customization design The Senior Technical Lead will: ✓ Assist the City to establish and maintain required technical architecture and environments for development and production activities ✓ Control work schedule and task assignments for technical team, including interfaces, conversions, reports) ✓ Creates, organizes and designs documents created by the project team ✓ Determine that technical timelines and standards are met ✓ Prepare system test plans, technical readiness plans, and production schedules ✓ Lead the design, implementation, and testing of the applications and security ✓ Assign Technical Consultants as necessary to support technical development activities and provide project-related direction to Ciber programmers ✓ Assess technical scope changes and impact on the overall project, and inform Project Managers of those impacts ✓ Review all technical deliverables ✓ Provide Operational Support

Role	Responsibilities
Developer / Programmer / Analyst	✓ Develop technical programs to meet data integration specifications ✓ Develop data extracts for input into Lawson ✓ Execute the required plans for development and testing ✓ Unit tests developed components ✓ Provides input into overall solution design
Account Manager	✓ Serves as the primary business relationship contact between Ciber and the City ✓ Participates (as needed) as member of the Steering Committee ✓ Provides business oversight and direction to the Ciber team and is tasked with verifying that project milestones, timelines, and deliverables are provided pursuant to the Contract ✓ Evaluates the integrity of the project scope ✓ Participates in Ciber's periodic quality assessments ✓ Provides assistance with issue resolution ✓ Resolves billing and contract issues

7.2 Project Organizational Chart



Key Ciber personnel have been committed for the duration of the project in order to maintain continuity and stability of the project. The following roles on the Ciber team will be considered key personnel for this project:

Beth Dvoracek, **Vice President – Infor Practice**
John Murrin, **Senior Manager – Public Sector**
Jim Ward, **Principal Consultant**
Mohamed Abubakar, **Principal Consultant**
Diana Van Blaricom, **HCM and Talent Management Strategist**
Nola Sloan, **Principal Consultant**
Patricia Morgan, **Principal Consultant**
Doug Langford, **Senior Consultant**
Jennifer Zody, **Principal Consultant**

Ciber understands that it is critical to the overall success of the project that Ciber not remove or reassign, without the County's prior written approval any of the key personnel until such time as the key personnel have completed all of their planned and assigned responsibilities in connection with performance of Ciber's obligations under the contract.

Ciber Resumes

The following pages provide the resumes of project key personnel.

Beth Dvoracek – Vice President, Infor Practice

ciber

PROFESSIONAL SUMMARY

A Lawson Project Director with extensive project planning, project management, change management, business analysis, application and technical experience, Beth has served successfully as a project manager and/or director on a variety of large and small projects (both implementations and upgrades) through all phases of the implementation cycle. Beth is a certified Project Manager Professional. Beth has excellent communications skills and relates well with all levels of an organization.

RELEVANT EXPERIENCE

Product Knowledge

- Lawson Human Capital Management Suite: Human Resources, Payroll, Personnel Administration, Benefits Administation, Employee and Manager Self-Service, Time Accrual/Absence Management, Lawson Talent Management

Technical/ Professional Skills

- ERP Systems: Lawson
- Experienced in interfacing Lawson with many other systems, including Kronos, ADP, check printing systems, and various benefit vendors

Partial List of Project Experience

- City of Boise
- DuPage County
- Hillsborough Public Schools
- Appache Corporation
- Denver Public Schools
- Atlanta Public Schools
- American Medical Association
- Baylor Health Care
- Flowserve
- Atlanta Journal Constitution

CERTIFICATIONS & TRAINING

- Certified Project Manager Professional
- Certified Ciber Project Manager
- Cerified in Ciber Changement Management
- Lawson Certifications: Human Capital Managment Suite, Human Resources Conversions Processing, Employee and Manager Self-Service Implementation, Absence Management, Enterprise Reporting

EDUCATION

- B.B.A. in Business Analysis, Texas A&M University

John Murrin – Senior Manager, Public Sector

PROFESSIONAL SUMMARY

A project director with a successful track record of delivery effectiveness and leadership, John has over twenty two years' experience in the design and delivery of information technology solutions including strategy, process, applications and infrastructure; and over twelve years' experience selling and delivering consulting services in the functional areas of Human Capital Management, Finance, and Manufacturing. John has served successfully as project manager and director on a variety of large and small projects through all phases of the implementation cycle. John has excellent communication skills, and relates well with all levels of an organization.

RELEVANT EXPERIENCE

Product Knowledge

- Lawson Human Capital Management , Lawson Employee and Manager Self Service, Lawson Financials, Lawson Technology Products: ProcessFlow, MS Add-Ins, Portal, BSI TaxFactory

Technical and Professional Skills

- ERP Systems: Lawson, PeopleSoft, SAP
- Operating Systems: Windows 95/98/2000, NT, UNIX
- Database Management Systems: Oracle, AIX, SQL Server

Partial List of Project Experience

- DuPage County
- State of Arizona
- City of St. Paul, MN
- City of Boise, ID
- State of New Hampshire
- Panda Restaurant Group
- Wilson Leather
- Dexter Shoe Company
- Greater Baltimore Medical Center
- McGraw-Hill Companies

EDUCATION

- B.S., Management Information Systems, Northeastern University, Boston, MA

Jim Ward – Principal Consultant

ciber

PROFESSIONAL SUMMARY

A Principal Consultant with knowledge and experience of the INFOR/Lawson Financials, Jim has served successfully on a variety of large and small implementation and upgrade projects through all phases of the implementation cycle. Jim's financials experience includes business process development and redesign, system configuration and application setup, system testing, and end-user training. Jim has excellent communication skills, and relates well with all levels of an organization. This experience has given him expertise in researching business requirements, redesigning processes, and determining application setup.

RELEVANT EXPERIENCE

Product Knowledge

- INFOR/Lawson General Ledger
- INFOR/Lawson Asset Management
- INFOR/Lawson Flex Budgeting
- INFOR/Lawson Report Writer
- INFOR/Lawson Cost Allocations
- INFOR/Lawson Grant Billing
- INFOR/Lawson Excel Add-in Query Upload Wizards
- INFOR/Lawson Currency
- INFOR/Lawson Project Accounting
- INFOR/Lawson Accounts Receivable
- INFOR/Lawson Billing

Technical and Professional Skills

- Excel
- Word
- ERP Systems – INFOR/Lawson, PeopleSoft

Partial List of Project Experience

- DuPage County
- City of Boise
- Cook County Health and Hospital Systems
- Catholic Health Initiatives
- Denver Health and Hospital Authority
- Mercy Medical Center
- Stevens Healthcare
- Mercy Jeannette Hospital
- Federal Home Loan Bank of Seattle
- Florida Health Care Plans

CERTIFICATIONS & TRAINING

- INFOR/Lawson Financials

EDUCATION

- Greenville College, Bachelor of Science, Accounting

PROFESSIONAL SUMMARY

A Certified Lawson consultant specializing in the Lawson/Infor Procurement Suite, Mohamed has extensive experience in Supply Chain operation, and technology. Mohamed has worked on multiple projects including: ERP implementations, ERP upgrades, business process calibration, and Lawson Procurement integrations with variety of third party applications. He has in-depth knowledge of Data Master Management, consolidation, and standardization. Mohamed's experience spans from Healthcare, Financial Institutions to Public Sector organizations. He has strong technical aptitude with an ability to effectively translate technical information and operational procedures to end-users.

RELEVANT EXPERIENCE

Product Knowledge

- Lawson/Infor Procurement Suite: Purchase Order, Inventory Control, Rquisitions, Requisition Center, Matching, MSCM, Contract Management, Strategic Sourcing, Supplier Order Management.
- Lawson Technology Products: MS. Add-In, LSO, Workspace

Technical and Professional Skills

- ERP Systems: Lawson/Infor
- Database Management Systems: MS Access, Crystal Reports
- 3rd Party Products: ImageNow, MHC, EPIC, GHX, others.
- Ms Office products.

Partial List of Project Experience

- City of Boise
- DuPage County
- Northern Colorado Water
- Federal Home Loan Bank of Chicago.
- Techsys Business Solution.
- North Shore University Health System
- Skokie Hospital
- County Health System

CERTIFICATIONS & TRAINING

- Lawson Certification: Procurement Suite 9.0.1.

EDUCATION

- B.S. in Operations and Management Information Systems, Northern Illinois University

PROFESSIONAL SUMMARY

Diana is a certified Professional in Human Resources with over 30 years of accomplishments in HR including, complex ERP solutions, e-business design and organizational strategies. She has worked with clients to enhance their HR processes and improve organizational effectiveness. Diana also participates in the delivery of PHR and SPHR recertification workshops for the Society for Human Resources Management with topics focusing on pay-for-performance and technology solutions and has contributed to several industry media outlets over the years. She is an expert in Lawson HCM solutions including the Lawson Talent Management Suite.

RELEVANT EXPERIENCE

Product Knowledge

- Lawson HCM Suite: Human Resources, Personnel, Benefits, Payroll, Absence Management, Employee/Manager Self-Service
- Lawson TM Suite: HR Foundations (Global HR), Talent Acquisition, Performance Management, Goal Management, Compensation Management, Succession Planning

Technical and Professional Skills

- ERP and HRIS Systems: Lawson, Epicor
- Business Process Calibration

Partial List of Project Experience

- Wheaton Franciscan Healthcare
- Centrastate Health System
- Government of Tanzania
- Mosaic Sales Solutions
- Aviall, Inc.
- Cone Health
- Cedars Sinai Medical Center
- Universal Health Services
- PPD, Inc.
- Denver Public Schools
- Nationwide Children's Hospital

CERTIFICATIONS & TRAINING

- Lawson Human Capital Management and Talent Management
- PHR, Society for Human Resources Management
- International Human Resources Certificate, Society for Human Resources Management
- Human Capital Metrics, Saratoga Institute, Saratoga, CA
- Facilitator Skills, seminar, Strategic Resource Partners LLC

EDUCATION

- General Business, Minneapolis Business College, Roseville, MN

Nola Sloan – Principal Consultant

PROFESSIONAL SUMMARY

A Principal Consultant with 15 years implementing Infor/Lawson, Nola brings her detail-oriented experience to all projects. She leverages her CPA experience to review, research, and resolve complex issues. She has vast applications and technical knowledge, in the Lawson/Infor S3 Human Capital Suite of products. She has served as a functional lead and subject matter expert on multiple implementations and upgrades, in the healthcare and public sector industries. Nola specializes in payroll for multi-state projects and has experience with end-user training, customized conversions, and custom report development.

RELEVANT EXPERIENCE

Product Knowledge

- Lawson HCM Suite: Human Resources, Payroll, Personnel Administration, Benefits Administation, Absence Management, EMSS
- Lawson Talent Management: Global HR
- Lawson Technology Products: MS Add-Ins
- Lawson Smart Office, Workspace and Portal Set-up and Configuration
- BSI TaxFactory Set-up and Configuration

Technical and Professional Skills

- ERP Systems: Lawson, PeopleSoft
- Operating Systems: Windows 7/XP/2000/98/95/,NT, UNIX
- Database Management Systems: Oracle, MS Access
- 3rd Party Products: BSI, Microsoft Add-Ins

Partial List of Project Experience

- DuPage
- County
- City of Boise
- Wheaton Franciscan Healthcare
- Hurley Medical Center
- UnityPoint Health
- Mercy Regional Health Center
- City of Waterbury, CT
- City of High Point, NC
- Northern Colorado Water
- Capital Aggregates

CERTIFICATIONS & TRAINING

- Lawson Certifications: Lawson S3 Human Capital Management Implementation, Lawson S3 Human Capital Management,Human Resources Suite 7.2, 8.0, 8.1, Financials Suite 7.2, Human Resources and Financials Suites Upgrade 7.x to 8.x

EDUCATION

- B.B.A. in Accounting, Fort Hays State University

Patricia A. Morgan – Principal Consultant

PROFESSIONAL SUMMARY

As a lead Human Resources consultant with 20 years of HR/Payroll experience, Trish possesses in depth knowledge of the functional process of HR/Payroll. Lawson portal implementations include Human Resources, Personnel, Benefits, Payroll, and Absence Management. Trish's experience has given her an in-depth understanding of the standard HR/Payroll practices which has proven very beneficial in the implementation of HR/Payroll systems.

RELEVANT EXPERIENCE

Product Knowledge

- Lawson HCM Suite: Human Resources, Personnel, Absence Management, Payroll, Benefits
- Lawson Technology Products: Crystal Reporting, MS Add-Ins

Technical and Professional Skills

- Microsoft Excel, Word, Power Point
- Kronos Timekeeping
- ER—Lawson

Partial List of Project Experience

- DuPage County
- City of High Point, NC
- Portland Development Commission, OR
- City of Waterbury, CT
- City of Saint Paul, MN
- St. Mary Duluth Clinic, MN
- StarTek, CO
- UC Health, OH
- Crawford Company, GA
- MV Transportation, IA
- Federal Home Loan Bank Chicago, IL

CERTIFICATIONS & TRAINING

- Lawson Human Capital Management 9.0

EDUCATION

- A.A. in Computer Programming, Limestone College, Gaffney SC

Doug Langford– Senior Consultant

ciber

PROFESSIONAL SUMMARY

A senior consultant with broad technical and application knowledge, Doug has experience with the Lawson Human Resources, Procurement and Finance suites. In a technical lead role he has experience designing and developing various conversion, interface, and custom solutions using the UNIX platform. In addition to new implementations and upgrades, Doug has also been involved in production support and enhancements activities as well as the mentoring of client technical resources.

RELEVANT EXPERIENCE

Product Knowledge

- Lawson Human Capital Management Suite: Human Resources, Payroll, Personnel Administration, Benefits Administration, Time Accrual
- Lawson Financials Suite: Accounts Payable, General Ledger
- Lawson Procurement Suite: Inventory Control

Technical/ Professional Skills

- ERP Systems: Lawson
- Operating Systems: UNIX
- Languages: COBOL, SQL Plus, PL-SQL, Unix scripting, Process Flow Integrator

Partial List of Project Experience

- City of Boise
- DuPage County
- Hillborough County Public Schools
- Montgomery County Public Schools
- Apache Corporation
- Centura Health
- Flowserve
- HCA
- Dobson Communications/AT&T

EDUCATION

- B.S. in Computer Science, University of Alabama at Birmingham

Jennifer Zody– Senior Consultant

PROFESSIONAL SUMMARY

A technical strategist with vast technical experience and focus, Jennifer has served successfully as project manager or technical lead on a variety of projects through all phases of the upgrade and implementation cycle. She has managed multiple small projects simultaneously, as well as a team of technical resources on large projects. Jennifer's main focus relates to Lawson System Foundation (LSF) 10.0.x and 9.0.1.x installs and application data upgrades. She has also demonstrated technical and application skills in the Lawson Human Resources and Financial Suites.

RELEVANT EXPERIENCE

Product Knowledge

- Lawson Human Capital Management Suite: Human Resources, Payroll, Personnel Administration, Benefits Administration, Employee Self-Service, Time Accrual, BSI TaxFactory
- Lawson Financials Suite: Accounts Payable, General Ledger
- Lawson Procurement Suite: Purchase Order, Requisitions
- Lawson Technology Products: Design Studio

Technical and Professional Skills

- ERP Systems: Lawson
- Operating Systems: Windows 2003/2008, UNIX
- Database Management Systems: Oracle, Microsoft Access, Informix, SQL Server
- Languages: COBOL
- Hardware: HP/UX, AIX, Sun, PC
- 3rd Party Products: Business Software Inc., WebSphere, MicroFocus NetExpress/Server Express

Partial List of Project Experience

- City of Boise
- State of Arizona
- Northern Colorado Water Conservancy District
- Federal Home Loan Bank of New York
- Las Vegas Valley Water District
- Board of Pensions of the Presbyterian Church
- City of Waterbury
- Orange County Transportation Authority

CERTIFICATIONS & TRAINING

- Lawson Certifications: LSF 10.0 and 9.0.1 installation/migration on both Unix and Windows

EDUCATION

- B.S. in Computer Science/Systems Analysis, Taylor University

Staffing Plan Form

1.	Identify the degree to which Vendor staff will be onsite versus off-site during the project.
	Vendor staff will be on site approximately 85% of the total hours expended
2.	Provide the resource and configuration requirements for the Vendor's staff during the implementation:

Number of workstations	6 – 8
Number of desks	6 - 8
Number and size of dedicated rooms for the project	1 Team room for the combined teams Training facilities 1 or 2 small conference rooms
Parking	3 - 4
Telephones	Speaker phones for the meeting rooms
Network accessibility needs	6 - 8
White boards	In each meeting room
Flip charts	In each meeting room
Power requirements	6 – 8
Other resource needs	Printer and copier

3.	Use the table provided below to identify the number of Fort Lauderdale business staff expected to be committed to the project implementation. Initial identification of project roles has been provided but should be supplemented or revised by Vendors based on their experience in implementing their product in similar environments.

Project Role	Project Responsibilities	FTE
Executive Sponsor(s)	• Monitors project progress and aligns project to the City objectives and priorities • Works with the team to resolve escalated project issues • Approves significant change requests that have budgetary and timing impacts • Participates in weekly status meetings	

		Project Manager	• Responsible for managing all the City work efforts that are not assigned to Ciber • Coordinates and directs activities for the City team members • Acts as a single point of contact for the City • Responsible for escalation of project issues through the City's organization • Accepts or Rejects Ciber's Deliverables • Monitors project execution against the baseline project plan • Responsible for managing all the City work efforts that are not assigned to Ciber • Coordinates and directs activities for the City team members • Acts as a single point of contact for the City • Responsible for escalation of project issues through the City's organization • Accepts or Rejects Ciber's Deliverables • Monitors project execution against the baseline project plan		
		Project Administrator	• Coordinates the scheduling and setup of training facilities • Develops and maintains training materials • Develops, customizes and maintains end user documentation • Executes the Training Plan for the project • Maintains attendance records and evaluation forms		
		Functional Process Owners	• Supports the creation and signoff of the functional requirements, as well as other business level documents (e.g., test plans, UAT testing) • Participates in scope definition and project planning activities • Performs project activities according to project plan		

			• Reports weekly status, issues and potential risks to the project managers • Validates that information provided to project team is up-to-date and accurate		
		Functional Process Team Participants (per member involvement)	• Responsible for testing and QA • Provides Subject Matter Expertise • Supports the creation and signoff of the functional requirements, as well as other business level documents (e.g., test plans, UAT testing) • Participates in scope definition and project planning activities • Performs project activities according to project plan • Reports weekly status, issues and potential risks to the project managers • Validates that information provided to project team is up-to-date and accurate • Participates in process review and software pilot activities • Develops scripts for software pilot and testing activities • Supports design and configuration of the software		
		Training Coordinator Team Lead	• Assist with development of an end user training approach and plan • Assist with training design • Assist in use of tools to create training materials • Provide coaching /mentoring /monitoring on training development • Provide guidance on training management and measurement		
		Change Management Team Lead	• Participates in the development of the Organizational Change Management Plan • Maintains sponsorship involvement • Assists Ciber Change Manager navigate the organization and develop strategies to reduce negative effects		

			• Organizes training logistics for all affected users • Executes and maintains the Communication Plan for the project • Updates meeting minutes and task status reports		
		Infrastructure; Database' IT Leads	• Installs hardware • Configure and maintain system databases • Provide operational support throughout the project • Attend Lawson approved Technical Training (Security, Lawson Administration) • Provides system help and education to the system users • Maintains security administration for the system • Conducts database administration support activities • Tests all enhancements, patches and fixes to the system • Acts as liaison to management concerning the system • Maintains the hardware that supports the system • Ensures that the system is current (as far as is practical and functionally necessary) with patches and fixes to the system • Plans for the future evolution of the system to meet changing/expanding business requirements in functionality • Ensures adequate system documentation • Maintains vendor contract awareness and compliance • Sets up databases as needed by the Project Team • Develops and implements database backup and recovery procedures • Monitors and tunes the performance of databases, as needed • Reports status, progress, and issues to team leads in a timely manner		

			• Maintains database security • Performs database capacity analysis • Responsible for monitoring version control between database instances • Develops and implements strategy for networks, database support and operating systems • Secures necessary hardware and software to support implementation • Responsible for the allocation of technical resources during the project, including hiring additional staff if necessary • Works with Project Manager to develop training plan for technical staff		
		Developers	• Develop designs to meet data integration specifications • Develop data extracts out of legacy systems for input into Lawson • Execute the required plans for development and testing Maintains Lawson system and is responsible for general Lawson Administration		
4.	Use the table below to identify the number of technical resources expected to be committed to the project implementation. Initial identification of project roles has been provided but should be supplemented or revised by Vendors based on their experience in implementing their product in similar environments.				

Project Role	# of FTEs	Skill Set Required	Training Required?	Training Provided?
Help Desk	2	Customer Support	Yes	Yes
Trainer	.5	Training Delivery	Yes	Yes
DBA	.5	RDBS DBA	Yes	No
Report Developer	1	Reports Development	Yes	Yes
Application Support	2	App module knowledge	Yes	Yes

		System Administrator	.5	Sys Admin	Yes	Yes	
		Security Administrator	.25	Sec Admin	Yes	Yes	

Tab 11

Ongoing Support Services (Section 8)

8.1 Ciber Go-Live and Post Production Support

Following cutover, Ciber's project consultants will provide on-site and remote support. This will consist of issue resolution, end-user support, operational support, and addressing application-related questions. Ciber is also proposing a full year of our Production Support on a Time & Material basis for any post cutover and ongoing support required (see below). Additional information will be delivered on this offering as requested.
Post Production Support

In addition to Lawson Maintenance and Support that the City will require, the City has the option to will utilize Ciber's Lawson Technology Center for support of additional requested requirements and tasks that may be out of scope with your maintenance agreement with Infor. Ciber's Production Support offering consists of Lawson Administration Support, user support and "how-to" issue resolution, support of customization programs and reports, programming and technical development activities, and first level application consulting.

8.2 Lawson Maintenance Support

8.2.1 Support Plans

Infor Support currently offers the Xtreme Support Plan for all Infor software products. In addition to this Xtreme Plan, there are the Xtreme Premium and Xtreme Elite plans that provide 24x7 Critical Incident Support for most products.

The description of all components that are related to the Xtreme Support Plan and its current features are set forth below.

Xtreme Support

This option provides support for an unlimited number of incidents, continuous online support through a portal that's available 24x7, and priority queuing based on the severity of an incident. With Xtreme Support you get:

- ✓ Critical incident support—Within one hour, get responses to your most critical issues (Severity 1), during or after business hours, 24x5.*
- ✓ Telephone access—Contact us by phone, if you prefer.
- ✓ Remote access—Help resolve difficult issues more quickly by having us remotely access your system.
- ✓ Software updates and feature packs—Get product enhancements, updated releases, issue corrections, documentation updates, and related release notes.

- ✓ Software patches and service packs—Stay current on fixes and patches, with little to no downtime. These often include statutory and regulatory updates and issue corrections.
- ✓ How-to assistance—Talk to Xtreme Support engineers who will answer your procedural questions about processes, product functions, and features of available products.
- ✓ Critical solution notification—Get instant notification when resolutions to critical issues are available.*
- ✓ Recorded briefings—Access recordings on “hot topics” and ask us to create briefings on particular topics of interest to you.
- ✓ Online communities—Join a social network to communicate with your peers who have the same product, environment configuration, or industry challenges.
- ✓ Defined incident response targets—Know what to expect from Xtreme Support. Your incident severity, product, and support plan determine our support response, which is designed to help keep your business-critical applications running at top speed. Support response targets are published in the Infor Xtreme Scope of Operations document.

Onsite Support

Ciber will leverage our entire Lawson Practice and resources to support any onsite support required after the implementation. Our entire team consists of experts who have implemented Lawson in some of the most demanding environments in the world; experts who have worked with major corporations to improve business processes, and specialists who understand how to integrate Lawson with numerous peripheral systems and technologies. Ciber has the resources and scalability to react nimbly and effectively.

If a more formal arrangement is necessary, Ciber’s Production Support Offering, mentioned above, will consists of both onsite and remote support.

Telephone Support

The City may contact the Infor Support Center by submitting your incident via the web at our customer website, MyLawson, which provides a comprehensive set of tools to allow your organization independent searching capabilities for information, solutions, and online case reporting, 24x7 or by placing a call during our scheduled business hours.

Help Desk

Please see the Global Support Operations Handbook provided on the CD included with this response.

Toll-Free Support Line

Toll-free support numbers are provided.

User Groups

Over 40 user groups are supported and they meet throughout the year. The common goal of the user groups is to provide an environment in which customers can collectively learn about new products, share procedural knowledge of the software, and to foster beneficial business networking opportunities.

Online Knowledgebase

The Knowledge Base offers you a single point of access to a large collection of product-specific information. It includes a wide variety of documents that can be searched simultaneously. The Knowledge Base is frequently updated and provides you with the latest information about products and related processes.

8.3 Ongoing Support Services Form

Support and Maintenance	
1.	Provide the minimum, maximum, and average response times (hours) provided as part of the basic support agreement and average response time for the past twelve (12) months.
	Incident resolution is often an investigative process that is iterative, with many variables, and at times requires collaboration and troubleshooting by various teams within Infor and the customer to determine the root cause in order to bring the incident to resolution. The nature of this process makes providing target resolution times difficult. Customers have communicated to Infor that what is important to them, is having the ability to continue doing business while Infor investigates the cause of an issue, and providing regular updates as Infor progresses through the troubleshooting process. Upon notification of shortlist or serious intent to consider, Infor will be happy to deliver additional detail around our company statistics.
2.	Provide Help Desk services for technical support and end users. Specify days and hours and any escalation options and procedures.
	Infor's Xtreme Support Center business hours are generally Monday through Friday, 8:00 a.m. to 5:00 p.m., local time, in the customers' time zone, excluding holidays observed by Infor, which fall within the applicable coverage. You may contact the Infor Xtreme Support Center by submitting an incident via the web at www.infor.com/inforxtreme 24x7 or by placing a call during Infor's scheduled business hours. For a complete listing of the Xtreme Support Center phone numbers, access the "Contact Us" option on the home page of the Infor Xtreme Portal at www.infor.com/inforxtreme and receive 24x7, online access to a variety of Support services. Escalation beyond standard procedures is reserved for issues that merit a higher degree of attention, and such escalation is not intended for issues that are well-suited to Infor standard operating procedures. If the customer believes that an issue needs a higher level of attention, they should contact the regional Xtreme Support Center and request that a Support Manager become involved. If merited, the Customer Care team will escalate the issue and notify the appropriate Support Manager of the situation. The Support Manager will act promptly to assess the situation, contact the customer to discuss the resolution plan, identify required resources, and implement the resolution plan.

3.	Identify the party or business unit that is responsible for the support options provided above. The Vendor shall include information for a Fort Lauderdale-hosted versus a Vendor-hosted solution.
	Infor is responsible for technical support.
4.	Provide the following regarding the number of business staff the Fort Lauderdale should expect to be committed to providing on-going application support: a. Role b. Responsibility c. Estimated time commitment in terms of FTE time
	Please see response below in question 5.
5.	For ongoing IT staff resources, please provide the following information: a. Type of positions required (e.g., help desk, trainer, DBA, report developer, application support, system administrator, security administration, etc.) b. Number of FTEs within each position c. Skill sets required for each position a. Training required and whether the Vendor provides this training

General maintenance of the Infor Lawson ERP does not require programming. Infor provides utilities and tools used to maintain the system. Customer-specific enhancements can be made using the Infor Smart Office (for UI and logic) and Infor Process Automation (for workflow, process automation, and interfaces) tools. These tools require standard web-type skills including HTML, XML, and JavaScript.

Common tasks for maintaining Infor Lawson ERP and effort levels:

Technical Area	Staff	Skills
DBA	.25	Standard DBA skills: DB maintenance, backups, etc.
System Admin	.25	Familiarity with OS, files, user (account) maintenance, jobs etc.
Report Designers	As needed (2-3)	Crystal Reports, standard report generation knowledge (SQL)
Workflow Designers	As needed (min 2)	Business Analyst level knowledge of Finance, Procurement, Human Capital Management. Light program logic skills and light JavaScript

	UI Enhancement	As needed (min 2)	Business Analyst level knowledge of system, Light web skills, light JavaScript or JScript

Figure 8-1

Infor offers all technical training necessary for maintaining and enhancing the Infor Lawson ERP system. This includes but is not limited to: system administration, database administration, security administration, system monitoring and tuning, workflow, interfacing, and system personalization.

6.	Do you limit the number of Fort Lauderdale staff who can call in for support? If yes, explain your model and how additional staff can be included and at what incremental cost? If there is no limitation, the maintenance agreement should clearly state this fact. Are you agreeable to include such language in our contract?
	Support can be accessed by Fort Lauderdale staff, and we are agreeable to putting language in our contract.
7.	Describe the types of support needed to keep the product under current support and to keep the product enhanced.
	See response 5 in this section.
8.	Do you need remote access to the server to support/maintain it? If yes, describe the method(s) and security used.
	Customers can greatly facilitate incident resolution by providing Infor Support Analysts remote access to Component Systems. Providing remote access is a standard contractual requirement. The Infor Support Analyst will require the same clearance level as your internal staff, however, Infor will ask for permission prior to connecting to your system. Customers will also be expected to participate while remote access is available to the Infor Support Analyst.
9.	Will the vendor contractually agree to:

Contractual Inquiry

Term / Condition	Yes	No
Provide on-site staff for training and implementation	X Ciber provides on-site and remote implementation services. Infor provides on-	

		site, Virtual Labs and remote Public Training	
	Non-performance hold-backs?	X Ciber will negotiate in good faith if accepted as vendor of choice	
	Payment hold-backs until fully operational and formally accepted?	X Ciber will negotiate in good faith if accepted as vendor of choice	
	Allow the Fort Lauderdale to approve Vendor staff assigned to help with implementation?	X Ciber will work with the Fort Lauderdale to maintain proper staffing acceptable to you.	.
	One year warranty, during which the annual support conditions apply. The first, annual support payment would occur after the warranty period expires	X Applies to Software *Infor will negotiate in good faith if accepted as vendor of choice	
10.	Describe how your software will be licensed to the Fort Lauderdale (e.g. site license, named users, concurrent users, etc.)		
	Software licenses can include all of the following and each license appearing on a contract is identified as NU, US, CU, CPUCORE, or AECU. A brief description of each license type appears below. **NU = Named Users**: Allows access to the Subscription Software up to the stated maximum number of individual named users, irrespective as to whether any such users is actively logged on to the Subscription Software at a given point in time. **US = Users** Allows access to the Subscription Software up to the stated maximum number of individual users. Each separate log-on accessing the Subscription Software will be counted as a separate user.		

	CU = Concurrent Users Allows access to the Subscription Software up to the stated maximum number of individual concurrent users who are simultaneously logged on to the Subscription Software at any given point in time, irrespective as to whether or not any such user is actually using resources related to the Component System. **CPUCORE = CPUCores** Quantity represents the maximum number of Central Processing Unit Cores visible to the Operating System or utilized by the Subscription Software at peak times. All CPUCores utilized must be licensed. **AECU = "Amazon EC2 Compute Unit"** Amazon EC2 Compute Unit is the amount of CPU that is allocated to particular instance expressed in the terms of the EC2 Compute Units. One EC2 Compute Unit provides the equivalent CPU capacity of a 1.0-1.2 GHz 2007 Xeon processor. This is also the equivalent to an early 1.7 Ghz Xeon processor.
Software Updates and Distribution	
11.	It is anticipated that all system updates and release patches will be downloadable from the Vendor's web site. An accumulation patch process is desired. Provide information on how "server" and "client-side" software updates are received, processed and distributed to either the server and/or client environment, including but not limited to: a. Backward version compatibility and support of back versions, b. Timeframe/policy on moving to new versions, c. Automatic product upgrades or on demand, d. Ease of implementation for Fort Lauderdale staff versus need to contract for services. e. Use of Microsoft Systems Management Server (SMS) 2003 and/or Microsoft Software Update Services (SUS) to deploy new versions and patches to servers and clients.
	Infor supports the current and previous major releases and all subsequent "point" releases. Infor does not place a specific timeframe for moving to new releases. We provide mainstream support for the current and previous major versions, and extended support for the version prior to the two most recent versions. Mainstream support for the current and previous major versions usually equates to five or more years. The product is not automatically upgraded or updated. Customers are in complete control of when they apply updates/upgrades. New software is downloaded from our support site and installed by the customer or by contracting with Infor Consulting Services. Most customers learn how to maintain their Infor systems and receive training on applying updates, and therefore update the systems themselves. Infor Consulting Services or other certified Infor partners can be contracted to aid in the updates/upgrades. Infor does not rely on SMS or SUS for updating the software. Infor Lawson provides our Application Maintenance Toolkit (AMT) that is used to analyze the downloaded update package, report on its contents, and apply the server update. The Smart Office client automatically updates from the server-based install point. Other client software for admins and developers (Lawson Security Administration, Crystal Reports, etc.) use standard client installers and could potentially be used with Microsoft client management tools.

12.	Describe the product release cycle including: a. Frequency of upgrades/enhancements or new versions (major and minor version releases) b. Contents of release, c. How long release takes to implement, and a. Use of release notes.
	Infor's solutions are designed with interoperability in mind using the latest, established technologies including Service Oriented Architecture (SOA), open source XML documents, web services, and standard Application Programming Interfaces. Infor has developed an approach to SOA that puts the customer's interest first. Because Infor Open SOA is cost-free, is delivered through standard Infor solution upgrades, supports heterogeneous customer-specific ecosystems, and uses an event-driven model, customers can be confident that the Infor approach to SOA will deliver business value today and well into the future. Patch and maintenance management is easy, secure, documented, auditable (for SOX compliance) and can be done while the system is up and running. However, if needed, Infor's Consulting Services Organization and Technical Support Division are definitely available to work with the Fort Lauderdale to make sure that the appropriate training and assistance is available to secure successful patches and updates to the system, should those services be needed. Software Upgrades and/or Patches are available for customers to download by visiting our Customer Support Portal at www.support.infor.com. These downloads are available for customer's with a current support contract in place and are included with the Maintenance/Support fee. In general, releases are handled and distributed as follows: • Major Releases- - frequency is approximately 3 to 5 years and usually includes the necessity to upgrade the product using an upgrade process and procedure that is provided by Infor Lawson Software. The upgrade process is necessary due to changes in the underlying database structure that supports major functionality enhancements to the system. Major releases are decommissioned and clients are notified with at least a 12 - 24 month window prior to decommissioning. • Cyclical releases (major) -- frequency is as needed, usually contains minor functionality enhancements, does not require an "upgrade process" but does require program recompilation in some cases. A major cyclical release will usually "bundle" all previous patches and apply them at the same time along with the minor functionality changes (if any). Not required by Infor unless directed so by the client. May contain database additions/changes that require some special processing that is created and documented by Infor. • Cyclical release (minor) -- frequency is as needed, contains patch(es) to correct reported issues with the software. Does not require an "upgrade process". Not required by Infor Lawson unless directed so by the GSC. All types of releases are available via our online support site. The Fort Lauderdale will be able to set viewing preferences with the Xtreme Support portal's new consumer-grade user interface, so you'll get information presented to you in a personalized way. You'll also be able to access critical support resources, including software patches, service packs, updates, release notes, a comprehensive knowledge base, recorded

	briefings, and online communities—24/7/365. You can browse through relevant articles and videos, with quick and easy access to: • Products and upgrades • Tax and regulatory updates • Critical patches
Customizations	
13.	How does the Vendor define customization versus configuration?
	Traditionally customizations are defined by making edits or changes that occur at the actual software application code level, whereas configuration is typically defined as a topical change that utilizes an existing tool or script and is not impacted when a software update or release occurs. Infor recommends keeping the system as "vanilla" as possible and for its customers to take full advantage of the provided comprehensive tools that allow for extensive configuration of the system.
14.	How can the Fort Lauderdale customize or configure the software directly without Vendor involvement?
	The Fort Lauderdale owns the source code and can make modifications within the applications based on the skillset and needs of the organization. Again, Infor recommends keeping the system as "vanilla" as possible and for its customers to make full use of the provided comprehensive tools for system enhancement.
15.	How are local customizations or configurations maintained when installing new releases of the Vendor's software?
	Local customizations are traditionally the responsibility of the customer to track and maintain. Infor has designed the Infor Lawson system to utilize configurations for the express purpose of minimizing conflicts when a new release of the software is available. Enhancements made with our configuration tools are kept in separate directories from the delivered Infor source code and are not affected by upgrades.

Tab 12

Technical and Functional System Requirements – Exhibit H: Enterprise Resource Planning (ERP) System Solution – Specifications is included on the electronic CD.

Tab 13

License and Maintenance Agreements (Section 11)

Sample escrow, license and maintenance agreements must be provided in this part of the vendor's response for all components of the recommended solution (*i.e.*, hardware, software, operating system, database, etc.). Indicate the basis on how licenses are determined.

Please find Ciber's Master Service Agreement and Infor License and Maintenance Agreements on the electronic CD included with this response.

Tab 14

Special Conditions – Variance(s)/Exception(s)\Explanations

For all items marked as "Exception" in the Special Conditions Compliance Checklist, a Vendor must fully explain the exception in the Exception Explanations form below.

Rider "A"

3.18 Special Conditions

Insert in Special Conditions 3.18.OWNERSHIP OF WORK the following second paragraph:

City acknowledges that Contractor is in the business of providing information technology consulting services and has accumulated expertise in this field and agrees that Contractor will retain all right, title, and interest in and to all Contractor Materials. "Contractor Materials" means all inventions, discoveries, concepts, and ideas, including, without limitation, patents, copyrights, trademarks, trade secrets, processes, methods, formulae, techniques, tools, solutions, programs, data, and documentation, and related modifications, improvements, and know how, that Contractor, alone, or jointly with others, its agents or employees, conceives, makes, develops, acquires, or obtains knowledge of at any time before, after, or during the term of this Agreement without breach of Contractor's duty of confidentiality to City. To the extent Contractor Materials are included in any Deliverable, Contractor will grant City a personal, perpetual, irrevocable, nonexclusive, worldwide, royalty free license to use, execute, reproduce, and modify such Contractor materials, but only for City's internal use in conjunction with the Deliverable. Contractor's grant to City of any interest in the Services and Deliverable is effective only upon City's payment of all fees and charges invoiced by Contractor.

Rider "B"

3.24 Sample Agreement

Remove from VI. General Conditions, B. Intellectual Property

Contractor shall protect and defend at Contractor's expense, counsel being subject to the City's approval, and indemnify and hold harmless the City from and against any and all losses, penalties, fines, damages, settlements, judgments, claims, costs, charges, royalties, expenses, or liabilities, including any award of attorney fees and any award of costs, in connection with or arising directly or indirectly out of any infringement or allegation of infringement of any patent, copyright, or other intellectual property right in connection with the Contractor's or the City's use of any copyrighted, patented or un-patented invention, process, article, material, or device that is manufactured, provided, or used pursuant to this Agreement. If the Contractor uses any design, device, or materials covered by letters, patent or copyright, it is mutually agreed and understood without exception that the bid prices shall include all royalties or costs arising from the use of such design, device, or materials in any way involved in the work.

And Insert:

Intellectual Property Indemnity. Contractor shall defend, and pay any damages and costs awarded in final judgment or made in settlement of, any claim or suit against City by a third party alleging that a Service or Deliverable provided by Contractor, when used in conformity with Contractor's instructions and documentation, infringes a U.S. patent, copyright or trade secret. If any Service or Deliverable is determined by a court of competent jurisdiction to be infringing, or in Contractor's opinion is likely to become the subject of a claim of infringement or violation, Contractor may, at its option, procure for City the right to continue using the Service or Deliverable, or replace or modify the Service or Deliverable so it is not infringing. If Contractor cannot secure these remedies on a reasonable basis and if City must discontinue use of any Service or Deliverable, Contractor will refund a portion of the fees paid for the infringing Service or Deliverable based on the expected life of the Service deliverable of the Deliverable.

The foregoing indemnity shall not apply to any infringement claim arising from (i) a Service or Deliverable that has been modified by any party other than Contractor; (ii) City's use of a Service or Deliverable in conjunction with the products or services of parties other than Contractor where such use gives rise to the infringement claim; (iii) City's use of a Service or Deliverable after written notice to City to cease such use; (iv) a Service or Deliverable not used in accordance with Contractor's instructions and specifications; (v) City's use of other than the current release of a Service or Deliverable if such claim would have been avoided by the use of the current release provided by Contractor; (vi) City's use of a Service or Deliverable with services or products not provided by Contractor; or (vii) Contractor's compliance with any design, specification or instruction of City.

This Section sets forth City's sole and exclusive remedies for infringement or misappropriation of third party rights. Services and Deliverable do not include any third party services, products or materials, whether or not supplied by Contractor.

Rider "C"

3.24 Sample Agreement

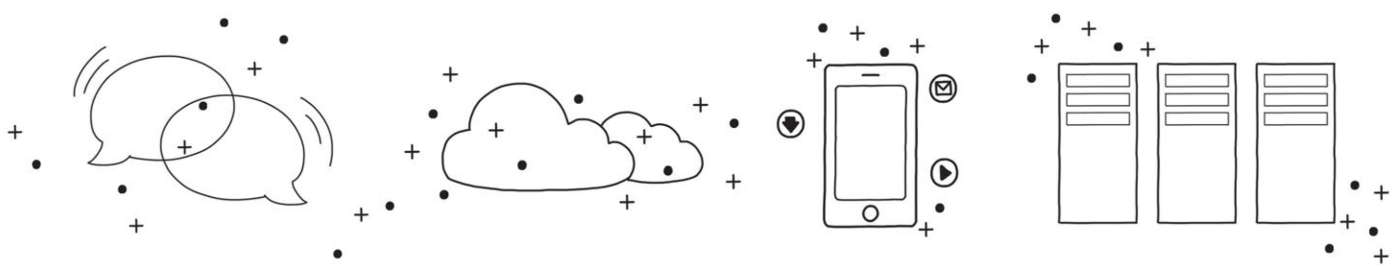
Insert in **T. Limitation of Liability** the following as a third paragraph:

NEITHER PARTY WILL BE LIABLE TO THE OTHER PARTY FOR ANY LOST DATA, LOST PROFITS, OR INCIDENTAL, CONSEQUENTIAL, PUNITIVE, SPECIAL, OR OTHER INDIRECT DAMAGES OF ANY KIND FOR ANY REASON WHATSOEVER INCLUDING, BUT NOT LIMITED TO, DAMAGES BASED UPON, CONTRACT, WARRANTY, TORT, NEGLIGENCE, STRICT LIABILITY, OR ANY OTHER THEORY EVEN IF A PARTY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. Each party agrees that the other party's liability hereunder for damages, regardless of the form of action, will not exceed the total amount actually paid for Services and Deliverables under the Task Order giving rise to the damages. Notwithstanding the above, the liability of City shall be increased to include Contractor's costs of collection of Services fees, including without limitation, reasonable attorneys' fees and court costs. The parties agree that amounts stated herein are fair under the circumstances and that the charges reflect this limitation of liability.

2012
Annual Report

Possibilities Ahead

Social Media. Cloud. Mobility. Big Data.



ciber®
Client focused. *Results driven.*

“Current results indicate we made the right decisions and are moving in the right direction. . . .”

"In 2012, approximately 80 percent of management's time and effort focused on internal challenges, leaving 20 percent on the external marketplace. As we enter 2013, we see the reverse." David Peterschmidt, Ciber CEO

Dear Fellow Shareholders:

2012 was a pivotal year for Ciber. It was a year dedicated to building operational excellence, improving our financial position, and solidifying our strategy. Our results demonstrated tangible evidence that the plans we put in place are transforming Ciber into a company that delivers a balance between targeted top-line growth and margin expansion, creating value for our clients, company and shareholders.

We exited the year with solid financial momentum, including higher operating margins, improved revenue trends and positive operating and free cash flow, and we focused on streamlining Ciber while aligning our resources with the most promising opportunities. The restructuring plan announced in the third quarter 2012 is one such example. Our objective remains to lower our overall cost structure, improve operating procedures, and gain efficiencies in delivery, while improving the quality of our client-facing services and ultimately drive more profitable top-line growth.

At the same time, we are committed to ongoing disciplined capital allocation and asset utilization to maximize cash flow from operations and value creation. In 2012, we improved our financial flexibility, lowering debt by $41 million to $26 million at year-end and reducing interest expense by $4 million on an annualized basis. The average cost of our debt outstanding, at 2.9%, is down approximately 160 basis points from a year ago. As we grow our cash flow, we remain focused on allocating capital through the lens of optimizing shareholder value.

In short, we are poised to move ahead. We will do so by focusing our offerings to meet four top trends that affect our clients today and will continue to have impact for years to come.

Possibilities Ahead

Those key trends are mobility, cloud computing, social media and big data. Analysts predict mobile device sales will reach more than a billion in 2013. That's 14 percent of the global population. Many people will be using their mobile devices to engage in social media. Already, Facebook reaches an estimated 12 percent of the global population.

Mining the wealth of information from sources like Facebook or Twitter is one of the reasons companies now seek big data solutions. Big data analytics can help companies get ahead and stay ahead. So can Ciber, and our latest big data solution is available through cloud delivery. We are demonstrating to clients and prospects that Ciber stays in front of trends to keep organizations ahead of their competitors. Our improved financial position will allow Ciber and the valued clients we serve to move forward more effectively.

2012 Highlights

Highlights for the Full Year 2012[1] include:

- Revenue of $884.4 million, a 2% decrease, up 1% in constant currency
- Operating income of $22.4 million, before previously announced restructuring charges of $8.0 million
- Net income (loss) from continuing operations of $(2.5) million, or $(0.04) per share, after restructuring charges of $8.0 million, or $0.09 per share
- Non-GAAP net income from continuing operations of $4.2 million, or $0.05 per share, before restructuring charges[2]
- Operating cash flow from continuing operations of $1.3 million

More important, Ciber delivered much improved results in the fourth quarter of 2012, demonstrating a stronger operating exit rate.

Highlights for the Fourth Quarter 2012[1] include:

- Revenue of $225.3 million, a 2% increase, up 3% in constant currency, compared with last year's fourth quarter
- Operating income of $5.2 million, before previously announced restructuring charges of $8.0 million
- Net income (loss) from continuing operations of $(5.4) million, or $(0.08) per share, after restructuring charges of $8.0 million, or $0.09 per share
- Non-GAAP net income from continuing operations of $1.3 million, or $0.02 per share, before restructuring charges[2]
- Operating cash flow from continuing operations of $35 million

1 Results from continuing operations
2 Definitions of our non-GAAP measures and reconciliations of non-GAAP measures to comparable GAAP measures are available on our website (www.ciber.com) under Investor Relations.

Building on a plan we began implementing in 2011, we made significant progress on many fronts in 2012, including:

- Bolstering our outstanding management team with industry-leading talent.
- Divesting our Federal business and our ITO business so we could focus on our core offerings.
- Exiting underperforming contracts.
- Streamlining operations and realigning costs, thereby improving our overall profitability through an announced restructuring that is expected to yield $7 million in 2013 savings and $11 million in ongoing annual savings. Because of these efficiencies and improvements we continue to make in our delivery capability, we are positioned for further margin improvement in 2013 and the years to come.
- De-levering the balance sheet, including a renegotiated credit facility that better suits our needs, reducing interest expense by more than $4 million on an annualized basis, lowering our cost of capital, providing greater financial flexibility and enhancing our cash flow.
- Winning a number of important deals that include new clients and expanded relationships, aligned with our goal of coupling margin improvement with revenue expansion.
- Advancing our strategy to move into higher value markets by deepening our important strategic partnerships, including SAP, Oracle, Infor and Salesforce.com.

Our North America business is significantly healthier today than it was a year ago, an important demonstration of successful implementation of our strategy, and our International business is delivering improved results, which we believe provides momentum to capitalize on in the future.

Achieving our objectives required heavy lifting, and I am proud of the dedicated teams that worked to make it happen. It is significant that many of the internal challenges we faced are now behind us as we move forward to continuing improvement in 2013. As an example, in 2012, approximately 80 percent of management's time and effort focused on internal challenges, leaving 20 percent on the external marketplace. As we enter 2013, we see the reverse, and this is where the focus must turn in order to deliver for our clients, drive growth and continue to improve margins.

As we consider the longer term outlook, we continue on a path to hone our strategy and improve our operating discipline, creating one global Ciber and strengthening our position as a leader in the IT services market.

"…We are now focused on the next phase: putting us on a path to drive margin improvement with growth and greater scale."

Two years ago, our first step was the careful evaluation of the existing business and resources so we could develop a strategic plan for future top-line growth and margin expansion. With a clear strategy in place, we successfully moved to optimize and streamline our operations, ultimately shifting the business mix to drive greater focus and better returns. Current results indicate we made the right decisions and are moving in the right direction.

There is still a lot of work to be done, and I believe the results show we have assembled the appropriate building blocks to move Ciber ahead. We are now focused on the next phase: putting us on a path to drive margin improvement with growth and greater scale. The majority of our revenue base is stable in nature, giving us confidence in the opportunity for growth in the future.

Areas of Opportunity

With a stable core, we can grow our position in the IT services business organically and through partnerships, building a well-balanced, future-looking portfolio. Our strategy centers on three areas of opportunity:

The first is to continue to successfully execute our core Application Development and Maintenance (ADM) business. It is a stable and low-risk business, with moderate growth and strong margins, providing a platform from which to expand our footprint within major accounts.

The second area of opportunity is to accelerate higher growth, higher value services by intelligently partnering with Independent Software Vendors (ISVs) that complement Ciber. Through our partnerships with ISVs such as SAP, Oracle and Infor, Ciber provides differentiated, high-value services. Our ISV practices enable Ciber to solve our clients' most challenging strategic issues, including cloud, mobility, analytics and social media.

Our third area of focus is to expand our position as a leader in high-growth, higher margin, full-lifecycle support of our clients' environments through Ciber Managed Services offerings. Managed services and cloud represent a growing annuity revenue stream with margins that are accretive to our core business. Clients in our target market are increasingly asking for this capability as these offerings are a natural extension of our client relationship and an area of growing expertise for Ciber.

Client Focused. *Results Driven*

We were recently cited as a visionary in Gartner's Global Magic Quadrant for SAP application managed services, an important and gratifying validation of our capability in this space. Gartner describes Ciber as "having a clear vision for the fundamental SAP applications-maintenance business." To accelerate our managed services and cloud initiatives, we have created a global managed services practice that will leverage both our global delivery capabilities and our country-specific expertise in one, centrally managed practice.

In closing, while there is still work to be done, we made important strides in 2012. We move ahead in 2013 a more stable and streamlined company, poised for top-line growth and sustainable margin expansion. We believe our strategy is sound, our vision is unchanged, and we remain focused on creating value for our clients, Ciber and its shareholders.

I look forward to keeping you apprised of our progress and I thank you for your continued support for Ciber.

Sincerely,

Dave Peterschmidt

"We continue on a path to hone our strategy and improve our operating discipline, creating one global Ciber and strengthening our position as a leader in the IT services market."

ciber®
Client focused. *Results driven.*

ciber®

6363 South Fiddler's Green Circle, Suite 1400
Greenwood Village, Colorado 80111

To Our Shareholders:

On behalf of the Board of Directors of Ciber, I am pleased to invite you to the 2013 Annual Meeting of Shareholders of Ciber, Inc. We will be holding the meeting as a ''virtual meeting'' over the Internet on May 8, 2013, at 9:00am Mountain Daylight Time. Instructions for attending the virtual meeting are included in the attached proxy statement.

Also included in the attached proxy statement are complete descriptions of the matters to be decided at our annual meeting. You will find that we are proposing the election of three members of our Board of Directors, ratification of the selection of Ernst & Young LLP as our independent registered public accounting firm, the amendment and restatement of the Ciber, Inc. 2004 Incentive Plan, and the non-binding advisory vote on the compensation of our named executive officers. Please give each of the proposals your careful consideration.

We value your participation in the governance of Ciber. You may participate by joining the annual meeting or by casting your votes by proxy. To make your voting experience as easy as possible, we have included a proxy card that you may complete and return to us. We have also provided instructions for voting electronically via the Internet or by telephone. The attached proxy statement includes detailed instructions for all of these voting options. If you have any questions about voting or attending the annual meeting, please contact our Corporate Secretary and let us know how we can help.

As always, we encourage every shareholder to communicate directly with Ciber's management and with the Board of Directors. We look forward to hearing from you.

Sincerely,

Paul A. Jacobs
Chairman of the Board
Greenwood Village, Colorado
April 8, 2013

6363 South Fiddler's Green Circle, Suite 1400
Greenwood Village, Colorado 80111

NOTICE OF THE 2013 ANNUAL MEETING OF SHAREHOLDERS

Date: Wednesday, May 8, 2013

Time: 9:00am Mountain Daylight Time

Location: The 2013 Annual Meeting of Shareholders of Ciber, Inc. will be held as a ''virtual meeting'' via the Internet by accessing this website:

www.virtualshareholdermeeting.com/CBR

Follow the directions at that website to log in to the meeting. Use the twelve-digit number printed on your proxy card to register on the site. We recommend that you log in at least fifteen minutes in advance of the meeting to ensure that you are logged in when the meeting starts.

Items of Business: We will present the following proposals for your consideration at the Annual Meeting:

1. Elect three Class I Directors.
2. Approve the Amended and Restated 2004 Incentive Plan.
3. Ratify the appointment of Ernst & Young LLP as our independent registered public accounting firm for the fiscal year ending December 31, 2013.
4. Seek advisory (non-binding) approval of the compensation of our named executive officers.

Each of these proposals is described in detail in our proxy statement that accompanies this notice. In addition, we will transact any other business that may properly come before the Annual Meeting, or any adjournment or postponement of the Annual Meeting.

Record Date: Shareholders of record of Ciber common stock (NYSE: CBR) at the close of business on March 11, 2013, are entitled to vote at the meeting, or any adjournment or postponement of the meeting. A list of shareholders entitled to vote at the Meeting will be available for examination at Ciber's corporate offices through the date of the meeting.

Proxy Voting: We encourage you to cast your vote in advance of the meeting. This will ensure the presence of a quorum at the meeting. You may vote your shares by submitting a proxy card or by telephone or Internet. If you submit your proxy in advance of the meeting, you may revoke your proxy at any time and you may still vote your shares at the shareholder meeting (see the proxy statement for more information).

Your vote is important to us, so please contact us if you have any questions about the meeting or the voting process.

By order of the Board of Directors,

M. Sean Radcliffe
Senior Vice President, General Counsel, and Secretary
Greenwood Village, Colorado
April 8, 2013

TABLE OF CONTENTS

Part 1—Information Concerning Solicitation and Voting

Information about the Meeting	3
Shares Entitled to Vote	3
Attendance at the Virtual Meeting	3
Solicitation of Proxies	3
Revocation of Proxies	3
Other Matters Related to Voting	4

Part 2—Proposals to Be Voted On

Proposal Summary and Voting Instructions	6
Proposal 1 – Election of Directors	7
Proposal 2 – Approval of Amended and Restated 2004 Incentive Plan	8
Proposal 3 – Ratification of Appointment of Independent Registered Public Accounting Firm	13
Proposal 4 – Advisory Vote to Approve the Compensation of our Named Executive Officers	14

Part 3—Directors and Executive Officers

Our Board of Directors	16
Director Selection Process	21
Director Compensation	21
Executive Officers	24

Part 4—Corporate Governance Practices

Board Meetings	26
Board Committees	26
Audit Committee	26
Compensation Committee	27
Nomination/Governance Committee	27
Corporate Governance	28
Director Independence	28
Board Leadership Structure	28
Role of the Board in Risk Oversight	28
Meetings of Independent Directors	29
Communicating with the Board	29
Code of Business Conduct and Ethics	29
Certain Relationships and Related Person Transactions	29

Part 5—Independent Registered Public Accounting Firm

Report of the Audit Committee	30
Auditor Fees and Services	31
Independence of Our Registered Public Accounting Firm	31
Audit Committee Pre-Approval Policy	31

Part 6—Executive Compensation

Report of the Compensation Committee	32
Compensation Committee Interlocks and Insider Participation	32
Compensation Discussion and Analysis	32
Executive Compensation Tables	46

Part 7—Other Information

Security Ownership of Certain Beneficial Owners and Management	55
Section 16(a) Beneficial Ownership Reporting Compliance	57
Electronic Availability of Meeting Information	57
Proposals for the 2014 Annual Meeting	57
Other Matters for the 2013 Annual Meeting	59

Exhibits

Exhibit A—Ciber, Inc. Amended and Restated 2004 Incentive Plan	A-1

Part 1—Information Concerning Solicitation and Voting

Information About the Meeting

Date:	Wednesday, May 8, 2013
Time:	9:00am Mountain Daylight Time
Location:	The Ciber annual meeting will be a ''virtual'' meeting, which means that there is no physical location. Instead, the meeting is conducted with all participants logged into a website:

www.virtualshareholdermeeting.com/CBR

Shares Entitled to Vote

Shareholders of record of Ciber common stock (NYSE: CBR) at the close of business on the Record Date, **March 11, 2013**, are entitled to vote at the meeting, or any adjournment or postponement of the meeting. Each shareholder entitled to vote at the meeting will be entitled to one vote per share of common stock. A list of shareholders entitled to vote at the meeting will be available for examination at Ciber's corporate offices for ten days prior to and during the Annual Meeting. To request examination of the list, contact the Corporate Secretary and be prepared to reference the information on your proxy card to verify your status as a shareholder.

On the Record Date, there were 74,389,532 shares of common stock outstanding.

Attendance at the Virtual Meeting

To attend the virtual meeting, log on to **www.virtualshareholdermeeting.com/CBR** at least 15 minutes prior to the start of the meeting. Register on the website as a shareholder by using the twelve-digit number printed on your proxy card. During the virtual meeting, you may electronically submit your vote or change or revoke a prior vote. Select the ''Vote'' button and complete the information from your proxy card to verify your eligibility to vote. Be sure to characterize whether the vote is your first vote or the withdrawal of a prior vote. Your vote must be cast before the polls are closed.

Solicitation of Proxies

We pay the cost of printing and mailing all proxy and voting materials and all solicitation expenses associated with this proxy statement. The Board of Directors of Ciber is soliciting the proxy accompanying this proxy statement. Proxies may be solicited by Ciber's officers, directors, and employees, none of whom will receive any additional compensation for such activity. In addition, Morrow & Company may solicit proxies on our behalf. We anticipate that the cost of Morrow's services will not exceed $15,000. These solicitations may be made personally or by telephone, mail, email, or the Internet. We will reimburse brokerage firms, banks, and other fiduciaries for the expense of forwarding solicitation materials to their principals.

Revocation of Proxies

At any time prior to final tabulation of the votes on May 8, 2013, you may change your vote or revoke your proxy by following one of the procedures set forth below:

- Deliver a letter, signed and in writing, to our Corporate Secretary stating your desire to revoke your proxy. The letter must be dated later than the date stated on the proxy you wish to revoke. Address the letter to: Ciber, Inc., Attention: Corporate Secretary, 6363 South Fiddler's Green Circle, Suite 1400, Greenwood Village, Colorado 80111.

- Deliver a proxy bearing a date later than the proxy you wish to revoke to this address: Broadridge Financial Solutions, Inc., 51 Mercedes Way, Edgewood, NY 11717. You may use any available voting method to deliver your new proxy, but the new proxy must be received by Broadridge before the deadline for mail, telephone, or Internet voting.
- Attend the virtual Annual Meeting and submit your vote prior to the close of the polls. Attending the virtual Annual Meeting will not, absent specific instructions from you, revoke or alter your proxy.

Other Matters Related to Voting

Householding. Under a procedure called ''householding,'' we hope to reduce the environmental impact and cost of the proxy process by sending a single copy of this proxy statement and all related materials when multiple shareholders share an address. Any shareholder at such an address may ask to receive a separate copy of this proxy statement and all related materials. If you wish to receive a separate copy, contact us and we will promptly mail a complete set to you: Ciber, Inc., Attention: Corporate Secretary—Annual Meeting Document Request, 6363 South Fiddler's Green Circle, Suite 1400, Greenwood Village, Colorado 80111.

If you are receiving multiple copies of our proxy statement or related materials at your address, you may request householding in the future. Registered shareholders may send that request to our transfer agent while beneficial shareholders will need to contact each broker or bank where you hold Ciber common stock.

Quorum. Our bylaws provide that the holders of not less than a majority of the shares of common stock entitled to vote at the Annual Meeting must participate in order to constitute a quorum and conduct business at the Annual Meeting. We count on your participation by proxy or at the Annual Meeting to help us achieve a quorum. So we may verify that we have a quorum in advance of the Annual Meeting, please complete your proxy (by mail or electronically) and return it promptly.

Effect of Abstentions on Quorum. The shares of a shareholder whose proxy card on any or all proposals is marked as ''abstain'' will be included in the number of shares present at the Annual Meeting to determine whether a quorum is present.

Broker Non-Votes. If you are the beneficial owner of shares held by a broker or other custodian, you may instruct your broker how to vote your shares through the voting instruction form included with this proxy statement. If you wish to vote the shares you own beneficially at our Annual Meeting, you must first request and obtain a ''legal proxy'' from your broker or other custodian. If you choose not to provide instructions or a legal proxy, your shares are referred to as ''uninstructed shares.'' Whether your broker or custodian has the discretion to vote these shares on your behalf depends on the ballot item. See the full description of each proposal, below, for a complete description of how uninstructed shares impact the vote on a given proposal.

Votes Required. Proposal 1 – *Election of Directors.* Directors are elected by a plurality of shares of common stock of the Company present in person or by proxy and entitled to vote at the Annual Meeting. A Director wins by ''plurality'' when he or she receives more votes than the number of votes cast for any other nominee. Brokers and other custodians are not entitled to vote uninstructed shares on this proposal and such shares will not be counted in evaluating the results.

Proposal 2 – *Approval of Amended and Restated 2004 Incentive Plan.* Approval of this proposal requires the affirmative vote of a majority of the shares of common stock of the Company present in person or by proxy at the Annual Meeting and entitled to vote on the proposal. Brokers and other custodians are not entitled to vote uninstructed shares on this proposal and such shares will not be counted in evaluating the results.

Proposal 3 – *Ratification of Appointment of Independent Registered Public Accounting Firm.* Approval of this proposal requires the affirmative vote of a majority of the shares of common stock of the Company present in person or by proxy at the Annual Meeting and entitled to vote on the proposal. Brokers and other custodians are entitled to vote uninstructed shares on this proposal and such votes will be counted in evaluating the results; please contact your broker or other custodian for information on their voting policy with respect to uninstructed shares.

Proposal 4 – *Advisory Vote to Approve the Compensation of Our Named Executive Officers.* Advisory (non-binding) approval of this proposal requires the affirmative vote of a majority of the shares of common stock of the Company present in person or by proxy at the Annual Meeting and entitled to vote on the proposal. Brokers and other custodians are not entitled to vote uninstructed shares on this proposal and such shares will not be counted in evaluating the results.

Online Availability of Information. The proxy statement and 2012 Annual Report on Form 10-K are available at www.ciber.com under ''Investor Relations.''

Part 2—Proposals to Be Voted On

Proposal Summary

The following proposals will be voted on at the 2013 Annual Meeting of Shareholders:

		More Information About the Proposal	Board Recommendation
Proposal 1:	Elect three Class I Directors Jean-Francois Heitz James C. Spira Bobby G. Stevenson	Page 7	✔For Each Nominee
Proposal 2:	Approval of Amended and Restated 2004 Incentive Plan	Page 8	✔For
Proposal 3:	Ratification of the appointment of independent registered public accounting firm	Page 13	✔For
Proposal 4:	Advisory vote to approve the compensation of our named executive officers	Page 14	✔For

Voting Instructions

You may cast your vote by any of the methods listed below. Please refer to the detailed instructions included with your proxy for submission deadlines and step-by-step instructions.

Voting Prior to the Annual Meeting

Mail

Complete, date, and sign your proxy card. Mail it in the pre-paid envelope that we have provided. Be sure to account for delays in the processing of physical mail to ensure that your proxy card reaches us by no later than 5:00pm Mountain Daylight Time on May 7, 2013.

Telephone

Call the toll-free telephone number provided with your proxy card. Follow the telephone instructions on the proxy card. You must be prepared to provide the twelve-digit number printed on your proxy card. Be sure to call prior to 9:59pm Mountain Daylight Time on May 7, 2013.

Internet

Access the website listed on the proxy card (www.proxyvote.com) and follow the instructions to log on, including a step where you must provide the twelve-digit number printed on your proxy card. The deadline for electronic voting is 9:59pm Mountain Daylight Time on May 7, 2013.

Important notes about voting prior to the Annual Meeting:

- Voting in advance of the meeting does not limit your right to attend or vote at the Annual Meeting.
- You may revoke your proxy or amend your vote at any time prior to the Annual Meeting.

Voting During the Annual Meeting

You may vote electronically during the virtual Annual Meeting prior to the announcement that the polls are closed. To vote electronically during the Annual Meeting, be sure you are logged on to **www.virtualshareholdermeeting.com/CBR**, follow the instructions, be ready to provide the twelve-digit number printed on your proxy card, and register your vote.

PROPOSAL 1
Election of Directors

Each year at our Annual Meeting of Shareholders, directors constituting approximately one-third of the Board are elected for a three-year term or until a successor is duly elected and qualified. The terms of current Class I Directors (Mr. Jean-Francois Heitz, Mr. James C. Spira, and Mr. Bobby G. Stevenson) will expire at this 2013 Annual Meeting. The terms of the Class II Directors (Mr. Michael Boustridge, Mr. Stephen S. Kurtz, and Dr. Kurt J. Lauk) will expire in 2014. The terms of the Class III Directors (Mr. Paul A. Jacobs, Mr. Archibald J. McGill, and Mr. David C. Peterschmidt) will expire in 2015.

Pursuant to our bylaws, vacancies on the Board may be filled by the affirmative vote of a majority of the remaining directors then in office. A director elected to fill a vacancy, including a vacancy created by an increase in the size of the Board, serves for the remainder of the full term of the new directorship or of the class of directors in which the vacancy occurred. If the number of directors is changed, any increase or decrease shall be apportioned among the classes so as to maintain the number of directors in each class as nearly equal as possible, but in no case will a decrease in the number of directors shorten the term of any incumbent director.

We ask you to elect three individuals to serve as Class I Directors for the ensuing three-year term to expire in 2016, or until a successor is elected and qualified.

The Nominating/Corporate Governance Committee, with the approval of the non-incumbent members of the Board, has nominated the following individuals for re-election as Class I Directors:

Name	Age	Director Since
Jean-Francois Heitz	63	2011
James C. Spira	70	2002
Bobby G. Stevenson	71	1974

We have received no shareholder proposal or nomination of any other person to stand for election as a Class I Director, timely or otherwise.

Shares represented by proxies that are not marked to ''WITHHOLD ALL'' authority to vote for the Director Nominees, or ''FOR ALL EXCEPT'' a specified individual that you must name, will be voted FOR the election of all of the Director Nominees. If any of the individuals nominated as a Class I Director becomes unavailable or unwilling to serve as a director, persons named in the proxy intend to cast votes for which they hold proxies in favor of the election of such other person as the Board may designate. The Board knows of no reason why any of the individuals nominated as a Class I Director would be unable or unwilling to serve on the Board.

Directors are elected by a plurality of shares of common stock of the Company present in person or by proxy and entitled to vote at the Annual Meeting. A Director wins by ''plurality'' when he or she receives more votes than the number of votes cast for any other nominee. Brokers and other custodians are not entitled to vote uninstructed shares on this proposal and such shares will not be counted in evaluating the results.

THE BOARD OF DIRECTORS RECOMMENDS THAT YOU VOTE ''FOR'' ALL NOMINEES

PROPOSAL 2
Approval of Amended and Restated 2004 Incentive Plan

Our Board of Directors has approved the Ciber, Inc. Amended and Restated 2004 Incentive Plan (the ''Incentive Plan''), subject to shareholder approval. Changes to the Incentive Plan are described below and are intended to increase the number of shares of our common stock authorized for issuance under the Incentive Plan and to extend the availability of these shares. We believe that shareholders' approval of the Incentive Plan will enable us to incentivize our employees, Directors, and consultants to focus their efforts on the long-term growth of the Company.

Background

Our shareholders originally approved the Incentive Plan on April 27, 2004. Subsequently, our shareholders approved an amendment on April 29, 2008, that increased the number of available shares by 5 million and an amendment and restatement of the Incentive Plan on May 18, 2011, that increased the available shares by 4.75 million.

Shares issued under the Incentive Plan are awarded, under the supervision of the Compensation Committee of our Board, to employees, Directors, or consultants who perform important services in the management, operation, and development of the Company. Recipients of shares under the Incentive Plan are expected to significantly contribute to the achievement of the long-term economic objectives of the Company.

A copy of the Incentive Plan, marked to show the changes proposed by this proposal, is attached to this proxy statement as Exhibit A. In addition, you may request a copy of the Incentive Plan by writing to us at CIBER, Inc., Attention: Corporate Secretary, 6363 South Fiddler's Green Circle, Suite 1400, Greenwood Village, CO 80111.

Proposed Changes to the Incentive Plan

Increase in Authorized Shares. Approval of this proposal would increase the number of shares authorized for issuance by 5,600,000 shares, increasing the aggregate number of shares authorized for issuance under the Incentive Plan (including shares previously issued or subject to outstanding awards) from 14,750,000 shares to 20,350,000 shares. As of March 26, 2013, there were 3,439,833 shares available for issuance under the Incentive Plan. This proposal, if approved by our shareholders, would increase the number of shares currently available for issuance to 9,039,833 shares.

Share Deduction Ratio. The purpose of this modification is to reduce the number of shares of our common stock deducted from the Incentive Plan in connection with the grant of Full-Value Awards (that is, restricted stock units or ''RSUs''). If this proposal is approved by our shareholders, each share of any type of award would count as one share against the shares available for issuance. This would differ from the current plan, under which each share of a Full-Value Award counts as 1.6 shares against the shares available for issuance. This reduction in the number of shares deducted from the Incentive Plan for Full Value Awards will reduce the impact of those awards on the number of shares available under the Incentive Plan, thereby increasing the number of Full-Value Awards that can be made and extending the life of the Incentive Plan.

Limited Share Recycling. The purpose of this modification is to allow, under limited circumstances, shares of our common stock previously subject to an equity award to be returned to the Incentive Plan for re-issuance. Such share ''recycling'' would be allowed for shares withheld from vested Full-Value Awards to satisfy withholding taxes which are generally due at vesting or settlement of such awards. There would be no change to the current provisions of the Incentive Plan that prohibit share recycling for any shares surrendered, tendered, or repurchased in connection with the exercise of options or reacquired in connection with the settlement of other equity awards. Limited share recycling will, as shares are withheld to cover withholding taxes for vested Full-Value Awards, replenish the number of shares available for issuance under the Incentive Plan.

Effective Term. The plan is currently scheduled to expire in May 2014. Under the proposed modification, the expiration date of the Incentive Plan would be extended to May 8, 2023, the tenth anniversary of the scheduled Annual Meeting of Shareholders where we will seek shareholder approval of the Incentive Plan.

Shareholder Considerations

We believe that equity awards represent an integral component of the compensation packages for our senior management and other key employees. Consequently, we believe that it is critical that we be able to continue to offer equity awards to attract, retain, and incentivize our executives and other employees and Directors. If the shareholders do not approve these modifications, the Incentive Plan will run out of authorized and available shares in the near future, which will hinder our ability to offer equity awards to our employees, Directors, or consultants.

At the same time, we recognize our obligation to our shareholders to responsibly manage the dilutive impact of our equity compensation programs and we continuously strive to balance this concern with the needs of our business. We believe that our past practices reflect an appropriate balance between our shareholders' interests and our business objectives. Our three-year average annual gross burn rate, calculated using the Institutional Shareholder Services (''ISS'') methodology, is approximately 6.4%, which is below the ISS burn rate threshold of 7.26% applied to our industry.

Further, as of March 26, 2013, the equity awards outstanding under our equity compensation programs, and their respective features, were as follows:

Equity Plan Information as of March 26, 2013[(1)]

Options Outstanding	7,104,399
Full-Value Awards Outstanding	1,402,665
Shares Available for Grant	3,439,833
Weighted Average Exercise Price of Outstanding Options	$4.62
Weighted Average Remaining Term of Outstanding Options	4.1 years

(1) This table excludes the 5.6 million shares requested in this proposal and all shares associated with our Employee Stock Purchase Plan. This table includes all outstanding options, including inducement awards.

Approval of this proposal will provide us with a share reserve sufficient to continue to provide both newly-hired employees, as well as our current employees, Directors, and consultants, with the opportunity for equity ownership that will enhance the alignment of their interests with those of our shareholders.

General Terms of the Incentive Plan

The following is a summary description of the Incentive Plan. This summary is qualified in its entirety by reference to Exhibit A to this proxy statement.

Purpose. The purpose of the Incentive Plan is to attract, motivate, and retain employees, Directors, and consultants by issuing equity-based long-term incentives, primarily in the form of RSUs or stock options. The purpose of such awards is to more closely align the interests of award recipients with those of our shareholders.

Administration. The Incentive Plan is administered by the Compensation Committee of our Board of Directors. The Compensation Committee has the authority to make rules and regulations for the administration of the Incentive Plan.

Participation. Participants in the Incentive Plan are those eligible employees, Directors, and consultants who, in the judgment of the Compensation Committee or its designees, are performing, or during the term of their incentive arrangement will perform, important services in our management and operations and are expected to significantly contribute to our long-term corporate economic objectives. No single participant may be granted stock options or other types of awards in excess of 1,000,000 shares in a twelve-month period. The Compensation Committee may delegate to corporate officers the power to make these determinations, except with respect to grants to executive officers and directors.

Options. Under the Incentive Plan, the Compensation Committee may grant both incentive stock options (''ISOs'') intended to qualify under the Section 422 of the Internal Revenue Code of 1986, as amended (the ''Internal Revenue Code''), and options that are not qualified as incentive stock options (''NSOs''). ISOs may only be granted to persons who are our employees. ISOs and NSOs may not be granted under the Incentive Plan at an exercise price of less than the fair market value of the common stock on the date of grant and the term of these options cannot exceed seven years. The exercise price of an ISO granted to a holder of more than ten percent of the common stock must be at least 110% of the fair market value of the common stock on the date of grant and the term of such options cannot exceed five years. Currently, no more than 14,750,000 shares may be granted as ISOs. This proposal would increase that number to 20,350,000 shares (including options already granted). ISOs granted to employees pursuant to the Incentive Plan may not be exercised more than three months after the option holder ceases to be our employee or Director, except that in the event of the death or disability of the option holder, the option may be exercised by the holder (or the holder's estate) for a period of up to one year after the death or disability of the holder. The exercise price may be paid in cash, in shares of common stock (valued at fair market value at the date of exercise), by delivery of a notice of exercise (accompanied by instructions to a broker to deliver proceeds of sale of stock or of a loan from the broker sufficient to pay the exercise price), or by a combination of such means of payment, as may be determined by the Compensation Committee. The Compensation Committee is authorized to change vesting schedules and exercise periods in its discretion to the extent consistent with compliance with Section 409A of the Internal Revenue Code.

No Repricing of Options. No direct or indirect repricing of options may occur without shareholder approval.

Performance Awards. Under the performance award component of the Incentive Plan, participants may be granted an award denominated in shares of common stock or in dollars. Achievement of the performance targets, or multiple performance targets, established by the Compensation Committee relating to corporate, group, unit, or individual performance based upon standards set by the Compensation Committee shall entitle the participant to payment at the full amount specified with respect to the award, or, if determined by the Compensation Committee, in the event of performance exceeding the minimum performance target but below the maximum performance target applicable to such award, a specified portion of the full amount. Payment may be made in cash, common stock, or any combination thereof, as determined by the Compensation Committee, and shall be adjusted in the event the participant ceases to be our employee before the end of a performance cycle by reason of death or disability.

Stock Awards. The Compensation Committee may, in selected cases, grant to a plan participant a given number of shares of restricted stock units or unrestricted stock. Restricted stock under the Incentive Plan is common stock restricted as to sale pending fulfillment of such vesting schedule and employment requirements as the Compensation Committee shall determine. Prior to the lifting of the restrictions, a holder of restricted stock will nevertheless be entitled to receive distributions in liquidation and dividends on, and to vote the shares of, the restricted stock. The Incentive Plan provides for forfeiture of restricted stock for breach of conditions of the grant.

162(m) Awards. Generally, we cannot deduct compensation paid to our named executive officers (*see* ''Compensation Discussion and Analysis,'' below) in excess of $1,000,000. An exemption is available for ''qualified'' performance-based compensation that satisfies the requirements of Section 162(m) of the

Internal Revenue Code. The Incentive Plan permits the Compensation Committee to establish awards which qualify for the exemption. In order to qualify, an award must be based on the achievement of one or more objective performance goals selected by the Compensation Committee that are based on one or any combination of certain quantifiable financial or performance metrics. The Compensation Committee may not adjust such an award upwards, nor may it waive the achievement of goals except in the case of death or disability of the participant.

Adjustments for Certain Events. The Incentive Plan provides that the total number of shares available for issuance, the number of shares covered by each outstanding award, and the exercise price per share for options may be proportionately adjusted by the Compensation Committee in the event of a stock split, reverse stock split, stock dividend, or similar capital adjustment effected without our receipt of consideration. Upon a merger or sale of substantially all of our assets, the Compensation Committee will determine the terms for exercise or modification of outstanding awards under the Incentive Plan in accordance with the requirements of the Section 409A of the Internal Revenue Code. In addition, upon a change of control of Ciber, the Compensation Committee is authorized to make adjustments in outstanding awards, including acceleration of exercise dates and vesting schedules, granting cash bonuses to option holders equal to the exercise price, making cash payments to holders equal to the difference between the fair market value and the exercise price of options, and elimination of restrictions on vesting of restricted stock or performance shares. Any such adjustments shall be made only in a manner that is permitted under Treasury Regulation Section 1.409A-1(b)(5)(v)(D).

Amendments. The Compensation Committee may amend or discontinue the Incentive Plan at any time, provided that no such amendment may become effective without approval of the shareholders, if shareholder approval is necessary to satisfy statutory or regulatory requirements or if the Compensation Committee, on advice of counsel, determines that shareholder approval is otherwise necessary or desirable. No amendment or discontinuance shall adversely affect the rights and obligations with respect to outstanding awards under the Incentive Plan without the consent of award holders.

Federal Income Tax Consequences. The following is a general summary of the federal income tax consequences that may apply to recipients of options, stock, performance shares, and performance units under the Incentive Plan. Because the application of the tax laws may vary according to individual circumstances, a participant should seek professional tax advice concerning the tax consequences to him or her of participation in the Incentive Plan, including the potential application and effect of state, local, and foreign tax laws and estate and gift tax considerations.

A participant who is granted an ISO recognizes no taxable income when the ISO is granted and generally recognizes no taxable income upon exercise of the ISO unless the alternative minimum tax applies (see below). A participant who exercises an ISO recognizes taxable gain or loss when he sells the shares purchased pursuant to the ISO. Any gain or loss recognized on the sale of shares acquired upon exercise of an ISO is taxed as capital gain or loss if the shares have been held for more than one year from the date the option was exercised and for more than two years after the option was granted. In such an event, CIBER receives no deduction with respect to the ISO shares. If the participant disposes of the shares before the required holding periods have elapsed (a ''disqualifying disposition''), the participant recognizes ordinary income on disposition of the shares to the extent of the difference between the fair market value on the date of exercise and the option price. We generally receive a corresponding deduction in the year of the disqualifying disposition equal to the amount of ordinary income recognized by the optionee. In the U.S., long-term capital gains are currently taxed at a more favorable rate than ordinary income, but the deduction of capital losses is subject to limitation.

Certain U.S. taxpayers who have significant tax preferences (and other items allowed favorable treatment for regular tax purposes) may be subject to the alternative minimum tax (''AMT''). The AMT is payable only if and to the extent that it exceeds the taxpayer's regular tax liability and AMT paid generally may be credited against subsequent regular tax liability. For purposes of the AMT, an ISO is treated as if it were a non-statutory option (see below). Thus, the difference between fair market value on the date of exercise and the option price is included in income for AMT purposes and the taxpayer receives a basis equal to such fair market value for subsequent AMT purposes. However, regular tax treatment (see above) will apply for AMT purposes if a disqualifying disposition occurs in the same taxable year as the options are exercised.

The tax treatment of non-statutory stock options (''NSOs'') differs significantly from the tax treatment of ISOs. Similar to an ISO, no taxable income is recognized when an NSO is granted. However, upon the exercise of an NSO, the difference between the fair market value of the shares on the date of exercise and the exercise price of the option is taxable as ordinary income to the recipient. In addition, subject to certain limitations attributable to payments of excess compensation, we are entitled to a compensation deduction for the amount of ordinary income recognized by the option holder.

Grantees of unrestricted stock awards generally will recognize taxable income in an amount equal to the fair market value of the stock at the time of the grant. Grantees of restricted stock awards and performance shares generally do not recognize income at the time of the grant of such awards. However, when shares of restricted stock are no longer subject to a substantial risk of forfeiture or when performance shares are paid, grantees would recognize ordinary income in an amount equal to the fair market value of the stock. Alternatively, the grantee of restricted stock may elect, under Section 83(b) of the Internal Revenue Code to recognize income upon the grant of the stock and not at the time the restriction lapses, provided this election is properly made within 30 days after the grant. We are entitled to deduct an amount equal to the fair market value of the stock at the time the grantee recognizes income related to the grant.

We may withhold any taxes required by any law or regulation of any governmental authority, including U.S. federal, state, or local tax requirements, in connection with any stock option or other award under the Incentive Plan, including, but not limited to, withholding of any portion of any payment or withholding from other compensation payable to the participant, unless such person reimburses us for such amount minus any amount paid by the grantee.

New Plan Benefits

Awards under the Incentive Plan will be subject to the discretion of the Committee. Therefore, it is not possible to determine the future benefits or awards that will be received by participants under the Incentive Plan. However, information regarding awards made under the existing plan to our named executive officers and our directors during the fiscal year ended December 31, 2012, is set forth in this proxy statement under ''Director Compensation'' and ''Executive Compensation Tables—Grants of Plan-Based Awards''.

Recommendation and Effect

The Board of Directors recommends that you approve the Incentive Plan. If shareholders approve the Incentive Plan, it will become effective immediately.

Approval of this proposal requires the affirmative vote of a majority of the shares of common stock of the Company present in person or by proxy at the Annual Meeting and entitled to vote on the proposal. Brokers and other custodians are not entitled to vote uninstructed shares on this proposal and such shares will not be counted in evaluating the results.

THE BOARD OF DIRECTORS RECOMMENDS THAT YOU VOTE ''FOR'' THE CIBER, INC. AMENDED AND RESTATED 2004 INCENTIVE PLAN

PROPOSAL 3
Ratification of Appointment of Independent Registered Public Accounting Firm

The Audit Committee of the Board has appointed Ernst & Young LLP (''E&Y'') as our independent registered public accounting firm for the fiscal year ending December 31, 2013. Services provided to Ciber, Inc. and its subsidiaries by E&Y in fiscal year 2012 are described below (*see* ''Independent Registered Public Accounting Firm—Auditor Fees and Services'').

E&Y audited our consolidated financial statements for the fiscal year ended December 31, 2012.

We are asking our shareholders to ratify the selection of E&Y as our independent registered public accounting firm. Although shareholder ratification is not required by our bylaws or otherwise, the Board believes that submitting the selection of E&Y to the shareholders for ratification is advisable as a matter of good corporate practice. If the shareholders fail to ratify the appointment of E&Y, the Audit Committee will consider whether or not to retain E&Y; however, the Audit Committee may select E&Y notwithstanding the failure of the shareholders to ratify this appointment. If the appointment of E&Y is ratified, the Audit Committee in its discretion may select a different independent registered public accounting firm at any time during the year if it determines that such a change would be in the best interest of Ciber and its shareholders.

Representatives of E&Y will be present at the Annual Meeting to respond to appropriate questions and make any statements if they desire to do so.

Approval of this proposal requires the affirmative vote of a majority of the shares of common stock of the Company present in person or by proxy at the Annual Meeting and entitled to vote on the proposal. Brokers and other custodians are entitled to vote uninstructed shares on this proposal and such votes will be counted in evaluating the results; please contact your broker or other custodian for information on their voting policy with respect to uninstructed shares.

THE BOARD OF DIRECTORS RECOMMENDS THAT YOU VOTE ''FOR'' THE RATIFICATION OF THE APPOINTMENT OF ERNST & YOUNG LLP AS THE COMPANY'S INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM FOR THE FISCAL YEAR ENDING DECEMBER 31, 2013

PROPOSAL 4
Advisory Vote to Approve the Compensation of our Named Executive Officers

As we do each year, and as required by Section 14A of the Securities Exchange Act of 1934, we are providing our shareholders with the opportunity to vote on an advisory (non-binding) basis regarding the compensation of our named executive officers, as described below in this proxy statement (*see* ''Executive Compensation,'' below, which includes the ''Compensation Discussion and Analysis'' section and accompanying tables and narrative disclosures). We believe that it is beneficial to seek this vote of our shareholders on the design and effectiveness of our executive compensation program. Accordingly, we are asking for your advisory vote on the following resolution (the ''say-on-pay'' resolution):

> Resolved, that the shareholders hereby approve, in a non-binding advisory vote, the compensation of the Company's named executive officers as disclosed in the 2013 proxy statement (which disclosure includes the Compensation Discussion and Analysis, the compensation tables, and the narrative disclosures that accompany the compensation tables).

At our 2012 Annual Meeting of Shareholders, approximately 75.4% of the votes cast supported that year's say-on-pay resolution. As an advisory vote, this proposal is not binding upon the Company or the Board of Directors. However, the Compensation Committee, which is responsible for designing and administering our executive compensation program, values the opinions of our shareholders and considered the outcome of the 2012 shareholder vote in making compensation decisions for 2013. The Compensation Committee, as well as the Board of Directors, intends to continue taking into account the outcome of future shareholder votes in its deliberations on executive compensation matters.

The Company's goal for our executive compensation program is to provide our executives with competitive compensation that also provides incentives to remain with the Company and provides them with cash incentive opportunities and equity compensation that aligns their long-term interests with the interests of our shareholders.

Notwithstanding the realignment of the company and the transformation of operating processes and procedures and reporting structure in 2012, we achieved several significant strategic, operational, and financial results during the year, including the following:

- We strengthened our management team with industry-leading talent, and streamlined and restructured our operations to achieve capital optimization.
- We furthered our strategy to move into higher value markets and drive revenue growth through the alignment of our resources with the most promising opportunities.
- We developed new partnerships, grew existing partnerships, and expanded our managed services offerings to generate ongoing revenue for the Company.
- Year over year, selling, general, and administrative expenses for 2012 declined 6.5% or $14.1 million to $205.6 million due to the implementation of cost containment and efficiency initiatives.
- We reduced our debt from $41 million in 2011 to $26 million in 2012 by refinancing our debt and by divesting our non-core assets with the sale of our Federal and ITO divisions, thereby enabling us to focus on our core offerings.
- In 2013, our primary objective is to continue to lower our overall cost structure, improve operating procedures, and gain efficiencies in delivery to increase top-line growth and improved cash flow.

Approval of this proposal requires the affirmative vote of a majority of the shares of common stock of the Company present in person or by proxy at the Annual Meeting and entitled to vote on the proposal. Brokers and other custodians are not entitled to vote uninstructed shares on this proposal and such shares will not be counted in evaluating the results.

THE BOARD OF DIRECTORS RECOMMENDS THAT YOU VOTE ''FOR'' ADVISORY APPROVAL OF THE SAY-ON-PAY RESOLUTION

Part 3—Directors and Executive Officers

Our Board of Directors

The following table sets forth our directors, their ages, positions currently held with us, the year elected, and class of directorship. Directors are elected to serve three-year terms, or until a successor is elected and qualified. Information about the ownership of our voting securities held by each director and director nominee is provided below (*see* ''Security Ownership of Certain Beneficial Owners and Management'').

As noted below (*see* ''Director Selection Process''), when our Nominating/Corporate Governance Committee considers candidates for director, the Committee looks for experience with acquisitions, experience in marketing and sales, experience as a chief executive officer or chief financial officer, knowledge of our industry, experience with finance, accounting, internal audit, and other financial matters, respect for the fiduciary responsibilities of directors to shareholders, leadership skills, demonstrated sound business judgment, global perspective, interpersonal effectiveness, and personal integrity. We believe that our directors bring these skills to their participation on our Board in addition to the specific knowledge and experience noted below with respect to each director.

Name	Age	Position	Director Since	Class (Term Exp.)
Michael Boustridge	49	Director	2012	Class II (2014)
Jean-Francois Heitz	63	Director	2011	Class I (2013)
Paul A. Jacobs	73	Chairman and Director	2005	Class III (2015)
Stephen S. Kurtz	62	Director	2007	Class II (2014)
Kurt J. Lauk	66	Director	2010	Class II (2014)
Archibald J. McGill	81	Director	1998	Class III (2015)
David C. Peterschmidt	64	President, Chief Executive Officer, and Director	2010	Class III (2015)
James C. Spira	70	Director	1994-98 and 2002	Class I (2013)
Bobby G. Stevenson	71	Director and Founder	1974	Class I (2013)

Class I Directors

Jean-Francois Heitz

Mr. Heitz was appointed to the Board of Directors and as a member of the Board's Audit Committee in June 2011. In 2012, he served as a member of the Board's Audit Committee and Chairman of the Compensation Committee and has been appointed to serve on the Board's Compensation Committee and as the Chairman of the Audit Committee for 2013. Mr. Heitz brings deep financial and operations knowledge and vast experience in the international marketplace to Ciber's Board. From 1989 to 2003, Mr. Heitz held several positions with Microsoft (NASDAQ: MSFT), where he was responsible for strategic operations, and treasury and finance functions. During his tenure with Microsoft, he was Deputy Chief Financial Officer from 2000-2003, at which time he assisted the Chief Financial Officer to lead the company's global finance, administration, IT and operations divisions, and he was primarily responsible for transactions, governance, integration of acquisitions and cross-organizational issues. From 1998 to 2000, Mr. Heitz was Corporate Treasurer of Microsoft and managed all capital markets, global cash management, foreign exchange, corporate finance, and credit and risk management activities. Prior to his role as Corporate Treasurer for Microsoft, Mr. Heitz served as Assistant Treasurer from 1994-1998 and as Director of Finance for Microsoft Southern Europe and General Manager, Business Operations, of Microsoft France from 1989 to 1994. From 1980-1989, he held various finance roles with Matra SA (now Group Lagardere), a French multinational high-tech conglomerate, including 4 years in Boston, and Vice President of Finance and Administration of Matra Systèmes from 1987 to 1989. While with UNITEC, a European subsidiary of

Envirotech Corp., he oversaw sales and marketing from 1978-1980. From 1974-1978, Mr. Heitz was an Operations Research Engineer for Air Liquide S.A. He currently serves as a Director for three private companies, Arc International S.A., Total Immersion, and Succès Europe, and as chair of the Audit Committee for Arc International. His past board memberships include Bull from 2006 to 2010, Business Objects from 2003-2008, Wavecom from 2005-2008, Xantrex from 2007-2008, and TIR Systems from 2006-2007. Mr. Heitz is on the Advisory Boards for the Stanford Technology Venture Program and two technology funds. In addition, he is a member of the Board of Trustees of the Overlake School and the Seattle Symphony Orchestra, where he also serves as President of the Seattle Symphony Foundation.

Mr. Heitz's significant experience in finance, accounting and other financial matters makes him qualified to understand our business, our competitors and our opportunities. In addition, Mr. Heitz's experiences in international markets allow him to bring a global perspective to the Board. These are significant qualities that led the Nominating/Corporate Governance Committee to the conclusion that Mr. Heitz should serve as a director of Ciber.

James C. Spira

Mr. Spira has been a Director since March 2002. In 2012, he served on the Board's Compensation Committee and as Chairman of the Nominating/Corporate Governance Committee and he has been reappointed to serve in the same capacities in 2013. He previously served as a Director of our Company from September 1994 until October 1998. Mr. Spira has over 40 years of management consulting experience and he brings his widely regarded expertise in developing and implementing winning competitive strategies and career-long focus on profit improvement to his membership on our Board of Directors. He currently serves as Chair of Spira and Company, a privately-held management consulting firm specializing in corporate strategy, and as non-executive Chair of Point to Point, a privately-held marketing and communications firm. From 2008 to 2012, he served as non-executive Chair of enlight Advisors, LLC, a Cleveland, Ohio privately-held management consulting firm specializing in corporate strategy. From July 2003 until September 2008, Mr. Spira served as non-executive Chairman of the board of Brulant, Inc., a Cleveland, Ohio privately-held information services firm. He also served as a director of Brulant from 1997 to 2008. Mr. Spira was the President and Chief Operating Officer of American Greetings Corporation (NYSE: AM) from 2001 until his retirement in July 2003. From 1995 to 2001, he was the managing partner of Diamond Technology Partners, Inc., a Chicago, Illinois-based management consulting firm providing program management services to design and deploy technology-enabled business strategies. Previously, from 1974 to 1991, Mr. Spira was Co-founder, President, and Chief Executive Officer of Cleveland Consulting Associates, an operations and systems management consulting firm that conducts business with multi-national companies. In 2005, he joined the board of Dealer Tire LLC, a private company that helps original equipment automobile manufacturers design, implement, and manage tire programs for their dealerships. In 2011, Mr. Spira became Director Emeritus for Dealer Tire LLC. From June 2004 to May 2011, Mr. Spira served on the board, and as a member of the audit and compensation committees, of Jackson-Hewitt, Inc. (formerly NYSE: JTX).

Mr. Spira's management consulting experience in addition to his experience as a senior executive officer make him qualified to understand our business, our competitors, and our opportunities. These are significant qualities that led the Nominating/Corporate Governance Committee to the conclusion that Mr. Spira should serve as a director of Ciber.

Bobby G. Stevenson

Mr. Stevenson is a founder of the Company and has been serving as a Director since 1974. He served as Chairman from 1994 to 2010. Mr. Stevenson has served as a member of the Board's Audit Committee since 2012. He was a key figure in Ciber's formation and the ensuing growth of the Company. Mr. Stevenson continues to utilize his long-term management experience with the Company and his extensive knowledge of the IT industry in his role on our Board of Directors. He served as Vice President in charge of recruiting and management of the Company's technical staff from 1974 until November 1977, when he became Chief Executive Officer. As Chief Executive Officer from 1977 to 1998, he was responsible for all of our operations.

Mr. Stevenson's insights and perspectives as a founder of the Company and our prior Chief Executive Officer make him qualified to understand our business, our competitors and our opportunities. These are significant qualities that led the Nominating/Corporate Governance Committee to the conclusion that Mr. Stevenson should serve as a director of Ciber.

Class II Directors

Michael Boustridge

Mr. Boustridge was appointed to the Board of Directors in March 2012 and serves on the Board's Compensation and Nominating/Corporate Governance Committees. He brings to our Board of Directors his extensive global experience in IT services and his proven track record of strategic planning in successful service delivery and operational results for global companies. He is currently providing consulting services. From 2006 to 2011, Mr. Boustridge served as President of British Telecom (''BT'') Global Services Multi-National Corporations, where he had responsibility for all aspects of BT's operations and performance for the global multi-national corporations, including BT Professional Services and BT Global Financial Services sector. He held various positions with BT, including President of the America, Canada, and Asia Pacific Divisions. Prior to joining BT, Mr. Boustridge served as Chief Sales and Chief Marketing Officer at Electronic Data Systems, LLC, which he joined in 1996 from Hitachi Data Systems. He currently serves on the Board of Directors and the Compensation Committee for Riverbed Technology, Inc. (NASDAQ: RVBD), a publicly-traded technology company that specializes in improving the performance of networks and networked applications. Mr. Boustridge is on the Advisory Board of Any Presence, Inc., a privately-held cloud-based mobile platform company. He serves on the boards of two private companies, Contact Solutions, LLC and Cyan. He is also a member of the Board of Trustees of the XPRIZE Foundation, an educational nonprofit organization with the mission to bring about radical breakthroughs for the benefit of humanity, to inspire industries and to revitalize markets.

Mr. Boustridge's international experience allows him to bring a global perspective to the Board. This together with his experience as a senior executive officer in the technology industry are significant qualities that led the Nominating/Corporate Governance Committee to the conclusion that Mr. Boustridge should serve as a director of Ciber.

Stephen S. Kurtz

Mr. Kurtz has been a Director since his election to the Board in December 2007. In 2012, he served as a member of the Compensation Committee and as Chairman of the Audit Committee. In 2013, he serves as Chairman of the Compensation Committee and as a member of the Board's Audit Committee. For over 30 years, Mr. Kurtz has provided professional services in accounting and finance, bringing depth to our Board as well as our Audit and Compensation Committees. His professional experience includes negotiation, structuring, and tax planning for mergers, acquisitions, joint ventures, and leveraged buyouts and this extensive financial experience is a valuable asset to our Board. Mr. Kurtz is a Co-Managing Member of Mankwitz Kurtz Investments, LLC, a Denver-based private equity firm, which he formed in 2001. In 2008, Mr. Kurtz formed Kurtz Financial, LLC, a consulting firm specializing in restructuring, turnarounds, and mergers and acquisitions advisory services. From 1978 to 2001, he was President of the CPA firm of Shenkin Kurtz Baker & Co. Mr. Kurtz is a certified public accountant. From 1995 to 2010, he was a member of the board and chairman of the audit and finance committees of HCA-HealthOne in Denver and is currently a member of the community board of Wells Fargo Colorado, N.A. (NYSE: WFC). Since November 2009, Mr. Kurtz has also been a member of the board, member of the governance committee, and the chairman of the audit committee of Pembrook Mining Corp., a privately-held, Canadian-based international mining company. In 2012, Mr. Kurtz began serving as a board member and as chair of the Audit Committee of LaSalle Mining Corp., a privately-held, Canadian based mining company. He became CEO of MuscleSound, LLC in 2012, a health-IT services company headquartered in Denver, Colorado.

Mr. Kurtz's significant experience in finance, accounting, and other financial matters makes him qualified to understand our business, our competitors, and our opportunities. These are significant qualities that led the Nominating/Corporate Governance Committee to the conclusion that Mr. Kurtz should serve as a director of Ciber.

Kurt J. Lauk, PhD

Dr. Lauk was appointed to the Board in November 2010. He served as a member of the Board's Audit and Nominating/Corporate Governance Committees in 2012 and has been renominated to serve as a member of these committees in 2013. Dr. Lauk brings vast international business experience in finance, sales, and marketing to Ciber's Board. Dr. Lauk's global expertise supports the Board's efforts in overseeing Ciber's strategy to expand our operations on a global level. Dr. Lauk is an executive officer of Globe CP GmbH and serves as a Trustee of the International Institute for Strategic Studies in London. He is an honorary professor with a chair for International Business Strategy at the European Business School in Reichartshausen and was a lecturer in Global Management at the Stanford University Graduate School of Business. Dr. Lauk serves as the Chairman of the Economic Council to the Christian Democratic Party in Berlin, Germany, an independent business organization. Since 2004, Dr. Lauk has been a special advisor to Silver Lake Partners, a leader in private investments in technology and technology-enabled industries. From March 2007 until October 2010, Dr. Lauk was a member of the board of The Innovation Group plc, U.K. (LSE: TIG), where he was a member of the Nomination Committee. Dr. Lauk was a Member of the Board of Management of Daimler-Chrysler from 1996 to 1999. During his tenure at Daimler-Chrysler, Dr. Lauk held senior management roles in, and was responsible for, the global Commercial Vehicle Division. Prior to joining DaimlerChrysler, he held the position of Chief Financial Officer and Chief Controller of VEBA AG (today E.on AG) (Pink Sheets: EONGY and Frankfurt Stock Exchange: EOAN), Germany's largest publicly-listed energy conglomerate, where he served as a Member of its Board of Management with IT responsibilities. Prior to that, Dr. Lauk was Deputy Chairman and Chief Financial Officer of Audi AG (Frankfurt Stock Exchange: Audi AG), where he also handled marketing for the Audi brand. He also served as Vice President and Director of The Boston Consulting Group Inc., in Munich and Boston, respectively, where his practice focused on technology and manufacturing businesses. Dr. Lauk currently serves as a Non-Executive Director and on the audit committee for Magna International, Inc. (NYSE: MGA). He also presently serves on several supervisory boards and on selected advisory councils. He has previously served on several commissions, both on the federal and state level in Germany.

Dr. Lauk's international experience in finance, sales and marketing makes him qualified to understand our business, our competitors and our opportunities. These are significant qualities that led the Nominating/ Corporate Governance Committee to the conclusion that Dr. Lauk should serve as a director of Ciber.

Class III Directors

Paul A. Jacobs

Mr. Jacobs became the Chairman of our Board of Directors in April 2010 and effectively guided the Board through the management transition that occurred in 2010 and 2011. He also serves on our Audit and Nominating/Corporate Governance Committees. Mr. Jacobs has been a Director since February 2005. Mr. Jacobs was a founding member of the law firm of Jacobs Chase LLC, a Denver law firm formed in 1995. In 2011, Jacobs Chase LLC ceased operations as a law firm and substantially all of its lawyers moved to Husch Blackwell LLP, where Mr. Jacobs is Of Counsel. Mr. Jacobs brings to our Board and his Chairmanship more than 40 years of comprehensive legal experience in representing a variety of businesses and entrepreneurs in corporate finance, mergers and acquisitions, business planning, and real estate. Mr. Jacobs was the driving force behind Denver's 1990 Major League Baseball Expansion bid and served as Executive Vice President and General Counsel of the Colorado Rockies from the inception of the franchise in 1991 through February 1995. Prior to that, Mr. Jacobs practiced at the Denver law firm of Holme Roberts & Owen (which merged with Bryan Cave LLP in December 2011) for 24 years, where he served on the Executive Committee for more than 10 years. Mr. Jacobs is currently a Director of The Colorado Sports Hall of Fame.

Mr. Jacobs' legal experience in corporate finance and mergers and acquisitions and with other financial matters makes him qualified to understand our business, our competitors, and our opportunities. These are significant qualities that led the Nominating/Corporate Governance Committee to the conclusion that Mr. Jacobs should serve as a director of Ciber.

Archibald J. McGill

Mr. McGill has been a Director since September 1998. In 2012, he served on the Board's Compensation and Nominating/Corporate Governance Committees and has been reappointed to serve on these committees in 2013. As a long-standing member of Ciber's Board of Directors, Mr. McGill brings extensive knowledge of the Company's history and continuity to his membership on the Board and his service on the Board Committees. Mr. McGill also represents extensive experience in business to business sales and marketing, venture capital acquisition, and large business management. He provides our Board with senior leadership, strategic, and technology industry experience from his service in executive capacities at IBM (NYSE: IBM) and AT&T (NYSE: T) and as President of Rothschild Venture Capital. From 1985 to the present, Mr. McGill has been the President of Chardonnay, Inc., a venture capital investment company.

Mr. McGill's extensive sales and marketing experience and leadership skills led the Nominating/Corporate Governance Committee to the conclusion that Mr. McGill should serve as a director of Ciber.

David C. Peterschmidt

Mr. Peterschmidt joined us as President, Chief Executive Officer, and Director in July 2010. Mr. Peterschmidt brings his considerable management experience in information technology services and products to our leadership team and his membership on our Board of Directors. In addition to his extensive business leadership in U.S. IT companies, he has global business experience and has managed public companies through a wide range of environments. Prior to joining Ciber, Mr. Peterschmidt was Co-Founder and Managing Director of 280 Capital Partners, a private equity firm focused on lower mid-market technology companies. From 2004 to 2007, he was the President, Chief Executive Officer and Director of Openwave Systems, Inc. Mr. Peterschmidt currently serves as a non-executive Director of Limelight Networks, Inc. (NASDAQ (GM): LLNW), where he is a member of the audit, nominating, and governance, and compensation committees. From November 2007 to July 2011, he served as a non-executive Director of SAVVIS, Inc. (now a CentryLink Company) and as a member of the compensation committee, and from September 2009 to November 2009, he served as a non-executive Director of BackOffice Associates, LLC. From 2003 to 2004, he was the Co-Chairman and Chief Executive Officer of Securify, Inc., which was acquired by Secure Computing in 2008, and from 1996 to 2003, he was the Chairman, President, and Chief Executive Officer of Inktomi Corporation, which was acquired by Yahoo! in 2003. Before 1996, he served in executive positions with Sybase, Inc. and as an officer in the United States Air Force from 1969 to 1979.

Mr. Peterschmidt's international business experience and management skills led the Nominating/Corporate Governance Committee to the conclusion that Mr. Peterschmidt should serve as a director of Ciber.

Director Selection Process

We believe that our directors must bring the skill mix and experience necessary to perform the Board of Directors' oversight function effectively. Prospective Board members are identified by a combination of methods, including use of search firms, studying other boards, word-of-mouth in industry circles, inquiries of outside professionals, and recommendations made to us. Although, we do not have a formal policy with regard to the consideration of diversity when considering candidates for director, our Nominating/Corporate Governance Committee looks at the entirety of our Board and seeks to add skills and experience that complement other members of the Board, rather than director nominees who may represent a particular constituency. We value, encourage, and draw upon diverse viewpoints, believing that they add perspective and creativity to our discussion of business issues and challenges. The Committee considers a number of factors including, but not limited to, the following:

- experience in marketing and sales;
- experience as a chief executive, chief operating or chief financial officer;
- knowledge of our industry;
- experience with finance, accounting, internal audit and other financial matters;
- respect for the fiduciary responsibilities of directors to shareholders;
- leadership skills;
- demonstration of sound business judgment;
- global perspective and experience;
- interpersonal effectiveness;
- personal integrity;
- experience with acquisitions; and
- the number of other boards and committees on which a candidate serves.

When the Nominating/Corporate Governance Committee is recruiting Board members to serve on a designated committee, the Committee also takes into account skills and experience specific to that committee. For example, our objective is to recruit Audit Committee members who are financial experts or financially literate.

Director Compensation

Our Board of Directors periodically reviews and establishes the compensation of our non-employee directors based on recommendations from the Compensation Committee. In setting director compensation, we review, among other things, director compensation surveys in publications for boards of directors and the publicly-available data of our compensation peer group (*see* ''Compensation Discussion and Analysis'' below for a detailed discussion of our compensation peer group).

The following table sets forth the components of the non-employee director compensation program that were in effect for 2012:

2012 Non-Employee Director Compensation	Annual Cash Retainer— Board Membership and Committee Chairmanships ($)	Annual Cash Retainer— Committee Memberships ($)	Value of Initial RSU Awards for New Directors Upon Election or Appointment to the Board of Directors ($)	Value of Annual RSU Awards ($)
All Non-Employee Directors of the Board	50,000	—	100,000	60,000
Chairman of the Board	60,000	—	—	—
Audit Committee	30,000	15,000	—	—
Compensation Committee	20,000	10,000	—	—
Nominating/Corporate Governance Committee	10,000	5,000	—	—

The initial RSU awards vest in equal quarterly installments over a period of three years. The annual RSU awards vest in equal quarterly installments over a period of one year. Employee directors receive no additional compensation for serving on our Board of Directors. All equity awards were made under our Incentive Plan.

Stock Ownership and Retention Policy. Each of our non-employee directors is required to own shares of the Company's common stock with a minimum value of $100,000. Non-employee directors who were serving on our Board as of February 23, 2010, had three years from February 2010 to meet this stock ownership requirement. As of February 2013, all non-employee directors subject to that three-year requirement have met the target for stock ownership. A non-employee director elected or appointed after February 23, 2010, has three years from the date of his or her initial election or appointment to our Board of Directors to meet this stock ownership requirement. In addition, all non-employee directors are also required to hold at least 50% of any shares of our common stock acquired upon the vesting of any stock awards or exercise of stock options through the non-employee director compensation program for at least a six-month period after such vesting or exercise.

Other Benefits. We reimburse our non-employee directors for travel and lodging expenses incurred in connection with their attendance at Board and shareholders' meetings and at other Company-sponsored events. We also make health care insurance and long-term care insurance available to our non-employee directors and/or their spouses, in which the non-employee directors may participate at their option. The cost to us of long-term care insurance depends upon the age of the director and/or spouse electing to participate. Except as set forth below for Mr. Stevenson (*see* the notes to the ''2012 Director Compensation Table'' below), our non-employee directors receive no other perquisites or other personal benefits.

2012 Director Compensation Table

Name	Fees Earned or Paid in Cash ($)(1)	Stock Awards ($)(2)(3)	Option Awards ($)(3)	All Other Compensation ($)	Total ($)
Paul A. Jacobs	130,000	60,000	—	4,346(4)	194,346
Michael Boustridge	42,500(5)	100,000	—	—	142,500
Jean-Francois Heitz	80,000	60,000	—	—	140,000
Stephen S. Kurtz	92,500	60,000	—	9,915(6)	162,415
Kurt J. Lauk	68,750	60,000	—	—	128,750
Archibald J. McGill	67,500	60,000	—	11,446(7)	138,946
James C. Spira	70,000	60,000	—	4,244(8)	134,244
Bobby G. Stevenson	61,250	60,000	—	97,112(9)	218,362

(1) The amounts reported in this column represent all cash paid in 2012 for the annual retainers, chairmanship of our Board of Directors, and chairmanship and membership of the Audit, Compensation, and Nominating/Corporate Governance Committees, as follows:

Name	Annual Retainer ($)	Board or Committee Chairmanships ($)	Committee Memberships ($)	Total ($)
Paul A. Jacobs	50,000	60,000	20,000	130,000
Michael Boustridge(5)	37,500	—	5,000	42,500
Jean-Francois Heitz	50,000	15,000	15,000	80,000
Stephen S. Kurtz	50,000	35,000	7,500	92,500
Kurt J. Lauk	50,000	—	18,750	68,750
Archibald J. McGill	50,000	—	17,500	67,500
James C. Spira	50,000	10,000	10,000	70,000
Bobby G. Stevenson	50,000	—	11,250	61,250

(2) Except as noted in the following sentence, the amounts reported in this column represent the grant date fair value of the shares of our common stock subject to the annual RSU awards granted in 2012. The amount reported in this column for Mr. Boustridge represents the grant date fair value of the initial RSU award granted upon his appointment to our Board of Directors on

March 15, 2012. The grant date fair values of these RSU awards were computed in accordance with Financial Accounting Standards Board Accounting Standards Codification Topic 718 (''ASC Topic 718'').

(3) We did not grant any options to purchase shares of our common stock to our non-employee directors in 2012. The aggregate number of vested and outstanding stock options and unvested RSU awards held by each of our non-employee directors as of December 31, 2012, was as follows:

Name	Options	RSUs
Paul A. Jacobs	40,000	3,521
Michael Boustridge(5)	—	16,930
Jean-Francois Heitz	—	13,210
Stephen S. Kurtz	30,000	3,521
Kurt J. Lauk	—	13,353
Archibald J. McGill	35,000	3,521
James C. Spira	34,000	3,521
Bobby G. Stevenson	30,000	3,521

(4) Premiums for long-term care insurance for Mr. Jacobs.

(5) Mr. Boustridge was appointed to our Board of Directors on March 15, 2012, resulting in the proration of his annual retainer and other board fees for 2012.

(6) Premiums for long-term care insurance in the amount of $2,393 and health care insurance in the amount of $7,522.

(7) Premiums for long-term care insurance in the amount of $3,924 and health care insurance in the amount of $7,522.

(8) Premiums for long-term care insurance for Mr. Spira.

(9) This amount reported includes the value of insurance premiums and other benefits provided to Mr. Stevenson pursuant to an agreement with the Company entered into when he resigned as Chairman of our Board of Directors on April 11, 2010. In connection with the change in his role, our Board of Directors approved certain perquisites and other benefits for Mr. Stevenson in recognition of his status as the Company's Founder, which are conditioned upon his compliance with certain restrictions. Such perquisites and other personal benefits, which are reported in the ''All Other Compensation'' column of the 2012 Director Compensation Table are as follows:

- office space through July 31, 2016 (2012 value $22,613);
- administrative support through December 31, 2013 (2012 value $44,838);
- health care insurance for Mr. Stevenson and his spouse, while he is a member of our Board of Directors (2012 value $7,522);
- payment of the remaining premiums on the long-term care insurance covering Mr. Stevenson's spouse (2012 value $5,139); and
- payment of Mr. Stevenson's membership dues at Castle Pines Golf Club for 2011, 2012, and 2013, and payment of the membership dues and fees at Glenmoor Country Club through the shorter of the period of time ending in the 2013 membership year or when dues are no longer payable under the terms of Mr. Stevenson's membership (2012 value $17,000).

In addition, we have agreed to continue paying health care insurance for Mr. Stevenson and his spouse for three years after he ceases to be a member of our Board of Directors, subject to certain limitations. In addition, Mr. Stevenson will be eligible to participate in the Company's health care insurance plan for a period of ten years after the three year period previously noted for Mr. Stevenson and his spouse, to the extent permitted under the Company's insurance plans, and subject to his reimbursement of the net cost of such insurance to the Company.

Executive Officers

Name	Age	Position	Officer Since
David C. Peterschmidt	64	President, Chief Executive Officer, and Director	2010
Claude J. Pumilia	45	Executive Vice President, Chief Financial Officer, and Treasurer	2011
Richard Genovese	58	Executive Vice President and Chief Operating Officer	2011
Anthony Fogel	48	Senior Vice President and Chief Human Resources Officer	2012
Robert Bruce Douglas	44	Senior Vice President and General Manager, North America	2012

Claude J. Pumilia

Mr. Pumilia joined us as Executive Vice President, Chief Financial Officer, and Treasurer in April 2011. He brings broad experience in mergers and acquisitions, capital market transactions, and strategy development to our leadership team. Prior to joining Ciber, Mr. Pumilia was the first Chief Financial Officer for the City and County of Denver from 2007 to 2011. Prior to that, Mr. Pumilia was Senior Vice President and a member of the Senior Leadership Team of CA, Inc. (NASDAQ: CA, formerly Computer Associates) where he had direct responsibility for the sales finance team and the international controllership. Prior to CA, Mr. Pumilia was Vice President of Finance for two divisions of Hewlett-Packard Company (''HP'') (NYSE: HPQ) where he served in divisional CFO roles for HP's Imaging and Printing Group. Before joining HP, Mr. Pumilia held various management positions with Compaq Computer Corporation. Prior to Compaq, he was Chief Financial Officer and Vice President of Business Development for Emerging.com, an internet startup company providing eCommerce consulting services. Mr. Pumilia's experience also includes positions with McKinsey & Company performing strategic and valuation assignments, with Baker & Botts, LLP, representing private and public corporate clients in business transactions, and with Accenture (formerly Andersen Consulting), advising financial and energy clients.

Richard Genovese

Mr. Genovese became Executive Vice President and Chief Operating Officer in February 2012 with responsibility for our North America and International operations, including India. He joined Ciber in September 2011 as Executive Vice President of Ciber North America with responsibility for leading the North American operations, overseeing all business processes, including strategy, sales, solutions, client relationships, delivery, and financial performance. Mr. Genovese brings to Ciber over 30 years of business development and senior operating leadership experience with IT consulting and services businesses, including IBM Global Services (NYSE: IBM), Price Waterhouse Coopers (''PWC''), and Electronic Data Systems (NASDAQ: EDS). While with IBM, Mr. Genovese held several management positions. Most recently, he served as General Manager of Application Services for the Americas. His other positions with IBM included General Manager of the IBM Business Process Outsourcing Practice for the Americas and Managing Partner of the Communications Consulting Sector for IBM Global Business Services. Prior to joining IBM, Mr. Genovese was a partner with PWC from 1982 to 2002. At the time of IBM's acquisition of PWC Consulting, he was the Managing Partner of Business Process Outsourcing for the Americas and was responsible for the profit and loss operations for all vertical and horizontal business units. While with PWC, Mr. Genovese also acted as Managing Partner for the Global Energy Consulting Practice. Previously, he was a principal with EDS where he served as a systems engineer and oversaw IT development for healthcare clients.

Anthony Fogel

Mr. Fogel joined Ciber as the Senior Vice President and Chief Human Resources Officer in 2012 with more than 20 years of human resource and business experience in technology, consumer products, and financial services. Prior to Ciber, Mr. Fogel was the Chief Human Resource Officer at Level 3 Communications, a global communications services company. Before joining Level 3, he served as Executive Vice President of Human Resources and Administration at Care One, an integrated senior care company. Mr. Fogel spent seven years at Lehman Brothers, during which time he was a Managing Director and the Global Head of Human Resources for Asset Management, Private Equity, and Private Banking, a position to which he transitioned from his previous role as the European and Middle Eastern Head of Human Resources. He also worked for Morgan Stanley, in both New York and London, and for Marathon Asset Management. Mr. Fogel began his career at PepsiCo.

Robert Bruce Douglas

Mr. Douglas was named Senior Vice President and General Manager of the North America division in February 2012. He has responsibility for more than 3,000 consultants in the U.S. and Canada. Previously, Mr. Douglas was head of sales and business development for Ciber in North America, with oversight of sales, strategic accounts, sales operations, support, alliances, and Ciber's vertical industry approach to the North American marketplace. He joined Ciber in 2011 from Oracle, where he was vice president of advanced customer support. He came to Oracle through its acquisition of Sun Microsystems, Inc., where he served as vice president of global professional services. Mr. Douglas joined Sun in 2006 when it acquired Neogent, an identity and access management services automation company that he co-founded and led as president and CEO. Before founding Neogent, Mr. Douglas worked with a number of companies in the technology space, including The Fourth Tier, an emerging customer relationship company that was sold to Keane, Inc. in 1997. Since January 2010, he has served on the board of 3|SHARE Corporation, a privately-held company that implements Adobe solutions.

Part 4—Corporate Governance Practices

Board Meetings

The Board met ten times in 2012 in regularly scheduled quarterly and special meetings. Each director participated either in person or by telephone conference in at least 75% of all 2012 Board meetings and committee meetings (of which such director was a member). Each director attended the Annual Meeting of Shareholders in 2012 and each director is expected to attend the Annual Meeting this year.

Board Committees

The Board has three standing committees: Audit, Compensation, and Nominating/Corporate Governance. Membership in those committees for 2012 and 2013 is set forth below.

	2012 COMMITTEE MEMBERSHIP		
Director	**Audit**	**Compensation**	**Nominating/ Corporate Governance**
David C. Peterschmidt	—	—	—
Michael Boustridge	—	✔	—
Paul A. Jacobs	✔	—	✔
Jean-Francois Heitz	✔	Chair	—
Stephen S. Kurtz	Chair	✔	—
Kurt J. Lauk	✔	—	✔
Archibald J. McGill	—	✔	✔
James C. Spira	—	✔	Chair
Bobby G. Stevenson	✔	—	—

	2013 COMMITTEE MEMBERSHIP		
Director	**Audit**	**Compensation**	**Nominating/ Corporate Governance**
David C. Peterschmidt	—	—	—
Michael Boustridge	—	✔	✔
Paul A. Jacobs	✔	—	✔
Jean-Francois Heitz	Chair	✔	—
Stephen S. Kurtz	✔	Chair	—
Kurt J. Lauk	✔	—	✔
Archibald J. McGill	—	✔	✔
James C. Spira	—	✔	Chair
Bobby G. Stevenson	✔	—	—

Audit Committee

The principal responsibilities of the Audit Committee are: (1) engaging and overseeing the work of the independent auditor, including the execution of the engagement letter and review of the audit plan; (2) reviewing the independence, internal quality control procedures and performance of the independent auditors and the qualifications of the key audit partner and audit managers; (3) overseeing the documentation, evaluation and testing of our system of internal controls; (4) establishing our policy on provision of non-audit services; (5) pre-approving all audit and permitted non-audit services provided to us; (6) establishing the Committee's procedure for receiving and reviewing complaints regarding accounting, internal controls and auditing matters; (7) discussing policies and guidelines with respect to financial risk exposure and management; (8) receiving reports from the auditor and reviewing with the auditor critical accounting policies and practices, alternative treatments of financial information that have been discussed with management and the effectiveness of internal controls and any material written communications between the auditor and our management; (9) reviewing Management's Discussion and Analysis and our annual audited financial statements and periodic reports that include financial statements prior to filing or distribution; (10) discussing, generally, all financial disclosures including financial media releases as well as financial information and earnings guidance provided to analysts and rating agencies; (11) reviewing and approving any related party transactions pursuant to our Related Party Transaction Policy; (12) determining and approving the compensation of the independent auditor; (13) discussing policies with respect to risk assessment and risk management; and (14) reporting to the Board with respect to their actions.

The Audit Committee met nine times during 2012.

The Audit Committee Charter is available for review on our website at www.ciber.com under ''Corporate Governance.''

The Board has determined that Mr. Kurtz, Mr. Heitz, and Dr. Lauk each qualify as an ''audit committee financial expert'' pursuant to Item 407(d) of Regulation S-K. The Board has also determined that each of the other members of the Audit Committee is financially literate consistent with the requirements of the NYSE. All of the members of the Audit Committee are independent within the meaning of the listing standards of the NYSE and our Corporate Governance Principles.

Compensation Committee

The principal responsibilities of the Compensation Committee are: (1) to define our philosophy, policies and procedures regarding executive compensation; (2) to administer and approve awards under our Incentive Plan and to administer our Employee Stock Purchase Plan; (3) to review the performance of the Chief Executive Officer, Chief Financial Officer, and the other executive officers (*see* ''Compensation Discussion and Analysis,'' below); (4) to approve the annual base salary, cash incentive compensation, and equity compensation for our executive officers; (5) to make recommendations regarding non-employee director compensation; and (6) to review the Compensation Discussion and Analysis and recommend its inclusion in the 2012 Annual Report on Form 10-K and the proxy statement for the 2013 Annual Meeting of Shareholders.

The Compensation Committee met six times during 2012.

The Compensation Committee Charter is available for review on our website at www.ciber.com under ''Corporate Governance.''

All of the members of the Compensation Committee are independent within the meaning of the listing standards of the NYSE and our Corporate Governance Principles.

Nominating/Corporate Governance Committee

The principal responsibilities of the Nominating/Corporate Governance Committee are to identify and nominate qualified individuals to serve as members of the Board, or to nominate candidates to fill such other positions as may be deemed necessary and advisable by the Board. In addition, the Nominating/Corporate Governance Committee is responsible for establishing our Corporate Governance Principles and our Code of Business Conduct and Ethics as well as evaluating the Board and its processes.

The Nominating/Corporate Governance Committee met three times in 2012.

The Nominating/Corporate Governance Committee's Charter can be found at www.ciber.com under ''Corporate Governance.''

All of the members of the Nominating/Corporate Governance Committee are independent within the meaning of the listing standards of the NYSE and our Corporate Governance Principles.

Corporate Governance

We have had informal governance standards in place since our inception in 1974 that have evolved to accommodate our growth over the years and our subsequent changing governance practices. Our Board has adopted formal Corporate Governance Principles to address matters of corporate governance including, but not limited to, Board composition and leadership, Board member qualifications, compensation, tenure, succession, Board organization, term and age limits, service on additional public company committees, and Board committee operation and responsibilities. Board members are also subject to the requirements of Ciber's Code of Business Conduct and Ethics which includes, among other things, a conflict of interest policy. In addition, in November 2006, the Board adopted a policy with respect to related party transactions, as discussed in more detail above. The Corporate Governance Principles, Code of Business Conduct and Ethics, and Related Party Transaction Policy can be found on our website at www.ciber.com under ''Corporate Governance,'' or you may request a copy by writing to us at Ciber, Inc., Attention: Investor Relations, 6363 South Fiddler's Green Circle, Suite 1400, Greenwood Village, Colorado 80111.

Director Independence

At least a majority of the members of the Board and all members of the Board's Audit, Compensation, and Nominating/Corporate Governance Committees must be independent for purposes of Section 303A of the Listed Company Manual of the New York Stock Exchange (''NYSE''). Upon applying the Company's standards for ''independence'' as set forth in our Corporate Governance Principles (provided on our website at www.ciber.com under ''Corporate Governance'') and, after reviewing additional relevant facts and circumstances, including any related party transactions, the Board has determined that each of the following directors is independent and has or had no material relationship with the Company that would impair his independence: Messrs. Boustridge, Heitz, Jacobs, Kurtz, McGill, Spira and Stevenson and Dr. Lauk.

Board Leadership Structure

The positions of Chief Executive Officer and Chairman of the Board of Directors are separated at Ciber. In our Board's opinion, such separation allows for more objective evaluation of our CEO's performance as well as broader distribution of information leading to more effective monitoring of our operations and business strategies.

Role of the Board in Risk Oversight

While our entire Board is accountable for and involved in risk oversight, our directors have elected to assign primary responsibility for risk oversight to the Audit Committee. The Audit Committee periodically reviews the risk management processes designed and implemented by the Company and receives reports from Company management to ensure that their approach is consistent with our corporate strategies and that there is an appropriate culture of risk awareness and assessment in decision making. At the same time, the Audit Committee recognizes that other Board committees, such as our Compensation Committee, have expertise in areas of risk oversight specific to their duties and responsibilities and therefore the Audit Committee delegates specific aspects of risk oversight to the other committees. Each committee periodically reports key risk oversight findings back to the full Board, so that the risk oversight activities are coordinated and consistent with our overall risk management processes. The full Board can then monitor risk taking across the organization and ensure that appropriate risk taking is aligned with and incorporated into our strategic planning process.

Meetings of Independent Directors

Our non-management directors meet regularly in executive session without management. The executive sessions are chaired by our Chairman of the Board. The executive sessions of our non-management directors are held in conjunction with each regularly scheduled Board meeting.

Communicating with the Board

Any shareholder or other interested party who wishes to contact our Chairman of the Board, our non-management Directors, our independent Directors, or any individual director, may do so by writing to our Chairman at: Ciber, Inc., Attn: Paul Jacobs, Chairman of the Board, 6363 South Fiddler's Green Circle, Suite 1400, Greenwood Village, Colorado 80111. Any communication that raises concerns regarding our internal controls or financial disclosures will immediately be referred to our Audit Committee.

Code of Business Conduct and Ethics

Our Code of Business Conduct and Ethics is applied consistently to all employees and has been a prominent part of the Employee Handbook for several years. The Board of Directors' adopted Code of Business Conduct and Ethics applies to all employees and includes specific requirements for executives and senior financial officers with respect to the ethical standards and obligations relevant to accounting and financial reporting. The Code of Business Conduct and Ethics contains procedures for reporting suspected violations of the Code of Business Conduct and Ethics and references the Audit Committee procedure for the reporting of questionable accounting and auditing matters or other concerns about accounting and auditing matters. A copy of the Code of Business Conduct and Ethics, as well as the Audit Committee Procedures for reporting concerns about accounting or auditing matters, can be found on our website at www.ciber.com under ''Corporate Governance,'' or you may request a copy by writing to us at Ciber, Inc., 6363 South Fiddler's Green Circle, Suite 1400, Greenwood Village, Colorado 80111.

If the Board grants a waiver from the Code of Business Conduct and Ethics for any executive officer or Director, the nature of the waiver will be disclosed on our website, in a media release, or in a current report on Form 8-K.

Certain Relationships and Related Person Transactions

Our Board has adopted a written policy that requires the Audit Committee to review any financial transactions, arrangements, or relationships that exceed $120,000 in which Ciber is a participant and a related party (as defined in Rule 404(b) of Regulation S-K under the Securities Exchange Act) has a direct or indirect interest. Audit Committee approval of any related party transaction will depend upon whether or not the transaction is fair and beneficial to Ciber and its shareholders. Our Related Party Transaction Policy and the conflict of interest provision contained in our Code of Business Conduct and Ethics further describe our policies relating to relationships and related party transactions. The Audit Committee was not presented with any proposed related party transactions during 2012.

Part 5—Independent Registered Public Accounting Firm

Report of the Audit Committee

The following report of the Audit Committee does not constitute ''soliciting material'' and shall not be deemed filed or incorporated by reference into any other filing by Ciber, Inc. under the Securities Act of 1933 or the Securities Exchange Act of 1934.

April 8, 2012

The Audit Committee of the Board assists the Board in fulfilling its responsibilities for financial reporting compliance by reviewing the audited financial statements, reviewing the system of internal controls that management and the Board of Directors have established, and reviewing the overall audit process. The Audit Committee, in its capacity as a committee of the Board, is directly responsible for the appointment, compensation, and oversight of the independent registered public accounting firm and has:

- reviewed and discussed the 2012 audited financial statements separately and jointly with management and with Ernst & Young LLP, our independent registered public accounting firm;
- provided oversight and advice to management with respect to the documentation, testing, and evaluation of our system of internal control over financial reporting pursuant to Section 404 of the Sarbanes-Oxley Act of 2002 and related regulations, received periodic updates provided by management and E&Y, and reviewed a report on the effectiveness of our internal control over financial reporting;
- discussed with E&Y the matters required by the Statement on Auditing Standards No. 114, ''Codification of Statements on Auditing Standards,'' AU Section 380, as modified or supplemented by the Auditing Standards Board of the American Institute of Certified Public Accountants or the Public Company Accounting Oversight Board (''PCAOB'');
- received the written disclosures and the letter from E&Y required by applicable requirements of the PCAOB for independent auditor communications with the Audit Committee, as the same may be modified or supplemented, and has discussed with E&Y its independence; and
- considered whether the auditor's provision of non-audit services is compatible with independence and concluded that the services rendered by E&Y are compatible with maintaining the principal accountant's independence.

Based upon this review and the discussions referred to above, the Audit Committee has recommended to the Board that the audited financial statements be included in our 2012 Annual Report on Form 10-K and that this report be included in the proxy statement for our 2013 Annual Meeting of Shareholders.

Submitted by the Members of the Audit Committee:

Jean-Francois Heitz, *Chairman*
Paul A. Jacobs
Stephen S. Kurtz
Kurt J. Lauk
Bobby G. Stevenson

Auditor Fees and Services

The following table presents fees for professional services rendered by Ernst & Young LLP during fiscal 2011 and 2012.

	2011 ($)	2012 ($)
Audit Fees	1,457,240	1,903,639
Audit-Related Fees	46,497	77,500
Tax Fees	15,213	222,614
All Other Fees	—	—

Audit Fees. The aggregate fees billed in each of the last two fiscal years for professional services rendered by E&Y for audit of our annual financial statements included in our Annual Reports on Form 10-K, review of our quarterly financial statements included in our Quarterly Reports on Form 10-Q, statutory audits required internationally, consents and accounting consultations, and such other services that generally only our independent registered public accounting firm can provide.

Audit-Related Fees. The aggregate fees billed in each of the last two fiscal years for professional services rendered by E&Y for employee benefit plan audits and certain attestation services not required by statute traditionally performed by independent registered public accounting firms.

Tax Fees. The aggregate fees billed in each of the last two fiscal years for professional services rendered by E&Y for tax compliance, tax advice, and tax planning. The nature of the tax compliance services provided in this category includes preparation of tax returns and refund claims. Tax advisory and planning services include advice with respect to mergers, acquisitions, and dispositions or other technical advice.

All Other Fees. The aggregate fees incurred in each of the last two fiscal years for products and services provided by E&Y, other than the services reported above. In each of the last two fiscal years, no fees were billed for services other than audit, audit-related, or tax services.

Independence of Our Registered Public Accounting Firm

The Audit Committee has considered the issue of the independence of our registered public accounting firm and concluded that the provision of services by E&Y in 2012 is consistent with maintaining the registered public accounting firm's independence.

Audit Committee Pre-Approval Policy

The Audit Committee has established pre-approval policies and procedures in compliance with 17 CFR 210.2-01(c)(7)(i) that include criteria for considering whether the provision of the services would be compatible with maintaining the independence of our independent registered public accounting firm and a process by which the Chairman of the Audit Committee may approve such audit and non-audit services with subsequent review of all pre-approved services by the full Audit Committee. The Audit Committee pre-approved all audit and non-audit services in 2012.

Part 6—Executive Compensation

Report of the Compensation Committee

April 8, 2013

The Compensation Committee has reviewed and discussed with management the Compensation Discussion and Analysis included in this proxy statement. Based on that review and discussion, we have recommended to the Board of Directors that the Compensation Discussion and Analysis be included in this proxy statement for the 2013 Annual Meeting of Shareholders and incorporated by reference in the 2012 Annual Report on Form 10-K.

Submitted by the Members of the Compensation Committee:

Stephen S. Kurtz, Chairman
Jean-Francois Heitz
Michael Boustridge
Archibald J. McGill
James C. Spira

Compensation Committee Interlocks and Insider Participation

During 2012, none of the members of our Compensation Committee served, or has at any time served, as an officer or employee of our company or any of our subsidiaries. In addition, none of our executive officers has served as a member of a board of directors or a compensation committee, or other committee serving an equivalent function, of any other entity, one of whose executive officers served as a member of the Board or the Compensation Committee. Accordingly, our Compensation Committee members have no interlocking relationships required to be disclosed under SEC rules and regulations.

Compensation Discussion and Analysis

Introduction

This Compensation Discussion and Analysis provides information regarding the 2012 compensation program for our principal executive officer, our principal financial officer, three executive officers (other than our principal executive officer and principal financial officer) who were employed by us at fiscal year-end and who were the most highly-compensated executive officers of the Company, and one additional executive officer who would have been included in the three most highly-compensated executive officers, but was not in an executive role at fiscal year-end. For 2012, the Company's Named Executive Officers (the ''NEOs'') were:

Name	Position
David C. Peterschmidt	President and Chief Executive Officer
Claude J. Pumilia	Executive Vice President, Chief Financial Officer, and Treasurer
Richard Genovese	Executive Vice President and Chief Operating Officer
Anthony Fogel	Senior Vice President and Chief Human Resources Officer
Robert Bruce Douglas	Senior Vice President and General Manager, North America
Tom van den Berg	(former) Executive Vice President—Global Accounts

Mr. Genovese was named Executive Vice President and Chief Operating Officer in February 2012. Mr. Fogel joined us and was appointed as our Senior Vice President and Chief Human Resources Officer in March 2012. Mr. Douglas was promoted to Senior Vice President and General Manager, North America in February 2012. Mr. van den Berg resigned his position as Executive Vice President, Global Accounts in February 2012, continuing as an employee without policy-making authority until December 31, 2012.

This Compensation Discussion and Analysis describes the material elements of our executive compensation program for 2012. It also provides an overview of our executive compensation philosophy, including our principal compensation policies and practices given the goals and objectives of our executive leadership, our strategic plan, and the feedback we received from shareholders at our 2012 Annual Meeting of Shareholders regarding executive compensation. The following section also analyzes how and why the Compensation Committee of our Board of Directors (the ''Compensation Committee'') arrived at the specific compensation decisions for our executive officers, including the NEOs, in 2012 and discusses the key factors that the Compensation Committee considered in determining NEO compensation.

Executive Summary

Business Results. During 2012, we continued the intensive strategic transformation process that we began in 2011. These activities resulted in several key leadership changes, as well as a number of new initiatives, including (1) establishing global practices, (2) increasing global delivery, and (3) building globally saleable intellectual property. We also made progress on several additional fronts in 2012:

- We strengthened our senior leadership team with industry-leading talent and streamlined and restructured our operations to achieve capital optimization.
- We furthered our strategy to move into higher-value markets and drive revenue growth through the alignment of our resources with the most promising opportunities.
- We developed new partnerships, grew existing partnerships, and expanded our managed services offerings to generate ongoing revenue.
- Year-over-year, our selling, general, and administrative expenses for 2012 declined \$14.1 million, or 6.5%, to \$205.6 million, as a result of the successful implementation of our cost containment and efficiency initiatives.
- We reduced our outstanding debt from \$41 million in 2011 to \$26 million in 2012 through a refinancing of the debt and by divesting non-core assets with the sale of our Federal and ITO divisions, thereby enabling us to focus on our core offerings.

A key aspect of our progress in 2012 was the strengthening of our executive and senior management. We hired a new Chief Human Resources Officer, assigned our Chief Operating Officer responsibility for both our North America and International divisions, and hired a new General Counsel and a new Chief Information Officer. As explained more fully below in the discussion of our short-term cash incentive awards, our CEO, CFO, and COO, as well as their teams, are subject to rigorous cash incentive compensation targets for which they will be held accountable. We also provide our executive team with long-term incentive compensation in the form of equity awards which encourages their retention because of the multi-year nature of the awards. These awards also provide potential upside in value in line with the market price of our common stock, thus aligning these awards with increases in long-term shareholder value. Additionally, to ensure further alignment to our strategic initiatives and the operational regimens, the Compensation Committee, in consultation with our CEO, has worked to realign the compensation plans for our sales and delivery employees as well as our senior management. As described below, we will be paying our employees for accomplishing and exceeding the goals of our collective organization.

Executive Compensation Highlights. *A*s reflected by our compensation philosophy and in consideration of our business results, we set the 2012 compensation of our executive officers, including the NEOs, based on their ability to achieve annual operational objectives that further our long-term business objectives and to create sustainable long-term shareholder value in a cost-effective manner.

Consistent with our commitment to best practices in executive compensation, during 2012 we continued to maintain the following compensation policies and practices:

- we have ''at will'' employment agreements with the NEOs, which provide for annual reviews of base salary and cash and equity incentives and with consistent post-employment compensation provisions;
- our short-term cash incentive award opportunities are based on performance against key financial measures;
- we do not provide tax gross-ups or other tax payments to the NEOs;
- we do not provide excise tax gross-ups or other tax reimbursement payments in connection with change-in-control payments and benefits;
- we do not provide ''single trigger'' change-in-control arrangements; and
- the equity awards of our NEOs are subject to multi-year vesting requirements over a three-year period.

For 2012, the Compensation Committee took the following actions with respect to the compensation of our executive officers, including the NEOs:

- we increased the base salary of our CEO by 12.5% and our CFO by 10.5% to move their total direct compensation opportunity closer to the 50th percentile of the competitive market;
- we increased the base salary of Mr. Genovese from $380,000 to $480,000 in connection with his promotion to our Chief Operating Officer;
- we established annual cash incentive award opportunities for senior executives to move their total direct compensation opportunities closer to the 50th percentile of the competitive market and, based on our performance in 2012, made annual cash incentive award payments averaging 63% of the target award opportunities for the NEOs;
- we granted equity awards in the form of time-vested options to purchase shares of our common stock and RSU awards covering shares of our common stock, including a stock option to purchase 250,000 shares and an RSU award covering 100,000 shares to our CFO and a stock option to purchase 300,000 shares and an RSU award covering 200,000 shares to Mr. Genovese; and
- we approved a compensation package for Mr. Fogel, our Senior Vice President and Chief Human Resources Officer, including a stock option to purchase 150,000 shares and an RSU award covering 75,000 shares.

Results of 2012 Shareholder Advisory Vote on Executive Compensation

At our 2012 Annual Meeting of Shareholders, our shareholders expressed their continued support of our executive compensation program by voting to approve, on an advisory (non-binding) basis, the compensation of our NEOs. More than 75% of the votes cast supported our executive compensation policies and practices. The Compensation Committee, which is responsible for designing and administering our executive compensation program, values the opinions of our shareholders and considered the outcome of the advisory vote at the 2012 Annual Meeting in making compensation decisions for 2013. The Compensation Committee will continue to take into account the outcome of future shareholder advisory votes in its future deliberations on executive compensation matters. The Compensation Committee continues to believe that our executive compensation program is designed to support our Company and our business strategies, in concert with our compensation philosophy and guiding principles.

We encourage you to read this Compensation Discussion and Analysis for a detailed discussion and analysis of our executive compensation program, including additional detailed information about the 2012 compensation of the NEOs.

Executive Compensation Philosophy and Objectives

We compete with many other companies to attract and retain a skilled leadership team. To meet this challenge, we have employed and continue to employ a compensation philosophy of offering our executive officers competitive compensation and benefits packages that are focused on long-term value creation and that reward them for achieving our long-term financial and strategic objectives.

In making decisions about the design and operation of our executive compensation program, the Compensation Committee continues to be guided by a philosophy with several critical elements:

- we seek to provide total compensation opportunities that enable us to recruit and retain executive officers with the experience and skills to effectively manage our growth and lead us to the next stage of development;
- we use compensation vehicles that are designed to establish a clear alignment between the interests of our executive officers and the interests of our shareholders;
- we seek to reinforce a culture of ownership, excellence, and responsiveness; and
- we seek to offer competitive and fair compensation opportunities to our executive officers.

Consistent with this overarching philosophy, the Compensation Committee seeks to achieve the following objectives in formulating our compensation policies and making compensation decisions:

- create a direct and meaningful link between our business results, individual performance, and rewards;
- provide for significant differentiation in compensation opportunities for performance that is below, at, and above target levels;
- provide strong incentives to create a sense of urgency to promote our profitability and growth to create shareholder value and reward exceptional performance;
- ensure that all executive officers have the opportunity to share in the success we create;
- provide equity awards that reflect potential contributions as measured by position and expertise;
- ensure that compensation plans and arrangements are simple to communicate and understandable; and
- ensure that compensation plans and arrangements are flexible enough to adjust to changing economic circumstances and affordability considerations.

Compensation Program Design

As approved by the Compensation Committee for 2012, the compensation of our executive officers, including the NEOs, consisted of base salary, a short-term cash incentive award opportunity, and long-term incentive compensation in the form of time-vested options to purchase shares of our common stock and RSU awards covering shares of our common stock. Our 2012 executive compensation program was performance-driven. The design of our target total cash compensation opportunities allocated approximately 55% - 65% to base salary and approximately 35% - 45% to compensation in the form of short-term cash incentive award opportunities. The actual mix of base salary, short-term cash incentive award opportunities, and equity awards with respect to each NEO for 2012 was subject to the nature of the specific business for which each NEO was responsible and the judgment of the Compensation Committee in consultation with our CEO. We believed this mix supported our compensation philosophy and was appropriate to provide each executive officer with a competitive base salary and sufficient ''at-risk'' compensation to drive performance against objectives, without creating undue risk for the Company as a whole.

As described above, we awarded the NEOs options to purchase shares of our common stock and RSU awards covering shares of our common stock as our primary vehicles for providing long-term incentive compensation. We believe that these equity awards focus our executive officers on driving operating performance in a way that aligns their interests with the long-term interests of our shareholders, while our time-based vesting requirement encourages retention. At the beginning of 2012, the Compensation Committee awarded both stock options and RSU awards as part of our annual equity award program.

To avoid encouraging unnecessary or excessive risk taking, we use:

- a mix of fixed (annual base salary) and variable performance-based cash compensation;
- equity awards that vest over a significant period of time, thus tying an executive officer's equity compensation to our long-term success; and
- above-target incentive compensation that, if earned, is paid based on the completion of full-year performance for achieving or exceeding our financial goals.

In addition, to bring consistency to our employment relationships with our senior executive officers, the Compensation Committee adopted standard ''at will'' employment agreements that include consistent provisions, by officer level, for any post-employment compensation payments and benefits.

Compensation Setting Process

Role of Compensation Committee. The Compensation Committee is responsible for formulating, determining, reviewing, and modifying the compensation of our executive officers, including the NEOs, as well as the development and oversight of our compensation philosophy.

The Compensation Committee has the following responsibilities:

- review and approve corporate goals and objectives relevant to the compensation of our CEO and other executive officers;
- evaluate the performance of our CEO and other executive officers in light of these criteria and, based on such evaluation, review and approve the annual base salary, short-term cash incentive opportunities and awards, long-term incentive compensation (including stock options and RSU awards) and, as necessary, post-employment compensation arrangements and health and welfare benefits;
- review, approve, and report to our Board of Directors with respect to our short-term incentive compensation and equity-based plans and grants of awards thereunder;
- review and approve all equity compensation plans and awards pursuant to our shareholder-approved plans; and
- review succession planning for our CEO and other executive officers.

The Compensation Committee's authority, duties, and responsibilities are further described in its charter, which is reviewed at least once per year so it may be revised and updated as warranted. The charter is available on our website at www.ciber.com under ''Corporate Governance.'' As a part of its annual review and approval of the performance criteria and compensation of our executive officers, including the NEOs, the Compensation Committee meets, as necessary, in person and by conference telephone.

Role of Management. In determining the performance criteria and compensation of our executive officers, including the NEOs, the Compensation Committee takes into account the recommendations of our CEO (except with respect to his own compensation). Typically, our CEO will make these recommendations for our executive officers based on his assessment of each executive officer's individual performance as well as his knowledge of each executive officer's job responsibilities, seniority, expected future contributions, and his evaluation of competitive market data.

Our CEO also attends meetings of our Board of Directors and the Compensation Committee at which executive compensation matters are addressed, except with respect to discussions involving his own compensation. Decisions with respect to our CEO's compensation are made by the Compensation Committee, all of the members of which are also independent members of our Board of Directors.

Role of Compensation Consultant. The Compensation Committee is authorized to retain the services of one or more executive compensation advisors from time to time, as it determines in its discretion, in connection with the discharge of its responsibilities. During 2012, the Compensation Committee retained the services of Compensia, Inc., a national compensation consulting firm, as its compensation consultant. Compensia serves at the discretion of the Compensation Committee. Compensia was engaged to provide advice and information relating to executive officer and director compensation. In 2012, Compensia also assisted the Compensation Committee in (i) reviewing our Peer Group, (ii) analyzing executive officer compensation, (iii) reviewing and analyzing market data related to our executive officers' base salaries, short-term cash incentives, and long-term incentive compensation levels, (iv) evaluating equity plan design and structures, and (v) evaluating non-employee director compensation.

Compensia reports directly to the Compensation Committee and did not provide any services to the Company or its management in 2012 other than those provided to the Compensation Committee described above. The Compensation Committee has considered the independence of Compensia in light of the new listing standards of the NYSE on compensation committee advisor independence and the rules of the Securities and Exchange Commission and has concluded that the work performed by Compensia did not raise any conflict of interest.

Competitive Market Analysis

The Compensation Committee selected its competitive reference group to comprise a group of companies with median revenues of approximately 0.5 to 2.0 times our revenue and market capitalizations of approximately 0.2 to 5.0 times our market capitalization, with business models reasonably similar to ours and which represented both business and labor market competitors (our ''Peer Group''). The compensation practices of our Peer Group were the primary guide used by the Compensation Committee to compare the competitiveness of each compensation component and overall compensation levels (base salary, target short-term cash incentive award opportunity, and long-term incentive compensation). In May 2012, Compensia recommended to the Compensation Committee that our Peer Group be updated consistent with the application of the previously-described criteria. Following consideration of this recommendation, the Compensation Committee approved the following companies to comprise our Peer Group:

Acxiom, Inc. (NASDAQ: ACXM)
CBIZ, Inc. (NYSE: CBZ)
CDI (NYSE: CDI)
Computer Task Group (NASDAQ: CTGX)
Convergys (NYSE: CVG)
Exlservice Holdings, Inc. (NASDAQ: EXLS)
The Hackett Group, Inc. (NASDAQ: HCKT)
iGATE Corporation (NASDAQ: IGTE)
ManTech International (NASDAQ: MANT)
MAXIMUS, Inc. (NYSE: MMS)
Navigant Consulting Inc. (NYSE: NCI)
Perficient, Inc. (NASDAQ: PRFT)
Sapient Corporation (NASDAQ: SAPE)
Stream Global Services
Syntel, Inc. (NASDAQ: SYNT)

The Compensation Committee intends to use this same Peer Group in 2013 (excluding Stream Global which is no longer a publicly traded company), but also intends to regularly review our Peer Group to ensure that the companies are appropriate comparators and also will review, on at least an annual basis, the executive compensation practices of our Peer Group.

In 2012, the Compensation Committee also was provided with and used as a reference source competitive compensation data from the 2012 Radford Global Technology survey.

Compensation Program Components

The following describes each component of our executive compensation program, the rationale for each component, and how compensation amounts are determined.

Base Salary

To obtain the skills and experience that we believe are necessary to lead our Company, most of our executive officers, including the NEOs, have been hired from other organizations. Generally, their initial base salaries were established through arms-length negotiation at the time the individual executive officer was hired, taking into account his or her qualifications, experience, and prior base salary level. Thereafter, the Compensation Committee conducts an annual review of each executive officer's base salary, with input from our CEO (except with respect to his own base salary), and makes adjustments as it determines to be reasonable and necessary to reflect the scope of an executive officer's performance, individual contributions and responsibilities, position in the case of a promotion, competitive market conditions, and retention objectives. While the Compensation Committee believes that the base salaries of our executive officers, along with the short-term cash incentive award opportunities, should generally approximate the 50^{th} percentile of the competitive market for comparable positions at the companies in our Peer Group, it makes decisions on individual adjustments to base salaries in its sole discretion based on its evaluation of the foregoing factors.

For 2012, the Compensation Committee's adjustments to base salary also gave consideration to general global economic conditions, the steps that the Company took to manage overhead expenses, and the market competitiveness of the Company's cash compensation. The Compensation Committee approved increases in 2012 base salary, effective in February 2012, for Messrs. Peterschmidt, Pumilia, and Genovese. In the case of our CEO, the Compensation Committee chose to increase his base salary after considering our financial performance in 2011 as measured by our growth in revenue and earnings before interest, taxes, and amortization (''EBITA''), the unanticipated efforts required to continue to move the Company forward in 2012, the quality of the talent that he was able to attract to the Company, and the fact that his 2011 base salary was substantially below the 50th percentile for the CEO position at companies in our Peer Group. The increase to $675,000 annually brought Mr. Peterschmidt's base salary closer to, but still below, the 50th percentile of the competitive market for his position at the companies in our Peer Group.

In the case of our CFO, the Compensation Committee determined to increase his base salary to $420,000 to move it closer to, although still below, the 50^{th} percentile of the competitive market for his position at the companies in our Peer Group. Finally, the Compensation Committee chose to increase Mr. Genovese's base salary to $480,000 in connection with his promotion to Chief Operating Officer. This increase resulted in his base salary being slightly above the 50^{th} percentile of the competitive market for similar positions at the companies in our Peer Group.

Short-Term Cash Incentive Awards

We use short-term cash incentive awards to motivate our executive officers, including the NEOs, to achieve our annual financial and strategic objectives, while making progress towards our longer-term growth goals, and to reinforce our pay-for-performance culture. We believe in providing our executive officers, including the NEOs, with target total cash compensation opportunities that fall at approximately the median of our

Peer Group. To achieve this objective, the Compensation Committee provides short-term cash incentive award opportunities that are intended to reward our executive officers, including the NEOs, for achieving financial and strategic objectives that further our annual operating plan. We believe that these awards, which are explicitly linked to corporate and business unit performance, promote long-term shareholder value creation. Business unit performance objectives for our executive officers are determined by the Compensation Committee based on the recommendations of our CEO (other than with respect to his own short-term cash incentive award opportunity) and include one or more quantitative measures that relate to the corporate function or business operation that he or she manages. In the case of our CEO, his corporate performance objectives are established by the Compensation Committee.

In February 2012, the Compensation Committee approved short-term cash incentive award opportunities (the ''2012 Incentive Awards'') for our executives, including the NEOs, pursuant to which cash incentive awards would be paid based on our actual performance each fiscal quarter as measured against pre-established revenue and EBITA targets for the year. Pursuant to their terms, the short-term cash incentive awards would be paid quarterly (that is, up to 25% of the total award opportunity would be payable each fiscal quarter), if the fiscal quarter's results on an annualized basis met the specified target levels, to create a sense of urgency and discourage thinking that any unearned incentive award amounts could be earned later in the year. Pursuant to the terms of the awards, if the actual achievement in any fiscal quarter was less than 85% of the target level for a performance measure, then there would be no payment with respect to that particular measure for the quarter. In addition, if a target level for a performance measure was missed for a fiscal quarter, then the unearned portion of the short-term cash incentive award attributable to that fiscal quarter was to be forfeited. Award over-achievement, if any, would be paid out only at fiscal year-end and was capped at 200% of the target short-term cash incentive award opportunity.

As described above, the 2012 Incentive Awards were based on our actual performance as measured against pre-established revenue and EBITA targets for the year and were to be paid quarterly based on the fiscal quarter's results and whether those results on an annualized basis met the target levels for each measure. A portion of the total 2012 Incentive Awards was allocated to each financial measure and expressed as a percentage amount, including a range of payments from a threshold to a maximum amount of the target levels.

The Compensation Committee set the target short-term cash incentive award opportunities for the NEOs as follows:

Named Executive Officer	2012 Base Salary ($)	2012 Target Short-Term Cash Incentive Award Opportunity (as a Percentage of Base Salary)	2012 Target Short-Term Cash Incentive Award Opportunity ($)
David C. Peterschmidt	675,000	115%	776,250
Claude J. Pumilia	420,000	90%	378,000
Richard Genovese	480,000	90%	432,000
Anthony Fogel	330,000	65%	214,500
Robert Bruce Douglas	320,000	65%	208,000
Tom van den Berg	471,813	—(1)	—(1)

(1) Mr. van den Berg's service as an executive officer ended in February 2012 and his subsequent role with the Company put him on a non-executive bonus program for the remainder of the year.

In the case of our CEO, our CFO, and Mr. Fogel, their 2012 Incentive Awards were entirely based on our performance against the pre-established revenue and EBITA target levels, with each measure being equally weighted. The 2012 Incentive Award for Mr. Genovese was based 75% on the financial performance of the operating business units and 25% on our overall performance. The business unit portion of his 2012 Incentive Awards was equally weighted between the business unit meeting its revenue target level and reaching its EBITA (or gross profit percentage) target level for the year. The portion of those 2012 Incentive Awards attributable to our overall performance was equally weighted between our meeting our revenue and EBITA target levels for the year. For Mr. Douglas, as a business unit leader, the 2012 Incentive Award was calculated by measuring the performance of the North America business unit and his personal performance and applying each of those metrics as a performance factor against the target incentive award.

No payments were to be made with respect to any of the foregoing performance measures if a business unit or overall corporate performance was less than 85% of any target level for that measure.

The following table reflects the target levels for the revenue and EBITA performance measures for the 2012 Incentive Awards and the payment percentages on the target levels for each of those measures:

Target as a Percentage of Award/Payment Percentage	Company Revenue Target ($)	Company EBITA Target ($)	North America Revenue Target ($)	North America EBITA Target ($)	International Revenue Target ($)	International EBITA Target ($)
150% Maximum/200% Payment	1,431,342,000	45,864,000	686,047,500	62,500,500	687,894,000	42,370,500
100% Target/100% Payment	954,228,000	30,576,000	457,365,000	41,667,000	458,596,000	28,247,000
85% Threshold/55% Payment	811,093,800	25,989,600	388,760,250	35,416,950	389,806,600	24,009,950

The actual 2012 Incentive Award payments made to the NEOs for 2012 are set forth in the following table:

Named Executive Officer	Target 2012 Short-Term Cash Incentive Award at 100% Achievement ($)	Actual 2012 Short-Term Cash Incentive Award ($)	Actual 2012 Short-Term Cash Incentive Award as a Percentage of Target (%)
Mr. Peterschmidt	776,250	488,374	63%
Mr. Pumilia	378,000	237,817	63%
Mr. Genovese	432,000	271,790	63%
Mr. Fogel(1)	214,500	81,327	38%
Mr. Douglas	208,000	156,000	75%
Mr. van den Berg(2)	—	188,460	—

(1) Mr. Fogel joined the Company in March 2012.

(2) Incentive award paid pursuant to a severance agreement between the Company and Mr. van den Berg effective December 31, 2012. Mr. van den Berg's service as an executive officer ended in February 2012 and his subsequent role with the Company put him on a non-executive bonus program for the remainder of the year.

Messrs. Peterschmidt, Pumilia, Genovese, and Fogel elected to forego a significant portion of their short-term cash incentive awards for the fourth quarter of 2012 to fund a portion of the short-term cash incentive awards for our other employees.

The actual 2012 Incentive Award payments to the NEOs for 2012 are set forth in the 2012 Summary Compensation Table below.

Long-Term Incentive Compensation

We use equity awards to incent and reward our executive officers, including the NEOs, for long-term corporate performance based on the value of our common stock and, thereby, align the interests of our executive officers with those of our shareholders.

The Compensation Committee determined, after considering a competitive market analysis prepared by Compensia, to grant equity awards in the form of both options to purchase shares of our common stock and RSU awards covering shares of our common stock subject to a three-year time-based vesting requirement. The Compensation Committee selected this award mix to encourage our executive officers to focus their efforts on the creation of long-term value and to meet our retention objectives.

We do not apply a rigid formula in determining the amount of the equity awards to be granted to our executive officers upon their initial employment. Instead, these awards are established through arms-length negotiation at the time the individual executive officer is hired. Thereafter, as part of its annual review of our executive compensation program, the Compensation Committee determines the amount of additional equity award at levels it considers appropriate to create a meaningful opportunity for reward predicated on the creation of long-term shareholder value, as well as competitive award value norms, assessment of individual contributions and the criticality of the executive officer's position (based on our CEO's recommendations), internal equity, outstanding equity awards (including currently vested and unvested positions), retention objectives, and the size of the pool of shares currently available for equity awards. Additionally, at the discretion of the Compensation Committee, NEOs may also receive discretionary stock options or RSU awards for exceptional performance.

In February 2012, the Compensation Committee authorized the grant of options to purchase shares of our common stock and RSU awards covering shares of our common stock to our executive officers, including the NEOs. The Compensation Committee did not grant any equity awards to our CEO in 2012 because the Compensation Committee determined that the award of 400,000 RSUs in 2011 provided him with sufficient incentive opportunity to further drive an increase in shareholder value.

The terms of the 2012 grants are as follows: the stock options will expire after seven years and the stock options and RSU awards will vest over three years; the awards will first begin vesting six months after the date of the grant; thereafter, the stock options will vest monthly and the RSU awards will vest quarterly. The Compensation Committee determined the aggregate grant date value of these equity awards based on its evaluation of the factors described above, as well as the competitive compensation for each executive officer's position, the criticality of his or her role, the constraints on the size of the pool of shares available for use given our desired burn rate, and consistent with positioning the target total direct compensation opportunities of our executive officers at the 50th percentile of the competitive market. The equity awards granted to the NEOs were as follows:

Named Executive Officer	Aggregate Grant Date Fair Value	Stock Option (Number of Shares)	RSU Award (Number of Shares)
Mr. Peterschmidt	—	—	—
Mr. Pumilia	$959,300	250,000	100,000
Mr. Genovese	$1,476,760	300,000	200,000
Mr. Fogel(1)	—	—	—
Mr. Douglas	$149,854	30,000	20,000
Mr. van den Berg	$793,718(2)	104,000	120,000

(1) Mr. Fogel joined us as our Senior Vice President and Chief Human Resources Officer in March 2012. His initial equity award is discussed below.

(2) A portion of this amount represents the incremental fair value of the RSU awards and stock options that were accelerated in connection with Mr. van den Berg' separation agreement.

In connection with his appointment as our Senior Vice President and Chief Human Resources Officer in March 2012, our Compensation Committee granted Mr. Fogel an option to purchase 150,000 shares of our common stock and an RSU award covering 75,000 shares of our common stock. These awards were determined based on our arms-length negotiations with Mr. Fogel in connection with his initial employment compensation package, within a range that was comparable to equity awards made to individuals in comparable positions in the competitive market.

The equity awards granted to the NEOs during 2012 are set forth in the 2012 Summary Compensation Table and the 2012 Grants of Plan-Based Awards Table below.

Welfare and Health Benefits

We have established a tax-qualified Section 401(k) retirement savings plan available on the same terms and conditions to all of our full-time employees, including the NEOs. Under this plan, participants may elect to make pre-tax contributions of up to 75% of their compensation, with the exception of employees who meet the Internal Revenue Service discrimination testing definition of ''highly-compensated employees,'' who may contribute a maximum of 9%. Contributions made may not exceed the statutory income tax limitation, which was $17,000 in 2012. In addition, in 2012 employees 50 years old or older were eligible to make an annual ''catch-up'' contribution of up to $5,000. For the 2012 plan year, we matched up to 25% of the first 6% of compensation contributed to the plan, based on length of service with the Company, with a limit of $1,500 per calendar year. We intend for the plan to qualify under Section 401(a) of the Internal Revenue Code so that contributions by participants to the plan, and income earned on plan contributions, are not taxable to participants until withdrawn from the plan.

Additional benefits received by our executive officers, including the NEOs, include medical, dental, and vision benefits, medical and dependent care flexible spending accounts, short-term and long-term disability insurance, accidental death and dismemberment insurance, basic life insurance coverage, and long-term care coverage. These benefits are provided to our executive officers on the same basis as to all of our full-time employees.

We design our employee benefits programs to be affordable and competitive in relation to the market, as well as compliant with applicable laws and practices. We adjust our employee benefits programs as needed based upon regular monitoring of applicable laws and practices and the competitive market.

Perquisites and Other Personal Benefits

We do not view perquisites or other personal benefits as a significant component of our executive compensation program. From time to time, we have provided limited perquisites to certain executive officers, such as reimbursement of relocation expenses and spousal travel and meals, and access to sporting and event tickets. In 2012, we provided Mr. van den Berg with an automobile allowance and a contribution to his Netherlands defined contribution plan. The amount of these benefits is reported in the 2012 Summary Compensation Table below.

In the future, we may provide perquisites or other personal benefits in limited circumstances, such as where we believe it is appropriate to assist an individual executive officer in the performance of his or her duties, to make our executive officers more efficient and effective, and for recruitment, motivation, or retention purposes. All future practices with respect to perquisites or other personal benefits will be approved and subject to periodic review by the Compensation Committee.

Employment Agreements and Post-Employment Compensation

Given the inconsistency among our prior employment agreements and the desire for fair and understandable employment agreements with all our executives, the Compensation Committee initiated a program in 2011 to enter into new ''at will'' employment agreements with our senior executive officers, including the NEOs, replacing the then-existing employment agreements and offer letters, as well as the form of Change in Control Agreement to which the NEOs were parties. The Compensation Committee took this action to impose standard, consistent terms and conditions with respect to the circumstances, and payments and benefits provided, for post-employment compensation for our existing executive officers and for use with our future executive officers. In making these changes, the Compensation Committee recognized our ongoing need to maintain competitive compensation packages to retain qualified personnel and to attract qualified candidates to fill our most critical positions. These competitive compensation packages should contain a financial inducement sufficient to retain critical personnel and to motivate candidates to accept our employment offer over any competing offers. At the same time, the Compensation Committee was sensitive to the need to integrate existing and new executive officers into the executive compensation structure that we have been seeking to develop, balancing both competitive and internal pay equity considerations.

The Compensation Committee evaluated and determined the payments and benefits to be provided pursuant to these agreements based, in part, upon an analysis prepared by its compensation consultant of the practices of our peer group and other employment market-related data.

In addition to standard provisions relating to compensation payments and benefits, confidentiality, non-competition and non-solicitation of clients and employees, the employment agreements also provide these executive officers, including the NEOs, with certain protection in the event of termination of their employment under specified circumstances, including following a change in control of the Company. We believe that entering into these agreements helps these executive officers maintain continued focus and dedication to their assigned duties to maximize shareholder value, if there is a potential transaction that could involve a change in control of the Company. The terms and conditions of these agreements were determined after review by our Compensation Committee of our retention goals for each executive officer, as well as an analysis of competitive market data.

For a summary of the material terms and conditions of the post-employment compensation arrangements for the NEOs, see ''Potential Payments upon Termination or Change in Control,'' below.

Other Compensation Policies

Equity Grant Policy

We do not have an established formal policy with respect to the timing of equity awards in coordination with the release of material nonpublic information. As a matter of practice and informal policy, however, the Compensation Committee generally grants equity awards during periods considered to be our ''open trading windows'' (that is, the periods beginning two business days following our earnings release and ending one month prior to the end of the fiscal quarter). In addition, any options to purchase shares of our common stock are required to be granted with an exercise price at least equal to the closing price of our common stock for the most recent trading day prior to the date of grant.

Our Board of Directors has delegated limited authority to our CEO to grant options to purchase shares of our common stock and other equity awards only with respect to employees who have not been designated ''officers'' as defined under Section 16 of the Exchange Act.

Compensation Recovery Policy

Currently, we have not implemented a policy regarding retroactive adjustments to any cash or equity-based incentive compensation paid to our executive officers and other employees where the payments were predicated upon the achievement of financial results that were subsequently the subject of a financial restatement. Under the oversight and approval of our Compensation Committee, we intend to adopt a general compensation recovery (''clawback'') policy once the SEC adopts final rules implementing the requirement of Section 954 of the Dodd-Frank Wall Street Reform and Consumer Protection Act.

Policy Against Hedging or Pledging

Our Insider Trading Policy includes an express prohibition against trading derivatives based on our securities, hedging any investment in our equity securities, or pledging our equity securities by members of our Board of Directors, executive officers, or other employees designated as ''insiders.'' We believe this policy is another means of preserving the ongoing alignment between our business leaders and our shareholders.

Tax and Accounting Considerations

The Compensation Committee takes certain tax and accounting requirements into consideration in designing and administering our executive compensation program.

Deductibility of Executive Compensation

Generally, Section 162(m) of the Internal Revenue Code disallows a tax deduction to a publicly-traded corporation for any remuneration in excess of $1 million paid in any taxable year to its chief executive officer and each of its three other most highly-compensated executive officers (other than its chief financial officer). Remuneration in excess of $1 million may be deducted if, among other things, it qualifies as ''performance-based compensation'' within the meaning of the Internal Revenue Code. For example, the compensation income realized upon the exercise of an option to purchase shares of our common stock granted under a shareholder-approved stock option plan generally will be deductible so long as the option was granted by a committee whose members are outside directors and certain other conditions are satisfied.

To the extent consistent with our overall compensation philosophy and practices, we intend to seek to qualify the variable compensation paid to our executive officers for the ''performance-based compensation'' exemption from the deduction limit. As such, in approving the amount and form of compensation for our executive officers, the Compensation Committee considers all elements of the cost to us of providing such compensation, including the potential impact of the Section 162(m) deduction limit. The Compensation

Committee may, in its judgment, authorize compensation payments that do not comply with an exemption from the deduction limit when it believes that such payments are appropriate to attract and retain executive talent.

Taxation of Nonqualified Deferred Compensation

Section 409A of the Internal Revenue Code requires that amounts that qualify as ''non-qualified deferred compensation'' satisfy certain requirements with respect to the timing of deferral elections, timing of payments, and certain other matters. Generally, the Compensation Committee intends to administer our executive compensation program and design individual compensation components, as well as the compensation plans and arrangements for our employees generally, so that they are either exempt from, or satisfy the requirements of, Section 409A. From time to time, we may be required to amend some of our compensation plans and arrangements to ensure that they are either exempt from, or compliant with, Section 409A.

Taxation of ''Parachute'' Payments

Sections 280G and 4999 of the Internal Revenue Code provide that certain executive officers and directors who hold significant equity interests and certain other service providers may be subject to an excise tax if they receive payments or benefits in connection with a change in control of the Company that exceeds prescribed limits, and that the Company, or a successor, may forfeit a deduction on the amounts subject to this additional tax. The employment agreements with our executive officers provide that, if the payments to the executive officer would cause him or her to become subject to the excise tax imposed under Section 4999 (or any similar federal, state, or local tax), we will reduce the change in control payments or benefits to the extent necessary to avoid the application of the excise tax if, as a result of such reduction, the net benefit payable to the executive officer as so reduced (after payment of applicable income taxes) exceeds the net benefit to him or her of the change in control payment or benefits without such reduction (after payment of applicable income taxes and excise taxes).

Accounting for Stock-Based Compensation

The Compensation Committee considers accounting requirements in designing compensation plans and arrangements for our executive officers and other employees. Chief among these is Financial Accounting Standards Board Accounting Standards Codification Topic 718 (''ASC Topic 718''), the standard which governs the accounting treatment of certain stock-based compensation. Among other things, ASC Topic 718 requires us to record compensation expense in our income statement for all equity awards granted to our executive officers and other employees. This compensation expense is based on the grant date fair value of the equity award and, in most cases, will be recognized ratably over the award's requisite service period, which generally will correspond to the award's vesting schedule. The full grant date fair value of equity awards is reported in the compensation tables below, even though recipients may never realize any value from their equity awards.

Compensation Risk Assessment

The Company monitors the compensation-related risks associated with its compensation programs on an ongoing basis. We believe that these programs, as well as our compensation policies and practices, are not reasonably likely to have a material adverse effect on the Company.

Executive Compensation Tables

Summary Compensation Table

The following table discloses the compensation awarded, earned, or paid to each NEO for the fiscal year ended December 31, 2012, as well as the two prior fiscal years, where applicable. Numbers have been rounded to the nearest dollar.

Name and Principal Position	Year	Salary ($)	Bonus ($)(1)	Stock Awards ($)(2)	Option Awards ($)(2)	Non-Equity Incentive Plan Compensation ($)(3)	All Other Compensation ($)(4)	Total ($)
David C. Peterschmidt(5)	2012	662,885	—	—	—	488,374	3,048	1,154,307
President & CEO	2011	600,000	—	2,088,000	—	259,500	37,584(6)	2,985,084
	2010	281,538	300,000	—	1,971,900	—	16,443(6)	2,569,881
Claude J. Pumilia(7)	2012	413,077	—	407,000	552,300	237,817	1,860	1,612,054
EVP & CFO	2011	271,846	—	985,500	2,077,800	88,493	1,418	3,425,057
Richard Genovese(8)	2012	462,692	—	814,000	662,760	271,790	2,501	2,213,743
EVP & COO	2011	108,154	—	424,500	900,000	28,572	750	1,461,976
Anthony Fogel(9) SVP & CHRO	2012	246,231	—	330,000	358,260	81,327	1,152	1,016,970
Robert Bruce Douglas(10) SVP & GM, North America	2012	320,000	52,000	82,600	67,254	104,000	869	626,723
Tom van den Berg(11)	2012	504,331	—	551,389	242,329	188,460	1,099,746(12)	2,586,255
(Former) EVP—Global Accounts	2011	510,000	190,829	306,200	464,920	307,016	67,686(12)	1,846,651

(1) Reflects any discretionary cash payments.

(2) The amounts reported in these columns reflect the grant date fair value of the RSU and option awards granted during the applicable year, computed in accordance with ASC Topic 718. Assumptions used in the calculation of grant date fair value for equity awards granted in 2012 are included in Note 13 to the Consolidated Financial Statements in our 2012 Annual Report on Form 10-K. Our 2012 Annual Report on Form 10-K was filed with the Commission on February 26, 2013. For 2012, a portion of the amounts reported in connection with Mr. van den Berg's stock and option awards represent the incremental fair value, computed in accordance with ASC Topic 718, of the RSU awards and stock options that were accelerated in connection with his separation from the Company.

(3) Reflects total actual cash incentive awards which are based on the performance plan targets approved by the Compensation Committee at the beginning of the fiscal year.

(4) Consists of Company contributions under our Section 401(k) Savings Plan, amounts we pay for life insurance benefits and, in certain circumstances that are separately identified, the value of perquisites and other personal benefits with an aggregate value of at least $10,000. 401(k) Savings Plan contributions for the year ended December 31, 2012, were: Mr. Pumilia—$1,500, Mr. Genovese—$1,469, Mr. Fogel—$888 and, Mr. Douglas—$629. Mr. Peterschmidt and Mr. van den Berg did not participate in the Savings Plan. Life insurance premiums paid for the year ended December 31, 2012, were: Mr. Peterschmidt—$3,048, Mr. Pumilia—$360, Mr. Genovese—$1,032, Mr. Fogel—$263 and, Mr. Douglas—$240.

(5) Mr. Peterschmidt joined the Company in July 2010.

(6) In addition to the item noted in footnote 4 above, this amount includes $36,000 and $15,712 for the years ended December 31, 2011 and 2010, respectively, for Mr. Peterschmidt's relocation expenses incurred after joining the Company in July 2010.

(7) Mr. Pumilia joined the Company in April 2011.

(8) Mr. Genovese joined the Company in September 2011.

(9) Mr. Fogel joined the company in March 2012.

(10) Mr. Douglas was named Senior Vice President and General Manager, North America in February 2012.

(11) Mr. van den Berg served as EVP—Global Accounts from July 2011 until February 2012. Mr. van den Berg continued as an employee in a non-executive role as EVP—Strategic Accounts until December 31, 2012. As of December 31, 2012, the Company and Mr. van den Berg entered into a severance agreement that provided for the payment of severance equal to one year of his

base salary and his bonus calculated at target plus payment for a two-month notice period required under Dutch law. Under the severance agreement, the Company also agreed to accelerate the vesting of Mr. van den Berg's equity awards scheduled to vest through March 1, 2014, with the acceleration occurring on March 1, 2013. Such options are scheduled to expire upon the earlier of the original expiration date or May 30, 2013. The remaining options are scheduled to expire upon the earlier of the original expiration date or March 31, 2013. In exchange, Mr. van den Berg agreed to release the Company from any claims, as well as standard covenants regarding the Company's confidential information and intellectual property. The amounts paid to Mr. van den Berg in 2012 are based on a conversion rate of €1.00 to US$1.29, except his severance, which was based on an approximation of the December 31, 2012, rate of €1.00 to US$1.32.

(12) Total perquisites for Mr. van den Berg include contributions to his Netherlands defined contribution retirement plan of $15,420 and $25,986 in 2012 and 2011, respectively, and an automobile allowance totaling $38,550 and $41,700 in 2012 and 2011, respectively. Also included in this amount for 2012 was Mr. van den Berg's severance of $1,045,776 (based on a conversion rate of €1.00 to US$1.32) of which $82,423 was compensation for a notice period required under Dutch law.

Grants of Plan-Based Awards Table

The following table summarizes for the year ended December 31, 2012, certain information regarding stock options, RSU awards and other plan-based awards granted to the NEOs:

		Estimated Possible Payouts Under Non-Equity Incentive Plan Awards(1)					
Name	Grant Date	Threshold ($)(2)	Target ($)(3)	All Other Stock Awards: Number of Shares of Stock or Units (#)	All Other Option Awards: Number of Securities Underlying Options (#)	Exercise or Base Price of Option Awards ($/Sh)	Grant Date Fair Value of Stock and Option Awards ($)
David C. Peterschmidt	N/A	53,367	776,250	—	—	—	—
Claude J. Pumilia	2/15/2012	—	—	—	250,000	4.07	552,300
	2/15/2012	—	—	100,000	—	—	407,000
	N/A	25,988	378,000	—	—	—	—
Richard Genovese	2/15/2012	—	—	—	300,000	4.07	662,760
	2/15/2012	—	—	200,000	—	—	814,000
	N/A	29,700	432,000	—	—	—	—
Anthony Fogel(4)	3/20/2012	—	—	—	150,000	4.40	358,260
	3/20/2012	—	—	75,000	—	—	330,000
	N/A	14,747	214,500	—	—	—	—
Robert Bruce Douglas	2/21/2012	—	—	—	30,000	4.13	67,254
	2/21/2012	—	—	20,000	—	—	82,600
	N/A	2,912	208,000	—	—	—	—
Tom van den Berg(5)	2/21/2012	—	—	—	104,000	4.13	242,329
	2/21/2012	—	—	120,000	—	—	551,389
	N/A	6,837	488,336	—	—	—	—

(1) Amounts represent the potential cash incentive amounts if the threshold or target payments were achieved for the 2012 performance periods under the Company's Annual Cash Incentive Award Program. See the ''Summary Compensation Table'' for the actual payment amounts. The Compensation Committee approved 2012 target incentives for the NEOs on February 15, 2012.

(2) Amounts shown in the threshold column are based on the assumption that each NEO meets the minimum business plan target for the smallest component within the Company's Annual Cash Incentive Award Program, applicable to each respective NEO.

(3) Under the Company's Annual Cash Incentive Award Program for NEOs, there is the possibility of receiving additional payouts in the event that business plan targets for revenue and EBITA are exceeded. Refer ''Compensation Discussion and Analysis- 2012 Annual Cash Incentive Award Targets'' for details of the additional potential payouts for each individual NEO.

(4) When Mr. Fogel joined the Company as SVP and CHRO, he received a grant of stock options to purchase 150,000 shares of our common stock and 75,000 RSUs.

(5) The threshold and target amounts for Mr. van den Berg were based on a 2012 average conversion rate of approximately €1.00 to US$1.29. A portion of Mr. van den Berg's grant date fair value of stock and option awards represents the incremental fair value of the RSU awards and stock options that were accelerated in connection with Mr. van den Berg's separation agreement.

Outstanding Equity Awards at Fiscal Year-End Table

The following table summarizes certain information concerning outstanding equity awards held by NEOs on December 31, 2012:

		Option Awards				Stock Awards	
Name	Grant Date	Number of Securities Underlying Unexercised Options (#) Exercisable	Number of Securities Underlying Unexercised Options (#) Unexercisable	Option Exercise Price ($)	Option Expiration Date	Number of Shares or Units of Stock that have not Vested (#)	Market Value of Shares or Units of Stock that have not Vested ($)
David C. Peterschmidt	7/1/2010	845,833	554,167(1)	2.77	7/1/2017	—	—
	6/23/2011	—	—	—	—	218,182(2)	728,728
Claude J. Pumilia	4/4/2011	209,304	390,696(3)	6.57	4/4/2018	100,000(3)	334,000
	2/15/2012	40,323	209,677(4)	4.07	2/15/2019	81,818(2)	273,272
Richard Genovese	9/6/2011	193,549	406,451(4)	2.83	9/6/2018	95,454(2)	318,816
	2/15/2012	48,388	251,612(4)	4.07	2/15/2019	163,636(2)	546,544
Anthony Fogel	3/20/2012	19,355	130,645(4)	4.4	3/20/2019	61,363(2)	204,952
Robert Bruce Douglas	10/13/2011	29,032	70,968(4)	3.74	10/13/2018	29,090(2)	97,161
	2/21/2012	4,839	25,161(4)	4.13	2/21/2019	16,363(2)	54,642
Tom van den Berg(5)	5/29/2003	7,000	—	6.00	3/31/2013	—	—
	7/1/2003	1,000	—	7.02	3/31/2013	—	—
	10/1/2003	1,500	—	7.6	3/31/2013	—	—
	12/10/2003	5,000	—	8.44	3/31/2013	—	—
	1/1/2004	2,500	—	8.66	3/31/2013	—	—
	5/3/2004	5,750	—	8.75	3/31/2013	—	—
	7/1/2004	3,250	—	7.96	3/31/2013	—	—
	10/1/2004	5,000	—	7.52	3/31/2013	—	—
	10/1/2004	3,250	—	7.86	3/31/2013	—	—
	11/4/2004	2,500	—	8.92	3/31/2013	—	—
	1/1/2005	3,250	—	9.64	3/31/2013	—	—
	4/1/2005	3,000	—	7.17	3/31/2013	—	—
	7/1/2005	3,500	—	8.00	3/31/2013	—	—
	11/2/2005	3,000	—	6.50	3/31/2013	—	—
	11/4/2005	3,500	—	6.16	3/31/2013	—	—
	1/4/2006	3,500	—	6.60	3/31/2013	—	—
	4/3/2006	6,000	—	6.45	3/31/2013	—	—
	7/3/2006	3,000	—	6.58	3/31/2013	—	—
	10/2/2006	3,000	—	6.61	3/31/2013	—	—
	1/3/2007	23,000	—	6.72	3/31/2013	—	—
	4/2/2007	3,000	—	7.94	3/31/2013	—	—
	7/2/2007	3,500	—	8.26	3/31/2013	—	—
	10/1/2007	2,000	—	7.95	3/31/2013	—	—
	1/2/2008	3,000	—	5.96	3/31/2013	—	—
	1/25/2008	10,000	—	4.32	3/31/2013	—	—
	7/1/2008	6,000	—	6.71	3/31/2013	—	—
	10/1/2008	3,000	—	6.81	3/31/2013	—	—
	11/6/2008	18,000	—	4.91	3/31/2013	—	—
	1/2/2009	3,000	—	5.10	3/31/2013	—	—
	1/27/2009	12,000	—	6.00	3/31/2013	—	—
	3/3/2009	13,440	—	2.15	3/31/2013	—	—
	3/9/2009	6,000	—	2.11	3/31/2013	—	—
	4/1/2009	3,125	—	2.83	3/31/2013	—	—
	10/1/2009	3,125	—	3.82	3/31/2013	—	—
	1/4/2010	3,750	—	3.56	3/31/2013	—	—

Name	Grant Date	Option Awards: Number of Securities Underlying Unexercised Options (#) Exercisable	Number of Securities Underlying Unexercised Options (#) Unexercisable	Option Exercise Price ($)	Option Expiration Date	Stock Awards: Number of Shares or Units of Stock that have not Vested (#)	Market Value of Shares or Units of Stock that have not Vested ($)
	2/1/2010	8,208	—	3.23	3/31/2013	—	—
	2/1/2010	4,104	—	3.23	5/30/2013	—	—
	4/1/2010	3,125	—	3.74	3/31/2013	—	—
	7/1/2010	3,750	—	2.84	3/31/2013	—	—
	10/1/2010	3,125	—	3.11	3/31/2013	—	—
	1/3/2011	3,125	—	4.93	3/31/2013	—	—
	1/21/2011	69,678	—	4.88	3/31/2013	—	—
	1/21/2011	50,322	—	4.88	5/30/2013	—	—
	8/23/2011	35,484	—	3.11	3/31/2013	—	—
	8/23/2011	45,160	—	3.11	5/30/2013	—	—
	2/21/2012	16,775	—	4.13	3/31/2013	—	—
	2/21/2012	46,965	—	4.13	5/30/2013	—	—

(1) Mr. Peterschmidt's inducement grant of stock options began vesting one year from the anniversary of the date of grant, with one-fourth of the grant vesting on the first anniversary and then vesting in equal monthly installments over the next three years.

(2) RSU awards vest in equal quarterly installments over three years following a six-month period during which time none of the awards vest.

(3) Mr. Pumilia's inducement grant of stock options and RSU awards vest in equal installments following a six-month period during which time none of the stock options or awards vest. The inducement stock options then vest in equal monthly installments and the inducement RSU awards vest in equal quarterly installments, both over four years.

(4) Stock options vest in equal monthly installments over three years following a six-month period during which time none of the stock options vest.

(5) Mr. van den Berg separated from the Company effective December 31, 2012. Pursuant to his severance agreement, his stock options and RSU awards scheduled to vest on or before March 1, 2014, were accelerated to vest on March 1, 2013, and Mr. van den Berg has the right to exercise those stock options until the earlier of the original expiration date for such stock options or May 30, 2013. The expiration of the remaining stock options is the earlier of the original expiration date or March 31, 2013. The table above does not include any of Mr. van den Berg's RSU awards since all stock options and RSUs through March 1, 2014, were guaranteed to vest pursuant to his separation agreement. These RSU awards are included in the 2012 Option Exercises and Stock Vested Table. For Mr. van den Berg's stock options, the table above lists all options that vest through March 1, 2014, as exercisable with a stated expiration date as the earlier of the original expiration date for such stock options or May 30, 2013.

Option Exercises and Stock Vested Table

The following table summarizes information with respect to stock options exercised and RSU awards that vested during 2012 for the executive officers and the NEOs included in the Summary Compensation Table:

	Option Awards		Stock Awards	
Name	**Number of Shares Acquired on Exercise (#)**	**Value Realized on Exercise ($)(1)**	**Number of Shares Acquired on Vesting (#)**	**Value Realized on Vesting ($)(2)**
David C. Peterschmidt	—	—	145,454	542,907
Claude J. Pumilia	—	—	58,182	212,964
Richard Genovese	—	—	90,910	308,776
Anthony Fogel	—	—	13,637	44,661
Robert Bruce Douglas	—	—	14,547	53,497
Tom van den Berg(3)	—	—	212,866	721,506

(1) The value was calculated by determining the difference between the closing market price of the underlying shares of our common stock on the exercise date and the exercise price of the stock options.

(2) The value was determined by multiplying the number of RSU awards by the closing market price of the underlying shares of our common stock on the vesting date.

(3) Pursuant to Mr. van den Berg's severance agreement, his stock options and RSU awards scheduled to vest on or before March 1, 2014, were accelerated to vest on March 1, 2013, and Mr. van den Berg has the right to exercise those stock options until the earlier of the original expiration date for such stock options or May 30, 2013. The table above includes the awards that continued to vest after he left the company, as well as the awards that were accelerated through March 1, 2014. All non-accelerated outstanding stock options are excisable until the earlier of the original expiration date for such stock options or March 31, 2013.

Equity Compensation Plans

The following table sets forth information as of December 31, 2012, with respect to the Company's equity compensation plans:

	Number of securities to be issued upon exercise of outstanding options, warrants and rights (a)	**Weighted-average exercise price of outstanding options, warrants and rights (b)**	**Number of securities remaining available for future issuance under equity compensation plans (excluding securities reflected in column (a)) (c)**
Equity compensation plans/arrangements approved by security holders	7,678,846(1)	$4.78	5,762,995(2)
Equity compensation plans/arrangements not approved by security holders	2,121,470(3)	$3.97	—
Total	9,800,316		5,762,995

(1) Consists of 6,093,565 stock options with a weighted average exercise price of $4.78 and 1,585,281 RSUs.

(2) Includes 3,071,732 shares remaining available for future grants at December 31, 2012, under our Incentive Plan, plus 2,691,263 shares available for future sales to employees under our Employee Stock Purchase Plan.

(3) Represents 2,000,000 options and 100,000 RSUs issued under as inducement awards and 21,470 options issued under the SCB Employee Inducement Award Plan. The options have a weighted average exercise price of $3.97.

Pension Plans and Deferred Compensation

The Company does not provide any defined benefit pension plans or deferred compensation benefits to our named executive officers.

Potential Payments Upon Termination or Change in Control

The Company entered into an employment agreement with Mr. Peterschmidt dated July 1, 2010, which provides that, in the event of a Change in Control of the Company (as defined in the employment agreement), in addition to already earned salary and earned but unpaid incentive for the prior year, Mr. Peterschmidt is entitled to receive certain payments and benefits, subject to his executing a separation and release agreement. Such payments and benefits include:

- a prorated incentive (provided that performance targets are met) for the portion of the year in which the termination occurs;
- a severance payment equal to 1.5 times his then current base salary and annual incentive at target level in effect on the day of termination;
- full vesting of all unvested equity awards and his inducement grant; and
- health benefits for a period of 18 months following termination.

Upon either Mr. Peterschmidt's termination of employment by the Company not for cause, or by Mr. Peterschmidt for good reason (each term as defined in the employment agreement), in addition to already earned salary and earned but unpaid incentive for the prior year, Mr. Peterschmidt is entitled to receive certain payments and benefits, subject to his executing a separation and release agreement. Such payments and benefits include:

- a prorated incentive (provided that performance targets are met) for the portion of the year in which the termination occurs,
- a severance payment equal to 1.5 times his then current base salary and annual incentive at target level in effect on the day of termination,
- vesting of all unvested equity awards proportionately through the date of termination (subject to achievement of performance criteria), if any,
- vesting of a certain portion of his inducement grant, based upon a formula, and
- health benefits for a period of 18 months following termination.

Change in control payments and benefits are contingent upon both a Change in Control of the Company and an actual termination of employment by the Company or a termination of employment for ''good reason'' by Mr. Peterschmidt within 24 months after the occurrence of the Change in Control. Severance payments are not in addition to Change in Control payments.

During 2011 and 2012, the Compensation Committee implemented a program to standardize the employment agreements for the Company's executive vice presidents, senior vice presidents, as well as key vice presidents. Standard terms include consistent severance and Change in Control payments for all individuals at the highest levels of our Company. Messrs. Pumilia, Genovese, and Fogel have entered into employment agreements that reflect our standard terms. All severance or Change in Control payments and benefits are subject to compliance with non-competition and non-solicitation provisions, as well as the receipt of a signed legal release from the executive officer. Change in Control payments and benefits are structured with a ''double trigger,'' which means they are contingent upon both a Change in Control and an actual termination by the Company or a termination of employment for ''good reason'' by the executive within twelve months after the occurrence of the Change of Control.

The Compensation Committee determined the payment provisions based, in part, upon an analysis by the Compensation Committee's compensation consultant of similar provisions at companies in the Peer Group and other employment market-related data.

When Mr. Fogel was appointed as our Senior Vice President and Chief Human Resources Officer in March 2012, he entered into our standard Senior Vice President Agreement that provided for an initial base salary of $330,000 annually, a target short-term cash incentive award opportunity equal to 65% of base salary (subject to the over-performance limits and under-performance reductions described in ''Short-Term Cash Incentives'' above), and the grant of an option to purchase 150,000 shares of our common stock and an RSU award covering 75,000 shares of our common stock, each of which will vest over a three-year period, beginning six months after he commenced employment, with the option vesting monthly and the RSU award vesting quarterly. In addition, Mr. Fogel's agreement includes provisions for cash payments, health benefits, and accelerated vesting of outstanding unvested equity awards in the event of a termination of employment by us without cause or by Mr. Fogel with good reason, as defined in the employment agreement, or in connection with a change in control of the Company (*see* ''Potential Payments Upon Termination or Change in Control'' below). Mr. Fogel agreed to our standard non-compete, non-solicitation of clients, and no-hire obligations during his employment and for 12 months after termination of employment.

Mr. van den Berg did not enter into one of our standard executive agreements. While Mr. van den Berg served in an executive role as Executive Vice President—Global Accounts from July 2011 through February 2012, his employment agreement provided for severance terms upon a Change of Control including payment of 18 months of base salary, payment of a full annual bonus at target levels, and the vesting of all unvested equity awards. After Mr. van den Berg resigned from his executive role, he served as Executive Vice President—Strategic Accounts in a non-executive role. When Mr. van den Berg left the Company effective December 31, 2012, his separation agreement with the Company superseded his employment agreement and provided for severance terms that the Company determined to be in the best interests of the business and its shareholders, taking into account Mr. van den Berg's prior service as an executive in our International business and the value of securing certain releases and covenants from Mr. van den Berg upon his departure. Accordingly, the Company agreed to pay Mr. van den Berg a severance amount equal to one year of his base salary, the value of accrued vacation through the date of departure, and his 2012 bonus at target levels. In addition, the Company agreed to accelerate any option awards and RSUs scheduled to vest on or before March 1, 2014. In exchange, Mr. van den Berg agreed to release the Company from any claims as well as standard covenants regarding the Company's confidential information and intellectual property.

The amounts reflected in the table below are hypothetical amounts based on an assumed December 31, 2012, termination and Change in Control and subsequent termination of employment date and the value from the acceleration of the vesting of outstanding equity awards as provided in the NEOs' employment agreements. All payments are in addition to what the executive officer would normally be paid to the date of termination, such as accrued base salary and unpaid incentive amounts. For Mr. van den Berg, the amounts reflected in the table based on his severance agreement effective December 31, 2012.

Name	Termination Scenario	Total ($)	Base Salary ($)	Cash Incentive ($)	Accelerated Equity ($)	Health ($)
David C. Peterschmidt	Not for Cause	2,319,959	1,012,500(1)	1,164,375(1)	125,048(2)	18,036(3)
	Death and Disability	125,048	—	—	125,048(2)	—
	Change in Control	3,239,514	1,012,500(1)	1,164,375(1)	1,044,603(2)	18,036(3)
Claude J. Pumilia	Not for Cause	1,062,650	420,000(4)	378,000(4)	255,056(5)	9,594(6)
	Death and Disability	305,500	—	—	305,500(5)	—
	Change in Control	1,813,866	630,000(4)	567,000(4)	607,272(5)	9,594(6)
Richard Genovese	Not for Cause	1,455,547	480,000(4)	432,000(4)	543,547(7)	—(6)
	Change in Control	2,440,651	720,000(4)	648,000(4)	1,072,651(7)	—(6)
Anthony Fogel	Not for Cause	473,164	247,500(8)	160,875(8)	45,544(9)	19,245(9)
	Change in Control	768,697	330,000(8)	214,500(8)	204,952(9)	19,245(9)
Robert Bruce Douglas	Not for Cause	451,678	240,000(8)	156,000(8)	36,433(9)	19,245(9)
	Change in Control	699,058	320,000(8)	208,000(8)	151,813(9)	19,245(9)
Tom van den Berg(10)	—	—	—	—	—	—

(1) Mr. Peterschmidt's employment agreement provides that he is entitled to 1.5 times his annual base and annual incentive at the target level in effect on the day of termination in the event of a termination not for cause or in the event of a Change in Control.

(2) Mr. Peterschmidt's employment agreement provides that, in the event of his termination of employment not for cause on the assumed December 31, 2012 termination date, all of his unvested equity awards (subject to performance criteria, if any) shall vest and 5% of the unvested portion of the inducement grant he received upon his employment as our President and CEO, shall vest. His employment agreement provides that in the event of death or disability, his unvested equity awards shall vest under the same terms as the vesting terms of termination of employment not for cause. In the event of Mr. Peterschmidt's termination of employment following a Change in Control, all unvested equity awards shall vest.

(3) Mr. Peterschmidt's employment agreement provides that he is entitled to payment of health insurance premiums for 18 months following termination of his employment in the event of a termination not for cause or in the event of a Change in Control. We have assumed a 12-month 2012 COBRA benefit for Mr. Peterschmidt of $12,020.

(4) Messrs. Pumilia's and Genovese's employment agreements provide that they are entitled to 1 times their annual base and annual incentive at the target level in effect on the day of termination in the event of termination not for cause. In the event of a termination related to a Change of Control, their employment agreements provide that they are entitled to 1.5 times their annual base and annual incentive at the target level in effect on the day of termination.

(5) Mr. Pumilia's employment agreement provides that, in the event of his termination of employment not for cause, he is entitled to vesting of his unvested equity scheduled to vest within the 12 months following a termination not for cause accelerated to the date of termination. In the event of death or disability, all of his unvested equity awards (subject to performance criteria, if any) shall vest, except that the unvested portion of his inducement grant, that he received upon his employment as our Executive Vice President and Chief Financial Officer, shall vest at 2% and 10% of stock options and RSU awards, respectively. In the event of Mr. Pumilia's termination of employment following a Change in Control, all unvested equity awards shall vest.

(6) Mr. Pumilia's employment agreement provides that he is entitled to payment of health insurance premiums for 18 months following termination of his employment in the event of a termination not for cause or in the event of a Change in Control. We have assumed a 12-month 2012 COBRA benefit for Mr. Pumilia of $6,390. Although Mr. Genovese had not elected any health insurance benefits as of December 31, 2012, he is entitled to 12 months COBRA coverage for termination not for cause and 18 months COBRA coverage for a Change in Control.

(7) Mr. Genovese is entitled to vesting of his unvested equity scheduled to vest within the 12 months following a termination not for cause. He is entitled to the vesting of all of his unvested equity accelerated to the date of termination in the event of termination following a Change in Control.

(8) Messrs. Fogel's and Douglas' employment agreements provide that they are entitled to nine months of their annual base and annual incentive at the target level in effect on the day of termination in the event of termination not for cause. In the event of a change of control, their employment agreements provide that they are entitled to one time their annual base and annual incentive at the target level in effect on the day of termination.

(9) Messrs. Fogel and Douglas are entitled to vesting of their unvested equity scheduled to vest within the six months following a termination not for cause and in the event of a change of control all unvested equity shall vest. Their employment agreements also provide that they are entitled to payment of health insurance premiums for 12 months following termination not for cause or in the event of a change of control. We have assumed a 12-month 2012 COBRA benefit of $19,245 for Mr. Fogel and Mr. Douglas.

(10) *See* Footnote 11 to the ''Summary Compensation Table,'' above.

Part 7—Other Information

Security Ownership of Certain Beneficial Owners and Management

The following table sets forth information regarding beneficial ownership of our common stock on the Record Date, March 11, 2013 (unless noted otherwise). The table includes stock options exercisable for shares of common stock within sixty days of the Record Date and RSU awards that will vest within sixty days of the Record Date, held by (i) each person or group of persons known by us to own beneficially more than 5% of the outstanding common stock, (ii) each of our directors and director nominees, (iii) each NEO (as identified and defined in ''Executive Compensation'' above), and (iv) all of our executive officers and directors as a group. All information is taken from or based upon ownership filings made by such persons with the Securities and Exchange Commission (''Commission'') and other information provided by such persons to us. Unless otherwise indicated, the shareholders listed below have sole voting and investment power with respect to the shares reported as owned. On the Record Date, there were 74,389,532 shares of common stock outstanding.

Name	Amount and Nature of Beneficial Ownership	Percentage of Class(1)
David C. Peterschmidt(2)	906,221	1.22%
Claude J. Pumilia(3)	398,188	*
Richard Genovese(4)	464,750	*
Anthony Fogel(5)	86,430	*
Robert Bruce Douglas(6)	74,262	*
Tom van den Berg(7)	424,281	*
Michael Boustridge(8)	7,524	*
Jean-Francois Heitz(9)	25,388	*
Paul A. Jacobs	102,623	*
Stephen S. Kurtz	104,923	*
Kurt J. Lauk(10)	58,311	*
Archibald J. McGill	92,912	*
James C. Spira	85,443	*
Bobby G. Stevenson(11)	6,274,703	8.43%
All directors and executive officers as a group (13 persons)(12)	8,681,678	11.41%
Black Rock, Inc.(13)	5,697,486	7.72%
Dimensional Fund Advisors LP(14)	5,948,759	8.06%
Invesco Ltd.(15)	6,745,389	9.14%
McClain Value Management LLC, Phillip C. McClain and Joseph W. Donaldson(16)	4,914,867	6.66%
Robeco Investment Management, Inc.(17)	4,532,155	6.14%
The Vanguard Group(18)	3,997,224	5.42%

* less than 1%

(1) Shares not outstanding, but deemed beneficially owned by virtue of the right of a person to acquire them within 60 days of March 11, 2013, are treated as outstanding only for determination of the number and percent owned by such person. The calculations of percent owned by Black Rock, Inc. (Black Rock''), Dimensional Fund Advisors LP (''Dimensional''), Invesco, Ltd. (''Invesco''), McClain Value Management LLC, Phillip C. McClain and Joseph W. Donaldson (collectively ''McClain''), Robeco Investment Management, Inc. (''Robeco''), and The Vanguard Group (''Vanguard'') were calculated upon the number of shares outstanding as of December 31, 2012. The number of shares outstanding as of December 31, 2012, was 73,779,358.

(2) Mr. Peterschmidt's beneficial ownership includes (i) 36,363 RSU awards that will vest within 60 days of the Record Date, (ii) 50,000 shares held by the Peterschmidt Family Trust, and (iii) 700,000 shares of common stock exercisable within 60 days of the Record Date.

(3) Mr. Pumilia's beneficial ownership includes (i) 10,000 RSU awards that will vest within 60 days of the Record Date and (ii) 329,637 shares of common stock exercisable within 60 days of the Record Date.

(4) Mr. Genovese' beneficial ownership includes (i) 27,272 RSU awards that will vest within 60 days of the Record Date and (ii) 348,390 shares of common stock exercisable within 60 days of the Record Date.

(5) Mr. Fogel's beneficial ownership includes (i) 6,818 RSU awards that will vest within 60 days of the Record Date and (ii) 38,704 shares of common stock exercisable within 60 days of the Record Date.

(6) Mr. Douglas' beneficial ownership includes (i) 3,636 RSU awards that will vest within 60 days of the Record Date and (ii) 50,628 shares of common stock exercisable within 60 days of the Record Date.

(7) Mr. van den Berg's beneficial ownership includes equity awards originally scheduled to vest through March 1, 2014, that were vested on March 1, 2013, pursuant to the severance agreement between Mr. van den Berg and the Company effective December 31, 2012.

(8) Mr. Boustridge's beneficial ownership includes 1,881 RSU awards that will vest within 60 days of the Record Date.

(9) Mr. Heitz's beneficial ownership includes 1,614 RSU awards that will vest within 60 days of the Record Date.

(10) Dr. Lauks' beneficial ownership includes 2,458 RSU awards that will vest within 60 days of the Record Date.

(11) Mr. Stevenson's beneficial ownership includes: (i) 5,592,368 shares of common stock held by the 1989 Bobby G. Stevenson Revocable Trust and the Bobby G. Stevenson Revocable Trust, both trusts of which Mr. Stevenson is the Settlor, Trustee, and Beneficiary; (ii) 204,798 shares and vested and exercisable options owned directly by Mr. Stevenson; (iii) 360,000 shares of common stock held by the Dixie Foundation, whose four directors include Mr. Stevenson, his wife, and his daughter; and (iv) 117,537 shares of common stock held in an IRA account. The reported beneficial ownership for Mr. Stevenson excludes 460,000 shares of common stock held in the Irrevocable First Stevenson Charitable Remainder Unitrust, of which shares Mr. Stevenson disclaims beneficial ownership. Mr. Stevenson's address is 5251 DTC Parkway, Suite 285, Greenwood Village, Colorado 80111.

(12) Includes an aggregate of options to purchase 1,622,359 shares of common stock exercisable within 60 days of the Record Date and 90,042 RSU awards exercisable within 60 days of the Record Date.

(13) On February 7, 2013, Black Rock filed information on Schedule 13G with the Commission reporting investments as of December 31, 2012. We have relied solely upon the filings with the Commission to provide the information herein. The address for Black Rock is 40 East 52nd Street, New York, NY 10022.

(14) On February 11, 2013, Dimensional filed information on Schedule 13G with the Commission reporting investments as of December 31, 2012. We have relied solely upon the filings with the Commission to provide the information herein. Dimensional, an investment advisor registered under Section 203 of the Investment Advisors Act of 1940, furnishes investment advice to four investment companies registered under the Investment Company Act of 1940 and serves as investment manager to certain other commingled group trusts and separate accounts (such investment companies, trusts, and accounts, collectively referred to as the ''Funds''). In certain cases, subsidiaries of Dimensional may act as an adviser or sub-advisor to certain Funds. In its role as investment advisor, sub-advisor and/or manager, neither Dimensional nor its subsidiaries possess voting and/or investment power over the common stock that is owned by the Funds and may be deemed to be the beneficial owner of common stock held by the Funds. Dimensional reported that all shares of Common Stock are owned by the Funds and Dimensional disclaims beneficial ownership of such securities. The address for Dimensional is Palisades West, Building One, 6300 Bee Cave Road, Austin, TX 78746.

(15) On January 31, 2013, Invesco filed information on Schedule 13G with the Commission reporting investments in our common stock as of December 31, 2012. We have relied solely upon the filings with the Commission to provide the information herein. As of the date of the filing, Invesco reported that two of its subsidiaries (Invesco Advisors Inc. and Invesco PowerShares Capital Management) shared sole voting and sole dispositive power over the common stock. Invesco Advisors reported that the Invesco Small Capital Value Fund owns 8.59% of the stock and that the shareholders of the fund have the right to receive or the power to direct the receipt of dividends and proceeds from the sale of the common stock. The address for Invesco is 1555 Peachtree Street NE, Atlanta, GA 30309.

(16) On February 12, 2013, McClain filed information on Schedule 13G with the Commission reporting investments as of December 31, 2012. We have relied solely upon the filings with the Commission to provide the information herein. As of the date of the filing, McClain beneficially owned and held sole dispositive power over 4,914,867 shares and the sole power to vote 3,924,576 shares. The address for McClain is 175 Elm Street, New Canaan, CT 06840.

(17) On February 6, 2013, Robeco filed information on Schedule 13G with the Commission reporting investments as of December 31, 2012. We have relied solely upon the filings with the Commission to provide the information herein. As of the date of the filing, Robeco beneficially owned and held sole dispositive power over 4,532,155 shares with the sole power to vote 2,902,255 shares. The address for Robeco is One Beacon Street, Boston, MA 02108.

(18) On February 13, 2013, Vanguard filed information on Schedule 13G with the Commission reporting investments as of December 31, 2012. We have relied solely upon the filings with the Commission to provide the information herein. As of the date of the filing of the 13G, Vanguard beneficially owned 3,997,224 shares, of which it held sole power to vote 107,346 shares and sole dispositive power over 3,894,778 shares. Vanguard Fiduciary Trust Company, a wholly-owned subsidiary of Vanguard is the beneficial owner and investment manager of collective trust accounts holding 102,446 shares and shares voting power with Vanguard. Vanguard Investments Australia, Ltd., a wholly-owned subsidiary of Vanguard is the beneficial owner of 4,900 shares as a result of its serving as investment manager of Australian investment offerings. The address for Vanguard is 100 Vanguard Blvd., Malvern, PA 19355.

Section 16(a) Beneficial Ownership Reporting Compliance

Section 16(a) of the Exchange Act requires that our directors, executive officers, and persons who beneficially own greater than 10% of a registered class of our equity securities file initial reports of ownership and changes in ownership of such securities with us and the Commission. Based solely upon our review of copies of the Section 16(a) reports and the written representations we have received from our reporting persons, we believe that during the year ended December 31, 2012, all of our directors, executive officers, and greater than 10% beneficial owners were in compliance with Section 16(a) reporting requirements.

Electronic Availability of Meeting Information

Available Information. This proxy statement has been distributed with a copy of the Ciber, Inc. Annual Report on Form 10-K for the year ended December 31, 2012, as part of our 2013 Annual Report. If you wish to access an electronic version of this proxy statement or our 2012 Annual Report on Form 10-K please go to our website at www.ciber.com under ''Financials.''

On our website you will also find copies of our Quarterly Reports on Form 10-Q, Current Reports on Form 8-K, and amendments to such reports filed or furnished by the Company. Our website also provides current corporate governance documents such as the Audit, Compensation, and Nominating/Corporate Governance Committee Charters, the Code of Business Conduct and Ethics, and other useful information about Ciber.

Request Email Delivery of Your 2014 Proxy Materials. You can enjoy the benefits and convenience of electronic delivery of the proxy statement and online proxy voting. To learn about the service and to enroll for online delivery, please log on to www.ciber.com and select ''Investor Relations,'' which will take you to Ciber's Investor Relations web page. Use the contact information provided under ''Contact Investor Relations'' to begin the enrollment process.

Proposals for the 2014 Annual Meeting

Shareholders may submit proposals on matters appropriate for shareholder action at our Annual Meeting of Shareholders. To have your proposal included in our proxy statement and to properly bring your proposal before the 2014 Annual Meeting of Shareholders, the Corporate Secretary of Ciber must receive your proposal at the address provided below by no later than December 6, 2013. In addition, all proposals must comply with our bylaws as well as Rule 14a-8 under the Securities Exchange Act of 1934 which provides the requirements for including a shareholder proposal in company-sponsored proxy materials. Shareholders will be furnished a copy of our bylaws, without charge, upon written request to the Corporate Secretary. If we determine that a proposal or nominee does not meet these requirements, we reserve the right to deem it ineligible for inclusion in our proxy statement or for presentation to our shareholders at the next annual meeting.

Please address all shareholder proposals to:

> Ciber, Inc.
> Attention: Corporate Secretary
> 6363 South Fiddler's Green Circle, Suite 1400
> Greenwood Village, Colorado 80111

If any shareholder intends to present a proposal or nominee director at the 2014 Annual Meeting of Shareholders, but does not intend to include the proposal in our proxy statement or form of proxy, then the proposal or nomination must meet additional requirements. As provided in our bylaws, shareholders may submit proposals and make nominations for the election of directors only if written notice of the shareholder's intent to make such a nomination or nominations has been received by our Corporate Secretary no later than the close of business on the 90th day, nor earlier than the close of business on the 120th day, prior to the first anniversary of the commencement of the preceding year's annual meeting. Accordingly, any proposals or nominees for the 2014 Annual Meeting of Shareholders must be received by our Corporate Secretary no earlier than January 8, 2014, and no later than February 7, 2014.

With respect to a proposal or nomination, a shareholder's notice to our Corporate Secretary must include:

(i) as to each person whom the shareholder proposes to nominate for election as a director: (A) the name, age, business address and residence address of such person; (B) the principal occupation or employment of such person (present and for the past five years); (C) the class or series and number of shares of our capital stock which are owned beneficially and of record by such person; (D) a questionnaire (provided by us to the shareholder upon request) completed by the nominee that, among other things, inquiries into such person's independence; (E) such person's written consent to being named in the proxy statement as a nominee and to serving as a director if elected; and (F) any other information relating to such person that would be required to be disclosed or other filings required to be made in connection with a solicitation of proxies for election of directors in an election contest, or is otherwise required, in such case pursuant to and in accordance with Section 14 of the Exchange Act, and the rules and regulations promulgated thereunder; and

(ii) as to the shareholder giving the notice and the beneficial owner, if any, on whose behalf each proposal or nomination is made: (A) the name and record address of such shareholder, as they appear on the Company's books, and of such beneficial owner, if any, on whose behalf a proposal or nomination is made; (B) the class or series and number of shares of capital stock of the Company which are owned beneficially and of record by such shareholder and such beneficial owner, if any, as well as whether and the extent to which any hedging or other transaction or series of transactions has been entered into by or on behalf of, or any other agreement, arrangement, or understanding (including any short positions or any borrowing or lending of shares of stock) has been made, the effect or intent of which is to mitigate loss to or manage risk of stock price changes for, or to increase the voting power of, such shareholder or any such beneficial owner with respect to any share of stock of the Company; (C) a complete and accurate description of any agreement, arrangement, or understanding between or among such shareholder and such beneficial owner, any of their respective affiliates or associates, and any other person or persons in connection with such nomination or proposal and the name and address of any other person or persons known to the shareholder or such beneficial owner to support such nomination or proposal; (D) a complete and accurate description of any option, warrant, convertible security, or a settlement payment or mechanism at a price related to any class or series of capital stock of the Company, whether or not settled in cash or in securities of the Company, directly or indirectly owned by such shareholder or beneficial owner or such affiliate or associate; (E) a complete and accurate description of any agreement, arrangement or understanding (including without limitation any short positions, profits interests, hedging transactions, borrowed or loaned shares) that has been entered into or made as of the date of the shareholder's notice by, or on behalf of, such shareholder and such beneficial owner or such affiliate or associate, if any, the effect or intent of which is to mitigate loss to or manage risk of stock prices changes for, or to increase the voting power of, such shareholder or beneficial owner with respect to shares of capital stock of the Company; (F) a description of all arrangements or understandings, including, without limitation, between such shareholder and beneficial owner or such affiliate or associate, if any, and each proposed nominee and any other person or persons; (G) a representation that the shareholder is a holder of record of stock of the Company entitled to vote at such meeting and intends to appear in person or by proxy at the meeting; (H) a representation whether such shareholder or such beneficial owner or such affiliate or associate, if any, or associates, intends or is part of a group which intends (i) to deliver a proxy statement and/or form of proxy to holders of at least the percentage of the Company's outstanding capital stock required to elect the nominee or pass the proposal and/or (ii) otherwise to solicit proxies from shareholders in support of such proposal nomination; (I) any other information relating to such person that would be required to be disclosed or other filings required to be made in connection with a solicitation of proxies for election of directors in an election contest, or is otherwise required, in each case pursuant to and in accordance with Section 14 of the Exchange Act, and the rules and regulations promulgated thereunder; and (J) a representation that the shareholder will update the information set forth in clauses (A) through (E) above as of the record date for the meeting by delivery of written notice to the Company promptly following the later of the record date or public announcement of the record date.

Notwithstanding anything in the bylaws to the contrary:

(i) No person shall be eligible for election by the shareholders as a director of the Company unless nominated in accordance with the procedures set forth in the bylaws. The presiding officer at a meeting may, if the facts warrant, determine and declare to the meeting that the nomination was defective and not properly brought before the meeting in accordance with the provisions of the bylaws, and if that officer should so determine, he or she shall declare to the meeting that such defective nomination shall be disregarded.

(ii) In the event that the number of directors to be elected to the Board of Directors of the Company at an annual meeting is increased and there is no public announcement by the Company naming all of the nominees for director or specifying the size of the increased board of directors at least one hundred days prior to the first anniversary of the commencement of the preceding year's annual meeting, a shareholder's notice required by the bylaws shall also be considered timely, but only with respect to nominees for any new positions created by such increase, if it shall be delivered to the Corporate Secretary at the principal executive offices of the Company not later than the close of business on the tenth day following the day on which such public announcement is first made by the Company.

Other Matters for the 2013 Annual Meeting

Our Board does not intend to bring any other business before the Annual Meeting and our Board is not aware of any other matters that will be presented at the Annual Meeting. In the event that any other business is properly brought before the Annual Meeting, the designated proxy holders will vote as recommended by the Board or, if no recommendation is given, in their own discretion.

Exhibits

Exhibit A—Ciber, Inc. Amended and Restated 2004 Incentive Plan

CIBER, INC.
2004 INCENTIVE PLAN
(Amended and Restated Effective as of May ~~18, 2011~~8, 2013)

SECTION 1
INTRODUCTION

1.1 *Establishment.* CIBER, Inc. hereby amends and restates the CIBER, Inc. 2004 Incentive Plan (the "Plan") for certain officers, employees, consultants, and directors of the Company.

1.2 *Purposes.* The purposes of the Plan are to provide the officers, employees, consultants, and directors of the Company selected for participation in the Plan with added incentives to continue in the long-term service of the Company and to create in such persons a more direct interest in the future success of the operations of the Company by relating incentive compensation to increases in stockholder value, so that the income of such persons is more closely aligned with the income of the Company's stockholders. The Plan is also designed to enhance the ability of the Company to attract, retain and motivate officers, employees, consultants, and directors by providing an opportunity for investment in the Company.

SECTION 2
DEFINITIONS

2.1 *Definitions.* The following terms shall have the meanings set forth below:

(a) *"Administrator"* means (i) the Board, or (ii) one or more committees of the Board to whom the Board has delegated all or part of its authority under this Plan. Any committee under clause (ii) hereof which makes grants to "officers" of the Company (as that term is defined in Rule 16a-1(f) promulgated under the Exchange Act) shall be composed of not less than the minimum number of persons from time to time required by Rule 16b-3, each of whom, to the extent necessary to comply with Rule 16b-3 only, shall be a Nonemployee Director. Further, if the Administrator consists of less than the entire Board, then to the extent necessary for any Award to qualify as "performance-based compensation" within the meaning of Section 162(m) of the Internal Revenue Code, each member of the Administrator will be an Outside Director. For purposes of the preceding provisions, if one or more members of the Administrator is not a Nonemployee or not an Outside Director, but recuses himself or herself or abstains from voting with respect to a particular action taken by the Administrator, then the Administrator, with respect to the action, will be deemed to consist only of the members of the Administrator who have not recused themselves or abstained from voting.

(b) *"Affiliated Corporation"* means (i) any corporation or other entity (including but not limited to a partnership) that directly, or through one or more intermediaries controls, is controlled by, or is under common control with, CIBER, Inc., or (ii) any entity in which the Company has a significant equity interest, as determined by the Administrator.

(c) *"Award"* means a grant made under this Plan in the form of Stock, Options, Restricted Stock, Performance Shares, or Performance Units.

(d) *"Board"* means the board of directors of the Company.

(e) "*Company*" means CIBER, Inc., a Delaware corporation, together with its Affiliated Corporations except where the context otherwise requires.

(f) "*Consultant*" means any person, including an advisor, engaged by the Company to render consulting or advisory services and who is compensated for such services and such person is eligible to receive shares registered on Form S-8 under the Securities Act. Mere service as a Director or payment of a director's fee by the Company or an Affiliated Corporation shall not be sufficient to constitute "consulting or advisory services" rendered to the Company or an Affiliated Corporation.

(g) *"Director"* means a member of the Board.

(h) *"Effective Date"* means May ~~18, 2011. The original *"Effective Date"* of the Plan was April 27, 2004~~8, 2013.

(i) *"Employee"* means any person who is a full or part-time employee (including, without limitation, an officer or director who is also an employee) of the Company or any Affiliated Corporation or any division thereof. The term also includes future employees who have received a formal offer of employment.

(j) "*Exchange Act*" shall mean the Securities Exchange Act of 1934, as amended.

(k) "*Executive Officer*" shall mean an officer as defined in Exchange Act Rule 16a-1(f) and any person deemed to be an "executive officer" within the scope of Section 13(k) of the Exchange Act.

(l) *"Fair Market Value"* means, as of any date, the value of the Stock determined as follows:

(i) If the Stock is listed on any established stock exchange or a national market system, its Fair Market Value shall be the closing sales price for such Stock (or the closing bid, if no sales were reported) as quoted on such exchange or system for the last market trading day prior to the time of determination, as reported in The Wall Street Journal or such other source as the Administrator deems reliable;

(ii) If the Stock is regularly quoted by a recognized securities dealer but selling prices are not reported, the Fair Market Value of a Share shall be the mean between the high bid and low asked prices for the Stock on the last market trading day prior to the day of determination, as reported in The Wall Street Journal or such other source as the Administrator deems reliable;

(iii) In the absence of an established market for the Stock, the Fair Market Value shall be determined by the Administrator in accordance with Section 409A of the Internal Revenue Code.

(m) *"Incentive Stock Option"* means any Option designated as such and granted in accordance with the requirements of Section 422 of the Internal Revenue Code.

(n) *"Internal Revenue Code"* means the Internal Revenue Code of 1986, as it may be amended from time to time, and the rules and regulations promulgated thereunder.

(o) "*Nonemployee Director*" means a Director who is a "nonemployee director" within the meaning of Rule 16b-3 promulgated under the Exchange Act.

(p) *"Non-Statutory Option"* means any Option other than an Incentive Stock Option.

(q) *"Option"* means a right to purchase Stock at a stated price for a specified period of time.

(r) *"Option Price"* means the price at which Shares of Stock subject to an Option may be purchased, determined in accordance with Section 7.2(b).

(s) "*Outside Director*" means a Director who is an "outside director" within the meaning of Internal Revenue Code Section 162(m).

(t) *"Participant"* means an Employee or Director of, or Consultant to, the Company designated by the Administrator from time to time during the term of the Plan to receive one or more Awards under the Plan.

(u) *"Performance Cycle"* means the period of time as specified by the Administrator over which Performance Share or Performance Units are to be earned.

(v) *"Performance Shares"* means an Award made pursuant to Section 9 which entitles a Participant to receive Shares, their cash equivalent or a combination thereof based on the achievement of performance targets during a Performance Cycle.

(w) *"Performance Units"* means an Award made pursuant to Section 9 which entitles a Participant to receive cash, Stock or a combination thereof based on the achievement of performance targets during a Performance Cycle.

(x) *"Plan Year"* means each 12-month period beginning January 1 and ending the following December 31, except that for the first year of the Plan it shall begin on the Effective Date and extend to December 31 of that year.

(y) *"Restricted Stock"* means Stock granted under Section 8 that is subject to restrictions imposed pursuant to such Section.

(z) "*Service Provider*" means an Employee or Director of, or Consultant to, the Company or an Affiliated Corporation.

(aa) *"Share"* means a share of Stock.

(bb) *"Stock"* means the common stock, $.01 par value, of the Company.

(cc) "*Stock Option Agreement*" means a written document delivered by the Company to the recipient of an Option specifying the terms of such Option. Such document must specify, at a minimum, the number of Shares subject to the Option, the exercise price, any vesting schedule, and any terms which vary from the default provisions provided in the Plan. Such document need not be signed by the Option recipient.

2.2 *Gender and Number.* Except when otherwise indicated by the context, the masculine gender shall also include the feminine gender, and the definition of any term herein in the singular shall also include the plural.

SECTION 3
PLAN ADMINISTRATION

3.1 *Authority of Administrator.* The Plan shall be administered by the Administrator. Subject to the terms of the Plan and applicable law, and in addition to other express powers and authorizations conferred on the Administrator by the Plan, the Administrator shall have full power and authority to: (i) designate Participants; (ii) determine the type or types of Awards to be granted to eligible Participants; (iii) determine the number of Shares to be covered by, or with respect to which payments, rights, or other matters are to be calculated in connection with, Awards; (iv) determine the terms and conditions of any Award; (v) subject to Section 7(g), determine whether, to what extent, and under what circumstances Awards may be settled or exercised in cash, Shares, other securities, other Awards or other property, or canceled, forfeited, or suspended and the method or methods by which Awards may be settled, exercised, canceled, forfeited, or suspended; (vi) determine whether, to what extent, and under what circumstances to accelerate the exercisability of any Award or the end of a Performance Cycle or the termination of the restriction period for any Restricted Stock Award; (vii) correct any defect, supply any omission, reconcile any inconsistency and otherwise interpret and administer the Plan and any instrument or agreement relating to the Plan or any Award hereunder; (viii) establish, amend, suspend, or waive such rules and regulations and appoint such agents as it shall deem appropriate for the proper administration of the Plan; and (ix) make any other determination and take any other action that the Administrator deems necessary or desirable for the administration of the Plan. To the extent necessary or appropriate, the Administrator may adopt sub-plans consistent with the Plan to conform to applicable state or foreign securities or tax laws.

3.2 *Determinations Under the Plan.* Unless otherwise expressly provided in the Plan all designations, determinations, interpretations, and other decisions under or with respect to the Plan or any Award shall be within the sole discretion of the Administrator, may be made at any time and shall be final, conclusive, and binding upon all persons, including the Company, any Affiliated Corporation, any Participant, any holder or beneficiary of any Award, and any stockholder. No member of the Administrator shall be liable, in the absence of bad faith, for any act or omission with respect to his or her services as an Administrator. Service on a committee acting as the Administrator shall constitute service as a director of the Company entitling members to any indemnification of liability benefits applicable to directors with respect to their services as Administrator.

3.3 *Delegation of Certain Responsibilities.* The Administrator may, in its sole discretion, delegate to appropriate officers of the Company the administration of the Plan under this Section 3; provided, however, that no such delegation by the Administrator shall be made (i) if such delegation would not be permitted under applicable law or (ii) with respect to the administration of the Plan as it affects Executive Officers or Directors of the Company, and provided further that the Administrator may not delegate its authority to correct errors, omissions or inconsistencies in the Plan. Subject to the above limitations, the Administrator may delegate to the Chief Executive Officer of the Company its authority under this Section 3 to grant Awards to employees who are not Executive Officers or Directors of the Company. All authority delegated by the Administrator under this Section 3.3 shall be exercised in accordance with the provisions of the Plan and any guidelines for, conditions on, or limitations to the exercise of such authority that may from time to time be established by the Administrator.

SECTION 4
STOCK SUBJECT TO THE PLAN

4.1 *Number of Shares.* Subject to adjustment as provided in Section 4.3, ~~5,000,000 Shares were initially authorized for issuance under the Plan~~and in accordance with the provisions of the Plan and subject to such restrictions or other provisions as the Administrator may from time to time deem necessary~~. As~~, as of the Effective Date of the amendment and restatement of the Plan, ~~4,750,000 additional Shares for~~ a total of ~~14,750~~20,350,000 Shares have been authorized for issuance under the Plan ~~in accordance with the provisions of the Plan and subject to such restrictions or other provisions as the Administrator may from time to time deem necessary~~. Subject to adjustment as provided in Section 4.3, no Participant may be granted Awards in any twelve-month period with respect to more than 1,000,000 Shares. The Shares may be divided among the various Plan components as the Administrator shall determine, except that no more than ~~14,750~~20,350,000 Shares as calculated pursuant to Section 4.2 shall be cumulatively available for the grant of Incentive Stock Options under the Plan. Any Shares that are subject to Awards ~~of Options~~under the Plan shall be counted against the limit set forth herein as one share for every one Share subject to an Award ~~of Options. Any Shares that are subject to Awards other than Options shall be counted against the limit set forth herein as 1.6 Shares for every one Share granted.~~. The Company shall at all times during the term of the Plan and while any ~~Options~~Awards are outstanding retain as authorized and unissued Stock, or as treasury Stock, at least the number of Shares from time to time required under the provisions of the Plan, or otherwise assure itself of its ability to perform its obligations hereunder.

4.2 *Unused and Forfeited Stock.* If any Shares covered by an Award (including those outstanding as of the Effective Date) are not purchased or are forfeited or expire, or if an Award otherwise terminates without delivery of any Shares subject thereto or is settled in cash in lieu of shares, then the number of Shares counted against the aggregate number of Shares available under the Plan with respect to such Award shall, to the extent of any such forfeiture, termination or expiration, again be available for making Awards under the Plan ~~in the same amount as such shares were counted~~

~~against the limit set forth in Section 4.1~~. Any Shares deducted or delivered from an Award other than an Option in connection with the Company's tax withholding obligations shall again be available for making Awards under the Plan. The number of Shares available for issuance under the Plan shall not be increased by (i) any Shares tendered or withheld or Award surrendered in connection with the purchase of Shares of Stock upon exercise of an Option, ~~(ii) any Shares deducted or delivered from an Award payment in connection with the Company's tax withholding obligations, or (iii)~~ or (ii) purchased by the Company with proceeds from Option exercises.

4.3 *Adjustments for Stock Split, Stock Dividend, etc.* If the Company shall at any time increase or decrease the number of its outstanding Shares of Stock or change in any way the rights and privileges of such Shares by means of the payment of a stock dividend or any other distribution upon such Shares payable in Stock, or through a stock split, subdivision, consolidation, combination, reclassification or recapitalization involving the Stock, then in relation to the Stock that is affected by one or more of the above events, the numbers, rights and privileges of (i) the Shares as to which Awards may be granted under the Plan, and (ii) the Shares then included in each outstanding Option, Performance Share or Performance Unit granted hereunder, shall be increased, decreased or changed in like manner as if they had been issued and outstanding, fully paid and nonassessable at the time of such occurrence.

4.4 *Dividend Payable in Stock of Another Corporation, etc.* Except as set forth in Section 4.5 below, if the Company shall at any time pay or make any dividend or other distribution upon the Stock payable in securities of another corporation or other property (except money or Stock), a proportionate part of such securities or other property shall be set aside and delivered to any Participant then holding an Award for the particular type of Stock for which the dividend or other distribution was made, upon exercise thereof in the case of Options, and the vesting thereof in the case of other Awards. Prior to the time that any such securities or other property are delivered to a Participant in accordance with the foregoing, the Company shall be the owner of such securities or other property and shall have the right to vote the securities, receive any dividends payable on such securities, and in all other respects shall be treated as the owner. If securities or other property which have been set aside by the Company in accordance with this Section are not delivered to a Participant because an Award is not exercised or otherwise vested, then such securities or other property shall remain the property of the Company and shall be dealt with by the Company as it shall determine in its sole discretion.

4.5 *Spin-offs.* If the Company shall at any time pay or make any dividend or other distribution upon the Stock in the nature of a spin-off, for example a dividend payable in securities of an Affiliated Corporation, the Administrator shall in its discretion determine what changes are equitably required to outstanding Awards to effect the spin-off, including but not limited to treating Awards of Employees remaining with the Company differently from Awards to Employees of the newly spun-off entity, substituting Awards for Company Stock for Awards of stock in the spun-off entity, and allowing either the Company, the spun-off entity or both to hold the securities or property set aside for Award participants; provided however, that the Administrator shall adjust outstanding Awards only in a manner permitted under Treas. Reg. Section 1.409A-1(b)(5)(v)(D).

4.6 *Other Changes in Stock.* In the event there shall be any change, other than as specified in Sections 4.3, 4.4 and 4.5, in the number or kind of outstanding Shares of Stock or of any stock or other securities into which the Stock shall be changed or for which it shall have been exchanged, and if the Administrator shall in its discretion determine that such change equitably requires an adjustment in the number or kind of Shares subject to outstanding Awards or which have been reserved for issuance pursuant to the Plan but are not then subject to an Award, then such adjustments shall be made by the Administrator and shall be effective for all purposes of the Plan and on each outstanding Award that involves the particular type of stock for which a change was effected; provided however, that the Administrator shall adjust outstanding Awards only in a manner permitted under Treas. Reg. Section 1.409A-1(b)(5)(v)(D).

4.7 *General Adjustment Rules.* If any adjustment or substitution provided for in this Section 4 shall result in the creation of a fractional Share under any Award, the number of Shares under the Award shall be rounded down to the next whole number.

4.8 *Determination by Administrator.* Adjustments under this Section 4 shall be made by the Administrator, whose determinations with regard thereto shall be final and binding upon all persons.

SECTION 5
REORGANIZATION OR LIQUIDATION

In the event that the Company is merged or consolidated with another corporation (other than a merger or consolidation in which the Company is the continuing corporation and which does not result in any reclassification or change of outstanding Shares), or if all or substantially all of the assets or more than 50% of the outstanding voting stock of the Company is acquired by any other corporation, business entity or person (other than a sale or conveyance in which the Company continues as a holding company of an entity or entities that conduct the business or businesses formerly conducted by the Company), or in case of a reorganization (other than a reorganization under the United States Bankruptcy Code) or liquidation of the Company, and if the provisions of Section 11 do not apply, the Administrator, or the board of directors of any corporation assuming the obligations of the Company, shall, have the power and discretion to prescribe the terms and conditions for the exercise, or modification, of any outstanding Awards granted hereunder in any manner permitted under Code Section 409A and Treas. Reg. Section 1.409A-1(b)(5)(v)(D). By way of illustration, and not by way of limitation, the Administrator may provide for the complete or partial acceleration of the dates of exercise of the Options, or may provide that such Options will be exchanged or converted into options to acquire securities of the surviving or acquiring corporation, or may provide for a payment or distribution in respect of outstanding Options (or the portion thereof that is currently exercisable) in cancellation thereof. The Administrator may remove restrictions on Restricted Stock and may modify the performance requirements for any other Awards in any manner that does not constitute a violation of Code Section 409A. The Administrator may provide that Stock or other Awards granted hereunder must be exercised in connection with the closing of such transaction, and that if not so exercised such Awards will expire. Any such determinations by the Administrator may be made generally with respect to all Participants, or may be made on a case-by-case basis with respect to particular Participants. The provisions of this Section 5 shall not apply to any transaction undertaken for the purpose of reincorporating the Company under the laws of another jurisdiction, if such transaction does not materially affect the beneficial ownership of the Company's capital stock.

SECTION 6
PARTICIPATION

Participants in the Plan shall be those Employees, Directors, or Consultants who, in the judgment of the Administrator, are performing, or during the term of their incentive arrangement will perform, important services in the management, operation and development of the Company, and significantly contribute, or are expected to significantly contribute, to the achievement of long-term corporate economic objectives. Participants may be granted from time to time one or more Awards; provided, however, that the grant of each such Award shall be separately approved by the Administrator, receipt of one such Award shall not result in automatic receipt of any other Award, and written notice shall be given to such person, specifying the terms, conditions, rights and duties related thereto; and further provided that Incentive Stock Options shall not be granted to (i) Consultants, (ii) part-time employees, (iii) Nonemployee Directors, or (iv) Employees of any partnership or other entity which is included within the definition of an Affiliated Corporation but whose employees are not permitted to receive Incentive Stock Options under the Internal Revenue Code. Each Participant shall enter into an agreement with the Company, in such form as the Administrator shall determine and which is consistent with the provisions of the Plan, specifying such terms, conditions, rights and duties. Awards shall be deemed to be granted as of the date specified in the grant resolution of the Administrator, which date shall be the date of any related agreement with the Participant. In the event of any inconsistency between the provisions of the Plan and any such agreement entered into hereunder, the provisions of the Plan shall govern.

SECTION 7
STOCK OPTIONS TO EMPLOYEES AND CONSULTANTS

7.1 *Grant of Options to Employees and Consultants.* Coincident with or following designation for participation in the Plan, a Participant (other than a Nonemployee Director) may be granted one or more Options. The Administrator in its sole discretion shall designate whether an Option is to be considered an Incentive Stock Option or a Non-Statutory Option. The Administrator may grant both an Incentive Stock Option and a Non-Statutory Option to the same Participant at the same time or at different times. Incentive Stock Options and Non-Statutory Options, whether granted at the same or different times, shall be deemed to have been awarded in separate grants, shall be clearly identified, and in no event shall the exercise of one Option affect the right to exercise any other Option or affect the number of Shares for which any other Option may be exercised.

7.2 *Option Agreements.* Each Option granted under the Plan shall be evidenced by a Stock Option Agreement which shall be delivered by the Company to the Participant to whom the Option is granted (the "Option Holder"). Except as otherwise set forth in a Stock Option Agreement delivered to the Participant, each Option shall be governed by the following terms and conditions, as well as such other terms and conditions not inconsistent therewith as the Administrator may consider appropriate in each case.

(a) *Number of Shares.* Each Stock Option Agreement shall state that it covers a specified number of Shares, as determined by the Administrator. To the extent that the aggregate Fair Market Value of Shares with respect to which Options designated as Incentive Stock Options are exercisable for the first time by any Participant during any year (under all plans of the Company and any Affiliated Corporation) exceeds $100,000, such Options shall be treated as not being Incentive Stock Options. The foregoing shall be applied by taking Options into account in the order in which they were granted. For the purposes of the foregoing, the Fair Market Value of any Share shall be determined as of the time the Option with respect to such Share is granted. In the event the foregoing results in a portion of an Option designated as an Incentive Stock Option exceeding the $100,000 limitation, only such excess shall be treated as not being an Incentive Stock Option.

(b) *Price.* The price at which each Share covered by an Option may be purchased shall be determined in each case by the Administrator and set forth in the Stock Option Agreement. In no event shall the Option Price for any Share be less than the Fair Market Value of the Stock on the date the Option is granted. Further, the Option Price for each Share covered by an Incentive Stock Option granted to an Employee who then owns stock possessing more than 10% of the total combined voting power of all classes of stock of the Company or any parent or subsidiary corporation of the Company must be at least 110% of the Fair Market Value of the Stock subject to the Incentive Stock Option on the date the Option is granted.

(c) *Duration of Options.* The Administrator shall determine the period of time within which the Option may be exercised by the Option Holder (the "Option Period"). The Option Period must expire, in all cases, not more than seven years from the date an Option is granted; provided, however, that the Option Period of an Incentive Stock Option granted to an Employee who then owns stock possessing more than 10% of the total combined voting power of all classes of stock of the Company or any parent or subsidiary corporation of the Company must expire not more than five years from the date such Option is granted. Any Option Period determined by the Administrator to be shorter than the seven or five-year term set forth above, must be set forth in a Stock Option Agreement. Each Stock Option Agreement shall also state the periods of time, if any, as determined by the Administrator, when incremental portions of each Option shall vest. If any Option is not exercised during its Option Period, it shall be deemed to have been forfeited and of no further force or effect.

(d) *Termination of Service, Retirement, Death or Disability.* Except as otherwise provided in the Stock Option Agreement, each Option shall be governed by the following terms with respect to the exercise of the Option if an Option Holder ceases to be a Service Provider:

(i) If the Option Holder ceases to be a Service Provider within the Option Period for cause, as determined by the Company, the Option shall thereafter be void for all purposes. As used in this Section 7.2(d), "cause" shall mean (A) if applicable, "cause" as defined on a written contract between the Option Holder and the Company, or (B) in any other case, a gross violation, as determined by the Company, of the Company's established policies and procedures. The effect of this Section 7.2(d)(i) shall be limited to determining the consequences of a termination, and nothing in this Section 7.2(d)(i) shall restrict or otherwise interfere with the Company's discretion with respect to the termination of any Service Provider.

(ii) If the Option Holder ceases to be a Service Provider with the Company in a manner determined by the Board, in its sole discretion, to constitute retirement (which determination shall be communicated to the Option Holder within 10 days of such termination), the Option may be exercised by the Option Holder, or in the case of death, by the persons specified in clause (iii) of this Section 7.2(d), within three months following his or her retirement if the Option is an Incentive Stock Option or within twelve months following his or her retirement if the Option is a Non-Statutory Stock Option (provided in each case that such exercise must occur within the Option Period), but not thereafter. In any such case, the Option may be exercised only as to the Shares as to which the Option had become exercisable on or before the date the Option Holder ceases to be a Service Provider.

(iii) If the Option Holder dies (A) while he or she is a Service Provider, (B) within the three-month period referred to in clause (v) below, or (C) within the three or twelve-month period referred to in clause (ii) above, the Option may be exercised by those entitled to do so under the Option Holder's will or by the laws of descent and distribution within twelve months following the Option Holder's death (provided that such exercise must occur within the Option Period), but not thereafter. In any such case, the Option may be exercised only as to the Shares as to which the Option had become exercisable on or before the date the Option Holder ceased to be a Service Provider.

(iv) If the Option Holder becomes disabled (within the meaning of Section 22(e) of the Internal Revenue Code) while a Service Provider, Incentive Stock Options held by the Option Holder may be exercised by the Option Holder within twelve months following the date the Option Holder ceases to be a Service Provider (provided that such exercise must occur within the Option Period), but not thereafter. If the Option Holder becomes disabled (within the meaning of Section 22(e) of the Internal Revenue Code) while a Service Provider or within three-month period referred to in clause (v) below or within the twelve-month period following his or her retirement as provided in clause (ii) above, Non-Statutory Options held by the Option Holder may be exercised by the Option Holder within twelve months following the date of the Option Holder's disability (provided that such exercise must occur within the Option Period), but not thereafter. In any such case, the Option may be exercised only as to the Shares as to which the Option had become exercisable on or before the date the Option Holder ceased to be a Service Provider.

(v) If the Option Holder ceases to be a Service Provider within the Option Period for any reason other than cause, retirement as provided in clause (ii) above, disability as provided in clause (iv) above or the Option Holder's death, the Option may be exercised by the Option Holder within three months following the date of such cessation (provided that such exercise must occur within the Option Period), but not thereafter. In any such case, the Option may be exercised only as to the Shares as to which the Option had become exercisable on or before the date that the Option Holder ceases to be a Service Provider

(e) *Exercise, Payments, etc.*

(i) The method for exercising each Option granted under the Plan shall be by delivery to the Corporate Secretary of the Company or an agent designated pursuant to Section 18 of a notice specifying the number of Shares with respect to which such Option is exercised and payment of the Option Price. Such notice shall be in a form satisfactory to the Administrator and shall specify the particular Option (or portion thereof) which is being exercised and the number of Shares with respect to which the Option is being exercised. The exercise of the Option shall be deemed effective upon receipt of such notice by the Corporate Secretary or a designated agent and payment to the Company. The purchase of such Stock shall be deemed to take place at the principal office of the Company upon delivery of such notice, at which time the purchase price of the Stock shall be paid in full by any of the methods or any combination of the methods set forth in (ii) below. A properly executed certificate or certificates representing the Stock shall be issued by the Company and delivered to the Option Holder. If certificates representing Stock are used to pay all or part of the Option Price, separate certificates for the same number of Shares of Stock shall be issued by the Company and delivered to the Option Holder representing each certificate used to pay the Option Price, and an additional certificate shall be issued by the Company and delivered to the Option Holder representing the additional shares, in excess of the Option Price, to which the Option Holder is entitled as a result of the exercise of the Option.

(ii) The exercise price shall be paid by any of the following methods or any combination of the following methods:

(A) in cash;

(B) by cashier's check payable to the order of the Company;

(C) if authorized by the Administrator, in its sole discretion, by delivery to the Company of certificates representing the number of Shares then owned by the Option Holder, the Fair Market Value of which equals the purchase price of the Stock purchased pursuant to the Option, properly endorsed for transfer to the Company; provided however, that Shares used for this purpose must have been held by the Option Holder for more than six months; and provided further that the Fair Market Value of any Shares delivered in payment of the purchase price upon exercise of the Option shall be the Fair Market Value as of the exercise date, which shall be the date of delivery of the certificates for the Stock used as payment of the Option Price;

(D) if authorized by the Administrator, in its sole discretion, and subject to applicable law, including Section 402 of the Sarbanes-Oxley Act, by delivery by a Participant (other than an Executive Officer or Director) to the Company of a properly executed notice of exercise together with irrevocable instructions to a broker to deliver to the Company promptly the amount of the proceeds of the sale of all or a portion of the

Stock or of a loan from the broker to the Option Holder necessary to pay the exercise price; or

(E) net exercise of Options subject to an Award;

(F) if authorized by the Administrator, in its sole discretion, any combination of these methods.

(iii) In the sole discretion of the Administrator, the Company may, subject to applicable law, including Section 402 of the Sarbanes-Oxley Act, guaranty a third-party loan obtained by a Participant (other than an Executive Officer or Director) to pay part or all of the Option Price of the Shares provided that such loan or the Company's guaranty is secured by the Shares and the loan bears interest at a market rate. The Company may not make or guaranty loans to Executive Officers or Directors.

(f) *Date of Grant.* An option shall be considered as having been granted on the date specified in the grant resolution of the Administrator.

(g) *No Repricing of Options.* The Administrator shall not, without approval of the Company's stockholders, (a) accept the surrender of any outstanding Option when the Fair Market Value of a Share is less than the Option Price of such outstanding Option and to grant a new Option or other Award in substitution for such surrendered Option or to pay cash in connection with such surrender, (b) reduce the Option Price of any outstanding Option, or (c) take any other action, including an exchange or substitution, that would be treated as a repricing of outstanding Options under the rules of the primary stock exchange on which the Stock is listed; *provided,* that this Section 7(g) shall not be deemed to limit the making of appropriate adjustments to outstanding Options with respect to stock splits, recapitalizations, reorganizations, liquidations, or similar events as provided elsewhere in the Plan.

SECTION 8
STOCK AWARDS

8.1 *Awards Granted by Administrator.* Coincident with or following designation for participation in the Plan, a Participant (other than a Nonemployee Director) may be granted one or more unrestricted Stock Awards or Restricted Stock Awards consisting of Shares. A Stock Award may be paid by delivery of Stock, in cash or in a combination of Stock and cash, as determined by the Administrator.

8.2 *Restrictions.* A Participant's right to retain a Restricted Stock Award granted to such Participant under Section 8.1 shall be subject to such restrictions, including but not limited to the Participant's continuing to perform as a Service Provider for a restriction period specified by the Administrator, or the attainment of specified performance goals and objectives, as may be established by the Administrator with respect to such Award. The Administrator may, in its sole discretion, require different periods of service or different performance goals and objectives with respect to (i) different Participants, (ii) different Restricted Stock Awards, or (iii) separate, designated portions of the Shares constituting a Restricted Stock Award.

8.3 *Privileges of a Stockholder, Transferability.* A Participant shall have all voting, dividend, liquidation and other rights with respect to Stock in accordance with its terms received by such Participant as a Stock Award under this Section 8 upon the Participant's becoming the holder of record of such Stock; provided, however, that the Participant's right to sell, encumber or otherwise transfer Restricted Stock shall be subject to the limitations of Section 12.2 hereof.

8.4 *Enforcement of Restrictions.* The Administrator may in its sole discretion require one or more of the following methods of enforcing the restrictions referred to in Section 8.2 and 8.3:

(a) placing a legend on the stock certificates referring to the restrictions as follows:

THE SHARES REPRESENTED BY THIS CERTIFICATE ARE SUBJECT TO FORFEITURE AND TRANSFERABILITY RESTRICTIONS AS SET FORTH IN THE RESTRICTED STOCK AGREEMENT BETWEEN THE SHAREHOLDER AND CIBER, INC. DATED . A COPY OF THE RESTRICTED STOCK AGREEMENT IS ON FILE AT THE EXECUTIVE OFFICE OF CIBER, INC.

(b) requiring the Participant to keep the stock certificates, duly endorsed, in the custody of the Company while the restrictions remain in effect; or

(c) requiring that the stock certificates, duly endorsed, be held in the custody of a third party while the restrictions remain in effect.

8.5 *Termination of Service, Death or Disability.* In the event of the death or disability (within the meaning of Section 22(e) of the Internal Revenue Code) of a Participant, or the retirement of a Participant as provided in Section 7.2(d)(ii), all service period and other restrictions applicable to Restricted Stock Awards then held by him shall lapse, and such Awards shall become fully nonforfeitable. Subject to Sections 5 and 10, in the event a Participant ceases to be a Service Provider for any other reason, any Restricted Stock Awards as to which the service period or other restrictions have not been satisfied shall be forfeited.

SECTION 9
PERFORMANCE SHARES AND PERFORMANCE UNITS

9.1 *Awards Granted by Administrator.* Coincident with or following designation for participation in the Plan, a Participant (other than a Nonemployee Director) may be granted Performance Shares or Performance Units.

9.2 *Amount of Award.* The Administrator shall establish a maximum amount of a Participant's Award, which amount shall be denominated in Shares in the case of Performance Shares or in dollars in the case of Performance Units.

9.3 *Communication of Award.* Written notice of the maximum amount of a Participant's Award and the Performance Cycle determined by the Administrator shall be given to a Participant as soon as practicable after approval of the Award by the Administrator.

9.4 *Amount of Award Payable.* The Administrator shall establish maximum and minimum performance targets to be achieved during the applicable Performance Cycle. Performance targets established by the Administrator shall relate to corporate, group, unit or individual performance and may be established in terms of earnings, growth in earnings, ratios of earnings to equity or assets, or such other measures or standards determined by the Administrator. Multiple performance targets may be used and the components of multiple performance targets may be given the same or different weighting in determining the amount of an Award earned, and may relate to absolute performance or relative performance measured against other groups, units, individuals or entities. Achievement of the maximum performance target shall entitle the Participant to payment (subject to Section 9.6) at the full or maximum amount specified with respect to the Award; provided, however, that notwithstanding any other provisions of this Plan, in the case of an Award of Performance Shares the Administrator in its discretion may establish an upper limit on the amount payable (whether in cash or Stock) as a result of the achievement of the maximum performance target. The Administrator may also establish that a portion of a full or maximum amount of a Participant's Award will be paid (subject to Section 9.6) for performance which exceeds the minimum performance target but falls below the maximum performance target applicable to such Award.

9.5 *Adjustments.* At any time prior to payment of a Performance Share or Performance Unit Award, the Administrator may adjust previously established performance targets or other terms and conditions to reflect events such as changes in laws, regulations, or accounting practice, or mergers, acquisitions or divestitures.

9.6 *Payments of Awards.* Following the conclusion of each Performance Cycle, the Administrator shall determine the extent to which performance targets have been attained, and the satisfaction of any other terms and conditions with respect to an Award relating to such Performance Cycle. The Administrator shall determine what, if any, payment is due with respect to an Award and whether such payment shall be made in cash, Stock or some combination. Payment shall be made in a lump sum, as promptly as practicable following the end of the applicable Performance Cycle, but no later than 2½ months following the end of the later of (a) the fiscal year of the Company in which the applicable Performance Cycle ends or (b) the tax year of the Service Provider in which the applicable Performance Cycle ends.

9.7 *Termination of Employment.* If a Participant ceases to be a Service Provider before the end of a Performance Cycle by reason of his death or disability as provided in Section 7.2(d)(iv), the Performance Cycle for such Participant for the purpose of determining the amount of the Award payable and the timing of such payment shall end at the end of the calendar quarter immediately preceding the date on which such Participant ceased to be a Service Provider (the "Modified Performance Cycle"). The amount of an Award payable to a Participant to whom the preceding sentence is applicable (a) shall be that fraction of the Award computed pursuant to the preceding sentence, the numerator of which is the number of calendar quarters during the Performance Cycle during all of which said Participant was a Service Provider and the denominator of which is the number of full calendar quarters in the Performance Cycle and (b) shall be payable no later than 2½ months following the end of the later of (a) the fiscal year of the Company in which the applicable Modified Performance Cycle ends or (b) the tax year of the Service Provider in which the applicable Modified Performance Cycle ends. Upon any other termination of Participant's services as a Service Provider during a Performance Cycle, participation in the Plan shall cease and all outstanding Awards of Performance Shares or Performance Units to such Participant shall be canceled.

SECTION 10
CHANGE IN CONTROL

10.1 *Options, Restricted Stock.* In the event of a change in control of the Company as defined in Section 11.3, then the Administrator may, in its sole discretion, without obtaining stockholder approval, to the extent permitted in Section 15, take any or all of the following actions: (a) accelerate the exercise dates of any outstanding Options or make all such Options fully vested and exercisable; (b) grant a cash bonus award to any Option Holder in an amount necessary to pay the Option Price of all or any portion of the Options then held by such Option Holder; (c) pay cash to any or all Option Holders in exchange for the cancellation of their outstanding Options in an amount equal to the difference between the Option Price of such Options and the greater of the tender offer price for the underlying Stock or the Fair Market Value of the Stock on the date of the cancellation of the Options; (d) make any other adjustments or amendments to the outstanding Options; and (e) eliminate all restrictions with respect to Restricted Stock and deliver Shares free of restrictive legends to any Participant.

10.2 *Performance Shares and Performance Units.* Under the circumstances described in Section 11.1, the Administrator may, in its sole discretion, and without obtaining stockholder approval, to the extent permitted in Section 15, provide for payment of outstanding Performance Shares and Performance Units at the maximum award level or any percentage thereof.

10.3 *Definition.* For purposes of the Plan, a "change in control" shall be deemed to have occurred if: (a) any "person" or "group" (within the meaning of Sections 13(d) and 14(d)(2) of the Exchange Act), other than Bobby G. Stevenson or a trustee or other fiduciary holding securities under an employee benefit plan of the Company or under a trust, the grantor of which is Bobby G. Stevenson, is or becomes the "beneficial owner" (as defined in Rule 13d-3 under the Exchange Act), directly or indirectly, of more than 33⅓% of the then outstanding voting stock of the Company; or (b) at any time during any period of three consecutive years (not including any period prior to the Effective Date), individuals who at the beginning of such period constitute the Board (and any new director whose election by the Board or whose nomination for election by the Company's stockholders was approved by a vote of at least two-thirds of the directors then still in office who either were directors at the beginning of such period or whose election or nomination for election was previously so approved) cease for any reason to constitute a majority thereof; or (c) upon a merger or consolidation of the Company with any other corporation, other than a merger or consolidation which would result in the voting securities of the Company outstanding immediately prior thereto continuing to represent (either by remaining outstanding or by being converted into voting securities of the surviving entity) at least 80% of the combined voting power of the voting securities of the Company or such surviving entity outstanding immediately after such merger or consolidation, or the stockholders approve a plan of complete liquidation of the Company or an agreement for the sale or disposition by the Company of all or substantially all of the Company's assets.

SECTION 11
CONTINUATION OF SERVICES; TRANSFERABILITY

11.1 *Continuation of Services.* Nothing contained in the Plan or in any Award granted under the Plan shall confer upon any Participant any right with respect to the continuation of his or her services as a Service Provider, or interfere in any way with the right of the Company, subject to the terms of any separate employment or consulting agreement to the contrary, at any time to terminate such services or to increase or decrease the compensation of the Participant from the rate in existence at the time of the grant of an Award. Whether an authorized leave of absence, or absence in military or government service, shall constitute a termination of Participant's services as a Service Provider shall be determined by the Administrator at the time of such leave in accordance with then current laws and regulations.

11.2 *Nontransferability.* Except as provided in Section 12.3, no right or interest of any Participant in an Award granted pursuant to the Plan shall be assignable or transferable during the lifetime of the Participant, except (if otherwise permitted under Section 12.4) pursuant to a domestic relations order, either voluntarily or involuntarily, or be subjected to any lien, directly or indirectly, by operation of law, or otherwise, including execution, levy, garnishment, attachment, pledge or bankruptcy. In the event of a Participant's death, a Participant's rights and interests in Options shall, if otherwise permitted under Section 12.4, be transferable by testamentary will or the laws of descent and distribution, and payment of any amounts due under the Plan shall be made to, and exercise of any Options may be made by, the Participant's legal representatives, heirs or legatees. If, in the opinion of the Administrator, a person entitled to payments or to exercise rights with respect to the Plan is disabled from caring for his or her affairs because of mental condition, physical condition or age, payment due such person may be made to, and such rights shall be exercised by, such person's guardian, conservator or other legal personal representative upon furnishing the Administrator with evidence satisfactory to the Administrator of such status. Transfers shall not be deemed to include transfers to the Company or "cashless exercise" procedures with third parties who provide financing for the purpose of (or who otherwise facilitate) the exercise of Awards consistent with applicable laws and the authorization of the Administrator.

11.3 *Permitted Transfers.* Pursuant to conditions and procedures established by the Administrator from time to time, the Administrator may permit Awards (other than Incentive Stock Options) to be transferred to, exercised by and paid to certain persons or entities related to a Participant, including but not limited to members of the Participant's immediate family, charitable institutions, or trusts or other entities whose beneficiaries or beneficial owners are members of the Participant's immediate family and/or charitable institutions. In the case of initial Awards, at the request of the Participant, the Administrator may permit the naming of the related person or entity as the Award recipient. Any permitted transfer shall be subject to the condition that the Administrator receive evidence satisfactory to it that the transfer is being made for estate and/or tax planning purposes on a gratuitous or donative basis and without consideration (other than nominal consideration).

11.4 *Limitations on Incentive Stock Options.* Notwithstanding anything in this Agreement (or in any Stock Option Agreement evidencing the grant of an Option hereunder) to the contrary, Incentive Stock Options shall be transferable only to the extent permitted by Section 422 of the Internal Revenue Code and the treasury regulations thereunder without affecting the Option's qualification under Section 422 as an Incentive Stock Option.

SECTION 12
GENERAL RESTRICTIONS

12.1 *Investment Representations.* The Company may require any person to whom an Option or other Award is granted, as a condition of exercising such Option or receiving Stock under the Award, to give written assurances in substance and form satisfactory to the Company and its counsel to the effect that such person is acquiring the Stock subject to the Option or the Award for his own account for investment and not with any present intention of selling or otherwise distributing the same, and to such other effects as the Company deems necessary or appropriate in order to comply with federal and applicable state securities laws. Legends evidencing such restrictions may be placed on the certificates evidencing the Stock.

12.2 *Compliance with Securities Laws.* Each Award shall be subject to the requirement that, if at any time counsel to the Company shall determine that the listing, registration or qualification of the Shares subject to such Award upon any securities exchange or under any state or federal law, or the consent or approval of any governmental or regulatory body, is necessary as a condition of, or in connection with, the issuance or purchase of Shares thereunder, such Award may not be accepted or exercised in whole or in part unless such listing, registration, qualification, consent or approval shall have been effected or obtained on conditions acceptable to the Administrator. Nothing herein shall be deemed to require the Company to apply for or to obtain such listing, registration or qualification.

12.3 *Stock Restriction Agreement.* The Administrator may provide that Shares of Stock issuable pursuant to an Award shall, under certain conditions, be subject to restrictions whereby the Company has a right of first refusal with respect to such shares or a right or obligation to repurchase all or a portion of such shares, which restrictions may survive a Participant's cessation or termination as a Service Provider.

12.4 *Stockholder Privileges.* No Award Holder shall have any rights as a stockholder with respect to any Shares covered by an Award until the Award Holder becomes the holder of record of such Stock, and no adjustments shall be made for dividends or other distributions or other rights as to which there is a record date preceding the date such Award Holder becomes the holder of record of such Stock, except as provided in Section 4.

SECTION 13
OTHER EMPLOYEE BENEFITS

The amount of any compensation deemed to be received by a Participant as a result of the exercise of an Option or the grant or vesting of any other Award shall not constitute "earnings" with respect to which any other benefits of such Participant are determined, including without limitation benefits under any pension, profit sharing, life insurance or salary continuation plan.

SECTION 14
PLAN AMENDMENT, MODIFICATION AND TERMINATION

The Board may at any time terminate, and from time-to-time may amend or modify, the Plan; provided, however, that no amendment or modification may become effective without approval of the amendment or modification by the stockholders if stockholder approval is required to enable the Plan to satisfy any applicable statutory or regulatory requirements, provided, further, that no amendment shall be made to the no-repricing provisions of the Plan without the approval of the stockholders; and provided further that no amendment or modification may be made if the Company, on the advice of counsel, determines that stockholder approval is otherwise necessary or desirable.

No amendment, modification or termination of the Plan shall in any manner adversely affect any Awards theretofore granted under the Plan, without the consent of the Participant holding such Awards.

SECTION 15
WITHHOLDING

15.1 *Withholding Requirement.* The Company's obligations to deliver Shares upon the exercise of an Option, or upon the vesting of any other Award, shall be subject to the Participant's satisfaction of all applicable federal, state and local income and other tax withholding requirements. The Company may defer exercise of an Award unless indemnified by the Participants to the Administrator's satisfaction against the payment of any such amount. Further, the Company shall, to the extent permitted by law, have the right to deduct any such taxes from any payment of any kind due to the Participant by the Company.

15.2 *Withholding with Stock.* At the time the Administrator grants an Award, it may, in its sole discretion, grant the Participant an election to pay all such amounts of tax withholding, or any part thereof, by electing to transfer to the Company, or to have the Company withhold from Shares otherwise issuable to the Participant, Shares having a value equal to the amount required to be withheld or such lesser amount as may be elected by the Participant. All elections shall be subject to the approval or disapproval of the Administrator. The value of Shares to be withheld shall be based on the Fair Market Value of the Stock on the date that the amount of tax to be withheld is to be determined (the "Tax Date"). Any such elections by Participants to have Shares withheld for this purpose will be subject to the following restrictions:

(a) All elections must be made prior to the Tax Date;

(b) All elections shall be irrevocable; and

(c) If the Participant is an "officer" or "director" of the Company within the meaning of Section 16 of the Exchange Act, the Participant must satisfy the requirements of such Section 16 and any applicable rules thereunder with respect to the use of Stock to satisfy such tax withholding obligation.

15.3 *Incentive Options.* In the event that an Option Holder makes a disposition (as defined in Section 424(c) of the Internal Revenue Code) of any Stock acquired pursuant to the exercise of an

Incentive Stock Option prior to the later of (i) the expiration of two years from the date on which the Incentive Stock Option was granted or (ii) the expiration of one year from the date on which the Option was exercised, the Option Holder shall send written notice to the Company at its principal office (Attention: Corporate Secretary) of the date of such disposition, the number of shares disposed of, the amount of proceeds received from such disposition, and any other information relating to such disposition as the Company may reasonably request. The Option Holder shall, in the event of such a disposition, make appropriate arrangements with the Company to provide for the amount of additional withholding, if any, required by applicable federal and state income tax laws.

SECTION 16
SECTION 162(M) PROVISIONS

16.1 *Limitations.* Notwithstanding any other provision of this Plan, if the Administrator determines at the time any Stock Award or Performance Award is granted to a Participant that such Participant is, or is likely to be at the time he or she recognizes income for federal income tax purposes in connection with such Award, a "covered employee" within the meaning of 162(m)(3) of the Internal Revenue Code, then the Administrator, may provide that this Section ~~17~~16 is applicable to such Award.

16.2 *Performance Goals.* If an Award is subject to this Section ~~17~~16, then the lapsing of restrictions thereon and the distribution of cash, Shares or other property pursuant thereto, as applicable, shall be subject to the achievement of one or more objective performance goals established by the Administrator, which shall be based on the attainment of one or any combination of the following: specified levels of earnings per share from continuing operations, operating income, revenues, gross margin, return on operating assets, return on equity, economic value added, stock price appreciation, total stockholder return (measured in terms of stock price appreciation and dividend growth), or cost control, of the Company or Affiliated Corporation (or any division thereof) for or within which the Participant is primarily employed. Such performance goals also may be based upon the attaining of specified levels of Company performance under one or more of the measures described above relative to the performance of other corporations. Such performance goals shall be set by the Administrator within the time period prescribed by, and shall otherwise comply with the requirements of, Section 162(m) of the Internal Revenue Code and the regulations thereunder.

16.3 *Adjustments.* Notwithstanding any provision of the Plan other than Sections 5 and 11, with respect to any Award that is subject to this Section ~~17~~16, the Administrator may not adjust upwards the amount payable pursuant to such Award, nor may it waive the achievement of the applicable performance goals except in the case of the death or disability of the Participant.

16.4 *Other Restrictions.* The Administrator shall have the power to impose such other restrictions on Awards subject to this Section ~~17~~16 as it may deem necessary or appropriate to ensure that such Awards satisfy all requirements for "performance-based compensation" within the meaning of Section 162(m)(4)(B) of the Internal Revenue Code or any successor thereto.

SECTION 17
BROKERAGE ARRANGEMENTS

The Administrator, in its discretion, may enter into arrangements with one or more banks, brokers or other financial institutions to facilitate the exercise of Options or the disposition of Shares acquired upon exercise of Stock Options, including, without limitation, arrangements for the simultaneous exercise of Stock Options and sale of the Shares acquired upon such exercise.

SECTION 18
NONEXCLUSIVITY OF THE PLAN

Neither the adoption of the Plan by the Board nor the submission of the Plan to stockholders of the Company for approval shall be construed as creating any limitations on the power or authority of the Board to adopt such other or additional incentive or other compensation arrangements of whatever nature as the Board may deem necessary or desirable or preclude or limit the continuation of any other plan, practice or arrangement for the payment of compensation or fringe benefits to Employees or Consultants generally, or to any class or group of Employees or Consultants, which the Company or any Affiliated Corporation now has lawfully put into effect, including, without limitation, any retirement, pension, savings and stock purchase plan, insurance, death and disability benefits and executive short-term incentive plans.

SECTION 19
REQUIREMENTS OF LAW

19.1 *Requirements of Law.* The issuance of Stock and the payment of cash pursuant to the Plan shall be subject to all applicable laws, rules and regulations.

19.2 *Rule 16b-3.* Transactions under the Plan and within the scope of Rule 16b-3 of the Exchange Act are intended to comply with all applicable conditions of Rule 16b-3. To the extent any provision of the Plan or any action by the Administrator under the Plan fails to so comply, such provision or action shall, without further action by any person, be deemed to be automatically amended to the extent necessary to effect compliance with Rule 16b-3; provided, however, that if such provision or action cannot be amended to effect such compliance, such provision or action shall be deemed null and void to the extent permitted by law and deemed advisable by the Administrator.

19.3 *Governing Law.* The Plan and all agreements hereunder shall be construed in accordance with and governed by the laws of the State of Delaware.

SECTION 20
DURATION OF THE PLAN

No Award shall be granted under the Plan after ten years from the Effective Date; provided, however, that any Award theretofore granted may, and the authority of the Board or the Administrator to amend, alter, adjust, suspend, discontinue, or terminate any such Award or to waive any conditions or rights under any such Award shall, extend beyond such date.

~~Dated~~Effective Date: May ~~18, 2011~~8, 2013

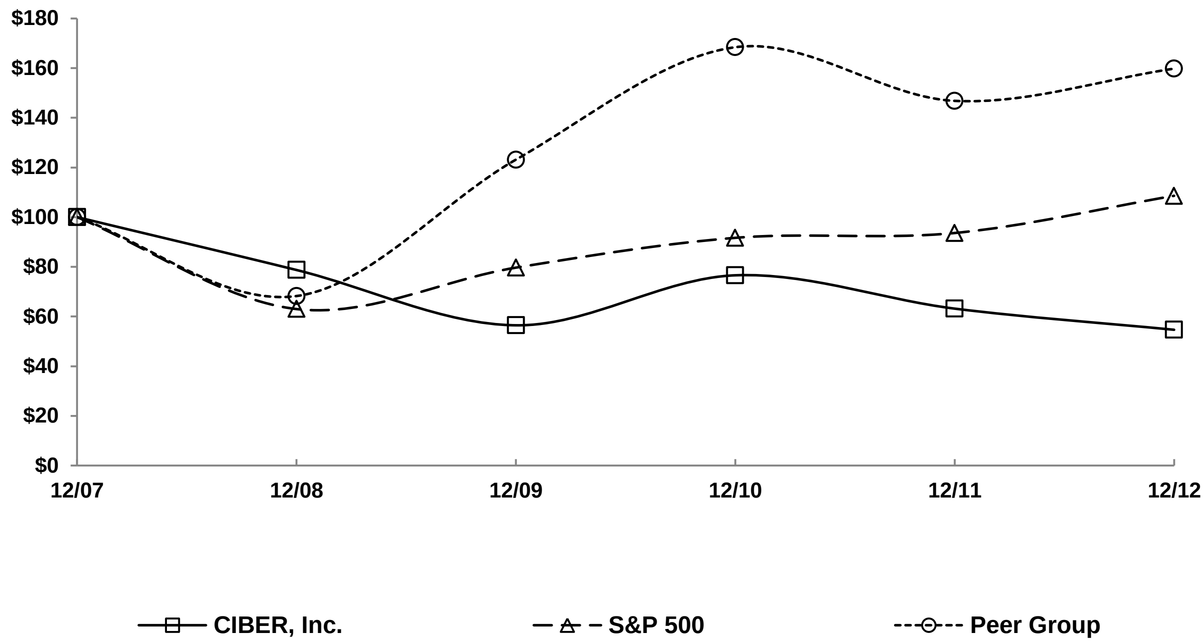
CIBER, Inc.

By: ______________________________

David C. Peterschmidt
Chief Executive Office and President

COMPARISON OF 5 YEAR CUMULATIVE TOTAL RETURN*

Among CIBER, Inc., the S&P 500 Index, and a Peer Group



*$100 invested on 12/31/07 in stock or index, including reinvestment of dividends.
Fiscal year ending December 31.

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 10-K

ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the fiscal year ended December 31, 2012

Commission File Number: 001-13103

Ciber, Inc.

(Exact name of registrant as specified in its charter)

Delaware (State or other jurisdiction of incorporation or organization)	**38-2046833** (I.R.S. Employer Identification No.)
6363 South Fiddler's Green Circle, Suite 1400, Greenwood Village, Colorado (Address of Principal Executive Offices)	**80111** (Zip Code)

Registrant's telephone number, including area code: **(303) 220-0100**

Securities registered pursuant to Section 12(b) of the Act:

Title of class	Name of exchange on which registered
Common Stock, $0.01 par value	New York Stock Exchange

Securities registered pursuant to Section 12(g) of the Act: **None**

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. ☐ Yes ☒ No

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act. ☐ Yes ☒ No

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. ☒ Yes ☐ No

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). ☒ Yes ☐ No

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K (§229.405 of this chapter) is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K. ☒

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer ☐	Accelerated filer ☒	Non-accelerated filer ☐ (Do not check if a smaller reporting company)	Smaller reporting company ☐

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). ☐ Yes ☒ No

The aggregate market value of the outstanding voting stock held by non-affiliates of the registrant as of June 29, 2012, was $288,988,159 based on the closing price of the registrant's Common Stock of $4.31 per share reported on the New York Stock Exchange on such date.

As of February 15, 2013, there were 73,896,165 shares of the registrant's Common Stock outstanding.

DOCUMENTS INCORPORATED BY REFERENCE

Portions of the Proxy Statement for the Registrant's 2013 Annual Meeting of Shareholders to be held on May 8, 2013, are incorporated by reference into Part III of this Report.

Ciber, Inc.
Form 10-K

Table of Contents

		Page
Part I		
Item 1.	Business	3
Item 1A.	Risk Factors	10
Item 1B.	Unresolved Staff Comments	21
Item 2.	Properties	21
Item 3.	Legal Proceedings	21
Item 4.	Mine Safety Disclosures	22
Part II		
Item 5.	Market for Registrant's Common Equity, Related Shareholder Matters and Issuer Purchases of Equity Securities	23
Item 6.	Selected Financial Data	24
Item 7.	Management's Discussion and Analysis of Financial Condition and Results of Operations	26
Item 7A.	Quantitative and Qualitative Disclosures About Market Risk	48
Item 8.	Financial Statements and Supplementary Data	49
Item 9.	Changes in and Disagreements with Accountants on Accounting and Financial Disclosure	87
Item 9A.	Controls and Procedures	87
Item 9B.	Other Information	89
Part III		
Item 10.	Directors, Executive Officers and Corporate Governance	89
Item 11.	Executive Compensation	89
Item 12.	Security Ownership of Certain Beneficial Owners and Management and Related Shareholder Matters	90
Item 13.	Certain Relationships and Related Transactions, and Director Independence	90
Item 14.	Principal Accountant Fees and Services	90
Part IV		
Item 15.	Exhibits and Financial Statement Schedules	91
Signatures		92
Exhibit Index		94

Part I

Disclosure Regarding Forward-Looking Statements

This annual report on Form 10-K contains forward-looking statements as defined in the Private Securities Litigation Reform Act of 1995. Forward-looking statements are statements that are not historical facts and may include financial projections and estimates and their underlying assumptions, statements regarding plans, objectives, and expectations with respect to future operations, products, and services, and statements regarding future performance of one or more aspects of our business. We intend forward-looking statements to be identified by words such as "anticipate," "believe," "expect," "estimate," "intend," "may," "opportunity," "plan," "potential," "project," "should," and similar expressions. Although we believe that the expectations reflected in such forward-looking statements are reasonable at the time they are made, you are cautioned that forward-looking information and statements are subject to various risks and uncertainties, many of which are difficult to predict and generally beyond our control. Risks and uncertainties could cause actual results and developments to differ materially from those expressed in, or implied or projected by, forward-looking information and statements provided here or in other disclosures and presentations. Those risks and uncertainties include, but are not limited to, the risks discussed or identified below in a section titled "Risk Factors." As we may update those Risk Factors from time to time, please consult our public filings at www.sec.gov or www.ciber.com. We do not undertake any obligation to update or revise any forward-looking information or statements.

In this Annual Report on Form 10-K, references to "we," "our," "us," "the Company," or "Ciber" refer to Ciber, Inc. and its subsidiaries. All references to years, unless otherwise noted, refer to our fiscal year, which ends on December 31.

Item 1. Business

Overview

Ciber is a leading global information technology ("IT") company with nearly 40 years of proven IT experience, world-class credentials and a wide range of technology expertise. With 65 offices worldwide operating on four continents and over 60 supplier partners, Ciber has the infrastructure and expertise to deliver IT services to almost any organization. The three pillars of our business include Application Development and Maintenance ("ADM"), Ciber Managed Services ("CMS"), and Independent Software Vendor relationships ("ISVs"). At Ciber, we take a client-focused, personalized service approach that includes the building of long-term relationships, creation of custom tailored IT solutions, and the implementation of business strategies to reflect anticipated trends. Driven by results, we are committed to delivering quality solutions precisely configured to our clients' needs and achieving high client satisfaction. The consistent goal is sustainable business value delivered on time and on budget.

Expertise and Capabilities:

- *Ciber Services:* We offer application development and management, IT strategy and project management, business intelligence and performance management, quality assurance and testing, cloud computing and mobility. In addition, we offer enterprise resource planning ("ERP") and customer relationship management ("CRM") solutions.
- *Key Partnerships:* Gold and platinum level partnerships with key technology partners such as Oracle, SAP, Infor (Lawson), Salesforce.com, IBM, and Microsoft enable our consultants to offer unique expertise to our clients. Our clients also benefit from our infrastructure outsourcing partnerships that allow us to provide the full life cycle of IT services.
- *Vertical Markets:* Ciber has experience in a wide variety of industries and has developed deep domain expertise and customized, in-depth technology solutions and best practices for Global

2000 blue-chip companies in industries such as manufacturing, healthcare and life sciences, communications, energy and utilities, financial services, and the public sector.

- *Integrated Global Delivery:* With seven global delivery centers in the U.S., India, Germany, Poland, the Netherlands, and Vietnam, Ciber's robust globally integrated delivery network is equipped to provide solutions onsite, offsite, onshore, near-shore or in a blended combination that optimizes efficiency, investment and speed to value.

IT Industry Background

We participate in a large and growing marketplace. In order to respond efficiently to an ever-changing business environment, many IT departments have shifted all or a portion of their IT function to outside service providers operating with global delivery models. The worldwide IT industry is expected to grow by 4.2% in 2013 with IT services specifically expected to grow by 5.2%. However, the continuation of an uncertain global economy has created a somewhat pessimistic sentiment among businesses and consumers, who are still unsure when an economic upturn will finally occur. This in turn creates an opportunity as clients turn more toward managed services providers and systems integrators like Ciber to help them implement enabling technology to increase their enterprise growth, attract new and retain existing customers, and reduce their costs. Clients also seek advice on technology trends that help them cope with vastly increased volumes of information. This market for IT consulting and managed services is expected to reach over $1 trillion by 2016, larger than computing hardware, software, or telecommunications equipment markets. (Gartner, IT Spending Worldwide, Jan. 2, 2013)

Operations

We operate our business by geography. On March 9, 2012, we sold our Federal division and on October 15, 2012, we sold the infrastructure portion of our information technology outsourcing practice. As a result, the sold businesses are now both reported as discontinued operations within our financial statements and accordingly, our financial position, results of operations, and cash flows have been reclassified for all periods presented in this Annual Report on Form 10-K to conform to the current presentation. Additionally, discussions throughout this Annual Report on Form 10-K exclude the discontinued operations, unless otherwise noted.

Excluding discontinued operations, our reportable operating segments as of December 31, 2012, consisted of International and North America.

International

In 2012, our International segment represented approximately 51% of our total revenue. Revenues from International were $453.0 million, $472.9 million, and $385.2 million for the years ended December 31, 2012, 2011, and 2010, respectively. Our Ciber International division is organized by country and primarily consists of countries in Western Europe and the Nordic region. The four largest territories are the Netherlands, Germany, the United Kingdom, and Norway. Our International division offers a range of services covering the full IT solution lifecycle to both commercial enterprises and public sector organizations.

North America

In 2012, our North America segment represented approximately 49% of our total revenue. Revenues from North America were $432.8 million, $429.3 million, and $496.2 million for the years ended December 31, 2012, 2011, and 2010, respectively. Starting in January 2013, our North America division is organized into two geographies, East and West. This structure allows us to maximize our expertise to cross-sell and to leverage delivery expertise across our new and existing client base of commercial companies, educational institutions and state and local governments.

Services

Our International and North America segments are further divided into eight main practices to globalize our service offerings and provide consistent quality services to our global clients:

1. Application Development and Maintenance

For nearly 40 years, Ciber's Application Development and Maintenance services have provided analysis, design, development, testing, implementation, and maintenance of our client's business applications. We offer flexible, capable, objective, technical and business services, ranging from traditional mainframe or client/server application development and maintenance to legacy modernization, portal development, service-oriented architecture, mobility solutions, and ERP support.

2. IT Project Management

With over 700 project managers (PMs) and business analysts (BAs) and more than 1,500 pipeline candidates, Ciber provides superior talent, capabilities, dedication and consulting acumen. Ciber's expert project manager and business analyst professionals deliver first-class solutions and continue to be client-focused and results-driven. Utilizing a Project Management Office (PMO) centralizes management and control of projects to ensure that they successfully achieve an organization's strategic business objectives. In addition to the PMO, Ciber also offers Project Portfolio Management (PPM) services where our experts identify and analyze all projects in all portfolios, prioritize them for effectiveness, manage and control them in such a way as to achieve IT goals and objectives, and evaluate them for best practices, reusable procedures, and return on investment.

3. Integrated Managed Services

Managed services have been at the core of Ciber's business for nearly 40 years. Today more than 75 percent of companies selectively outsource some IT functions to outside service providers. Outsourcing is a proven strategic way to reduce and control operating costs, improve company focus and gain access to world-class IT capabilities so an organization can concentrate on business innovation.

Ciber has extensive knowledge in custom application development, maintenance and enhancement, application management, outsourcing services, and infrastructure management, starting with early mainframe applications and growing with the industry to server-based and web-based applications, to applications built in a service-oriented architecture, to those now operating in a cloud environment.

4. ISV/Channel Partner Platforms

SAP: Ciber has been committed to SAP and its products since 1989. As an SAP Gold Channel Partner and a Special Expertise Partner to SAP in various industries and applications, Ciber's 1,300 + specialists have the skills and experience to assist our customers with all aspects of their SAP implementation both domestically and internationally. We help our customers' technology investments meet the needs of their business and deliver the results they demand.

Ciber is focused on the entire SAP application lifecycle, which includes core modules such as CRM and ERP, as well as product lifecycle management ("PLM"), supplier relationship management ("SRM"), business intelligence/analytics, and governance, risk and compliance requirements. We are an early adopter of SAP's new technologies such as mobility (Syclo), in-memory computing (HANA), and HR applications (Success Factors). We have templated approaches for the following industries: financial, retail, energy and utilities, transportation and logistics, mining, fabricated metals, industrial machinery, aerospace and defense, and education.

In October 2012, Ciber was positioned as a "Visionary" for SAP Application Management Service Providers in Gartner's "Magic Quadrant." Vendors positioned in the Visionaries Quadrant articulate important market trends and direction. We believe this positioning is an important part of our transformation from being a services and implementation company to being a full-service provider of Managed Services.

Oracle: Ciber is an Oracle Platinum Partner with expertise in helping clients implement, upgrade, and maintain Oracle's E-Business Suite, PeopleSoft, Hyperion, JD Edwards, and Fusion product lines. Since 1990, we have helped more than 1,000 clients in more than 2,000 separate engagements leverage their Oracle Applications to improve business processes, reduce costs, and provide better support for management decision-making.

We provide expert project management, application and technical consulting, database administration, and infrastructure support in both a project-based or managed-services approach, allowing clients to take maximum advantage of rapid advances in technology. Our consulting solutions range from project strategy and planning, software assessment and selection, to implementation and integration, hosting and change management. Our solutions provide customers with higher productivity, lower costs, and accelerated return on investment.

Infor/Lawson: Since 1995, Ciber has been a premiere Global Alliance Certified Lawson Consulting partner and service provider for a variety of industries including healthcare, education, government, retail, food service, and many others. We have completed more successful implementations, upgrades, and integrations than any other firm and continue to expand globally. Our solutions include full implementation and project management services, application development and integration services, ongoing management of the application and technology layers, and hardware services.

5. Customer Relationship Management

A proven leader in CRM software, Ciber has worked with leading CRM technologies for many years and can help businesses understand the issues around unifying customer data, integrating communication channels, and implementing CRM applications. The primary focus of Ciber's CRM expertise is centered around two platforms: Microsoft CRM and Salesforce.com.

Microsoft Dynamics CRM: As a highly recognized and trusted worldwide leader in the Microsoft technology platform, Ciber's Microsoft Dynamics CRM solution is a fully integrated, customer-relationship-management solution that provides a unified view of all client information and interactions across the organization. Additionally, at Ciber we have a deep understanding of other Microsoft technologies such as SharePoint, SWL Server, and Biz Talk to help our clients gain the benefits that a tight integration of these products can bring.

Salesforce.com: Ciber, one of only a handful of Salesforce.com global Platinum partners, helps define the cloud strategy and architecture through collaboration with the client to optimize business processes and provide customized application development solutions. Ciber provides customers with the vision and services needed to implement their Salesforce.com platform, so they can be a social enterprise where employee and customer interactions are mobile, fluid and continuous, enabling businesses to be more agile and responsive. Our services include consulting, custom application development, quality assurance, and implementation.

6. Global Delivery Coordination/Solutioning

Ciber's Global Solutions Centers ("GSCs") provide a globally integrated delivery network that supports high-quality application development and maintenance, managed services, quality assurance and testing, business intelligence, collaboration, and IT support, in collaboration with Ciber client partners and clients themselves. Based in the U.S., Europe, and Asia, GSCs are focused on achieving delivery excellence by providing the right resources with the right skill sets in the right place at the right time at a competitive price.

At the heart of our GSC is accountability to our clients at the local level, with global delivery and access to worldwide resources. Our approach differs from some of the offshore labor arbitrage factory approaches. Our clients not only have access to quality consultants and best practices but have a faster transition and speed to value because of our flexible engagement model and ability to scale rapidly.

7. Business Consulting

Consulting is at the core of our business, and we continue to deliver a client-focused approach to help maximize our client's results with pragmatic planning and efficient delivery and support. Our business consulting services are divided into four competencies which include IT strategy, Business Intelligence/Analytics, Mobility, and Supply Chain consulting services.

Ciber's IT services include strategic and operational plan development, IT governance, application rationalization, business architecture, IT-driven innovation, business process management, and portfolio demand and resource management. Our guidance and leadership help customers align their IT capabilities to business strategies, and provide an integrated framework that optimizes resources, investments and talent within an organization.

Ciber's Business Intelligence ("BI")/Analytics and performance management transforms corporate data into analytical system data structures that render reports, dashboards, and analytics to support business decision-making processes. Solutions include SAP business planning, advanced analytics, data governance, roadmapping, enterprise performance management, and business intelligence for Microsoft, Oracle, and mobile implementations.

For 20 years, Ciber has been focused on mobile technology by conceptualizing, designing, and implementing mobile business processes and applications that enhance our clients' core business, operations, communications, and customer experience. Ciber's mobile development team uses the latest methodologies and technologies, along with industry best practices to create world-class mobile solutions that help drive the unique requirements of any sized business. Our core expertise lies in mobile strategy and development, product development and app realization, custom mobile application development, enterprise architecture, data management, and change management.

8. Enterprise Solutions

Ciber has developed industry-leading solutions and intellectual property in several niche markets. They include:

- WIC—Managing government women, infant and children ("WIC") programs can be challenging. Ciber is a market leader in delivering established and proven systems for state WIC programs. Our proven leadership is demonstrated in the fact that we were first to create WIC solutions for multi-states, open source, web-based, smart client, and automated vendor reporting.
- CRIMES—For over 25 years, Ciber has had a presence with local and state government law and justice entities. The three core solutions we provide are law and justice case management, court systems solutions, and facilities management. The majority of our expertise lies with case management, where we have installed over 120 Case Records Management and Exchange Systems ("CRIMES") for prosecuting attorneys, and CiberLaw, a product designed for public-sector attorneys.

Financial Information about Segments and Geographic Areas

Please refer to "Management's Discussion and Analysis of Financial Condition and Results of Operations" and Note 15 of the Notes to our Consolidated Financial Statements included under "Financial Statements and Supplementary Data" of this Annual Report on Form 10-K for a discussion of financial information by segment and geographic areas.

Clients

Our global, yet local approach, as well as the utilization of our worldwide delivery centers, gives Ciber the ability to serve Fortune 500 companies, while also successfully serving middle-market clients. Our clients consist of companies across most major industries, as well as governmental agencies in the U.S. and abroad. These organizations typically have significant IT budgets and frequently depend on outside consultants to help achieve their business and IT objectives. In 2012, our approximate percentage of total revenue by client industry was:

Manufacturing	25%
Public Sector	16%
Healthcare and Life Sciences	10%
Communications	10%
Energy & Utilities	9%
Financial Services	8%
Retail and Wholesale	8%
Professional Services	7%
Hospitality and Entertainment	3%
Education	2%
Transportation and Logistics	1%
Natural Resources	1%

Certain clients account for a significant portion of our revenue. Our International segment had one client that accounted for 6% of that segment's revenue in 2012. Additionally, North America had two clients that accounted for 12% and 8%, respectively, of that segment's revenue in 2012, one of which accounted for 6% of consolidated revenue in 2012.

While we have a large number of long-standing clients, client retention and turnover is highly dependent upon the type of solution we are providing. Engagements related to package software solutions most typically involve a large enterprise software implementation over a period of six to eighteen months. Following the implementation and integration of the software, Ciber often manages the ongoing application for the client—a trend that is accelerating with cloud technology, as clients seek to concentrate on their core business and work with partners like Ciber to manage their ongoing IT systems. Typically, both our commercial and government clients may cancel their contracts or reduce their use of our services on short notice. If any significant client terminates its relationship with us or substantially decreases its use of our services, it could have a material adverse effect on our financial condition and results of operations.

Competition

The IT services industry is extremely competitive and characterized by continuous changes in customer requirements and improvements in technologies. Our competition varies significantly from geography to geography, as well as by the type of service provided. Our principal competitors include Accenture plc, Cognizant Technology Solutions Corp, Infosys Technologies Limited, Perficient, Inc., Sapient Corp, and The Hackett Group, Inc. We also compete with privately-held local and regional IT consulting firms, as well as the service divisions of various software developers.

Our industry is being impacted by the growing use of lower-cost offshore delivery capabilities. To improve our ability to compete we continue to move additional work to our lower-cost, offshore GSCs and, specifically, to expand our presence in India and Poland and continue to integrate these countries into our services delivery.

Our Competitive Strengths

We believe that our corporate strengths, identified below, position us to respond to the long-term trends, changing demands and competition within our principal markets.

Long-term Client Relationships—We have been in business since 1974. We regularly achieve high client satisfaction and have great success renewing client relationships. In fact, a prominent client from our first year in business, Ford Motor Company, remains one of our top five clients today in terms of annual revenue. This relationship exemplifies the kind of long-term commitment that we have toward our clients and speaks to the quality and breadth of the services that we provide.

Scale of Operations—The competitive landscape for the delivery of IT services is highly fragmented. In almost every major market we compete with larger national and international publicly-held firms, as well as a host of smaller regional and local privately-held firms. For the past several years, we believe large clients have attempted to consolidate the purchasing of IT services and work with fewer firms. Because of the relatively large scale of our operations, we have been able to remain a vendor to some of these large clients. Some of our successes have come at the expense of local and regional competitors that currently lack the scale to compete successfully for this work.

Global, yet Local—Ciber combines the best of global reach with local presence. We have seven integrated global delivery centers around the world operating with standardized methodologies. When combined with local account management and long-standing client relationships, we are able to provide our clients with flexible, agile service delivery that speeds their time to value of technology investments.

Valued Service Offerings—With our client-focused, results-driven approach, our emphasis is on achieving tangible business results for clients. Those include reducing costs, accelerating time to value, and improving quality, all of which are designed to help our clients reach their goals of greater sales, customer satisfaction, and improved profit. We do this through providing services throughout the business process and application life cycle including planning, design and development, through integration, testing, and maintenance, often concluding in full managed services or outsourcing of their business application and processes.

Recognized Thought leader—Influencers including technology analyst firms, industry associations, user groups, and partners have recognized Ciber as a thought leader in the industry. We often demonstrate our thought leadership through Ciber-authored white papers, speaking engagements, analyst reports, and blogs. Awards from both influencers and clients alike recognize that thought leadership and resulting client satisfaction.

Global Practices—With the expansion of our eight global practices worldwide, Ciber is harnessing the thought leadership and intellectual property of our consultants and making it accessible to our clients everywhere. Each global practice, from Business Consulting to our ISV units to Managed Services, works to stay ahead of the industry trends and enhance our offerings on a global basis.

Software Delivery Methodology—Ciber has developed a comprehensive delivery methodology that, when coupled with our project management methodology, enables us to deliver custom solutions effectively, in accordance with industry best practices. Ciber's Software Delivery Methodology ("CSDM") is a set of repeatable, measurable processes that guide software development and allow us to evaluate our performance and manage all facets of the software delivery process. CSDM leverages

IT industry knowledge and practices to ensure that our projects meet client requirements and quality expectations.

Ciber has adhered to a Quality Management approach to business for many years. Ciber has achieved ISO 9001, ISO 27001 and 20000 certifications and successfully completed a Software Engineering Institute's Capability Maturity Model Integration (CMMI) appraisal to take advantage of industry best practices. We have since evolved and customized our processes to become more applicable to our outsourcing, management, and solution services. Ciber's quality objective is to provide superior Information Technology Services at competitive prices through teamwork, consistency, and a long-term commitment to our clients.

Employees

As of December 31, 2012, we had approximately 6,700 employees, including billable consultants and support staff. We routinely supplement our employee consulting staff with the use of subcontractors, which totaled approximately 900 at December 31, 2012, most of which are from other services firms. Between Ciber consultants and subcontractors, we had 5,900 billable employees at December 31, 2012. None of our employees are subject to a collective bargaining arrangement. We have employment agreements with our executive officers and certain other employees. We believe our relations with our employees are good.

Seasonality

We experience a moderate amount of seasonality. Typically, our billable hours, which directly affect our revenue and profitability, decrease in the second half of the year, especially during the fourth quarter, due to the large number of holidays and vacation time taken by our billable consultants. As a result, our operating income as a percentage of total revenue is generally the lowest in the fourth quarter of each calendar year.

Available Information

On the Investor Relations section of our website (www.ciber.com), we make available free of charge our Annual Report on Form 10-K, Quarterly Reports on Form 10-Q, Current Reports on Form 8-K, and any amendments to those reports, as soon as reasonably practicable after such reports are electronically filed with or furnished to the Securities and Exchange Commission (the "SEC") pursuant to Section 13(a) or 15(d) of the Exchange Act.

Item 1A. Risk Factors

We operate in a dynamic and rapidly changing economic and technological environment that involves numerous risks and uncertainties, many of which are driven by factors that we cannot control or predict. The following section describes some, but not all, of the factors that could have a material adverse affect on our business, financial condition, results of operations, and the market price of our common stock.

Our results of operations may be adversely affected if we are unable to execute on the key elements of our strategic plan.

The key initiatives of our strategic plan include: (i) focusing on high-value, tightly-defined core offerings with a well-developed portfolio of reusable solution sets; (ii) developing a world-class sales organization; and (iii) performing under heightened operational regimes.

If we fail to properly analyze and classify our clients or refine our offerings, we may not be focusing on the optimal client group or service offerings to help us achieve our desired objectives and, as a consequence, our results may be adversely impacted.

The transition of our sales force to a collaborative global organization and associated training require the investment of both time and capital. If we are unable to effectively accomplish this transition we may be less effective in generating revenue and profit than our competitors.

If we are unable to effect our planned operational regimes around delivery, resource utilization, decision-making processes, and cash collection cycles and gain the anticipated improvements, we may not be able to increase our profitability, improve our cash flow, and strengthen our balance sheet.

Implementing our strategic plan requires, among other things, expending capital, developing and adopting new technologies, recruiting talented employees, expanding our offshore capabilities and changing our corporate culture. If we are unable to successfully execute any or all of the initiatives of our strategic plan, our revenues, operating results, and profitability may be adversely affected. Even if we successfully implement our strategic plan, we cannot guarantee that our revenues, operating results, and profitability will improve.

On November 5, 2012, we approved a restructuring plan to consolidate our real estate portfolio, as well as simplify our business processes, move decision-making closer to the marketplace and create operating efficiencies. While the steps proposed in the plan are expected to eliminate certain costs, there can be no assurance that we will achieve the estimated cost savings.

We may experience declines in revenue and profitability if we do not accurately estimate the cost of engagements conducted on a fixed-price basis.

Although the percentage may vary from year to year, approximately 15% to 20% of our total services revenue in 2012 was from engagements performed in accordance with fixed-price contracts. When making a proposal or managing a fixed-price engagement, we rely on our estimates of costs and timing for delivering our services, which might be based on limited data and could be inaccurate. These estimates reflect our best judgment regarding the efficiencies of our methodologies and consultants as we plan to apply them to the engagement. If we do not accurately estimate our costs and timing for completion of projects, our contract could prove unprofitable or yield a profit margin that is lower than expected.

Some fixed-price engagements are long-term contracts of three to five years and estimating future year costs on such engagements is extremely difficult and subject to additional risks. Often our cost estimates and pricing from outsourcing projects anticipate long-term cost savings from transformational and other initiatives that we expect to benefit from over the term of the outsourcing contract. There is a risk that we will fail to accurately estimate the costs of performing our services, and that we will underprice our contracts causing an adverse effect on our profits.

Losses, if any, on fixed-price contracts are recognized when the loss is determined. Any increased or unexpected costs or unanticipated delays in connection with the performance of fixed-price contracts, including delays caused by factors outside of our control, could make these contracts less profitable or unprofitable and may affect the amount of revenue reported in any period.

For example, in the second quarter of 2011, we made approximately $13.4 million in revenue adjustments in our North America division for significant changes in estimates related to costs or scope on five fixed-price projects.

A data security or privacy breach could adversely affect our business.

The protection of client, employee, and company data is critical to the Company. We have ongoing processes to assess and mitigate risks including intrusion prevention systems and training tools to educate employees on information security and data privacy risks before deployment to client engagements. The regulatory environment surrounding information security and privacy is increasingly demanding, with the frequent imposition of new and constantly changing requirements. Our risk management techniques are continuing to evolve in response to these changing requirements. In addition, our clients have a high expectation that we will adequately protect their confidential information. Protection of client, employee, and Company data, along with compliance in the constantly changing regulatory environment may add expenses to our business operations. We are required at times to manage, utilize, and store sensitive or confidential client or employee data. As a result, we are subject to numerous U.S. and foreign jurisdiction laws and regulations designed to protect this information, such as the European Union Directive on Data Protection and various U.S. federal and state laws governing the protection of health or other individually identifiable information. If any person, including any of our employees, negligently disregards or intentionally breaches our established controls with respect to such data or otherwise mismanages or misappropriates that data, we could be subject to monetary damages, fines, and/or criminal prosecution. Unauthorized disclosure of sensitive or confidential client or employee data, whether through systems failure, employee negligence, fraud, or misappropriation, could damage our reputation and cause us to lose clients. Similarly, unauthorized access to or through our information systems or those we develop for our clients, whether by our employees or third parties, could result in system disruptions, negative publicity, legal liability, monetary damages, and damage to our reputation.

Our business could be adversely affected if our clients are not satisfied with our services and we could face damage to our professional reputation and/or legal liability.

As a professional services firm, we depend largely on our relationships with our clients and our reputation for high-quality professional services and integrity to attract and retain clients. Additionally, many of our engagements involve projects that are critical to the operations of our clients' businesses and many involve the protection of confidential client information. If a client is not satisfied with the quality of work performed by us or a subcontractor, or with the type of services or solutions delivered, or if a data security breach occurs, we could incur additional costs to address the situation, the profitability of that work might be impaired, and the client's dissatisfaction with our services could damage our ability to obtain additional work from that client. Clients that are not satisfied may also seek to terminate our contracts. In addition, negative publicity related to our client relationships, regardless of its accuracy, may further damage our business by affecting our ability to compete for new contracts with current and prospective clients.

If we do not meet our contractual obligations to a client, we could be subject to legal liability. Our contracts typically include provisions to limit our exposure to legal claims relating to our services and the applications we develop; however, these provisions may not protect us, or may not be enforceable under some circumstances or under the laws of some jurisdictions. We may enter into non-standard agreements because we perceive an important economic opportunity or because our personnel did not adequately adhere to our guidelines. We may find ourselves committed to providing services that we are unable to deliver or whose delivery will cause us financial loss. If we cannot or do not fulfill our obligations, we could face legal liability. Although we maintain professional liability insurance, the policy limits may not be adequate to provide protection against all potential liabilities. In addition, if we were to fail to properly deliver on a project, we may not be able to collect any related accounts receivable or could even be required to refund amounts paid by the client.

Our future success depends on our ability to continue to retain and attract qualified sales, delivery and technical employees.

Our business involves the delivery of professional services and is highly labor intensive. Our future success depends upon our ability to continue to attract, train, effectively motivate and retain highly skilled technical, managerial, sales and marketing personnel. Although we invest significant resources in recruiting and retaining employees, there is often considerable competition for certain personnel in the IT services industry and as a result, employee turnover is generally high. From time to time, we have trouble locating enough highly qualified candidates that are in our desired geographic locations, with the required specific expertise or at the desired compensation levels. The inability to attract and retain qualified employees in sufficient numbers could have a serious negative effect on us, including our ability to obtain and successfully complete important client engagements and thus, maintain or increase our revenues. Such conditions could also force us to resort to the use of higher-priced subcontractors, which would adversely affect the profitability of the related engagement. Our ability to attract and retain qualified personnel in India will become increasingly important as we implement our plans to expand our Global Solutions Center in India and increase the number of employees working there.

In addition, we believe that there are certain key employees within the organization, primarily in the senior management team, who are important for us to meet our objectives. Due to the competitive employment nature of our industry, there is a risk that we will not be able to retain these key employees. The loss of one or more key employees could adversely affect our continued growth. In addition, uncertainty created by turnover of key employees could result in reduced confidence in our financial performance, which could cause fluctuations in the price of our securities and result in further turnover of our employees.

Our results of operations can be adversely affected by economic conditions and the impacts of economic conditions on our clients' operations and technology spending.

Our results of operations are affected by the level of business activity of our clients, which in turn is affected by the regional and global economic conditions in which they operate. The uncertainty of global economic conditions has affected, and may continue to affect, demand for our services. These circumstances have caused some of our clients to delay, cancel or scale back their IT projects or IT spending, to seek lower pricing or extended payment terms, to delay payments due to us and, as occurred with several clients, to enter into bankruptcy or liquidation. Reduced demand for IT services has also resulted in reductions in the growth of new business and led to increased price competition for our services and increased the likelihood of entering into contracts that produce lower profit margins. In the event our clients continue to be negatively affected by economic conditions, our revenues, results of operations and financial condition may be materially adversely affected.

If we are unable to collect our receivables, our results of operations and cash flows could be adversely affected.

Our business depends on our ability to successfully obtain payment from our clients for the amounts they owe us for work performed. We evaluate the financial condition of our clients and usually bill and collect on relatively short cycles. We maintain allowances against receivables, but actual losses on client balances could differ from those that we currently anticipate and as a result, we might need to adjust our allowances. There is no guarantee that we will accurately assess the creditworthiness of our clients. In addition, timely collection of client balances depends on our ability to complete our contractual commitments and bill and collect our contracted revenues. Recent global economic conditions and other factors resulted in financial difficulties for a number of our clients and, consequentially, we experienced a greater amount of bad debt expense.

If we are unable to meet our contractual requirements, we might experience delays in the collection of, and/or be unable to collect, our client balances and, if this occurs, our results of operations and cash flows could be adversely affected.

Our Credit Agreement, an asset-based and term loan facility, limits our operational and financial flexibility; we also face the need to comply with financial covenants in our Credit Agreement.

We and certain of our European subsidiaries have entered into a Credit Agreement that provides for (1) an asset-based revolving line of credit of up to $60 million, with the amount available for borrowing at any time under such line of credit determined according to a borrowing base valuation of eligible account receivables, and (2) a $7.5 million term loan to Ciber. As of December 31, 2012, we had approximately $19.8 million outstanding under the revolving line of credit and $6.3 million outstanding under the term loan. Ciber's obligations under the Credit Agreement are secured by substantially all the assets of Ciber and its subsidiaries, and the obligations of the European subsidiary borrowers under the Credit Agreement are secured by substantially all the assets of Ciber and such subsidiaries.

We are dependent on our asset-based revolving credit facility to fund operations, and access to our asset-based facility is dependent on, among other things, the borrowing base valuation of eligible account receivables, and the absence of a default under the Credit Agreement, including any default arising from a failure to comply with the financial and other covenants in the facility. The amount available for borrowing under the Credit Agreement could be significantly reduced if there is a reduction in our eligible accounts receivable. Any loss or material reduction of our ability to access funds under the Credit Agreement could materially and negatively impact our liquidity.

Our ability to remain in compliance with our covenants under our Credit Agreement, to maintain an adequate borrowing base valuation, and to make future principal and interest payments in respect of our debt depends on, among other things, our operating performance, competitive developments, and economic conditions, all of which are significantly affected by financial, business, competitive, economic, and other factors. We are not able to control many of these factors. There is an increased risk regarding our ability to maintain compliance with our debt covenants due to the impact that the current global economy, exchange rates, internal reorganizations, and other factors have on creating unpredictable variances in our revenues, operating results, and profitability, which may also cause increased volatility in our stock price.

The Credit Agreement includes, among other provisions, specific limitations on indebtedness, liens, investments, guarantees, mergers, dispositions, acquisitions, liquidations, dissolutions, issuances of securities, payments of dividends, loans and advances, and transactions with affiliates. Additionally, the Credit Agreement requires us to maintain certain financial covenants, including a minimum trailing 12-month EBITDA, a minimum trailing 12-month fixed charge coverage ratio, and a minimum trailing 12-month leverage ratio.

The Credit Agreement replaces our prior senior credit facility under which we completed a series of amendments and waivers during 2010 and 2011 in order to obtain relief from covenant violations and to revise various financial covenants. If we require amendments to the Credit Agreement in the future and are unable to obtain such amendments, we face the risk of failure to comply with the financial and other covenants under the Credit Agreement, which would likely cause a default under the Credit Agreement. A default, if not waived or cured by amendment, could cause our debt to become immediately due and payable and terminate our ability to draw upon the funds under the Credit Agreement. In such a situation, we may not be able to repay our debt or borrow sufficient funds to refinance it, and even if new financing is available, it may not contain terms acceptable to us. This could materially adversely affect our results of operations and financial condition. Additionally, if we needed to obtain a waiver under, or an amendment to, the Credit Agreement in the future, or if we seek other financing, if available, our cost of borrowing would be likely to significantly increase (including higher interest rates) and we could face more restrictive covenants.

Our revenues, operating results, and profitability will vary from quarter to quarter, which may impact our ability to comply with our debt covenants and may also result in increased volatility in the price of our stock.

Our quarterly revenues, operating results, and profitability have varied significantly in the past, making them difficult to predict. This has led to volatility in the price of our stock. Our goal is to deliver more sustained, predictable performance in the future; however, there are factors that have caused and may continue to cause variations in our revenues, operating results, and profitability, including:

- the business decisions of our clients regarding the use of our services;
- the stage of completion of existing projects and/or their termination;
- client satisfaction with our services;
- our clients' financial ability to pay for our services;
- our ability to properly manage and execute client projects, especially those under fixed-price arrangements;
- our ability to properly price fixed-price contracts to provide for adequate profits;
- our ability to maintain our profit margins and manage costs, including those for personnel and support services;
- acquisition and integration costs related to possible acquisitions of other businesses;
- costs related to the Federal division and information technology outsourcing practice previous to their respective sales, as well as any additional post-sale costs we may incur;
- costs or charges associated with potential asset sales or dispositions;
- changes in, or the application of changes in, accounting principles or pronouncements under U.S. generally accepted accounting principles;
- changes in significant accounting estimates;
- changes in interest rates on our debts;
- currency exchange rate fluctuations;
- changes in estimates, accruals, or payments of variable compensation to our employees; and
- global, regional, and local economic and political conditions and related risks.

Our profit margin, and therefore our profitability, is a function of the rates we charge for our services and the utilization rate, or chargeability, of our consultants. Accordingly, if we are not able to maintain the rates we charge for our services or an appropriate utilization rate for our consultants, we will not be able to sustain our profit margin and our profitability will suffer. A number of factors affect the rates we charge for our services, including:

- our clients' perception of our ability to add value through our services;
- changes in our pricing policies or those of our competitors;
- the introduction of new products or services by us or our competitors;
- the use of globally-sourced, lower-cost service delivery capabilities by our competitors and our clients; and

- economic conditions in the U.S. and abroad.

Additionally, a number of factors affect our utilization rates, such as:

- seasonality, including the mix of workdays, holidays, and vacations;
- our ability to transition consultants quickly from completed projects to new engagements;
- our ability to forecast demand for our services and thereby maintain an appropriately balanced and sized workforce; and
- our ability to manage employee turnover.

As a services business, our largest expense is salaries and payroll-related expenses. However, it is our skilled employees that generate our revenues. Balancing our workforce levels against the demands for our services is extremely difficult in troubled economic times. Delays or cutbacks in projects or delays in finding new projects increase the non-productive time of our consultants which decrease our utilization levels and our margins. We generally cannot reduce our labor costs as quickly as negative changes in revenue can occur. In addition, in a number of the foreign countries in which we operate, the local labor regulations make it very expensive to involuntarily terminate employees. As a result, our operations outside the U.S. will often retain underutilized employees for longer periods than our domestic operations.

Termination of a contract by a significant client and/or cancellation with short notice could adversely affect our results of operations.

Our five largest clients accounted for approximately 18% of our total revenue in 2012, including one client that accounted for 6% of total International segment revenue and two clients that accounted for 12% and 8%, respectively, of total North America segment revenue. Our clients typically retain us on a non-exclusive, engagement-by-engagement basis. Most individual client assignments are from three to twelve months. Although they may be subject to penalty provisions, clients may generally cancel a contract with short notice. Under many contracts, clients may reduce or delay their use of our services without penalty. These terminations, reductions, or delays could result from factors unrelated to our work product or the progress of the project, such as factors related to business or financial conditions of the client, changes in client strategies, or the domestic or global economy generally. When contracts are terminated, for whatever reason, we lose the associated revenues and we may not be able to eliminate associated costs in a timely manner. There is a risk that we could experience significant contract terminations that adversely affect our revenue and profit margins.

Our international operations are susceptible to different financial and operational risks than our domestic operations.

We have continued to expand our international operations and estimate that our foreign offices currently represent approximately half of our total revenue. Due to our international operations, we are subject to a number of financial and operational risks that may adversely affect our revenue and profitability, including:

- the costs and difficulties related to managing geographically diverse operations;
- foreign currency exchange rate fluctuations (discussed in more detail below);
- differences in, and uncertainties arising from, changes in foreign business culture and practices;
- our ability to obtain the necessary visas and work permits for foreign nationals;
- restrictions on the movement of cash and the repatriation of earnings;
- multiple and possibly overlapping or conflicting tax laws;

- the costs of complying with a wide variety of national and local laws;
- operating losses incurred in certain countries and the non-deductibility of those losses for tax purposes; and
- differences in, and uncertainties arising from, changes in legal, labor, political, and economic conditions, as well as international trade regulations and restrictions, and tariffs.

The revenues and expenses of our international operations generally are denominated in local currencies. Accordingly, we are subject to exchange rate fluctuations between such local currencies and the U.S. dollar. These exchange rate fluctuations subject us to currency translation risk with respect to the reported results of our international operations. There can be no assurance that we will not experience fluctuations in financial results from our operations outside of the U.S. and there can be no assurance that we will be able, contractually or otherwise, to reduce the currency risks associated with our international operations. We manage our exposure to changes in foreign currency exchange rates through our normal operating and financing activities and, when deemed appropriate, with derivative financial instruments. There is no assurance that we will continue to use such financial instruments in the future or that any such use will be successful in managing or controlling foreign currency risks.

We have experienced and may continue to experience material impacts to revenues and earnings due to fluctuations in foreign currency rates and, in addition, these impacts may cause material fluctuations in our revenues and earnings from period to period. Significant strengthening or weakening of the U.S. dollar against currencies like the British pound sterling and the Euro may materially impact our revenue and profits. As we continue to expand our presence in India, we will have increased exposure to fluctuations between the Indian Rupee and the U.S. dollar. In addition, we have transactions with clients, as well as inter-company transactions between our subsidiaries, that cross currencies and expose us to foreign currency gains and losses. These types of events are difficult to predict, may recur, and may have an adverse effect on our financial results.

The IT services industry, in the U.S. and internationally, is highly competitive, with increased focus on offshore capability and we may not be able to compete effectively.

We operate in a highly competitive industry that includes a large number of participants. We currently compete principally with other IT professional services firms and technology vendors, including a variety of large multinational providers and large offshore service providers that offer some or all of the services that we offer, as well as many niche solution or service providers that compete with us in a specific geographic market, industry segment, or service area. Many of the companies that provide services in our industry have significantly greater financial, technical, offshore, and marketing resources than we do. In addition, a client may choose to use its own resources rather than to engage an outside firm for the type of services that we provide. Additionally, some of our competitors, particularly those located in regions with lower costs of doing business, may be able to provide services and solutions to clients at lower costs or on more attractive terms. Increased competition has, and may continue to, put downward pressure on the prices we can charge for our services. For example, as further discussed in "Management's Discussion and Analysis of Financial Condition and Results of Operations," the significant client that accounted for 9% of total International division revenue in 2011 has reduced the level of services purchased from us and, as a result, revenue from this client was 6% of total International division revenue in 2012. In particular, our ability to improve our profitability is related to our ability to move additional work to our lower-cost, offshore Global Solutions Centers and, specifically, to expand our presence in India and to integrate India into our services delivery.

Our marketplace is experiencing rapid changes in its competitive landscape. Some of our competitors have sought access to public and private capital and others have merged or consolidated. A possible consequence of the consolidation activity among hardware manufacturers, software developers, and vendors and IT service providers may be greater convergence of products and services that were once offered separately by independent vendors. This possible integration of products and services could adversely affect our competitive position.

We may be unable to compete successfully with current or future competitors and our revenue and profitability may be adversely affected.

Our presence in India may expose us to operational risks due to regulatory, economic, political, and other uncertainties.

To enhance our global offshore delivery structure, we have a presence in India. As of December 31, 2012, we had approximately 1,000 employees in India. Concentrating our global offshore delivery structure in India presents a number of operational risks, many of which are beyond our control. India has experienced severe weather, political instability, worker strikes, and terrorist attacks. These types of events may impair the ability of our people to safely travel to, and work in, our facilities in India. Our business continuity and disaster recovery plans may not be effective, particularly if catastrophic events occur. If any of these circumstances occurs, it may impact our ability to communicate with our personnel and clients in other locations. In addition, down-time in any processes operated for clients may adversely affect our operations and reputation. In India, wages are lower for similarly skilled professionals compared to the other countries we operate in, however, Indian wages have historically increased at a faster rate than the United States or Europe. If this trend continues, our operating costs will also increase. Our operations could also be effected by high inflation, erratic gross domestic product growth, and shortages of foreign exchange, all common problems in developing countries such as India.

If we are not able to anticipate and keep pace with rapid changes in technology, our business may be negatively affected.

Our success depends on our ability to develop and implement technology services and solutions that anticipate and keep pace with rapid and continuing changes in technology, industry standards, and client preferences. We may not be successful in anticipating or responding to these developments on a timely basis, and our services and solutions may not be successful in the marketplace. In addition, services, solutions and technologies developed by current or future competitors may make our service or solution offerings uncompetitive or obsolete. Any one of these circumstances could adversely affect our ability to obtain and successfully complete client engagements.

We could incur additional losses due to further impairment in the carrying value of our goodwill.

We have recorded a significant amount of goodwill on our consolidated balance sheet as a result of numerous acquisitions. At December 31, 2012, the carrying value of our goodwill was $276.6 million. The carrying value of goodwill represents the fair value of an acquired business in excess of identifiable assets and liabilities as of the acquisition date. We are required to test goodwill for impairment annually and do so during the second quarter of each year, as well as on an interim basis to the extent that factors or indicators become apparent that could reduce the fair value of any of our reporting units below its book value. These determinations are based in part on several factors, including our judgments regarding the cash flow potential of each of our business units and involve projections that are inherently subject to change based on future events. A significant downward revision in the fair value of one or more of our business units that causes the carrying value to exceed the fair value, as determined based on discounted future cash flows of the related business, could cause goodwill to be considered impaired and could result in a non-cash impairment charge in our consolidated statement of operations.

We have recorded several goodwill impairment charges over the years. The forecasts utilized in the discounted cash flow analysis as part of our impairment test assume future revenue and profitability growth in each of our divisions during the next five years and beyond. If our operating divisions cannot obtain, or we determine at a later date that we no longer expect them to obtain the projected levels of profitability, future goodwill impairment tests may also result in an impairment charge. There can be no assurances that our operating divisions will be able to achieve our estimated levels of profitability. Given fluctuations in the global economic conditions affecting our industry and impacting our clients and their use of our services, we cannot be certain that goodwill impairment will not be required during future periods.

We depend on contracts with various public sector agencies for a significant portion of our revenue and, if the spending policies or budget priorities of these agencies change, we could lose revenue.

In 2012, approximately 16% of our total revenue was from public sector clients, including state, local, and foreign governments and agencies. The market for our services depends largely on legislative programs and the budgetary capability to support programs, including the continuance of existing programs. These programs can be modified or amended at any time by acts of such governments. Moreover, a number of state and local governments and agencies are suffering from significant budget shortfalls, which may result in curtailment of spending on consulting and technology services. A reduction in spending at the state or local level could negatively impact our operations, revenue, and profitability.

Additionally, government contracts contain provisions and are subject to laws and regulations that provide government clients with rights and remedies not typically found in commercial contracts. Among other things, governments may terminate contracts with short notice for convenience, as well as for default, and may cancel multi-year contracts if funds become unavailable. Cancellation or reduction in price or scope could limit our ability to recover incurred costs, reimbursable expenses, and profits on work completed prior to the termination. If insufficient funding is appropriated to the government entity to cover termination costs, we may not be able to fully recover our investments.

Unfavorable government audits could require us to adjust previously reported operating results, to forego anticipated revenue, and subject us to penalties and sanctions.

The government agencies we contract with, and the U.S. federal agencies that our Federal division contracted with, generally have the authority to audit and review our contracts with them. As part of that process, the government agency reviews our performance on the contract, our pricing practices, our cost structure and our compliance with applicable laws, regulations, and standards. Although we sold our Federal division, we remain responsible for any audits related to work performed prior to the sale. An audit of our work, including an audit of work performed by companies we have acquired or may acquire, could result in a substantial adjustment to our previously reported operating results. For example, any costs that were originally reimbursed could be subsequently disallowed. In this case, cash we have already collected may have to be refunded and operating margins may be reduced.

If a government audit uncovers improper or illegal activities by us, or we otherwise determine that these activities have occurred, we may be subject to civil and criminal penalties and administrative sanctions, including termination of contracts, forfeiture of profits, suspension of payments, fines, and suspension or disqualification from doing business with the government. Any unfavorable determination could adversely affect our ability to bid for new work with one or more jurisdictions.

Our services or solutions could infringe upon the intellectual property rights of others, or we might lose our ability to utilize rights we claim in intellectual property or the intellectual property of others.

We cannot be sure that our services and solutions, or the solutions of others that we offer to our clients, do not infringe on the intellectual property rights of third parties and we could have infringement claims asserted against us or against our clients. These claims could harm our reputation, compel us to pay damages, and prevent us from offering some services or solutions. In a number of our contracts, we agree to indemnify our clients for expenses or liabilities resulting from claimed infringements of the intellectual property rights of third parties. In some instances, the amount of these indemnities could be greater than the revenues we receive from the client. Any claims or litigation in this area, whether we ultimately win or lose, could be time-consuming and costly, harmful to our reputation, or require us to enter into royalty or licensing arrangements. We might not be able to enter into such royalty or licensing arrangements on acceptable terms. If a claim of infringement were successful against us or our clients, an injunction might be ordered against our clients or our own services or operations, causing further damages. We could also lose our ability to utilize the intellectual property of others. Third-party suppliers of software, hardware, or other intellectual property assets could be acquired or sued and this could disrupt use of their products or services by us and our clients. If our ability to provide services and solutions to our clients is impaired, our operating results could be adversely affected.

In addition, if we are unable to capture the intellectual capital developed by our employees and convert such intellectual capital into reusable and commercially marketable intellectual property, our costs of delivering our services may increase, our development efforts may be duplicated, and we may lose the economic advantage of owning and licensing Ciber intellectual property.

Possible future consideration on the sale of certain contracts and assets associated with our information technology outsourcing practice may not be realized.

On July 28, 2012, we entered into an agreement to sell certain contracts and the related assets and to transfer the personnel associated with our information technology outsourcing practice to Savvis. The transaction closed on October 15, 2012, for an initial purchase price of $6 million in cash. In addition, we may receive potential additional future consideration of up to $14 million, which is mainly dependent upon the post-closing success of the transferred customer contracts to be measured based on December 2013 results. We cannot estimate the amount of the additional future consideration or its potential impact on our results of operations or financial position. In addition, we agreed to indemnify the buyer for certain claims related to continuing contracts and we cannot predict whether any claims will be made or if they could be material.

We have adopted anti-takeover defenses that could make it difficult for another company to acquire control of Ciber or limit the price investors might be willing to pay for our stock, thus affecting the market price of our securities.

We have adopted a Rights Agreement, commonly known as a "poison pill," under which each shareholder of the Company holds one share purchase right, which we refer to as a "Right," for each share of Company common stock held. The Rights become exercisable upon the occurrence of certain events and may make the acquisition of our Company more difficult and expensive. In addition, our certificate of incorporation and bylaws each contain provisions that may make the acquisition of our Company more difficult without the approval of our board of directors, including a provision that gives our board of directors the ability to issue preferred stock and determine the rights and designations of the preferred stock at any time without shareholder approval. The rights of the holders of our common stock will be subject to, and may be adversely affected by, the rights of the holders of any preferred stock that may be issued in the future. The issuance of preferred stock by our board of directors pursuant to our certificate of incorporation could have the effect of making it more difficult for a third party to acquire, or of discouraging a third party from acquiring, a majority of the outstanding voting stock of Ciber.

In addition, the staggered terms of our board of directors could have the effect of delaying or deferring a change in control. These provisions could limit the price that investors might be willing to pay in the future for our securities and as a result, the price of our securities could decline.

The above factors and certain provisions of the Delaware General Corporation Law may have the effect of deterring hostile takeovers or otherwise delaying or preventing changes in the control or management of Ciber which could adversely affect transactions in which our shareholders might otherwise receive a premium over the then-current market price for their Ciber securities.

Item 1B. Unresolved Staff Comments

None.

Item 2. Properties

Our principal corporate office is located at 6363 South Fiddler's Green Circle, Suite 1400, Greenwood Village, Colorado 80111, where we, along with our Colorado operations, occupy office space under a lease that expires in December 2018. Generally, we provide our services at client locations and therefore, our office locations are primarily used for sales and other administrative functions. At December 31, 2012, we had lease obligations for approximately 639,000 square feet of office space in 66 locations.

Approximately 94,000 square feet of these lease obligations was either subleased or available for sublease as of December 31, 2012. We believe our facilities are adequate for our current level of operations. We do not own any real property.

Please see Note 14 of our consolidated financial statements for information on offices that were closed or consolidated as a result of our company restructuring plan.

Item 3. Legal Proceedings

We are subject to various claims and litigation that arise in the ordinary course of business. The litigation process is inherently uncertain. Therefore, the outcome of such matters is not predictable.

We are engaged in legal proceedings in Germany in connection with our acquisition of a controlling interest in Novasoft AG (now known as Ciber AG) in 2004. In August 2006, we completed a buy-out of the remaining minority shareholders of Novasoft. Certain of those former minority shareholders challenged the adequacy of the buy-out consideration by initiating a review by the district court in Mannheim, Germany. The court-appointed independent experts have evaluated the consideration and claims of the minority shareholders. Briefing by the parties is expected to continue into 2013. If the court awards additional consideration, such consideration will increase the goodwill associated with the acquisition and we will be liable for that additional consideration as well as the costs associated with these proceedings. We are unable to predict the outcome of this matter.

CamSoft, Inc., a Louisiana corporation, claims that it had a role in an alleged joint venture that developed a wireless network for video camera surveillance systems to be deployed to municipal governments. The lawsuit, CamSoft Data Systems, Inc. v. Southern Electronics, et al., was filed initially in October 2009 in Louisiana state court against numerous defendants, including Ciber. The lawsuit was subsequently removed to federal court in the Middle District of Louisiana and the complaint was amended to include additional defendants and causes of action including antitrust claims, civil RICO claims, unfair trade practices, trade secret, fraud, unjust enrichment, and conspiracy claims. The suit includes many of the same parties involved in related litigation in the state court in New Orleans, which was concluded in 2009 when Ciber settled the New Orleans suit with the plaintiffs, Active Solutions and Southern Electronics, who are now co-defendants in the current lawsuit and CamSoft's former alleged joint venturers. Ciber is vigorously defending the allegations. The matter is ongoing in the appellate courts where Camsoft has filed a notice of appeal with the Federal Court of Appeals while Ciber and the other defendants have filed notices of appeal with the Fifth Circuit Court of Appeals and with the Federal Court of Appeals. We are unable to predict the outcome of this litigation.

On October 28, 2011, a putative securities class action lawsuit, Weston v. Ciber, Inc. et al., was filed in the United States District Court for the District of Colorado against Ciber, its current Chief Executive Officer David C. Peterschmidt, current Executive Vice President and Chief Financial Officer ("CFO") Claude J. Pumilia and former CFO Peter H. Cheesbrough (the "Class Action"). The Class Action purports to have been filed on behalf of all holders of Ciber common stock between December 15, 2010, and August 3, 2011, by alleged stockholder and plaintiff, Burt Weston. The Class Action generally alleges that defendants Ciber, Mr. Peterschmidt, Mr. Pumilia and Mr. Cheesbrough (the "Class Action Defendants") violated Section 10(b) of the Securities Exchange Act of 1934 ("Exchange Act") and Rule 10b-5 thereunder. Specifically, the complaint alleges that the Class Action Defendants disseminated or approved alleged false statements concerning the Company's outlook and forecast for fiscal year 2011 in: (1) the Company's 8-K filed with the SEC and press conference held with investors on December 15, 2010; (2) the Company's press release and earnings conference call on February 22, 2011; (3) the Company's 10-K for fiscal year 2010 filed with the SEC on February 25, 2011; and (4) the Company's press release, earnings conference call, and Form 10-Q for first quarter 2011 filed with the SEC on May 3, 2011. The complaint also generally alleges that the Class Action Defendants violated Section 20(a) of the Exchange Act. Specifically, the complaint alleges that the Class Action Defendants acted as controlling persons of Ciber within the meaning of Section 20(a) of the Exchange Act by reason of their positions with the Company. The Class Action seeks, among other things: (1) an order from the Court declaring the complaint to be a proper class action pursuant to Rule 23 of the Federal Rules of Civil Procedure and certifying plaintiff as a representative of the purported class; (2) awarding plaintiff and the members of the class damages, including interest; (3) awarding plaintiff reasonable costs and attorneys' fees; and (4) awarding such other relief as the Court may deem just and proper. The Court appointed Mr. Weston and City of Roseville Employees' Retirement System as lead plaintiffs and the law firms of Robbins, Geller Rudman & Dowd LLP and Robbins Umeda LLP as lead plaintiffs' counsel on January 31, 2012. Lead plaintiffs filed an amended complaint in early April 2012. The Class Action Defendants have filed a motion to dismiss, which is currently pending. The Company believes that the Class Action is without merit and intends to defend against it vigorously. We are unable to predict the outcome of this litigation.

On February 7, 2012, a purported verified shareholder derivative lawsuit, Seni v. Peterschmidt. et al., was filed in the United States District Court for the District of Colorado (the "Derivative Action") against Messrs. Peterschmidt, Pumilia, and Cheesbrough, and Ciber's then-current board of directors: Messrs. Bobby G. Stevenson, Jean-Francois Heitz, Paul A. Jacobs, Stephen S. Kurtz, Kurt J. Lauk, Archibald J. McGill, and James C. Spira ("Individual Defendants"). Ciber is named as a nominal defendant (collectively, with the Individual Defendants, the "Derivative Defendants"). The Derivative Action is largely based on the same alleged facts as the Class Action. The complaint in the Derivative Action generally alleges that the Individual Defendants breached their fiduciary duties of good faith, fair dealing, loyalty, due care, reasonable inquiry, oversight, and supervision by approving the issuance of allegedly false statements that misrepresented material information about the finances and operations of the Company. The Derivative Complaint also alleges that the Individual Defendants were unjustly enriched as a result of the compensation they received while breaching their fiduciary duties to the Company. The complaint seeks, among other things: (1) damages for losses sustained by the Company as a result of the Individual Defendants' breaches; (2) directives to "reform and improve" the Company's governance; (3) restitution to the Company from the Individual Defendants; (4) an award to plaintiff of reasonable costs and attorneys' fees; and (5) such other relief as the Court may deem just and proper. On April 30, 2012, the Court granted Ciber's Motion to Stay Discovery and Vacate the Scheduling Conference and Related Deadlines. Ciber filed a motion to dismiss, which is pending. The Company believes this litigation is without merit and intends to defend against it vigorously. We are unable to predict the outcome of this litigation.

Item 4. Mine Safety Disclosures

Not applicable.

Part II

Item 5. Market for Registrant's Common Equity, Related Shareholder Matters and Issuer Purchases of Equity Securities

Market Information, Holders and Dividends

Our common stock is listed on the New York Stock Exchange under the symbol "CBR." The table below sets forth, for the periods indicated, the low and high sales price per share of our common stock.

	Price Range	
	Low	**High**
Fiscal 2011		
First Quarter	$4.23	$6.73
Second Quarter	4.85	6.98
Third Quarter	2.71	5.87
Fourth Quarter	2.75	4.18
Fiscal 2012		
First Quarter	3.30	4.76
Second Quarter	3.36	4.32
Third Quarter	3.28	4.45
Fourth Quarter	2.70	3.58

On February 22, 2013, the closing price of our common stock was $3.96 and there were 2,496 shareholders of record.

Our policy is to retain our earnings to support the growth of our business. Accordingly, we have never paid cash dividends on our common stock. In addition, we are restricted by our credit agreement in the amount of cash dividends that we can pay. The payment of any future dividends will be at the discretion of our board of directors and subject to the credit agreement and will depend upon, among other things, future earnings, operations, capital requirements, our general financial condition and contractual restrictions.

Recent Sales of Unregistered Securities and Use of Proceeds from Registered Securities

None.

Purchases of Equity Securities by the Issuer

The Company did not repurchase any of our common stock during the quarter ended December 31, 2012.

Item 6. Selected Financial Data

We have derived the selected consolidated financial data presented below, as adjusted for discontinued operations of our Federal division and a portion of our information technology outsourcing practice, from our Consolidated Financial Statements and the related Notes. This information should be read in conjunction with "Management's Discussion and Analysis of Financial Condition and Results of Operations" and our Consolidated Financial Statements and related Notes, included under "Financial Statements and Supplementary Data" of this Annual Report on Form 10-K.

	As of and for the Year Ended December 31,				
	2012	2011(1)	2010(1)	2009(2)	2008
	(In thousands, except per share amounts)				
Statement of Operations Data:					
Revenues	$884,438	$901,056	$881,623	$851,034	$998,588
Gross profit	228,567	228,719	228,028	223,187	284,028
Selling, general and administrative expenses	205,550	219,723	213,740	193,593	232,867
Goodwill impairment	—	16,300	82,000	—	—
Restructuring charge	7,981	—	—	—	—
Operating income (loss) from continuing operations	14,392	(8,838)	(70,925)	24,920	46,104
Net income (loss) from continuing operations	(2,472)	(50,723)	(53,954)	14,063	22,445
Income (loss) from discontinued operations, net of income tax	(11,610)	(16,509)	(23,736)	1,053	5,368
Net income (loss) attributable to Ciber, Inc.	(14,627)	(67,261)	(77,160)	14,958	26,884
Basic and diluted earnings (loss) per share attributable to Ciber, Inc.:					
Continuing operations	$ (0.04)	$ (0.71)	$ (0.77)	$ 0.20	$ 0.36
Discontinued operations	(0.16)	(0.23)	(0.34)	0.02	0.09
Basic and diluted earnings (loss) per share attributable to Ciber, Inc.	$ (0.20)	$ (0.94)	$ (1.11)	$ 0.22	$ 0.45
Weighted Average Shares Outstanding:					
Basic	73,166	71,831	69,626	67,996	60,092
Diluted	73,166	71,831	69,626	68,107	60,389
Balance Sheet Data:					
Working capital	$105,468	$ 92,818	$132,364	$136,854	$165,233
Total assets	580,471	625,070	722,364	803,256	797,520
Long-term debt, current portion	6,337	25,571	10,473	10,697	2,002
Long-term debt, non-current portion	19,790	41,380	77,879	87,500	165,710
Total shareholders' equity	358,953	357,007	419,500	506,246	453,324
Shares outstanding, net of treasury	73,779	72,568	70,124	69,482	60,085

(1) During the second quarters of 2011 and 2010, we recorded goodwill impairment charges of $16.3 million and $82.0 million, respectively, to write-down the goodwill associated with certain segments in our continuing operations. The goodwill impairment charges in our results from continuing operations resulted in a $4.5 million and a $22.6 million deferred tax benefit in the second quarters of 2011 and 2010, respectively. Additionally, during the second quarter of 2011, we incurred a $29.1 million non-cash charge related to a valuation allowance recorded against our United States deferred tax assets. During the fourth quarter of 2011, we recorded a goodwill impairment charge of $27.4 million and a related $7.5 million deferred tax benefit associated with the Federal division, which is reflected in the loss from discontinued operations during that period. During the second quarter of 2010, we also recorded a $30.0 million goodwill impairment charge

for our Federal division, which resulted in a deferred tax benefit of $8.3 million, which is reflected in the loss from discontinued operations during that period. For more information about the goodwill impairment charges and the deferred tax asset valuation allowance, please refer to Note 7 and Note 11, respectively.

(2) During 2009, we sold nine million shares of our common stock, for proceeds of $23.2 million, net of issuance costs, which were used to repay a portion of the outstanding borrowings under our then-outstanding senior secured reducing revolving credit facility.

Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations

The following discussion and analysis should be read in conjunction with our Consolidated Financial Statements and related Notes included elsewhere in this Annual Report on Form 10-K. This discussion and analysis also contains forward-looking statements and should also be read in conjunction with the disclosures and information contained in "Disclosure Regarding Forward-Looking Statements" and "Risk Factors" in this Annual Report on Form 10-K. References to "we," "our," "us," "the Company," or "Ciber" in this Annual Report on Form 10-K refer to Ciber, Inc. and its subsidiaries. All references to years, unless otherwise noted, refer to our fiscal year, which ends on December 31.

We use the phrase "in local currency" to indicate that we are comparing certain financial results after removing the impact of foreign currency exchange rate fluctuations, thereby allowing for the comparison of business performance between periods. Financial results that are "in local currency" are calculated by restating current period activity into U.S. dollars using the comparable prior period's foreign currency exchange rates. This approach is used for all results where the functional currency is not the U.S. dollar.

Business and Industry Overview

Ciber is a leading global information technology ("IT") company with nearly 40 years of proven IT experience, world-class credentials and a wide range of technology expertise. With 65 offices worldwide operating on four continents and over 60 supplier partners, Ciber has the infrastructure and expertise to deliver IT services to almost any organization. The three pillars of our business include Application Development and Maintenance ("ADM"), Ciber Managed Services ("CMS"), and Independent Software Vendor relationships ("ISVs"). At Ciber, we take a client-focused, personalized service approach that includes the building of long term relationships, creation of custom tailored IT solutions, and the implementation of business strategies to reflect anticipated trends. Driven by results, we are committed to delivering quality solutions precisely configured to our clients' needs and achieving high client satisfaction. The consistent goal is sustainable business value delivered on time and on budget.

We operate our business by geography. On March 9, 2012, we sold our Federal division and on October 15, 2012, we sold our information technology outsourcing practice. As a result, the sold businesses are now both reported as discontinued operations within our financial statements and accordingly, our financial position, results of operations, and cash flows have been reclassified for all periods presented in this Annual Report on Form 10-K to conform to the current presentation. Additionally, discussions throughout this Annual Report on Form 10-K exclude the discontinued operations, unless otherwise noted. For additional information see "Discontinued Operations" below.

Excluding discontinued operations, our reportable operating segments as of December 31, 2012, consisted of International and North America. Our Ciber International segment, is organized by country and primarily consists of countries in Western Europe and the Nordic region. The four largest territories are the Netherlands, Germany, the United Kingdom, and Norway. Our International segment offers a range of services covering the full IT solution lifecycle to both commercial enterprises and public sector organizations. Starting in January 2013, our North America segment is organized into two geographies, East and West. This structure allows us to maximize our expertise to cross-sell and to leverage delivery expertise across our new and existing client base of commercial companies, educational institutions and state and local governments. In 2012, we also began allocating the costs of our India global solutions center to both our International and North America segments, whereas in previous years, our India operations had been reported as part of our North America segment. All 2010 and 2011 segment data has been adjusted to conform to the 2012 presentation.

We recognize the majority of our services revenue under time-and-material contracts as hours and costs are incurred. Under fixed-price contracts, which currently make up approximately 15% of our services revenue, our revenue is fixed under the contract, while our costs to complete our obligations under the contract are variable. As a result, our profitability on fixed-price contracts can vary significantly and occasionally can even be a loss. Changes in our services revenue are primarily a function of hours worked on revenue-generating activities and, to a lesser extent, changes in our average rate per hour and changes in contract mix. Hours worked on revenue-producing activities vary with the number of consultants employed and their utilization level. Utilization represents the percentage of time worked on revenue-producing engagements divided by the standard hours available (i.e., 40 hours per week). With time-and-materials contracts, higher consultant utilization results in increased revenue; however, with fixed-price contracts, it may result in higher costs and lower gross profit margins because our revenue is fixed. We actively manage both our number of consultants and our overall utilization levels. If we determine we have excess available resources that we cannot place on billable assignments in the near future, we consider reducing those resources. As a result, during the last three years, most of our consultant turnover has been from involuntary termination of employment.

The hourly rate we charge for our services varies based on the level of the consultant involved, the particular expertise of the consultant and the geographic area. Our typical time-and-materials hourly rates range from $20 to $200 per hour. As India-based resources become more significant, our average hourly rates will decrease. For projects which are fixed-price or level-of-effort, where our revenue is not directly based on labor hours incurred, our realized rate per hour will vary significantly depending on success or overages on such projects, as well as the blend of resources used to deliver projects.

Selling, general and administrative ("SG&A") costs as a percentage of revenue vary by business segment. Close to 60% of our overall SG&A expenses are typically for personnel costs for our operations management, sales and recruiting personnel and administrative staff, as well as our corporate support staff and executive management personnel. These costs are generally not immediately affected by changes in revenue, however management is constantly evaluating such costs in relation to changes in business conditions. In many foreign countries, short-term personnel actions are prohibited and/or may require significant payments to such impacted employees. As we bid on larger and longer-term projects, the sales cycle and related sales costs for such opportunities have been increasing.

Other revenue includes sale of third-party software licenses and related support agreements and commissions on sales of IT products. Our sales of software generally involve relationships with the software vendors and are often sold with implementation services. The gross profit margin on consolidated other revenues is typically in the range of 30% to 50%. Depending on the mix of these business activities, gross profit margin on other revenue will fluctuate.

The market demand for Ciber's services is heavily dependent on IT spending by Fortune 500 and middle-market corporations, organizations and government entities in the markets and regions that we serve. In recent years, economic recession and volatile economic conditions have negatively impacted many of our existing and prospective clients and caused fluctuations in their IT spending behaviors. Over the last couple of years, economic conditions have had a greater negative impact on clients in a number of our International division's territories. The pace of technological advancement, as well as changes in business requirements and practices of our clients, all have a significant impact on the demand for the services that we provide.

Representing approximately half of our consolidated revenues, our International division operates primarily in Western Europe, with our largest operations located in Germany, the Netherlands and the U.K. These operations transact business in the local currencies of the countries in which they operate. In recent years, approximately 60% to 70% of our International division's revenue has been denominated in Euros, 10% to 15% has been denominated in Great Britain Pounds ("GBP") and the balance has come from a number of other European currencies. Changes in the exchange rates between these foreign currencies and the U.S. dollar affect the reported amounts of our assets, liabilities, revenues and expenses. For financial reporting purposes, the assets and liabilities of our foreign operations are translated into U.S. dollars at current exchange rates at period end and revenues and expenses are translated at average exchange rates for the period.

Our results of operations are affected by economic conditions, including macroeconomic conditions, credit market conditions and levels of business confidence. Revenue is driven by our ability to secure new contracts and deliver solutions and services that add value relevant to our clients' current needs and challenges. In recent quarters and ongoing for the foreseeable future, we have been affected by significant efforts by our clients (both current and potential) to implement cost-savings initiatives. These initiatives have included going to third-party vendor management systems, taking their business to larger, pure-play offshore vendors and vendor consolidation. In some cases, these initiatives have benefited Ciber, but in others we have lost our revenue stream entirely or seen a decline in our level of revenues with particular clients. The pricing environment continues to be extremely competitive. A number of our competitors are structuring more offshore services into their bids, thereby lowering their pricing to help clients reduce costs, and making it more difficult for us to compete on pricing. We also have global delivery options to offer to our current and potential clients as possible cost savings, and we are expanding our offshore capabilities and increasing the usage of these resources; however, they are on a smaller scale than the offshore offerings of some of our competitors. Another issue that has had and continues to have an impact on our revenues and profitability involves a much longer sales cycle than we have seen historically, which has been driven by a much slower decision-making process in starting new projects in a variety of industries that we currently serve, or in which we are currently bidding for work. The longer sales cycle increases the cost of our sales efforts and pushes potential revenues and profitability further into the future. Some clients remain cautious, seeking flexibility by shifting to a more phased approach to contracting for work. We have standards governing the quality of engagements that we will accept with the goal of growing revenue, increasing margins, improving collectability of receivables and delivering sustained, predictable performance. However, there can be no assurances that we will be successful with such actions, and in certain cases, these actions may slow our revenue growth. Economic conditions and other factors continue to impact the business operations of some of our clients, their ability to continue to use our services and their financial ability to pay for our services in full. The impact of project cancellations cannot be accurately predicted and bad debt expense may differ significantly from our estimates, and any such events may negatively impact our results of operations.

Discontinued Operations

On March 9, 2012, we sold substantially all of the assets and certain liabilities of our Federal division to CRGT Inc. for a preliminary sales price of $40 million, subject to adjustment based on the final determination of the working capital of the Federal division at the time of closing. In November 2012, we reached an agreement with CRGT on the final working capital computation, which resulted in a final sales price of $37.4 million. Net cash proceeds from the sale were $33.6 million, after transaction related costs of $3.8 million. Based on the final sales price, we recorded a $0.7 million pre-tax loss on this sale in 2012. The loss on sale is net of estimated lease exit costs of $1.7 million, related to certain Federal division office space that was vacated with the sale.

On October 15, 2012, we sold certain contracts and related property and equipment and certain other assets associated with our information technology outsourcing (ITO) practice to Savvis Communications Corporation ("Savvis") for $6 million in cash. In addition, we may receive additional future consideration of up to $14 million, which is mainly dependent upon the post-closing success of the transferred customer contracts to be measured based on December 2013 results, with the final amount, if any, to be determined and paid during the first quarter of 2014. We cannot estimate the amount of the additional future consideration or its potential impact on our results of operations or financial position. Under the agreement, we are required to indemnify Savvis for certain losses, if any, incurred by them following the closing under the customer contracts being transferred. There are no known contract losses at this time. The ITO practice was split between our North America and International business units. Net cash proceeds from the sale, after transaction-related costs, were $3.8 million. The carrying value of the tangible assets included in the transaction was $7.2 million, and we allocated $3.2 million of goodwill to the business being disposed resulting in a $6.6 million pre-tax loss on sale.

Effective in the fourth quarter of 2011 for the Federal division, and in the third quarter of 2012 for the ITO practice, these business met the criteria to be reported as discontinued operations and accordingly, our financial position, results of operations and cash flows have been reclassified for all prior periods to conform to the presentation as a discontinued operation. The following table summarizes the operating results of the discontinued operations included in the Consolidated Statements of Operations.

	Year Ended December 31,		
	2012	2011	2010
		(In thousands)	
Total revenues	$ 71,936	$183,575	$189,720
Operating expenses	76,428	178,933	191,945
Goodwill impairment	—	27,400	30,000
Operating loss from discontinued operations	(4,492)	(22,758)	(32,225)
Interest and other expense	90	528	484
Loss from discontinued operations before income taxes	(4,582)	(23,286)	(32,709)
Income tax expense (benefit)	459	(6,777)	(8,973)
Loss from discontinued operations, net of income tax	(5,041)	(16,509)	(23,736)
Loss on sale	(7,256)	—	—
Income tax benefit	(687)	—	—
Loss on sale, net of income taxes	(6,569)	—	—
Total loss from discontinued operations, net of income taxes	$(11,610)	$(16,509)	$(23,736)

In connection with the planned sale of the Federal division, at December 31, 2011, we performed a goodwill impairment test and based on the expected sales price, we adjusted the carrying value of Federal division goodwill to its implied fair value. As a result, we recorded a goodwill impairment charge of $27.4 million during the quarter ended December 31, 2011, which is included within the 2011 loss from discontinued operations of the Federal division. Refer to Note 7 of the consolidated financial statements for further discussion on the Federal impairment charge. To report the results of discontinued operations, we are required to adjust the reported results of the business sold, from those previously reported as part of operating income by reporting segment. These adjustments eliminate corporate overhead allocations and adjust for costs of the division that will not be recognized on a going-forward basis. In addition, we have allocated interest expense to the Federal discontinued operation by applying the effective interest rate towards the amount of debt that was required to be repaid as a result of the transaction. We have also allocated related tax expense or benefit to the discontinued operations. These adjustments have been made for all periods presented.

Effective with their respective sales, operations and cash flows of these sold businesses were removed from our consolidated operating results. However, in connection with the sale of the Federal division, we have retained certain historical accounts receivable as well as certain liabilities. With respect to the sale of the ITO practice, we retained all of the related net working capital assets. Some of these items, including certain possible contingent liabilities, may not be settled for several years. Accordingly, adjustments to such items will be recorded through our results of operations in future periods. In addition, we expect to incur post-sale administrative costs in connection with required government compliance activities related to our former Federal business.

For additional information on the operating results of discontinued operations included in our Consolidated Statements of Operations, please refer to Note 2 of the Notes to our Consolidated

Financial Statements included under "Financial Statements and Supplementary Data" of this Annual Report.

Restructuring

On November 5, 2012, we approved a company restructuring plan. The restructuring activities commenced in the fourth quarter of 2012 and relate primarily to the consolidation of our real estate footprint as well as organizational changes designed to simplify business processes, move decision-making closer to the marketplace and create operating efficiencies. We currently estimate the total amount of the restructuring charges to be approximately $13 million, of which approximately $1 million will be non-cash charges related to stock compensation and fixed-asset write-downs related to facility closures. The total estimated restructuring expenses include approximately $7 million related to personnel severance and related benefits primarily in our International division, and approximately $6 million related to the closure of 17 offices and the consolidation of those locations into other existing Ciber locations, mostly in North America. These activities began in the fourth quarter of 2012, and we expect all restructuring activities to be completed by the end of 2013. Pre-tax savings from the initiatives of approximately $7 million in 2013 and $11 million in 2014 and each year thereafter are expected.

Results of Operations—Comparison of the Years Ended December 31, 2012 and 2011—Consolidated

The following tables and related discussion provide information about our consolidated financial results for the periods presented. At the end of 2011, our Federal division was classified as a discontinued operation. In the third quarter of 2012, a portion of our information technology outsourcing practice was also classified as a discontinued operation and therefore both are excluded from the results of our continuing operations in the tables and related discussion below, unless otherwise noted.

The following table sets forth certain Consolidated Statement of Operations data in dollars and expressed as a percentage of revenue:

	Year Ended December 31,			
	2012		2011	
	(Dollars in thousands)			
Consulting services	$833,496	94.2%	$856,113	95.0%
Other revenue	50,942	5.8	44,943	5.0
Total revenues	$884,438	100.0%	$901,056	100.0%
Gross profit—consulting services	$208,767	25.0%	$209,160	24.4%
Gross profit—other revenue	19,800	38.9	19,559	43.5
Gross profit—total	228,567	25.8	228,719	25.4
SG&A costs	205,550	23.2	219,723	24.4
Goodwill impairment	—	—	16,300	1.8
Amortization of intangible assets	644	0.1	1,534	0.2
Restructuring charges	7,981	0.9	—	—
Operating income (loss) from continuing operations	14,392	1.6	(8,838)	(1.0)
Interest income	743	0.1	987	0.1
Interest expense	(5,976)	(0.7)	(7,898)	(0.9)
Other expense, net	(258)	—	(2,524)	(0.3)
Income (loss) from continuing operations before income taxes	8,901	1.0	(18,273)	(2.0)
Income tax expense	11,373	1.3	32,450	3.6
Net loss from continuing operations	$ (2,472)	(0.3)%	$ (50,723)	(5.6)%

Percentage of revenue columns may not foot due to rounding.

Revenue by segment from continuing operations was as follows:

	Year Ended December 31, 2012	2011	% change
	(In thousands)		
International	$453,034	$472,867	(4.2)%
North America	432,832	429,289	0.8
Other	3,109	3,510	n/m
Inter-segment	(4,537)	(4,610)	n/m
Total revenues	$884,438	$901,056	(1.8)%

n/m = not meaningful

Revenues. Total revenues decreased $16.6 million, or 1.8%, for 2012 compared with 2011. On a local currency basis, revenue increased 1.4% between the comparable years. This change was attributable to the following:

- International revenues decreased 4.2% overall, but improved approximately 2% in local currency. The softer European economy caused revenue results to vary considerably by territory. Revenue growth was strong in the U.K., Germany, and Norway, which comprised approximately half of International revenues. In the U.K. and Norway, this increase was due to continued demand for IT services where we have been successful at providing certain technology-specific and/or vertical-specific services. Germany's revenue increase was due to the strong performance of the Managed Services practice which improved 37% compared with 2011. Additionally, revenue in several territories benefited from improved sales of software licenses in 2012. Revenue growth in these territories offset declines elsewhere that were predominately related to client-specific issues, which in certain cases were driven by economic concerns, and included canceled, delayed or completed projects. International revenues continue to be impacted by certain larger European clients focusing on cost-cutting measures such as vendor consolidation, offshoring, and increasing pricing pressure on service providers. In 2011, our largest client accounted for 9% of our International division's revenues and 6% of our total revenue. As a result of a bidding process the client conducted in 2011, we were notified that our status changed to secondary provider from primary provider and, during the second half of 2011, this client began cost-reduction initiatives including reductions in the level of services that they purchased from us. As a result, revenue from this client is down 36% in 2012, compared to 2011. We believe revenue from this client has stabilized and we do not expect significant further deterioration at this time. However, as it is common practice in our industry, our clients can generally reduce the use of our services on relatively short notice and thus our level of revenue may fluctuate and, we are subject to the inherent limitations of such uncertainty.
- North America revenues were slightly up during 2012 compared to 2011. However, excluding the impact of the negative revenue adjustments made in 2011 for significant changes in estimates related to costs or scope on fixed-price projects, North America revenues were down approximately 2% year over year. This decrease is predominantly due to service-level reductions and completed projects, which were not offset by increased volume and new projects. This is particularly true for our public sector clients due to recent declines in government spending.

Gross Profit. Gross profit margin improved to 25.8% for the year ended December 31, 2012, compared to 25.4% for the same period in 2011. The revenue adjustments recorded during the prior year period had a significant negative impact on North America's 2011 gross profit margin. Excluding these adjustments, North America's gross margin was relatively flat as improvements in consultant utilization were offset by volume discounts and pricing pressures, especially in our core ADM business, as continued economic uncertainty has resulted in heightened price sensitivity from many of our clients. Gross profit margin for our International division declined due to decreased utilization, increased use of more expensive subcontractor labor, and client pricing pressures.

Selling, general and administrative costs. Our SG&A costs decreased $14.2 million, or 6.5%, to $205.6 million for 2012, from $219.7 million for 2011. Both our International and North America segments had reductions in SG&A costs in 2012. The decrease in SG&A costs in our International division was due to foreign exchange rates and across the board SG&A savings. North America SG&A costs decreased due to reduced salary and benefits costs for management, as well as reductions in office rent, professional and legal fees, and other discretionary items. 2012 corporate SG&A expenses increased due to an increase in company-wide share based compensation that is all recorded as part of our corporate department. SG&A costs as a percentage of revenue decreased to 23.2% for 2012 from 24.4% for 2011.

Operating income (loss). We had operating income of $14.4 million in 2012 compared to an operating loss of $8.8 million in 2011, respectively. This change is partially due to a $16.3 million goodwill impairment charge recorded in the second quarter of 2011, which was partially offset by an $8.0 million restructuring charge we recorded in the fourth quarter of 2012. See notes 7 and 14 of our consolidated financial statements for additional information on our goodwill impairments and restructuring charges, respectively. Earnings before interest, taxes and amortization ("EBITA") increased 156% to $23.0 million in 2012 from $9.0 million last year, primarily as a result of North America's gross profit improvement, as well as significant SG&A cost reductions in both North America and International.

Operating income (loss) from continuing operations by segment was as follows:

	Year Ended December 31, 2012	Year Ended December 31, 2011	% change	2012 % of revenue*	2011 % of revenue*
	(In thousands)				
International	$ 24,969	$ 27,147	(8.0)%	5.5%	5.7%
North America	30,169	12,385	143.6	7.0	2.9
Other	446	499	n/m	14.3	14.2
Corporate expenses	(32,005)	(29,680)	(7.8)	(3.6)	(3.3)
Unallocated results of discontinued operations	(562)	(1,355)	n/m	—	(0.2)
Earnings before interest, taxes, amortization, and restructuring charges	23,017	8,996	155.9	2.6	1.0
Goodwill impairment	—	(16,300)	100.0	—	(1.8)
Amortization of intangible assets	(644)	(1,534)	58.0	—	(0.2)
Restructuring charges	(7,981)	—	n/m	(0.9)	—
Total operating income (loss) from continuing operations	$ 14,392	$ (8,838)	262.8	1.6%	(1.0)%

n/m = not meaningful

* International, North America and Other calculated as a % of their respective revenue, all other calculated as a % of total revenue. Column may not total due to rounding.

- International operating income decreased to $25.0 million from $27.1 million mostly due to a reduction in gross profit margin which was caused by decreased utilization, an increase in subcontractors and pricing pressures. This reduction in gross margin was partially offset by a decline in SG&A costs that was primarily related to foreign currency and discretionary items.
- North America operating income increased to $30.2 million in 2012 from $12.4 million in 2011 primarily related to the prior year negative revenue adjustments for five fixed-price projects, as well as significant reductions in SG&A expenses, primarily related to reduced management salary and benefits expense.
- Corporate expenses increased $2.3 million due to increases in stock compensation expense as well as equipment rental and maintenance, partially offset by a decrease in external consulting and recruiting fees.

Interest expense. Interest expense decreased $1.9 million during 2012 compared to 2011. The current year includes the write-off of $1.1 million of capitalized debt facility fees related to our senior credit facility that was terminated during the second quarter of 2012. Excluding the write-off, interest expense decreased due to a significant reduction in our average borrowings outstanding compared to 2011, slightly offset by an increase in average interest rates.

Other expense, net. Other expense, net decreased $2.3 million during 2012 primarily due to a $3.2 million expense for acquisition-related consideration in 2011. This was slightly offset by $0.4 million of current year foreign exchange losses compared with $0.6 million of foreign exchange gains in 2011.

Income taxes. Our tax expense is significantly impacted by the changes in the amount and the geographic mix of our income and loss. From continuing operations, our income (loss) before income taxes and our income tax expense is as follows:

	Year Ended December 31,	
	2012	**2011**
	(In thousands)	
Income (loss) before income taxes:		
United States	$(5,058)	$(49,104)
Foreign	13,959	30,831
Total	$ 8,901	$(18,273)
Income tax expense:		
United States	$ 5,491	$ 25,156
Foreign	5,882	7,294
Total	$11,373	$ 32,450

For the year ended December 2011, our domestic loss from continuing operations includes a goodwill impairment charge of $16.3 million and a related deferred tax benefit of $4.5 million. In April 2011, we recorded deferred tax expense of $29.1 million to establish a valuation allowance against all of our U.S. deferred tax assets and we cannot record income tax benefits for any additional U.S. operating losses. Irrespective of our income or loss levels, we continue to record U.S. deferred tax expense related to goodwill amortization as well as certain other miscellaneous U.S. current tax expense items, which totaled $5.5 million of tax expense for 2012. For purposes of deferred taxes, we estimate our domestic blended Federal and state rate to be approximately 40%.

The effective rate on our foreign tax expense varies with the mix of income and losses across multiple tax jurisdictions with most statutory tax rates varying from 24% to 33%. In both 2012 and 2011, certain of our foreign operations benefited from the utilization of net operating loss (“NOL”) carryforwards while certain operations incurred losses without any current tax benefit. The reduction of foreign pre-tax income from 2011 to 2012 is related to an overall decrease in profitability of the business, including impact of restructuring costs and increased inter-company transfer pricing. Although our foreign income before tax decreased by 55%, the related tax expense decreased by only 19% primarily as a result of the shift in the mix of profits and losses across countries as well as increased tax reserves for certain tax exposure items.

For interim periods, we base our tax provision on forecasted book and taxable income for the entire year. As the forecast for the year changes, we adjust our year-to-date tax provision. Our provision for income taxes is based on many factors and is subject to significant volatility from year to year.

Results of Operations—Comparison of the Years Ended December 31, 2011 and 2010—Consolidated

The following tables and related discussion provide information about our consolidated financial results for the periods presented. At the end of 2011, our Federal division was classified as a discontinued operation. In the third quarter of 2012, a portion of our information technology outsourcing practice also classified as a discontinued operation and therefore both are excluded in the results from our continuing operations in the tables and related discussion below, unless otherwise noted.

The following table sets forth certain Consolidated Statement of Operations data in dollars and expressed as a percentage of revenue:

	Year Ended December 31,			
	2011		2010	
	(Dollars in thousands)			
Consulting services	$856,113	95.0%	$840,913	95.4%
Other revenue	44,943	5.0	40,710	4.6
Total revenues	$901,056	100.0%	$881,623	100.0%
Gross profit—consulting services	$209,160	24.4%	$211,105	25.1%
Gross profit—other revenue	19,559	43.5	16,923	41.6
Gross profit—total	228,719	25.4	228,028	25.9
SG&A costs	219,723	24.4	213,740	24.2
Goodwill impairment	16,300	1.8	82,000	9.3
Amortization of intangible assets	1,534	0.2	3,213	0.4
Operating loss from continuing operations	(8,838)	(1.0)	(70,925)	(8.0)
Interest income	987	0.1	614	0.1
Interest expense	(7,898)	(0.9)	(6,553)	(0.7)
Other income (expense), net	(2,524)	(0.3)	61	—
LOSS FROM CONTINUING OPERATIONS BEFORE INCOME TAXES	(18,273)	(2.0)	(76,803)	(8.7)
Income tax expense (benefit)	32,450	3.6	(22,849)	(2.6)
NET LOSS FROM CONTINUING OPERATIONS	$(50,723)	(5.6)%	$(53,954)	(6.1)%

Percentage of revenue columns may not foot due to rounding.

Revenue by segment from continuing operations was as follows:

	Year Ended December 31,		
	2011	2010	% change
	(In thousands)		
International	$472,867	$385,155	22.8%
North America	429,289	496,175	(13.5)
Other	3,510	3,480	0.9
Inter-segment	(4,610)	(3,187)	n/m
Total revenues	$901,056	$881,623	2.2%

n/m = not meaningful

Revenues. Total revenues increased $19.4 million, or 2.2%, for 2011 compared with 2010. In local currency, revenue decreased 1% between the comparable years. This change is attributable to the following:

- International segment revenues improved by 22.8% and approximately 16% in local currency. The majority of our local currency revenue growth was due to increased sales volume in our core territories, primarily for SAP-related services and expansion in our German-based managed services practice, which was a start-up business in 2010. Our strategy of focusing on key technologies and verticals has yielded some positive results in our International segment, especially in the manufacturing and energy verticals in 2011. Although International revenue growth was 22.8% for 2011, the segment experienced a substantial deceleration in revenue growth rates throughout the year, particularly between the third and fourth quarters. The deceleration is attributed to a number of factors such as canceled or completed projects, lack of availability of certain skilled SAP resources and economic conditions negatively impacting some of our clients and territories.
- The decrease in North America revenues was predominantly due to our inability to sufficiently replace revenue from concluded projects and from reductions in the level of services provided at a number of other clients. ERP implementation revenue declined by approximately $39 million in 2011. Our inability to replace revenue was due to a number of factors. We experienced some operational inefficiencies that were created during our transition away from our previous branch model to a matrixed operating model structured around strategic service offerings and key verticals. Additionally, the segment leadership transition during 2011 delayed efforts to focus on new revenue growth opportunities. Our weaker than expected sales performance related to prioritizing sales of higher-margin, solutions-based services, which have a longer sales cycle, and a number of sales members that weren't fully productive during 2011.

Gross Profit. In total, our gross profit margin decreased 50 basis points to 25.4% for 2011, compared to 25.9% for 2010. Decreased revenues, lower consultant utilization, and some low-margin fixed-price projects in our North America segment were the predominant reasons for the decline in overall gross profit margin in 2011. The International segment increased its overall gross margin by approximately 140 basis points in 2011, a significant portion of which was due to improved profitability of our German-based managed services practice in 2011, a 2010 start-up business that was in the investment stages for much of 2010. 2011 year International gross margin was also positively impacted by the full-year benefit from a June 2010 acquisition.

Selling, general and administrative costs. Our SG&A costs increased $6.0 million, or less than 3%, to $219.7 million for 2011, from $213.7 million for 2010. Increased SG&A costs of $18.1 million in our International segment were partially offset by decreases in North America and corporate SG&A. The increase in the International segment was predominantly related to salary costs, mainly for additional sales and recruiting salaries, as well as higher severance expenses. International also incurred higher facilities and support costs, which increase with headcount growth. Bad debt expense also declined by $6.0 million in 2011 from the prior year. North America implemented cost-cutting measures in the second half of 2011 in response to the segment's continued revenue decline, which contributed considerably to the $5.1 million reduction of SG&A costs. Additionally, 2011 corporate SG&A expenses declined due to reductions in costs related to executive severance and transition. SG&A costs as a percentage of revenue increased slightly to 24.4% for 2011 from 24.2% for 2010.

Operating loss. In connection with our annual goodwill impairment test (performed in the second quarter of each year), we recorded a $16.3 million non-cash goodwill impairment charge in 2011 for our former IT Outsourcing division (now allocated to our North America segment, refer to footnote 7 of our financial statements for further discussion) while in 2010 we recorded an $82.0 million impairment for our North America segment. Including the impairment charges, we had operating losses of $8.8 million and $70.9 million in 2011 and 2010, respectively. Earnings before interest, taxes and amortization ("EBITA") declined by 37% to $9.0 million in 2011 from $14.3 million in 2010, primarily as a result of the North America revenue decline and its resulting impact on gross profit and the negative impacts from some low-margin fixed-price contracts more than offsetting our International segment's growth and profit improvements and our reduced corporate expenses.

Operating loss from continuing operations by segment was as follows:

	Year Ended December 31, 2011	Year Ended December 31, 2010	% change	2011 % of revenue*	2010 % of revenue*
	(In thousands)				
International	$ 27,147	$ 17,730	53.1%	5.7%	4.6%
North America	12,385	34,817	(64.4)	2.9	7.0
Other	499	318	n/m	14.2	9.1
Corporate expenses	(29,680)	(36,767)	19.3	(3.3)	(4.2)
Unallocated results of discontinued operations	(1,355)	(1,810)	n/m	(0.2)	(0.2)
Earnings before interest, taxes, and amortization	8,996	14,288	(37.0)%	1.0	1.6
Goodwill impairment	(16,300)	(82,000)	80.1%	(1.8)	(9.3)
Amortization of intangible assets	(1,534)	(3,213)	52.3%	(0.2)	(0.4)
Total operating loss from continuing operations	$ (8,838)	$(70,925)	87.5%	(1.0)%	(8.0)%

* Segments calculated as a % of segment revenue, all other calculated as a % of total revenue

- International operating income increased $9 million in 2011, primarily due to revenue growth. Operating income margin improved 110 basis points in 2011, driven by increased gross margins related in large part to the positive contribution from our German managed services business, which was in start-up mode for much of the previous year, as well as the full year impact of a June 2010 acquisition. These margin improvements were partially offset by an increase in SG&A costs as a percentage of revenue, primarily for increased salary costs related to business expansion.
- North America operating income decreased to $12.4 million in 2011 from $34.8 million for 2010 primarily related to the negative impact of service-level reductions and concluded engagements. Low-margin fixed-price projects and costs incurred by the division to exit several of these fixed-price contracts and, to a lesser extent, decreased consultant utilization also reduced operating income. In 2011, North America operating income was negatively impacted by approximately $12 million from exiting certain contracts or from contracts with losses. In addition, we estimate that the segment's operating income was reduced by $9 million due to cost overruns on fixed-price projects that reduced project profits below our expected margins. North America began cost-reduction initiatives during the second half of 2011, including staff reductions and discretionary spending curtailments, but was unable to reduce costs as quickly as revenue declined.
- Corporate expenses were down $7.1 million. During 2010, we incurred $6.1 million of executive charges and leadership transition costs and we recorded a $2.2 million bad debt allowance. In 2011, we recorded $2.3 million of severance costs. The reductions in bad debt and separation-type expenses were partially offset by increased IT costs and share-based compensation in 2011.

Interest expense. Interest expense increased $1.3 million during 2011 compared to 2010. Interest charges related to a liability for acquisition consideration accounted for $0.7 million of the increase. The remaining $0.6 million related to higher interest costs, including amortization of facility fees, under the senior credit facility in place at that time.

Other income (expense), net. Other expense, net was $2.5 million in 2011, down from other income, net of $0.1 million in 2010. A $3.2 million increase in the fair value of our liability for acquisition-related consideration resulted from a revised agreement that fixed the amount of the future consideration in 2011. This was slightly offset by $0.6 million of current year foreign exchange gains compared with nominal foreign exchange losses in 2010.

Income taxes. Our tax expense is significantly impacted by the changes in the amount and the geographic mix of our income and loss. From continuing operations, our income (loss) before income taxes and our income tax expense (benefit) is as follows:

	Year Ended December 31,	
	2011	**2010**
	(In thousands)	
Income (loss) before income taxes:		
United States	$(49,104)	$(98,081)
Foreign	30,831	21,278
Total	$(18,273)	$(76,803)
Income tax expense (benefit):		
United States	$ 25,156	$(27,005)
Foreign	7,294	4,156
Total	$ 32,450	$(22,849)

For the year ended December 31, 2011, our domestic loss from continuing operations included a goodwill impairment charge of $16.3 million and a related deferred tax benefit of $4.5 million. In April 2011, we recorded deferred tax expense of $29.1 million to establish a valuation allowance against all of our U.S. deferred tax assets and we cannot record income tax benefits for any additional U.S. operating losses. Irrespective of our income or loss levels, we continue to record U.S. deferred tax expense related to goodwill amortization as well as certain other miscellaneous U.S. current tax expense items. For purposes of deferred taxes, we estimate our domestic blended Federal and state rate to be approximately 40%.

For the year ended December 31, 2010, our domestic loss from continuing operations included a goodwill impairment charge of $82.0 million and a related deferred tax benefit of $22.6 million. The remaining domestic loss resulted in a 27% tax benefit of approximately $4.4 million.

The effective rate on our foreign tax expense varies with the mix of income and losses across multiple tax jurisdictions with most statutory tax rates varying from 24% to 33%. Our actual tax expense is also impacted by the amount of nondeductible expenses, which increases our effective tax rate. Our fourth quarter 2010 tax rate also had a $1.0 million benefit from the utilization of carried forward net operating losses in Europe, which were previously reserved. A portion of the operations of our India subsidiary were not subject to taxes under a tax holiday that expired March 2011. The income tax benefit attributable to this tax holiday was approximately $0.3 million and $1.1 million in 2011 and 2010, respectively.

Liquidity and Capital Resources

At December 31, 2012, we had an increase in working capital to $105.5 million from $92.8 million at December 31, 2011. Our current ratio was 1.6:1 at December 31, 2012, compared to1.5:1 at December 31, 2011. Our primary sources of liquidity are cash flows from operations, available cash reserves, and debt capacity under our new credit agreement. In addition, we could seek to raise additional funds through public or private debt or equity financings. We believe that our cash and cash equivalents, our expected operating cash flow, and our available credit agreement will be sufficient to finance our working capital needs through at least the next year.

Our balance of cash and cash equivalents was $58.8 million at December 31, 2012, compared to $65.6 million at December 31, 2011. Our domestic cash balances are used daily to reduce our outstanding balance on our outstanding borrowings. Typically, most of our cash balance is maintained by our foreign subsidiaries. From time to time, we may engage in short-term loans from our foreign operations. In order to meet the scheduled principal reduction requirements for the term loan under our previous senior credit facility, we repatriated $30 million of foreign cash to the U.S. in January 2012. Due to our domestic NOL carryforwards, this repatriation did not result in any material current tax payments. The repatriation reduced the available NOL carryforwards which are available to offset future U.S. taxable income. Except for the $30 million cash repatriation, we have not provided for any additional U.S. income taxes on the undistributed earnings of our foreign subsidiaries, as we currently do not have plans to repatriate cash in the future and we consider these to be permanently reinvested in the operations of such subsidiaries. Effective May 7, 2012, our new credit agreement also provides for foreign borrowings if needed. If future events, including material changes in estimates of cash, working capital and long-term investment requirements, necessitate that the undistributed earnings of our foreign subsidiaries be distributed, an additional provision for income taxes may apply, which could materially affect our future tax expense. At December 31, 2012, we estimate we have approximately $40 million of U.S. Federal NOL carryforwards available to offset future taxable income. Absent the availability of NOL carryforwards or tax credits, the possible tax consequences of any foreign cash repatriation could be significant.

As previously mentioned, we approved a corporate restructuring plan on November 5, 2012. Related to the execution of this plan, we had cash outlays of approximately $2 million in the fourth quarter of 2012. We estimate future cash outlays of $7 million in 2013.

Cash flows from operating, investing and financing activities, as reflected in our Consolidated Statements of Cash Flows, are summarized as follows:

	Year Ended December 31,		
	2012	2011	2010
		(In thousands)	
Net cash provided by (used in) continuing operations:			
Operating activities	$ 1,304	$ 18,909	$ 25,703
Investing activities	(3,262)	(14,112)	(11,151)
Financing activities	(42,956)	(17,336)	(13,379)
Net cash provided by (used in) continuing operations	(44,914)	(12,539)	1,173
Net cash provided by (used in) discontinued operations:			
Operating activities	(2,981)	12,613	9,418
Investing activities	37,773	(2,214)	(6,419)
Net cash provided by discontinued operations	34,792	10,399	2,999
Effect of foreign exchange rates on cash	3,404	(1,622)	(2,267)
Net increase (decrease) in cash and cash equivalents	$ (6,718)	$ (3,762)	$ 1,905

Operating activities. Cash provided by operating activities from continuing operations was $1.3 million in 2012, compared with $18.9 million and $25.7 million in 2011 and 2010, respectively. Changes in normal short-term working capital items, partially offset by an improvement in earnings, contributed to the overall reduction in cash from operations during 2012 as compared to 2011. While in 2011, reduced earnings and changes in normal short-term working capital items both contributed to the overall reduction in cash from operations as compared to 2010. Our working capital fluctuates significantly due to changes in accounts receivable (discussed below), as well as due to the timing of our domestic payroll and accounts payable processing cycles with regard to month-end dates and other seasonal factors. Typically, the seasonality of our business in many European countries results in negative cash from operations in the early part of the year with improvements in the second half of the year. Cash flow from European operations are typically maximized in the fourth quarter.

Changes in accounts receivable have a significant impact on our cash flow. Items that can affect our cash flow accounts receivable include: contractual payment terms, client payment patterns (including approval or processing delays and cash management), client mix (public vs. private), fluctuations in the level of IT product sales and the effectiveness of our collection efforts. Many of the individual reasons are outside of our control and, as a result, it is normal for our cash flow from accounts receivable to fluctuate from period to period, affecting our liquidity.

Total accounts receivable increased to $200.3 million at December 31, 2012, from $182.4 million at December 31, 2011. At December 31, 2012, our total unbilled accounts receivable for costs and earnings in excess of billings totaled $16.3 million, which was a decrease of $3.6 million from the prior year. Total accounts receivable day's sales outstanding ("DSO") was 61 days at December 31, 2012, compared to 53 days at December 31, 2011, an increase of 8 days. During 2012, we experienced increased DSO both domestically and from our International segment. The increase in DSO in International was due to longer client payment terms, which was partially offset by some collection improvements. Our International segment typically experiences slower receivable payments during the first half of the year with improvement in the second half of the year, and with their lowest DSO levels typically occurring in December. Domestic DSO was higher at December 31, 2012 due to longer client payment terms, higher revenues, and delayed payments from one of our largest clients. Overall project delays have caused increases in unbilled accounts receivable as well.

Accrued compensation and related liabilities fluctuate from period to period based on a couple of primary factors, including the timing of our normal bi-weekly U.S. payroll cycle and the timing of variable compensation payments. Bonuses are typically accrued throughout the year, and paid either quarterly or annually, based on the applicable bonus program associated with an employee's role and country in which he or she works. As such, bonus accruals can fluctuate from quarter to quarter. Accounts payable and other accrued liabilities typically fluctuate based on when we receive actual vendor invoices and when they are paid. The largest of such items typically relates to vendor payments for IT hardware and software products that we resell and payments to services-related subcontractors.

Investing activities. Investing activities are primarily comprised of purchases of property and equipment and cash paid for acquisitions. Spending on property and equipment was $3.3 million during 2012, compared with $13.2 million in 2011 and $7.6 million in 2010. Generally, our capital spending is primarily for technology equipment and software and to support our global employee base, as well as our management and corporate support infrastructure, and for investment in our domestic and off-shore delivery centers. Such investments will fluctuate from period to period. In 2011, we expanded our delivery center operations in India, which cost approximately $3 million, and we also made other capital investments to begin enhancing our information management systems and to develop management and sales tools. Investing activities from discontinued operations for 2012 consisted primarily of net proceeds totaling $33.6 million from the sale of our Federal division and $4.5 million from the sale of our information technology outsourcing practice.

Financing activities. Typically, our most significant financing activities consist of the borrowings and payments under our credit facility. This primarily fluctuates based on cash provided by, or used in, our domestic operations during the period as our U.S. cash receipts and disbursements are linked to the revolving credit facility. During 2012, we had net payments on our long-term debt of $40.1 million primarily from the repatriation of $30 million of foreign cash to the U.S. in January and the sale of our Federal Division in March 2012, compared to net payments of $21.8 million and $11.1 million in 2011 and 2010, respectively. Additionally, associated with our new credit agreement, we incurred a cash outflow of $3.4 million for credit fees, compared to $2.0 million and $0.7 million in 2011 and 2010, respectively. In 2012, we had a cash inflow of $1.3 million for proceeds from employee stock plans, down from $7.5 million in 2011 and $2.4 million in 2010. We did not use cash in 2012 or 2011 to repurchase our own stock, however, in 2010 we used $2.4 million for this purpose.

Credit Agreement. On May 7, 2012, we entered into a Credit Agreement (the "Credit Agreement") with Wells Fargo Bank, N.A. The Credit Agreement replaced our previous credit facility and refinanced all amounts outstanding thereunder. The Credit Agreement provides for (1) an asset-based revolving line of credit of up to $60 million (the "ABL Facility"), with the amount available for borrowing at any time under such line of credit determined according to a borrowing base valuation of eligible account receivables, and (2) a $7.5 million term loan (the "Term Loan"). The full $60 million of the ABL Facility was available for borrowing on December 31, 2012. The ABL Facility provides for borrowings in the United States, the Netherlands, the United Kingdom and Germany and matures on May 7, 2017. The Term Loan amortizes in monthly principal payments of approximately $0.4 million starting October 31, 2012, with the balance of approximately $2.1 million due at maturity on November 7, 2013. As of December 31, 2012, we had $19.8 million outstanding under the ABL Facility and $6.3 million outstanding under the Term Loan. Our obligations under the Credit Agreement are guaranteed by us and and are secured by substantially all of our U.S., Netherlands, United Kingdom, and German assets.

The Term Loan accrues interest at an annual rate of 12.0%. Under the ABL Facility, U.S. borrowings accrue interest at a rate of the London interbank offered rate ("LIBOR") plus a margin ranging from 225 to 275 basis points, or, at our option, a base rate equal to the greatest of (a) the Federal Funds Rate plus 0.50%, (b) LIBOR plus 1%, and (c) the "prime rate" set by Wells Fargo plus a margin ranging from 125 to 175 basis points. All foreign borrowings accrue interest at a rate of LIBOR plus a margin ranging from 225 to 275 basis points, plus certain fees related to compliance with European banking regulations. The interest rates applicable to borrowings under the Credit Agreement are subject to increase during an event of default. We are also required to pay an unused line fee ranging from 0.375% to 0.50% annually on the unused portion of the ABL Facility. At December 31, 2012, our weighted average interest rate on our outstanding borrowing under the ABL Facility was 4.38%.

The Credit Agreement can be prepaid in whole or in part at any time. In addition, the Credit Agreement, subject to certain exceptions and conditions, requires prepayment of the Term Loan with the net cash proceeds received from certain events. These events include, amongst others, receipt of proceeds from a disposition of assets, a judgment or settlement, the issuance of indebtedness, or the issuance of common stock or other equity interests. The ABL Facility must be repaid to the extent that any borrowings exceed the maximum availability allowed under the ABL Facility.

The Credit Agreement includes a number of business covenants, including customary limitations on, among other things, indebtedness, liens, investments, guarantees, mergers, dispositions, acquisitions, liquidations, dissolutions, issuances of securities, payments of dividends, loans and advances, and transactions with affiliates. The Credit Agreement also contains certain financial covenants, including: (i) a minimum trailing 12-month "EBITDA," (ii) a minimum trailing 12-month fixed charge coverage ratio and (iii) a maximum trailing 12-month leverage ratio. We were in compliance with the financial covenants under our Credit Agreement at December 31, 2012. A summary of these financial covenants is as follows:

- We must maintain a minimum trailing 12-month "EBITDA," of at least $30.0 million for January 2013. This minimum fluctuates monthly throughout 2013 until maturity of the Term Loan in early November, when the minimum is $41.4 million.
- The minimum trailing 12-month fixed charge coverage ratio must not be less than 1.1 to 1.0.
- The maximum trailing 12-month leverage ratio may not be greater than 1.3 to 1.0 for January 2013. This maximum fluctuates monthly throughout 2013 until maturity of the Term Loan in early November, when the maximum is 1.0 to 1.0.

The Company is required to be in compliance with the financial covenants at the end of each calendar month until the Term Loan is repaid in full. The Company is also required to be in compliance with the minimum trailing 12-month fixed charge coverage ratio after the Term Loan is repaid in full if (i) an event of default has occurred and is continuing, (ii) less than 25% of the ABL Facility is available for borrowing, or (iii) less than $15 million is available for borrowing under the ABL Facility. The Company must then continue to comply with the minimum trailing 12-month fixed charge coverage ratio until (1) no event of default is continuing and (2) at least 25% of the ABL Facility and a minimum of $15 million have been available for borrowing under the ABL Facility for 30 consecutive days.

We were in compliance with the above financial covenants at December 31, 2012, with the following calculations for our financial covenant ratios:

- Consolidated trailing 12-month "EBITDA": $36.4 million. (Minimum permitted is $27.7 million.)
- Consolidated trailing 12-month fixed charge coverage ratio: 1.8 to 1.0. (Minimum permitted is 1.1 to 1.0.)
- Consolidated trailing 12-month leverage ratio: 0.7 to 1.0. (Maximum permitted is 1.5 to 1.0.)

Wells Fargo will take dominion over our U.S. cash and cash receipts and will automatically apply such amounts to the ABL Facility on a daily basis if (i) an event of default has occurred and is continuing, (ii) less than 30% of the ABL Facility or less than $18 million is available for borrowing under the ABL Facility for five consecutive days, or (iii) less than 25% of the ABL Facility or less than $15 million is available for borrowing under the ABL Facility at any time. Wells Fargo will continue to exercise dominion over our U.S. cash and cash receipts until (1) no event of default is continuing and (2) at least 30% of the ABL Facility and a minimum of $18 million have been available for borrowing under the ABL Facility for 30 consecutive days. In addition, at all times during the term of the ABL Facility, Wells Fargo will have dominion over the cash of the U.K., Dutch, and German borrowers and will automatically apply such amounts to the ABL Facility on a daily basis. As a result, if we have any outstanding borrowings that are subject to the bank's dominion, such amounts will be classified as a current liability on our balance sheet. At December 31, 2012, no borrowings are subject to the bank's dominion.

The Credit Agreement generally contains customary events of default for credit facilities of this type, including nonpayment, material inaccuracy of representations and warranties, violation of covenants, default of certain other agreements or indebtedness, bankruptcy, material judgments, invalidity of the Credit Agreement or related agreements, and a change of control.

Based on management's current estimates, we do not currently believe a covenant violation to be probable of occurring for at least the next 12 months. However, given the current volatility of the global economy, there can be no assurance that we will continue to be in compliance with these bank covenants. If a covenant violation were to occur, we believe we would be able to obtain a waiver or amendment from our lenders. Any such waiver or amendment would come at additional costs to Ciber and such costs could be material. We believe that other sources of credit or financing would be available to us; however, we cannot predict at this time what types of credit or financing would be available in the future, the costs of such credit or financing, or that the terms of any amended or new facility will not be materially less favorable to the Company.

The carrying value of the outstanding borrowings under the ABL Facility approximates its fair value as (1) it is based on a variable rate that changes based on market conditions and (2) the margin applied to the variable rate is based on Ciber's credit risk, which has not changed since entering into the facility in May 2012. The carrying value of the outstanding borrowings under the fixed rate Term Loan approximates its fair value as (1) market interest rates have not changed significantly since May 2012 and (2) Ciber's credit risk is relatively unchanged since entering into the loan. If market interest rates or Ciber's credit risk were to change, we would estimate the fair value of our borrowings using discounted cash flow analysis based on current rates obtained from the lender for similar types of debt. The inputs used to establish the fair value of the Credit Agreement are considered to be Level 2 inputs, which include inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Off-Balance Sheet Arrangements

We do not have any reportable off-balance sheet arrangements.

Contractual Obligations

The contractual obligations presented in the table below represent our estimates of future payments under fixed contractual obligations and commitments. Changes in our business needs, cancellation provisions, changing interest rates and other factors may result in actual payments differing from these estimates. We cannot provide certainty regarding the timing and amounts of payments. We have presented below a summary of the most significant assumptions used in our information within the context of our consolidated financial position, results of operations and cash flows.

The following table is a summary of our contractual obligations as of December 31, 2012:

	Payments due by period				
	Total	2013	2014 - 2015	2016 - 2017	Thereafter
	(In thousands)				
Principal payments on long-term debt	$ 26,127	$ 6,337	$ 15	$19,775	$ —
Interest payments on long-term debt(1)	3,277	1,032	1,146	1,099	—
Operating leases(2)	68,624	21,678	26,749	12,999	7,198
Other commitments(3)	23,467	17,594	5,596	275	2
Total	$121,495	$46,641	$33,506	$34,148	$7,200

(1) Interest payments were calculated based on the terms of our Credit Agreement and effective interest rates as of December 31, 2012, for our borrowings.

(2) Includes operating leases for all office locations, automobiles and office equipment.

(3) Other commitments include, among other things, information technology, software support and maintenance obligations, as well as other obligations in the ordinary course of business that we cannot cancel or where we would be required to pay a termination fee in the event of cancellation. It does not include our remaining unrecognized tax benefits of $5.5 million because we are unable to make a reasonably reliable estimate as to when a cash settlement, if any, with the appropriate taxing authority may occur.

Critical Accounting Policies and Estimates

The preparation of our consolidated financial statements in accordance with U.S. generally accepted accounting principles requires management to make estimates, judgments and assumptions that affect the reported amounts of assets and liabilities as of the date of the financial statements, as well as the reported amounts of revenue and expenses during the periods presented. We continually evaluate our estimates, judgments and assumptions based on available information and experience. We believe that our estimates, judgments and assumptions are reasonable based on information available to us at the time they are made. To the extent there are differences between our estimates, judgments and assumptions and actual results, our financial statements will be affected. Such differences may be material to our financial statements. The accounting policies that reflect our more significant estimates, judgments and assumptions are described below.

Revenue recognition—Ciber earns revenue primarily from providing IT services to its clients, and to a much lesser extent, from the sale and resale of IT hardware and software products. Ciber's consulting services revenue comes from three primary sources: (1) technology integration services where we design, build and implement new or enhanced system applications and related processes; (2) general IT consulting services, such as system selection or assessment, feasibility studies, training and staffing; and (3) outsourcing and managed IT services in which we manage, staff, maintain, host or otherwise run solutions and/or systems provided to our customers. Contracts for these services have different terms based on the scope, deliverables and complexity of the engagement, which requires management to make judgments and estimates in recognizing revenue. Fees for these contracts may be in the form of time-and-materials or fixed-price billings. The majority of our consulting services revenue is recognized under time-and-materials contracts as hours and costs are incurred. Consulting services revenue also includes project-related reimbursable expenses for travel and other out-of-pocket expenses separately billed to clients.

Revenue for technology integration consulting services where we design/redesign, build and implement new or enhanced systems applications and related processes for our clients is generally recognized based on the percentage-of-completion method. Under the percentage-of-completion method, management estimates the percentage of completion based upon the contract costs incurred to date as a percentage of the total estimated contract costs. If the total cost estimate exceeds revenue, we accrue for the estimated loss immediately. The use of the percentage-of-completion method requires significant judgment relative to estimating total contract revenue and costs, including assumptions as to the length of time to complete the project, the nature and complexity of the work to be performed and anticipated changes in estimated costs. Estimates of total contract costs are continuously monitored during the term of the contract and recorded revenues and costs are subject to revision as the contract progresses. Such revisions may result in increases or decreases to revenue and income and are reflected in the consolidated financial statements in the periods in which they are first identified.

Revenue for general IT consulting services is recognized as work is performed and amounts are earned. We consider amounts to be earned once evidence of an arrangement has been obtained, services are delivered, fees are fixed or determinable and collectability is reasonably assured. For contracts with fees based on time-and-materials or cost-plus, we recognize revenue over the period of performance. For fixed-price contracts, depending on the specific contractual provisions and nature of the deliverables, revenue may be recognized on a proportional performance model based on level-of-effort, as milestones are achieved or when final deliverables have been provided.

Outsourcing and managed IT services arrangements typically span several years. Revenue from time-and-materials contracts is recognized as the services are performed. Revenue from unit-priced contracts is recognized as transactions are processed based on objective measures of output. Revenue from fixed-price contracts is recognized on a straight-line basis, unless revenues are earned and obligations are fulfilled in a different pattern. Costs related to delivering outsourcing and managed services are expensed as incurred, with the exception of labor and other direct costs related to the set-up of processes, personnel and systems, which are deferred during the transition period and expensed evenly over the period services are provided. Amounts billable to the client for transition or set-up activities, which do not have standalone value, are also deferred and recognized as revenue evenly over the period that the managed services are provided.

We sometimes enter into arrangements (excluding software license arrangements) with customers that purchase multiple services, or a combination of services and IT hardware products, from us at the same time, referred to as multiple-element arrangements. Each element within a multiple-element arrangement is accounted for as a separate unit of accounting provided that the delivered services or products have value to the customer on a standalone basis. We consider a deliverable element to have standalone value if the service or product is sold separately by us or another vendor or could be resold by the customer. For our multiple-element arrangements, the arrangement consideration is allocated at the inception of the arrangement to all deliverable elements on the basis of their relative selling price (the relative selling price method). When applying the relative selling price method, the selling price for each deliverable is determined using vendor-specific objective evidence ("VSOE") of selling price if it exists; otherwise, third-party evidence ("TPE") of selling price is used. If neither VSOE nor TPE of selling price exists for a deliverable, then we use our best estimate of the selling price ("ESP") for that deliverable when applying the relative selling price method. Since our services are typically customized to each client's specific needs, VSOE and TPE are generally not available. We determine ESP for purposes of allocating the arrangement by considering several external and internal factors including, but not limited to, pricing practices, margin objectives, competition, geographies in which we offer our products and services, and internal costs. We limit the amount of revenue recognized for delivered elements to an amount that is not contingent upon future delivery of additional services or products.

Other revenue primarily includes resale of third-party IT hardware and software products, commissions on sales of IT products and, to a lesser extent, sales of proprietary software products. Revenue related to the sale of IT products is generally recognized when the products are shipped or if applicable, when delivered and installed in accordance with the terms of the sale. Where we are the re-marketer of certain IT products, commission revenue is recognized when the products are drop-shipped from the vendor to the customer. Our commission revenue represents the sales price to the customer less the cost paid to the vendor. Some software license arrangements also include implementation services and/or post-contract customer support. In such multi-element software arrangements, if the criteria are met, revenue is recognized based on the VSOE of the fair value of each element. If a software license arrangement containing multiple elements does not qualify for separate accounting for the implementation services, then the software license revenue and the related costs of third-party software products are generally recognized together with the software implementation services using the percentage-of-completion method. Revenue for software post-contract support is recognized ratably over the term of the related agreement.

Unbilled accounts receivable represent amounts recognized as revenue based on services performed in advance of billings in accordance with contract terms. Under our typical time-and-materials billing arrangement, we bill our customers on a regularly scheduled basis, such as biweekly or monthly. At the end of each accounting period, we accrue revenue for services performed since the last billing cycle. These unbilled amounts are generally billed the following month. Unbilled accounts receivable also arise when percentage-of-completion accounting is used and costs plus estimated contract earnings exceed billings. Such amounts are billed at specific milestone dates or at contract completion. Management expects all unbilled accounts receivable to be collected within one year of the balance sheet date. Billings in excess of revenue recognized are recorded as deferred revenue and are primarily comprised of deferred software support revenue.

Goodwill—We perform our annual impairment analysis of goodwill as of June 30 each year, or more often if there are indicators of impairment present. We test each of our reporting units for goodwill impairment. Our reporting units are the same as our operating divisions and reporting segments. The goodwill impairment test requires a two-step process. The first step consists of comparing the estimated fair value of each reporting unit with its carrying amount, including goodwill. If the estimated fair value of a reporting unit exceeds its carrying value, then it is not considered impaired and no further analysis is required. If step one indicates that the estimated fair value of a reporting unit is less than its carrying value, then impairment potentially exists and the second step is performed to measure the amount of goodwill impairment. Goodwill impairment exists when the estimated implied fair value of a reporting unit's goodwill is less than its carrying value.

We compared the carrying values of our International and North America reporting units to their estimated fair values at June 30, 2012. We estimated the fair value of each reporting unit based on a weighting of both the income approach and the market approach. The discounted cash flows for each reporting unit serve as the primary basis for the income approach, and were based on discrete financial forecasts developed by management. Cash flows beyond the discrete forecast period of five years were estimated using the perpetuity growth method calculation. The annual average revenue growth rates forecasted for our reporting units for the first five years of our projections were approximately 5%. We have projected a minor amount of operating profit margin improvement based on expected margin benefits from certain internal initiatives. The terminal value was calculated assuming projected growth rates of 3% after five years, which reflects our estimate of minimum long-term growth in IT spending. The income approach valuations also included each reporting unit's estimated weighted average cost of capital, which were 11.5% and 13.5% for International and North America, respectively. The market approach applied pricing multiples derived from publicly-traded companies that are comparable to the respective reporting units to determine their values. For our International and North America reporting units, we used enterprise value/revenue multiples of 0.6 and 0.4, respectively, and enterprise value/EBITDA multiples of approximately 7 and 5, respectively, in order to value each of our reporting units under the market approach. In addition, the fair value under the market approach included a control premium of 33%. The control premium was determined based on a review of comparative market transactions. Publicly-available information regarding our market capitalization was also considered in assessing the reasonableness of the cumulative fair values of our reporting units.

As a result of the first step of our goodwill impairment test as of June 30, 2012, we estimated that the fair values for our International and North America reporting units exceeded their carrying amounts by 70% and 12%, respectively, thus no impairment was indicated. We updated our cash flow forecasts and our other assumptions used to calculate the estimated fair value of our reporting units to account for our beliefs and expectations of the current business environment. While we believe our estimates are appropriate based on our view of current business trends, no assurance can be provided that impairment charges will not be required in the future.

For the quarter ended December 31, 2012, we reviewed for indicators of impairment and believed that the decline in our share price warranted an interim test for goodwill impairment for our reporting units. We compared the carrying values of our International and North America reporting units to their estimated fair values at December 31, 2012. We estimated the fair value of each reporting unit based on a weighting of both the income approach and the market approach. We used similar methodologies as during our annual impairment test date of June 30, 2012, and updated our business and valuation assumptions for the income and market approach. The discounted cash flow method (income approach) incorporates various Level 3 inputs including projected revenue growth rates, earnings margins, and the present value, based on the discount rate and terminal growth rate, of forecasted cash flows. The annual average revenue growth rates forecasted for our reporting units for the first five years of our projections were approximately 4%. Again, we projected a minor amount of operating profit margin improvement based on expected margin benefits from certain internal initiatives. The terminal value was calculated assuming projected growth rates of 3% after five years. The income approach valuations also included each reporting unit's estimated weighted average cost of capital, which were 13.0% and 15.5% for International and North America, respectively. The market approach applied pricing multiples derived from publicly-traded companies that are comparable to the respective reporting units to determine their values. For our International and North America reporting units, we used enterprise value/revenue multiples of 0.4 and 0.3, respectively, and enterprise value/EBITDA multiples of approximately 5 in order to value each of our reporting units under the market approach. In addition, the fair value under the market approach included a control premium of 35%. The control premium was determined based on a review of comparative market transactions. Publicly-available information regarding our market capitalization was also considered in assessing the reasonableness of the cumulative fair values of our reporting units.

As a result of the first step of our goodwill impairment test as of December 31, 2012, we estimated that the fair values for our International and North America reporting units exceeded their carrying amounts by 20% and 19%, respectively, thus no impairment was indicated. We updated our cash flow forecasts and our other assumptions used to calculate the estimated fair value of our reporting units to account for our beliefs and expectations of the current business environment. While we believe our estimates are appropriate based on our view of current business trends, no assurance can be provided that impairment charges will not be required in the future.

We currently have a remaining goodwill balance of $276.6 million at December 31, 2012. The process of evaluating the potential impairment of goodwill is subjective and requires significant judgment at many points during the analysis. In estimating the fair value of the reporting units for the purpose of our annual or periodic goodwill impairment analysis, we make estimates and judgments about the future cash flows of the reporting units, including estimated growth rates and assumptions about the economic environment. Although our cash flow forecasts are based on assumptions that are consistent with the plans and estimates we are using to manage the underlying reporting units, there is significant judgment in determining the cash flows attributable to these reporting units. We consider our market capitalization, adjusted for unallocated monetary assets such as cash, debt, a control premium and other factors determined by management. As a result, several factors could result in the impairment of a material amount of our goodwill balance in future periods, including, but not limited to:

(1) failure of Ciber to reach our internal forecasts could impact our ability to achieve our forecasted levels of cash flows and reduce the estimated fair values of our reporting units; and

(2) a decline in our stock price and resulting market capitalization, if we determine that the decline is sustained and is indicative of a reduction in the fair value of either of our reporting units below their carrying values.

Adverse changes in our market capitalization, long-term forecasts and industry growth rates could result in additional impairment charges being recorded in future periods for goodwill attributed to any of our reporting units. Any future impairment charges would adversely affect our results of operations for those periods.

Income taxes—Significant management judgment is required in determining the provision for income taxes, deferred tax assets and liabilities and any valuation allowance recorded against net deferred tax assets. We are required to estimate income taxes in each jurisdiction where we operate. This process involves estimating actual current tax exposure together with assessing temporary differences resulting from differing treatment of items, such as the depreciable life of fixed assets for tax and accounting purposes. These differences result in deferred tax assets and liabilities, which are included in the Consolidated Balance Sheets. We assess the likelihood that our deferred tax assets will be recovered from future taxable income and to the extent recovery is believed unlikely, we establish a valuation allowance. Changes in the valuation allowance for deferred tax assets impact our income tax expense during the period.

As a result of our cumulative domestic losses, effective April 1, 2011, we recorded a non-cash charge of $29.1 million to provide a valuation allowance for all of our domestic deferred tax assets. In addition, we haven't recorded any deferred tax benefit for our domestic tax operating losses incurred after April 1, 2011. Our cumulative valuation allowance recorded against all of our deferred tax assets at December 31, 2012, was $35.7 million. The establishment of a valuation allowance does not impair our ability to use the deferred tax assets, such as net operating loss and tax credit carryforwards, upon achieving sufficient profitability. As we generate domestic taxable income in future periods, we do not expect to record significant related domestic income tax expense until the valuation allowance is significantly reduced. As we are able to determine that it is more likely than not that we will be able to utilize the deferred tax assets, we will reduce our valuation allowance. At December 31, 2012, we have federal net operating loss ("NOL") and federal tax credit carryforwards of approximately $40 million and $11 million, respectively. Of this total, $3 million of U.S. NOL carryforwards are subject to annual usage limitations under U.S. tax rules; however, they do not begin to expire until 2022. The remaining

NOL carryforwards do not begin to expire until 2030. Our Federal tax credit carryforwards are subject to annual usage limits but do not begin to expire until 2025. At December 31, 2012, we also have approximately $39 million of foreign NOL carryforwards. We have recorded a valuation allowance for approximately 99% of the foreign NOL carryforwards, as we do not believe it is more likely than not that we will utilize them. Approximately 30% of the foreign NOL carryforwards may expire.

We calculate our current and deferred tax provision based on estimates and assumptions that could differ from the actual results reflected in income tax returns filed during the subsequent year. Adjustments based on filed returns are generally recorded in the period when the tax returns are filed. We apply an estimated annual effective tax rate to our quarterly operating results to determine the provision for income tax expense. In the event there is a significant unusual or infrequent item recognized in our quarterly operating results, the tax attributable to that item is recorded in the interim period in which it occurs. Changes in the geographic mix or estimated level of annual income before taxes will affect our overall effective tax rate.

We are regularly audited by various taxing authorities, and sometimes these audits involve proposed assessments where the ultimate resolution may result in us owing additional taxes, plus interest and possible penalties. Tax exposures can involve complex issues and may require an extended period to resolve. We establish reserves when, despite our belief that our tax return positions are appropriate and supportable under local tax law, we believe it is more likely than not that all or some portion of a tax benefit will not be realized as the result of an audit. We evaluate these reserves each quarter and adjust the reserves and the related interest in light of changing facts and circumstances regarding the estimates of tax benefits to be realized, such as the progress of a tax audit or the expiration of a statute of limitations. We believe the estimates and assumptions used to support our evaluation of tax benefit realization are reasonable. However, final determinations of prior-year tax liabilities, either by settlement with tax authorities or expiration of statutes of limitations, could be materially different from estimates reflected in assets and liabilities and historical income tax provisions. The outcome of these final determinations could have a material effect on our income tax provision, net income or cash flows in the period in which that determination is made. We believe our tax positions comply with applicable tax law and that we have adequately provided for any known tax contingencies.

In order to meet the scheduled principal reduction requirements for our term loan that were accelerated in the October 2011 amendment to the Senior Credit Facility, we repatriated $30 million of foreign cash to the U.S. in January 2012. We have recorded a $12 million deferred tax liability at December 31, 2011, based on our current estimate of the U.S. tax impact from the repatriation. However, due to our currently available net operating losses and tax credit carryforwards, the repatriation does not have a material tax impact to the Company. The repatriation reduces the available deferred tax benefits available to offset future domestic profits. Except for the $30 million cash repatriation, we have not provided for any additional U.S. income taxes on the undistributed earnings of our foreign subsidiaries as we do not plan to repatriate additional cash and we consider these to be permanently reinvested in the operations of such subsidiaries. If future events, including material changes in estimates of cash, working capital and long-term investment requirements, necessitate that these earnings be distributed, an additional provision for income taxes may apply, which could materially affect our future tax expense. Absent the availability of net operating losses or tax credits, the possible tax consequences of any foreign cash repatriation could be significant.

Allowance for doubtful accounts receivable—We maintain an allowance for doubtful accounts at an amount we estimate to be sufficient to cover the risk of collecting less than full payment on our receivables. At December 31, 2012, we had gross accounts receivable of $202.0 million and our allowance for doubtful accounts was $1.8 million. Our allowance for doubtful accounts is based upon specific identification of probable losses. We review our accounts receivable and reassess our estimates of collectability each quarter. Historically, our bad debt expense has been a very small percentage of our total revenue, as most of our revenues are from large, credit-worthy Global 2000 blue-chip companies and government agencies. Since 2008, as global economic conditions worsened, and we have taken on certain riskier clients, we have experienced a higher number of client bankruptcies, clients with financial difficulties, and clients refusing to pay for services. Our bad debt expense was $0.8 million, $0.3 million, and $6.4 million in 2012, 2011, and 2010, respectively. In 2010, four clients accounted for 77% of our total bad debt expense. If our clients' financial condition or liquidity were to deteriorate, resulting in an impairment of their ability to make payments, or if customers were to express dissatisfaction with the services we have provided, additional allowances may be required. Such items are very difficult to predict and require significant management judgment.

Accrued compensation and certain other accrued liabilities—Employee compensation costs are our largest expense category. We have several different variable compensation programs that are highly dependent on estimates and judgments, particularly at interim reporting dates. Some programs are discretionary, while others have quantifiable performance metrics. Certain programs are annual, while others are quarterly or monthly. Often actual compensation amounts cannot be determined until after our results are reported. We believe we make reasonable estimates and judgments using all significant information available. In addition, the process to estimate the fair value of share-based compensation also involves various assumptions, inputs, and judgments. We estimate the amounts required for incurred but not reported health claims under our self-insured employee benefit programs. Our accrual for health costs is based on historical experience and specific claim activity and actual amounts may vary. In the ordinary course of business, we are currently involved in various claims and legal proceedings. We periodically review the status of each significant matter and assess our potential financial exposure. If the potential loss from any claim or legal proceeding is considered probable and the amount can be reasonably estimated, we accrue a liability for the estimated loss. We use significant judgment in both the determination of probability and the determination as to whether an exposure is reasonably estimable. Because of uncertainties related to these matters, accruals are based only on the best information at that time. As additional information becomes available, we reassess the potential liability related to our pending claims and litigation and may revise our estimates. Such revisions in the estimates of potential liabilities could have a material impact on our financial position and results of operations. We expense legal fees as incurred.

Item 7A. Quantitative and Qualitative Disclosures about Market Risk

We are exposed to market risks related to changes in foreign currency exchange rates and interest rates. We believe our exposure to other market risks is immaterial.

During 2012, approximately 51%, or $454 million of our total revenue was attributable to our foreign operations. Using sensitivity analysis, a hypothetical 10% increase or decrease in the value of the U.S. dollar against all currencies would change total revenue by 5.1%, or $45 million. A portion of this fluctuation would be offset by expenses incurred in local currency. Additionally, we have exposure to changes in foreign currency rates related to short-term inter-company transactions with our foreign subsidiaries and from client receivables in different currencies. Foreign sales are mostly made by our foreign subsidiaries in their respective countries and are typically denominated in the local currency of each country. Our foreign subsidiaries incur most of their expenses in their local currency as well, which helps minimize our risk of exchange rate fluctuations.

Our exposure to changes in interest rates arises primarily because our indebtedness under the ABL Facility of our Credit Agreement has a variable interest rate. At December 31, 2012, our outstanding borrowings under our ABL Facility were $19.8 million. At December 31, 2012, our weighted average interest rate on the outstanding borrowings of the ABL under the Credit Agreement was 4.38%. Therefore, a 1% increase in interest rates on outstanding indebtedness under the ABL Facility would result in approximately $0.2 million of additional interest expense.

Item 8. Financial Statements and Supplementary Data

The following consolidated financial statements and supplementary data are included as part of this Annual Report on Form 10-K:

Report of Independent Registered Public Accounting Firm 50
Consolidated Statements of Operations—Years Ended December 31, 2012, 2011 and 2010 51
Consolidated Statements of Comprehensive Income (Loss)—Years ended December 31, 2012, 2011 and 2010 52
Consolidated Balance Sheets—December 31, 2012 and 2011 53
Consolidated Statements of Shareholders' Equity—Years Ended December 31, 2012, 2011 and 2010 54
Consolidated Statements of Cash Flows—Years Ended December 31, 2012, 2011 and 2010 55
Notes to Consolidated Financial Statements 56

Report of Independent Registered Public Accounting Firm

The Board of Directors and Shareholders of Ciber, Inc.

We have audited the accompanying consolidated balance sheets of Ciber, Inc. and subsidiaries (the Company) as of December 31, 2012 and 2011, and the related consolidated statements of operations, comprehensive income (loss), shareholders' equity and cash flows for each of the three years in the period ended December 31, 2012. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the consolidated financial position of the Company at December 31, 2012 and 2011, and the consolidated results of its operations and its cash flows for each of the three years in the period ended December 31, 2012, in conformity with U.S. generally accepted accounting principles.

We also have audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States), the Company's internal control over financial reporting as of December 31, 2012, based on criteria established in Internal Control—Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission and our report dated February 26, 2013 expressed an unqualified opinion thereon.

/s/ Ernst & Young LLP

Denver, Colorado
February 26, 2013

Ciber, Inc. and Subsidiaries

Consolidated Statements of Operations

(In thousands, except per share amounts)

	Year Ended December 31,		
	2012	2011	2010
REVENUES			
Consulting services	$833,496	$856,113	$840,913
Other revenue	50,942	44,943	40,710
Total revenues	884,438	901,056	881,623
OPERATING EXPENSES			
Cost of consulting services	624,729	646,953	629,808
Cost of other revenue	31,142	25,384	23,787
Selling, general and administrative	205,550	219,723	213,740
Goodwill impairment	—	16,300	82,000
Amortization of intangible assets	644	1,534	3,213
Restructuring charges	7,981	—	—
Total operating expenses	870,046	909,894	952,548
OPERATING INCOME (LOSS) FROM CONTINUING OPERATIONS	14,392	(8,838)	(70,925)
Interest income	743	987	614
Interest expense	(5,976)	(7,898)	(6,553)
Other income (expense), net	(258)	(2,524)	61
INCOME (LOSS) FROM CONTINUING OPERATIONS BEFORE INCOME TAXES	8,901	(18,273)	(76,803)
Income tax expense (benefit)	11,373	32,450	(22,849)
NET LOSS FROM CONTINUING OPERATIONS	(2,472)	(50,723)	(53,954)
Loss from discontinued operations, net of income tax	(11,610)	(16,509)	(23,736)
CONSOLIDATED NET LOSS	(14,082)	(67,232)	(77,690)
Net income (loss) attributable to noncontrolling interests	545	29	(530)
NET LOSS ATTRIBUTABLE TO CIBER, INC.	$(14,627)	$(67,261)	$(77,160)
Basic and diluted loss per share attributable to Ciber, Inc.:			
Continuing operations	$ (0.04)	$ (0.71)	$ (0.77)
Discontinued operations	(0.16)	(0.23)	(0.34)
Basic and diluted loss per share attributable to Ciber, Inc.	$ (0.20)	$ (0.94)	$ (1.11)
Weighted average shares outstanding—Basic and Diluted	73,166	71,831	69,626

See accompanying notes to consolidated financial statements.

Ciber, Inc. and Subsidiaries
Consolidated Statements of Comprehensive Income (Loss)
(In thousands)

	Year Ended December 31,		
	2012	2011	2010
Consolidated net loss	$(14,082)	$(67,232)	$(77,690)
Gain (loss) on hedging activity, net of tax	—	284	(86)
Foreign currency translation adjustments	7,214	(7,946)	(11,462)
Comprehensive loss	(6,868)	(74,894)	(89,238)
Comprehensive income (loss) attributable to noncontrolling interests	545	34	(546)
Comprehensive loss attributable to Ciber, Inc.	$ (7,413)	$(74,928)	$(88,692)

See accompanying notes to consolidated financial statements.

Ciber, Inc. and Subsidiaries

Consolidated Balance Sheets

(In thousands, except per share amounts)

	December 31, 2012	December 31, 2011
ASSETS		
Current assets:		
Cash and cash equivalents	$ 58,849	$ 65,567
Accounts receivable, net of allowances of $1,752 and $1,422, respectively	200,257	182,359
Prepaid expenses and other current assets	22,164	25,041
Deferred income taxes	1,890	3,302
Current assets of discontinued operations	—	21,041
Total current assets	283,160	297,310
Property and equipment, net of accumulated depreciation of $47,859 and $43,617, respectively	13,683	17,827
Goodwill	276,599	275,504
Other assets	7,029	5,888
Long-term assets of discontinued operations	—	28,541
TOTAL ASSETS	$580,471	$625,070
LIABILITIES AND EQUITY		
Liabilities:		
Current liabilities:		
Current portion of long-term debt	$ 6,337	$ 25,571
Accounts payable	30,775	35,112
Accrued compensation and related liabilities	68,900	60,124
Deferred revenue	21,872	19,876
Income taxes payable	4,331	8,613
Other accrued expenses and liabilities	45,477	45,454
Current liabilities of discontinued operations	—	9,742
Total current liabilities	177,692	204,492
Long-term debt	19,790	41,380
Deferred income taxes	21,848	15,462
Other long-term liabilities	2,188	6,729
Total liabilities	221,518	268,063
Commitments and contingencies		
Equity:		
Ciber, Inc. shareholders' equity:		
Preferred stock, $0.01 par value, 1,000 shares authorized, no shares issued	—	—
Common stock, $0.01 par value, 100,000 shares authorized, 74,487 shares issued	745	745
Treasury stock, at cost, 708 and 1,919 shares, respectively	(4,057)	(10,998)
Additional paid-in capital	337,639	330,088
Retained earnings	24,032	44,337
Accumulated other comprehensive income (loss)	208	(7,006)
Total Ciber, Inc. shareholders' equity	358,567	357,166
Noncontrolling interests	386	(159)
Total equity	358,953	357,007
TOTAL LIABILITIES AND EQUITY	$580,471	$625,070

See accompanying notes to consolidated financial statements.

Ciber, Inc. and Subsidiaries

Consolidated Statements of Shareholders' Equity

(In thousands)

	Common Stock		Treasury Stock		Additional Paid-in Capital	Retained Earnings	Accumulated Other Comprehensive Income (Loss)	Total Ciber, Inc. Shareholders' Equity	Noncontrolling Interests	Total Shareholders' Equity
	Shares	Amount	Shares	Amount						
BALANCES AT JANUARY 1, 2010	74,487	745	(5,005)	(30,069)	322,999	199,668	12,193	505,536	710	506,246
Consolidated net loss	—	—	—	—	—	(77,160)	—	(77,160)	(530)	(77,690)
Loss on hedging activity, net of $52 tax	—	—	—	—	—	—	(86)	(86)	—	(86)
Foreign currency translation	—	—	—	—	—	—	(11,446)	(11,446)	(16)	(11,462)
Acquisition of noncontrolling interest	—	—	—	—	(1,201)	—	—	(1,201)	(357)	(1,558)
Treasury shares issued under employee share plans	—	—	1,216	7,040	(430)	(4,226)	—	2,384	—	2,384
Tax benefit from employee share plans	—	—	—	—	20	—	—	20	—	20
Share-based compensation	—	—	82	470	3,789	(169)	—	4,090	—	4,090
Purchases of treasury stock	—	—	(656)	(2,444)	—	—	—	(2,444)	—	(2,444)
BALANCES AT DECEMBER 31, 2010	74,487	745	(4,363)	(25,003)	325,177	118,113	661	419,693	(193)	419,500
Consolidated net loss	—	—	—	—	—	(67,261)	—	(67,261)	29	(67,232)
Gain on hedging activity, net of $174 tax	—	—	—	—	—	—	284	284	—	284
Foreign currency translation	—	—	—	—	—	—	(7,951)	(7,951)	5	(7,946)
Treasury shares issued under employee share plans	—	—	2,444	14,005	—	(6,515)	—	7,490	—	7,490
Share-based compensation	—	—	—	—	4,911	—	—	4,911	—	4,911
BALANCES AT DECEMBER 31, 2011	74,487	745	(1,919)	(10,998)	330,088	44,337	(7,006)	357,166	(159)	357,007
Consolidated net loss	—	—	—	—	—	(14,627)	—	(14,627)	545	(14,082)
Foreign currency translation	—	—	—	—	—	—	7,214	7,214	—	7,214
Treasury shares issued under employee share plans	—	—	1,211	6,941	—	(5,678)	—	1,263	—	1,263
Share-based compensation	—	—	—	—	7,551	—	—	7,551	—	7,551
BALANCES AT DECEMBER 31, 2012	74,487	$745	(708)	$ (4,057)	$337,639	$ 24,032	$ 208	$358,567	$ 386	$358,953

See accompanying notes to consolidated financial statements.

Ciber, Inc. and Subsidiaries

Consolidated Statements of Cash Flows

(In thousands)

	Year Ended December 31,		
	2012	2011	2010
CASH FLOWS FROM OPERATING ACTIVITIES			
Consolidated net loss	$ (14,082)	$ (67,232)	$ (77,690)
Adjustments to reconcile consolidated net loss to net cash used in operating activities:			
Loss from discontinued operations	11,610	16,509	23,736
Goodwill impairment	—	16,300	82,000
Depreciation	7,465	7,976	6,663
Amortization of intangible assets	644	1,534	3,213
Deferred income tax expense (benefit)	4,892	26,900	(29,903)
Provision for doubtful receivables	825	337	6,369
Share-based compensation expense	7,282	4,540	3,875
Change in fair value of acquisition-related contingent consideration	—	3,222	—
Amortization of debt costs	2,615	2,182	1,915
Other, net	667	(661)	2,879
Changes in operating assets and liabilities, net of acquisitions:			
Accounts receivable	(15,987)	30,540	(41,939)
Other current and long-term assets	(1,180)	(2,394)	1,403
Accounts payable	(4,848)	(12,693)	16,607
Accrued compensation and related liabilities	7,363	(3,176)	5,740
Other current and long-term liabilities	(5,013)	(2,420)	16,498
Income taxes payable/refundable	(949)	(2,555)	4,337
Cash provided by operating activities—continuing operations	1,304	18,909	25,703
Cash provided by (used in) operating activities—discontinued operations	(2,981)	12,613	9,418
Cash provided by (used in) operating activities	(1,677)	31,522	35,121
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisitions, net of cash acquired	—	(895)	(3,580)
Purchases of property and equipment, net	(3,262)	(13,217)	(7,571)
Cash used in investing activities—continuing operations	(3,262)	(14,112)	(11,151)
Cash provided by (used in) investing activities—discontinued operations	37,773	(2,214)	(6,419)
Cash provided by (used in) investing activities	34,511	(16,326)	(17,570)
CASH FLOWS FROM FINANCING ACTIVITIES			
Borrowings on long-term debt	337,475	377,676	385,481
Payments on long-term debt	(377,617)	(399,483)	(396,618)
Employee stock purchases and options exercised	1,263	7,490	2,384
Purchases of treasury stock	—	—	(2,444)
Credit facility fees paid	(3,389)	(2,000)	(685)
Acquisition of noncontrolling interest	—	—	(1,558)
Other, net	(688)	(1,019)	61
Cash used in financing activities—continuing operations	(42,956)	(17,336)	(13,379)
Effect of foreign exchange rate changes on cash and cash equivalents	3,404	(1,622)	(2,267)
Net increase (decrease) in cash and cash equivalents	(6,718)	(3,762)	1,905
Cash and cash equivalents, beginning of period	65,567	69,329	67,424
Cash and cash equivalents, end of period	$ 58,849	$ 65,567	$ 69,329

See accompanying notes to consolidated financial statements.

(1) Summary of Significant Accounting Policies

(a) Description of Business

Ciber is a leading global information technology ("IT") company with a wide range of technology expertise. We serve a variety of clients, including Fortune 500 and middle-market companies, as well as governmental agencies and educational institutions. We solve complex IT and business issues across various industries such as manufacturing, healthcare and life sciences, communications, energy and utilities, and financial services. The three pillars of our business include Application Development and Maintenance ("ADM"), Ciber Managed Services ("CMS"), and Independent Software Vendor relationships ("ISVs"). We combine local, on-site account management with a global delivery model to serve clients in an intimate manner while still utilizing the power and cost efficiencies of global resources. To a lesser extent, we also resell certain IT hardware and software products.

(b) Principles of Consolidation

The Consolidated Financial Statements include the accounts of Ciber, Inc. and all of its majority-owned subsidiaries (together "Ciber," "the Company," "we," "our," or "us"). All material inter-company balances and transactions have been eliminated.

The shares of our foreign subsidiaries that are owned by persons other than Ciber are referred to as noncontrolling interests in these Consolidated Financial Statements. The noncontrolling shareholders' proportionate share of the equity of these subsidiaries is reflected as "noncontrolling interests" in the Consolidated Balance Sheets. The noncontrolling shareholders' proportionate share of the net income or loss of these subsidiaries is reflected as "net income (loss) attributable to noncontrolling interests" in the Consolidated Statements of Operations. In accounting for the acquisition of a noncontrolling interest, any consideration paid in excess of the book value of the noncontrolling interest is recorded as a reduction of Ciber shareholders' equity. In 2010, we purchased certain noncontrolling interests in foreign subsidiaries for cash of approximately $1.6 million.

(c) Use of Estimates

The preparation of our Consolidated Financial Statements in conformity with U.S. generally accepted accounting principles ("GAAP") requires management to make estimates and assumptions that affect amounts reported in the Consolidated Financial Statements and accompanying disclosures. We base our estimates on historical experience and on various other assumptions that we believe are reasonable under the circumstances. Actual results could differ from those estimates.

(d) Revenue Recognition

Ciber earns revenue primarily from providing IT services to its clients, and to a much lesser extent, from the sale and resale of IT hardware and software products. Ciber's consulting services revenue comes from three primary sources: (1) technology integration services where we design, build and implement new or enhanced system applications and related processes; (2) general IT consulting services, such as system selection or assessment, feasibility studies, training and staffing; and (3) managed IT services in which we manage, staff, maintain, host or otherwise run solutions and/or systems provided to our customers. Contracts for these services have different terms based on the scope, deliverables and complexity of the engagement, which requires management to make judgments and estimates in recognizing revenue. Fees for these contracts may be in the form of time-and-materials, unit-priced or fixed-price billings. The majority of our consulting services revenue is

(1) Summary of Significant Accounting Policies (Continued)

recognized under time-and-materials contracts as hours and costs are incurred. Consulting services revenue also includes project-related reimbursable expenses for travel and other out-of-pocket expenses separately billed to clients.

Revenue for technology integration consulting services where we design/redesign, build and implement new or enhanced systems applications and related processes for our clients is generally recognized based on the percentage-of-completion method. Under the percentage-of-completion method, management estimates the percentage of completion based upon the contract costs incurred to date as a percentage of the total estimated contract costs. If the total cost estimate exceeds revenue, we accrue for the estimated loss immediately. The use of the percentage-of-completion method requires significant judgment relative to estimating total contract revenue and costs, including assumptions as to the length of time to complete the project, the nature and complexity of the work to be performed and anticipated changes in estimated costs. Estimates of total contract costs are continuously monitored during the term of the contract and recorded revenues and costs are subject to revision as the contract progresses. Such revisions may result in increases or decreases to revenue and income and are reflected in the Consolidated Financial Statements in the periods in which they are first identified.

Revenue for general IT consulting services is recognized as work is performed and amounts are earned. For contracts with fees based on time-and-materials, we recognize revenue over the period of performance. For fixed-price contracts, depending on the specific contractual provisions and nature of the deliverables, revenue may be recognized on a proportional performance model based on level-of-effort, as milestones are achieved or when final deliverables have been provided.

Managed IT services arrangements typically span several years. Revenue from time-and-materials contracts is recognized as the services are performed. Revenue from unit-priced contracts is recognized as transactions are processed based on objective measures of output. Revenue from fixed-price contracts is recognized on a straight-line basis, unless revenues are earned and obligations are fulfilled in a different pattern. Costs related to delivering managed services are expensed as incurred, with the exception of labor and other direct costs related to the set-up of processes, personnel and systems, which are deferred during the transition period when appropriate criteria have been met and expensed ratably over the period services are provided. Amounts billable to the client for transition or set-up activities, which do not have standalone value, are also deferred and recognized as revenue evenly over the period that the managed services are provided.

We sometimes enter into arrangements (excluding software license arrangements) with customers that purchase multiple services, or a combination of services and IT hardware products, from us at the same time, referred to as multiple-element arrangements. Each element within a multiple-element arrangement is accounted for as a separate unit of accounting provided that the delivered services or products have value to the customer on a standalone basis. We consider a deliverable element to have standalone value if the service or product is sold separately by us or another vendor or could be resold by the customer. For our multiple-element arrangements, the arrangement consideration is allocated at the inception of the arrangement to all deliverable elements on the basis of their relative selling price (the relative selling price method). When applying the relative selling price method, the selling price for each deliverable is determined using vendor-specific objective evidence ("VSOE") of selling price if it exists; otherwise, third-party evidence ("TPE") of selling price is used. If neither VSOE nor TPE of selling price exists for a deliverable, then we use our best estimate of the selling price ("ESP") for that deliverable when applying the relative selling price method. Since our services are typically customized

(1) Summary of Significant Accounting Policies (Continued)

to each client's specific needs, VSOE and TPE are generally not available. We determine ESP for purposes of allocating the arrangement by considering several external and internal factors including, but not limited to, pricing practices, margin objectives, competition, geographies in which we offer our products and services, and internal costs. We limit the amount of revenue recognized for delivered elements to an amount that is not contingent upon future delivery of additional services or products.

Other revenue primarily includes sales of third-party software products and related support services and commissions on sales of IT products Where we are the re-marketer of certain IT products, commission revenue is recognized when the products are drop-shipped from the vendor to the customer. Our commission revenue represents the sales price to the customer less the cost paid to the vendor. Some software license arrangements also include implementation services and/or post-contract customer support. In such multi-element software arrangements, if the criteria are met, revenue is recognized based on the VSOE of the fair value of each element. If a software license arrangement containing multiple elements does not qualify for separate accounting for the implementation services, then the software license revenue and the related costs of third-party software products are generally recognized together with the software implementation services using the percentage-of-completion method. Revenue for software post-contract support is recognized ratably over the term of the related agreement.

Unbilled accounts receivable represent amounts recognized as revenue based on services performed in advance of billings in accordance with contract terms. Under our typical time-and-materials billing arrangement, we bill our customers on a regularly scheduled basis, such as biweekly or monthly. At the end of each accounting period, we accrue revenue for services performed since the last billing cycle. These unbilled amounts are generally billed the following month. Unbilled accounts receivable also arise when percentage-of-completion accounting is used and costs plus estimated contract earnings exceed billings. Such amounts are billed at specific milestone dates or at contract completion. Management expects all unbilled accounts receivable to be collected within one year of the balance sheet date. Billings in excess of revenue recognized are recorded as deferred revenue and are primarily comprised of deferred software support revenue.

(e) Cash and Cash Equivalents

Cash and cash equivalents includes bank demand and time deposits, money market funds and all other highly liquid investments with maturities of three months or less when purchased. Substantially all of our cash balance at December 31, 2012 and 2011 was held by our foreign subsidiaries.

(f) Accounts Receivable and Allowance for Doubtful Accounts

We record accounts receivable at their face amount less an allowance for doubtful accounts. On a regular basis, we evaluate our client receivables, especially receivables that are past due, and we establish an allowance for doubtful accounts based on specific known client collection issues.

(g) Property and Equipment

Property and equipment, which primarily consists of computer equipment and software, furniture and leasehold improvements, is stated at cost. Depreciation is computed using straight-line and accelerated methods over the estimated useful lives, ranging primarily from three to seven years, or the

(1) Summary of Significant Accounting Policies (Continued)

related lease term, if shorter. Direct costs of time and materials incurred for the development of software for internal use are capitalized as property and equipment.

(h) Long-Lived Assets (excluding Goodwill)

Long-lived assets are reviewed for impairment whenever events or circumstances indicate that the carrying amount of an asset may not be fully recoverable. An impairment loss is recognized only if the carrying amount of a long-lived asset is not recoverable from its undiscounted cash flows and is measured as the difference between the carrying amount and fair value of the asset.

(i) Income Taxes

Deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases and for operating loss carryforwards. Deferred tax amounts are based on enacted tax rates expected to be in effect during the year in which the differences reverse. The effect on deferred tax assets and liabilities due to a change in tax rates is recognized in income tax expense in the period that includes the enactment date. Deferred tax assets and liabilities are classified as current and non-current amounts based on the financial statement classification of the related asset and liability. A valuation allowance is provided when it is more likely than not that a deferred tax asset will not be realized. We use a two-step approach to recognize and measure uncertain tax positions taken or expected to be taken in an income tax return. We first determine if the weight of available evidence indicates that it is more likely than not that the tax position will be sustained on audit, including resolution of any related appeals or litigation processes. The second step involves measuring the tax benefit as the largest amount that is more than 50% likely to be realized upon ultimate settlement.

The provision for income taxes represents the estimated amounts for federal, state and foreign taxes. The determination of the provision for income tax expense, deferred tax assets and liabilities and related valuation allowance requires us to assess uncertainties, make judgments regarding possible outcomes and utilize estimates. As a global company, we are required to calculate and provide for income taxes in each of the tax jurisdictions where we operate. Our global operations are subject to complex tax regulations in numerous taxing jurisdictions, resulting at times in tax audits, disputes and potential litigation, the outcome of which is uncertain. We must make judgments currently about such uncertainties and determine estimates of our tax assets and liabilities. To the extent the final outcome differs, future adjustments to our tax assets and liabilities will be necessary. As a result, our effective tax rate may vary significantly from period to period. In addition, changes in the geographic mix and/or estimated levels of pre-tax income affect the overall effective tax rate. Interim-period tax expense is recorded based upon our best estimate of the effective tax rate expected to be applicable for the full fiscal year. Interest expense on tax liabilities is included in interest expense while any tax penalties are included in income tax expense.

(j) Foreign Currency

The assets and liabilities of our foreign operations are translated into U.S. dollars at current exchange rates and revenues and expenses are translated at average exchange rates for the period. The resulting translation adjustments are included in "accumulated other comprehensive income (loss)" on the Consolidated Balance Sheets. Gains and losses arising from inter-company international

(1) Summary of Significant Accounting Policies (Continued)

transactions that are of a long-term investment nature are reported in the same manner as translation adjustments.

All foreign currency transaction gains and losses, including foreign currency gains and losses on short-term inter-company loans and advances, are included in "other income (expense), net" in the Consolidated Statements of Operations as incurred.

(k) Share-Based Compensation

We record share-based compensation expense for awards of equity instruments to employees based on the estimated grant-date fair value of these awards, over the period the employees are required to provide services to earn the awards. Share-based compensation cost is recognized, as appropriate, in either "cost of consulting services" or in "selling, general and administrative expense" in the Consolidated Statements of Operations.

(l) Financial Instruments and Fair Values

The Company is required to disclose the fair value of all assets and liabilities subject to fair value measurement and the nature of the valuation techniques, including their classification within the fair value hierarchy, utilized by the Company in performing these measurements.

The FASB provides a fair value framework which requires the categorization of assets and liabilities into three levels based upon the assumptions (or inputs) used to price the assets or liabilities, which are as follows:

Level 1: Unadjusted quoted prices in active markets for identical assets or liabilities.

Level 2: Unadjusted quoted prices in active markets for similar assets or liabilities, or unadjusted quoted prices for identical or similar assets or liabilities in markets that are not active, or inputs other than quoted prices that are observable for the asset or liability.

Level 3: Unobservable inputs for the asset or liability that reflect the reporting entity's own assumptions.

The carrying values of our cash and cash equivalents, accounts receivable and accounts payable approximate their fair values due to their short-term nature. The fair value of the borrowings under our Credit Agreement utilizing level 2 assumptions is discussed in Note 9. The fair value of our reporting units utilized in our annual goodwill impairment assessment, which utilizes level 3 assumptions, is discussed in Note 7.

Ciber is exposed to certain risks related to its ongoing business operations. From time to time, Ciber may choose to use derivative instruments to manage certain risks related to foreign currency exchange rates and interest rates. We recognize all derivative instruments as either assets or liabilities on our Consolidated Balance Sheets at fair value utilizing level 2 assumptions. The accounting for changes in the fair value (i.e., gains or losses) of a derivative instrument depends on whether it has been designated and qualifies as part of a hedging relationship and further, on the type of hedging relationship. All hedging instruments must be designated, based on the exposure being hedged, as a fair value hedge, a cash flow hedge or a hedge of a net investment in a foreign operation.

(1) Summary of Significant Accounting Policies (Continued)

For derivative instruments that are designated and qualify as a cash flow hedge, the gain or loss on the effective hedge portion of the derivative instrument is reported as a component of "accumulated other comprehensive income (loss)" on the Consolidated Balance Sheets and is reclassified into earnings in the same period during which the hedged transaction affects earnings. The change in the amounts are reported in the Consolidated Statement of Comprehensive Income (Loss). The gain or loss is classified in the same statement of operations line item as the associated item being hedged.

From time to time, Ciber will also enter into foreign currency forward contracts related to customer agreements or intercompany transactions denominated in a foreign currency or related to certain forecasted foreign operating results. We generally have not elected hedge accounting for these derivatives. At December 31, 2012 and 2011, we did not have any material outstanding derivative instruments.

(m) Business and Credit Concentrations

Financial instruments that are potentially subject to concentrations of credit risk are cash and cash equivalents and accounts receivable. Our cash and cash equivalents are primarily invested in high-credit quality short-term, interest-bearing accounts with financial institutions. Accounts receivable are reviewed on a periodic basis and an allowance for bad debts is recorded where such amounts are determined to be uncollectible. We do not require collateral from our customers. Our revenue and accounts receivable are principally concentrated with large companies across several industries and governmental entities located throughout the United States and Europe.

(n) Comprehensive Income (Loss)

Comprehensive income (loss) includes changes in the balances of items that are reported directly as separate components of shareholders' equity. Comprehensive income (loss) includes net income plus changes in cumulative foreign currency translation adjustment and gains or losses on cash flow hedges, net of taxes.

The balance of "accumulated other comprehensive income (loss)" reflected on the Consolidated Balance Sheets was comprised of the following:

	Foreign Currency Translation	Hedge Loss	Total
		(In thousands)	
Balance at January 1, 2011	$ 945	$(284)	$ 661
Change in foreign currency translation	(7,951)	—	(7,951)
Change in fair value of cash flow hedges, net of tax	—	284	284
Balance at December 31, 2011	(7,006)	—	(7,006)
Change in foreign currency translation	7,214	—	7,214
Balance at December 31, 2012	$ 208	$ —	$ 208

In 2011 and 2010, we had losses of $476,000 and $481,000, respectively, on our interest rate swaps (cash flow hedges) that were reclassified to interest expense. We did not have any outstanding interest rate swaps in 2012.

(1) Summary of Significant Accounting Policies (Continued)

(o) Contingencies

We are subject to various claims and litigation that arise in the ordinary course of business. The litigation process is inherently uncertain. Therefore, the outcome of such matters is not predictable.

We are engaged in legal proceedings in Germany in connection with our acquisition of a controlling interest in Novasoft AG (now known as Ciber AG) in 2004. In August 2006, we completed a buy-out of the remaining minority shareholders of Novasoft. Certain of those former minority shareholders challenged the adequacy of the buy-out consideration by initiating a review by the district court in Mannheim, Germany. The court-appointed independent experts have evaluated the consideration and claims of the minority shareholders. Briefing by the parties is expected to continue into 2013. If the court awards additional consideration, such consideration will increase the goodwill associated with the acquisition and we will be liable for that additional consideration as well as the costs associated with these proceedings. We are unable to predict the outcome of this matter.

CamSoft, Inc., a Louisiana corporation, claims that it had a role in an alleged joint venture that developed a wireless network for video camera surveillance systems to be deployed to municipal governments. The lawsuit, CamSoft Data Systems, Inc. v. Southern Electronics, et al., was filed initially in October 2009 in Louisiana state court against numerous defendants, including Ciber. The lawsuit was subsequently removed to federal court in the Middle District of Louisiana and the complaint was amended to include additional defendants and causes of action including antitrust claims, civil RICO claims, unfair trade practices, trade secret, fraud, unjust enrichment, and conspiracy claims. The suit includes many of the same parties involved in related litigation in the state court in New Orleans, which was concluded in 2009 when Ciber settled the New Orleans suit with the plaintiffs, Active Solutions and Southern Electronics, who are now co-defendants in the current lawsuit and CamSoft's former alleged joint venturers. Ciber is vigorously defending the allegations. The matter is ongoing in the appellate courts where Camsoft has filed a notice of appeal with the Federal Court of Appeals while Ciber and the other defendants have filed notices of appeal with the Fifth Circuit Court of Appeals and with the Federal Court of Appeals. We are unable to predict the outcome of this litigation.

On October 28, 2011, a putative securities class action lawsuit, Weston v. Ciber, Inc. et al., was filed in the United States District Court for the District of Colorado against Ciber, its current Chief Executive Officer David C. Peterschmidt, current Executive Vice President and Chief Financial Officer ("CFO") Claude J. Pumilia and former CFO Peter H. Cheesbrough (the "Class Action"). The Class Action purports to have been filed on behalf of all holders of Ciber common stock between December 15, 2010, and August 3, 2011, by alleged stockholder and plaintiff, Burt Weston. The Class Action generally alleges that defendants Ciber, Mr. Peterschmidt, Mr. Pumilia and Mr. Cheesbrough (the "Class Action Defendants") violated Section 10(b) of the Securities Exchange Act of 1934 ("Exchange Act") and Rule 10b-5 thereunder. Specifically, the complaint alleges that the Class Action Defendants disseminated or approved alleged false statements concerning the Company's outlook and forecast for fiscal year 2011 in: (1) the Company's 8-K filed with the SEC and press conference held with investors on December 15, 2010; (2) the Company's press release and earnings conference call on February 22, 2011; (3) the Company's 10-K for fiscal year 2010 filed with the SEC on February 25, 2011; and (4) the Company's press release, earnings conference call, and Form 10-Q for first quarter 2011 filed with the SEC on May 3, 2011. The complaint also generally alleges that the Class Action Defendants violated Section 20(a) of the Exchange Act. Specifically, the complaint alleges that the

(1) Summary of Significant Accounting Policies (Continued)

Class Action Defendants acted as controlling persons of Ciber within the meaning of Section 20(a) of the Exchange Act by reason of their positions with the Company. The Class Action seeks, among other things: (1) an order from the Court declaring the complaint to be a proper class action pursuant to Rule 23 of the Federal Rules of Civil Procedure and certifying plaintiff as a representative of the purported class; (2) awarding plaintiff and the members of the class damages, including interest; (3) awarding plaintiff reasonable costs and attorneys' fees; and (4) awarding such other relief as the Court may deem just and proper. The Court appointed Mr. Weston and City of Roseville Employees' Retirement System as lead plaintiffs and the law firms of Robbins, Geller Rudman & Dowd LLP and Robbins Umeda LLP as lead plaintiffs' counsel on January 31, 2012. Lead plaintiffs filed an amended complaint in early April 2012. The Class Action Defendants have filed a motion to dismiss, which is currently pending. The Company believes that the Class Action is without merit and intends to defend against it vigorously. We are unable to predict the outcome of this litigation.

On February 7, 2012, a purported verified shareholder derivative lawsuit, Seni v. Peterschmidt. et al., was filed in the United States District Court for the District of Colorado (the "Derivative Action") against Messrs. Peterschmidt, Pumilia, and Cheesbrough, and Ciber's then-current board of directors: Messrs. Bobby G. Stevenson, Jean-Francois Heitz, Paul A. Jacobs, Stephen S. Kurtz, Kurt J. Lauk, Archibald J. McGill, and James C. Spira ("Individual Defendants"). Ciber is named as a nominal defendant (collectively, with the Individual Defendants, the "Derivative Defendants"). The Derivative Action is largely based on the same alleged facts as the Class Action. The complaint in the Derivative Action generally alleges that the Individual Defendants breached their fiduciary duties of good faith, fair dealing, loyalty, due care, reasonable inquiry, oversight, and supervision by approving the issuance of allegedly false statements that misrepresented material information about the finances and operations of the Company. The Derivative Complaint also alleges that the Individual Defendants were unjustly enriched as a result of the compensation they received while breaching their fiduciary duties to the Company. The complaint seeks, among other things: (1) damages for losses sustained by the Company as a result of the Individual Defendants' breaches; (2) directives to "reform and improve" the Company's governance; (3) restitution to the Company from the Individual Defendants; (4) an award to plaintiff of reasonable costs and attorneys' fees; and (5) such other relief as the Court may deem just and proper. On April 30, 2012, the Court granted Ciber's Motion to Stay Discovery and Vacate the Scheduling Conference and Related Deadlines. Ciber filed a motion to dismiss, which is pending. The Company believes this litigation is without merit and intends to defend against it vigorously. We are unable to predict the outcome of this litigation.

(p) Recently Adopted Accounting Pronouncements

Recently Adopted Accounting Pronouncements—In January 2012 we adopted Accounting Standards Update No. 2011-05, Presentation of Comprehensive Income ("ASU 2011-05"). This guidance requires presentation of total comprehensive income, the components of net income, and the components of other comprehensive income either in a single continuous statement of comprehensive income or in two separate, but consecutive statements. ASU 2011-05 eliminated the option to present the components of other comprehensive income as part of the statement of changes in equity. ASU 2011-05 did not change the items that must be reported in other comprehensive income, or when an item of other comprehensive income must be reclassified to net income. We have included a Consolidated Statement of Comprehensive Income (Loss) in our financial statements. Other than the change in presentation, the adoption of this accounting guidance had no impact on our consolidated financial statements.

(2) Discontinued Operations

On March 9, 2012, we sold substantially all of the assets and certain liabilities of our Federal division to CRGT Inc. for a preliminary sales price of $40 million, subject to adjustment based on the final determination of the working capital of the Federal division at the time of closing. In November 2012, we reached an agreement with CRGT on the final working capital computation, which resulted in a final sales price of $37.4 million. Net cash proceeds from the sale were $33.6 million, after transaction related costs of $3.8 million. Based on the final sales price, we recorded a $0.7 million pre-tax loss on this sale in 2012. The loss on sale is net of estimated lease exit costs of $1.7 million, related to certain Federal division office space that was vacated with the sale.

On October 15, 2012, we sold certain contracts and related property and equipment and certain other assets associated with our information technology outsourcing (ITO) practice to Savvis Communications Corporation (“Savvis”) for $6 million in cash. In addition, we may receive additional future consideration of up to $14 million, which is mainly dependent upon the post-closing success of the transferred customer contracts to be measured based on December 2013 results, with the final amount, if any, to be determined and paid during the first quarter of 2014. We cannot estimate the amount of the additional future consideration or its potential impact on our results of operations or financial position. Under the agreement, we are required to indemnify Savvis for certain losses, if any, incurred by them following the closing under the customer contracts being transferred. There are no known contract losses at this time. The ITO practice was split between our North America and International business units. Net cash proceeds from the sale, after transaction-related costs, were $3.8 million. The carrying value of the tangible assets included in the transaction was $7.2 million, and we allocated $3.2 million of goodwill to the business being disposed resulting in a $6.6 million pre-tax loss on sale.

Effective in the fourth quarter of 2011 for the Federal division, and in the third quarter of 2012 for the ITO practice, these businesses met the criteria to be reported as discontinued operations and accordingly, our financial position, results of operations and cash flows have been reclassified for all prior periods to conform to the presentation as a discontinued operation. The following table summarizes the operating results of the discontinued operations included in the Consolidated Statements of Operations.

	Year Ended December 31,		
	2012	2011	2010
		(In thousands)	
Total revenues	$ 71,936	$183,575	$189,720
Operating expenses	76,428	178,933	191,945
Goodwill impairment	—	27,400	30,000
Operating loss from discontinued operations	(4,492)	(22,758)	(32,225)
Interest and other expense	90	528	484
Loss from discontinued operations before income taxes	(4,582)	(23,286)	(32,709)
Income tax expense (benefit)	459	(6,777)	(8,973)
Loss from discontinued operations, net of taxes	$ (5,041)	$ (16,509)	$ (23,736)
Loss on sale	(7,256)	—	—
Income tax benefit	(687)	—	—
Loss on sale, net of income taxes	(6,569)	—	—
Total loss from discontinued operations, net of income taxes	$(11,610)	$ (16,509)	$ (23,736)

(2) Discontinued Operations (Continued)

In connection with the planned sale of the Federal division, at December 31, 2011, we performed a goodwill impairment test and based on the expected sales price, we adjusted the carrying value of Federal division goodwill to its implied fair value. As a result, we recorded a goodwill impairment charge of $27.4 million during the quarter ended December 31, 2011, which is included within the 2011 loss from discontinued operations of the Federal division. Refer to Note 7 for further discussion on the Federal impairment charge.

To report the results of discontinued operations, we are required to adjust the reported results of the business sold, from those previously reported as part of operating income by reporting segment. These adjustments eliminate corporate overhead allocations and adjust for costs of the division that will not be recognized on a going-forward basis. In addition, we have allocated interest expense to the Federal discontinued operation by applying the effective interest rate towards the amount of debt that was required to be repaid as a result of the transaction. No debt was required to be repaid as a result of the ITO transaction. We have also allocated related tax expense or benefit to the discontinued operations. These adjustments have been made for all periods presented.

The following table summarizes the carrying values of the assets and liabilities of discontinued operations which are included in the Consolidated Balance Sheets.

	December 31, 2011
Accounts receivable	$19,410
Goodwill	16,864
Property and equipment	9,995
Other assets	3,313
Assets of discontinued operations	$49,582
Accounts payable and accrued compensation liabilities	$ 6,216
Other liabilities	3,526
Liabilities of discontinued operations	$ 9,742

Effective with their respective sales, operations and cash flows of these sold businesses were removed from our consolidated operating results. However, in connection with the sale of the Federal division, we have retained certain historical accounts receivable as well as certain liabilities. With respect to the sale of the ITO practice, we retained all of the related net working capital assets. Some of these items, including certain possible contingent liabilities, may not be settled for several years. Accordingly, adjustments to such items will be recorded through our results of operations in future periods. In addition, we expect to incur post-sale administrative costs in connection with required government compliance activities related to our former Federal business.

(3) Acquisitions

We have acquired certain businesses, as set forth below, that we have accounted for using the purchase method of accounting for business combinations and, accordingly, the accompanying Consolidated Financial Statements include the results of operations of each acquired business since the date of acquisition.

(3) Acquisitions (Continued)

Acquisitions—2011

During 2011, we paid $0.9 million of additional consideration related to a 2008 acquisition.

Acquisitions—2010

In June 2010, our International segment acquired the assets of Denmark-based SAP consulting company Segmenta A/S (“Segmenta”). The acquisition was completed to strengthen our European presence and expand our Danish operations. We paid $3.5 million in cash at closing, and we agreed to a future cash payment (contingent consideration) at the end of the 36-month period ending on May 31, 2013. As part of our purchase price allocation, we recorded an initial liability of $4.2 million for the present value of the estimated contingent consideration. The estimated fair value of the contingent consideration was based on a probability-weighted approach derived from management’s own estimates of profitability and sales targets, as well as the discount rate used to determine the present value of the liability. In allocating the purchase price based on estimated fair values, we recorded goodwill and other intangible assets of $7.1 million and $1.6 million, respectively, and recorded net liabilities of $1.0 million.

In 2011, we revised the agreement with the sellers to fix the value of the future acquisition-related contingent consideration at approximately $10 million, of which $2.1 million was paid in 2011 and the remainder will be paid in 2013. Based on December 31, 2012 exchange rates, we expect to pay $7.2 million on May 31, 2013 to settle this liability. The change in management’s estimates of the amount to be paid was recorded in “other income (expense), net” on the Consolidated Statements of Operations. The current balance of the liability is recorded in “other accrued expenses and liabilities” on the Consolidated Balance Sheets, and changes in the value of the liability from the date of the acquisition through December 31, 2012 were due to the following:

	Contingent Consideration (In thousands)
Beginning balance	$ 4,220
Interest expense accretion	462
Foreign exchange rate changes	380
Balance at December 31, 2010	5,062
Change in fair value of acquisition-related contingent consideration	3,222
Interest expense accretion	676
Payments	(2,080)
Foreign exchange rate changes	(404)
Balance at December 31, 2011	6,476
Interest expense accretion	396
Foreign exchange rate changes	114
Balance at December 31, 2012	$ 6,986

(4) Loss Per Share

The details of our net loss attributable to Ciber, Inc. is as follows:

	Year Ended December 31,		
	2012	2011	2010
	(In thousands)		
NET LOSS FROM CONTINUING OPERATIONS	$ (2,472)	$(50,723)	$(53,954)
Net income (loss) attributable to noncontrolling interests	545	29	(530)
Net loss attributable to Ciber, Inc. from continuing operations	(3,017)	(50,752)	(53,424)
Loss from discontinued operations, net of income tax	(11,610)	(16,509)	(23,736)
Total net loss attributable to Ciber, Inc.	$(14,627)	$(67,261)	$(77,160)

Dilutive securities, including stock options and restricted stock units, are excluded from the diluted weighted average shares outstanding computation in periods in which they have an anti-dilutive effect, such as when we report a net loss attributable to Ciber, Inc. from continuing operations or when stock options have an exercise price that is greater than the average market price of Ciber common stock during the period. Because we had a net loss attributable to Ciber, Inc. from continuing operations for the years ended, December 31, 2012, 2011 and 2010, approximately 9.0 million, 8.2 million and 9.1 million anti-dilutive securities were excluded from the above calculations.

(5) Accounts Receivable

Accounts receivable consists of the following:

	December 31,	
	2012	2011
	(In thousands)	
Billed accounts receivable	$154,484	$137,456
Unbilled—scheduled billings	31,258	26,475
Costs and estimated earnings in excess of billings	16,267	19,850
	202,009	183,781
Less allowance for doubtful accounts	(1,752)	(1,422)
Accounts receivable, net	$200,257	$182,359

The activity in the allowance for doubtful accounts consists of the following:

	Balance at beginning of period	Additions: Charge to cost and expense	Deductions: Write-offs	Effect of foreign exchange rate changes	Balance at end of period
			(In thousands)		
Year ended December 31, 2010	$3,163	6,369	(2,092)	(73)	$7,367
Year ended December 31, 2011	$7,367	337	(6,280)	(2)	$1,422
Year ended December 31, 2012	$1,422	825	(580)	85	$1,752

(6) Property and Equipment

Property and equipment consist of the following:

	December 31, 2012	December 31, 2011
	(In thousands)	
Computer equipment and software	$ 44,059	$ 42,487
Furniture and fixtures	9,051	9,849
Leasehold improvements and other	8,432	9,108
	61,542	61,444
Less accumulated depreciation	(47,859)	(43,617)
Property and equipment, net	$ 13,683	$ 17,827

(7) Goodwill

The changes in the carrying amount of goodwill are as follows:

	International	North America	Total
		(In thousands)	
Balance at January 1, 2011	$142,563	$152,081	$294,644
Goodwill impairment	—	(16,300)	(16,300)
Adjustments on prior acquisition	135	—	135
Effect of foreign exchange rate changes	(2,975)	—	(2,975)
Balance at December 31, 2011	139,723	135,781	275,504
Amount allocated to discontinued operations	(1,100)	(2,100)	(3,200)
Effect of foreign exchange rate changes	4,295	—	4,295
Balance at December 31, 2012	$142,918	$133,681	$276,599

As a result of the changes to our reportable segments effective January 1, 2012, $9.8 million of the goodwill previously attributable to our former IT Outsourcing division at December 31, 2011, was allocated as follows: $1.8 million to International and $8.0 million to North America. We have restated the 2011 segment goodwill data above to be consistent with the current segment presentation. During our annual impairment test in 2011, and as a result of the decreased operating performance of our former IT Outsourcing division, including a lag in new sales and our inability to achieve operational efficiencies, we recorded a related impairment charge of $16.3 million. For current year segment presentation purposes, this goodwill impairment has been included in the North America segment.

We perform our annual impairment analysis of goodwill as of June 30 each year or more often if there are indicators of impairment present. We test each of our reporting units for goodwill impairment. Our reporting units are the same as our operating divisions and reporting segments. The goodwill impairment test requires a two-step process. The first step consists of comparing the estimated fair value of each reporting unit with its carrying amount, including goodwill. If the estimated fair value of a reporting unit exceeds its carrying value, then it is not considered impaired and no further analysis is required. If step one indicates that the estimated fair value of a reporting unit is less than its carrying value, then impairment potentially exists and the second step is performed to measure the amount of

(7) Goodwill (Continued)

goodwill impairment. Goodwill impairment exists when the estimated implied fair value of a reporting unit's goodwill is less than its carrying value.

We compared the carrying values of our International and North America reporting units to their estimated fair values at June 30, 2012. We estimated the fair value of each reporting unit based on a weighting of both the income approach and the market approach. The discounted cash flows for each reporting unit serve as the primary basis for the income approach, and were based on discrete financial forecasts developed by management. Cash flows beyond the discrete forecast period of five years were estimated using the perpetuity growth method calculation. The annual average revenue growth rates forecasted for our reporting units for the first five years of our projections were approximately 5%. We have projected a minor amount of operating profit margin improvement based on expected margin benefits from certain internal initiatives. The terminal value was calculated assuming projected growth rates of 3% after five years, which reflects our estimate of minimum long-term growth in IT spending. The income approach valuations also included each reporting unit's estimated weighted average cost of capital, which were 11.5% and 13.5% for International and North America, respectively. The market approach applied pricing multiples derived from publicly-traded companies that are comparable to the respective reporting units to determine their values. For our International and North America reporting units, we used enterprise value/revenue multiples of 0.6 and 0.4, respectively, and enterprise value/ EBITDA multiples of approximately 7 and 5, respectively, in order to value each of our reporting units under the market approach. In addition, the fair value under the market approach included a control premium of 33%. The control premium was determined based on a review of comparative market transactions. Publicly-available information regarding our market capitalization was also considered in assessing the reasonableness of the cumulative fair values of our reporting units.

As a result of the first step of our goodwill impairment test as of June 30, 2012, we estimated that the fair values for our International and North America reporting units exceeded their carrying amounts by 70% and 12%, respectively, thus no impairment was indicated. We have updated our cash flow forecasts and our other assumptions used to calculate the estimated fair value of our reporting units to account for our beliefs and expectations of the current business environment. While we believe our estimates are appropriate based on our view of current business trends, no assurance can be provided that impairment charges will not be required in the future.

For the quarter ended December 31, 2012, we reviewed for indicators of impairment and believed that the sustained decline in our share price warranted an interim test for goodwill impairment for our reporting units. We compared the carrying values of our International and North America reporting units to their estimated fair values at December 31, 2012. We estimated the fair value of each reporting unit based on a weighting of both the income approach and the market approach. We used similar methodologies as during our annual impairment test date of June 30, 2012, and updated our business and valuation assumptions for the income and market approach. The discounted cash flow method (income approach) incorporates various Level 3 inputs including projected revenue growth rates, earnings margins, and the present value, based on the discount rate and terminal growth rate, of forecasted cash flows. The annual average revenue growth rates forecasted for our reporting units for the first five years of our projections were approximately 4%. Again, we projected a minor amount of operating profit margin improvement based on expected margin benefits from certain internal initiatives. The terminal value was calculated assuming projected growth rates of 3% after five years. The income approach valuations also included each reporting unit's estimated weighted average cost of capital, which were 13.0% and 15.5% for International and North America, respectively. The market

(7) Goodwill (Continued)

approach applied pricing multiples derived from publicly-traded companies that are comparable to the respective reporting units to determine their values. For our International and North America reporting units, we used enterprise value/revenue multiples of 0.4 and 0.3, respectively, and enterprise value/ EBITDA multiples of approximately 5 in order to value each of our reporting units under the market approach. In addition, the fair value under the market approach included a control premium of 35%. The control premium was determined based on a review of comparative market transactions. Publicly-available information regarding our market capitalization was also considered in assessing the reasonableness of the cumulative fair values of our reporting units.

As a result of the first step of our interim goodwill impairment test as of December 31, 2012, we estimated that the fair values for our International and North America reporting units exceeded their carrying amounts by 20% and 19%, respectively, thus no impairment was indicated. We updated our cash flow forecasts and our other assumptions used to calculate the estimated fair value of our reporting units to account for our beliefs and expectations of the current business environment. While we believe our estimates are appropriate based on our view of current business trends, no assurance can be provided that impairment charges will not be required in the future.

During the quarter ended December 31, 2011, the government services market continued to decline due to further funding uncertainty and downside risk for the sector. Long-term federal IT spending forecasts decreased significantly in the overall market, and we noted a continued market capitalization decline in the publicly-traded companies in our comparable group. In addition to such factors, we were also required to perform an impairment evaluation of goodwill upon meeting the criteria to classify the Federal division as held for sale, as the negotiated sales price was below the carrying value of the related net assets. We performed step two of the goodwill impairment test as of December 31, 2011, and recorded a goodwill impairment charge of $27.4 million for our Federal division. On March 9, 2012, we sold our Federal division. As of December 31, 2011, the associated goodwill balance of the Federal division was reported in "long-term assets of discontinued operations" on our Consolidated Balance Sheet. The changes in the carrying amount of goodwill of discontinued operations are as follows:

	Discontinued Operations
	(In thousands)
Balance at January 1, 2011	$ 44,264
Goodwill impairment	(27,400)
Balance at December 31, 2011	16,864
Federal division sale	(16,864)
Balance at December 31, 2012	$ —

(8) Operating Leases

We have non-cancelable operating leases primarily for our office space, automobiles and office equipment. Expense for operating leases totaled approximately $29.9 million, $28.3 million and $25.3 million in 2012, 2011 and 2010, respectively.

(8) Operating Leases (Continued)

Future minimum operating lease payments as of December 31, 2012, are:

	Rental Payments
	(In thousands)
2013	$21,678
2014	15,846
2015	10,903
2016	7,806
2017	5,193
Thereafter	7,198
	$68,624

(9) Borrowings

On May 7, 2012, we entered into a Credit Agreement (the "Credit Agreement") with Wells Fargo Bank, N.A. The Credit Agreement replaced our previous credit facility and refinanced all amounts outstanding thereunder. The Credit Agreement provides for (1) an asset-based revolving line of credit of up to $60 million (the "ABL Facility"), with the amount available for borrowing at any time under such line of credit determined according to a borrowing base valuation of eligible account receivables, and (2) a $7.5 million term loan (the "Term Loan"). The full $60 million of the ABL Facility was available for borrowing on December 31, 2012. The ABL Facility provides for borrowings in the United States, the Netherlands, the United Kingdom and Germany and matures on May 7, 2017. The Term Loan amortizes in monthly principal payments of approximately $0.4 million starting October 31, 2012, with the balance of approximately $2.1 million due at maturity on November 7, 2013. As of December 31, 2012, we had $19.8 million outstanding under the ABL Facility and $6.3 million outstanding under the Term Loan. Our obligations under the Credit Agreement are guaranteed by us and and are secured by substantially all of our U.S., Netherlands, United Kingdom, and German assets.

The Term Loan accrues interest at an annual rate of 12.0%. Under the ABL Facility, U.S. borrowings accrue interest at a rate of the London interbank offered rate ("LIBOR") plus a margin ranging from 225 to 275 basis points, or, at our option, a base rate equal to the greatest of (a) the Federal Funds Rate plus 0.50%, (b) LIBOR plus 1%, and (c) the "prime rate" set by Wells Fargo plus a margin ranging from 125 to 175 basis points. All foreign borrowings accrue interest at a rate of LIBOR plus a margin ranging from 225 to 275 basis points, plus certain fees related to compliance with European banking regulations. The interest rates applicable to borrowings under the Credit Agreement are subject to increase during an event of default. We are also required to pay an unused line fee ranging from 0.375% to 0.50% annually on the unused portion of the ABL Facility. At December 31, 2012, our weighted average interest rate on our outstanding borrowing under the ABL Facility was 4.38%.

The Credit Agreement can be prepaid in whole or in part at any time. In addition, the Credit Agreement, subject to certain exceptions and conditions, requires prepayment of the Term Loan with the net cash proceeds received from certain events. These events include, amongst others, receipt of proceeds from a disposition of assets, a judgment or settlement, the issuance of indebtedness, or the

(9) Borrowings (Continued)

issuance of common stock or other equity interests. The ABL Facility must be repaid to the extent that any borrowings exceed the maximum availability allowed under the ABL Facility.

The Credit Agreement includes a number of business covenants, including customary limitations on, among other things, indebtedness, liens, investments, guarantees, mergers, dispositions, acquisitions, liquidations, dissolutions, issuances of securities, payments of dividends, loans and advances, and transactions with affiliates. The Credit Agreement also contains certain financial covenants, including: (i) a minimum trailing 12-month "EBITDA," (ii) a minimum trailing 12-month fixed charge coverage ratio, and (iii) a maximum trailing 12-month leverage ratio. We were in compliance with the financial covenants under our Credit Agreement at December 31, 2012.

Wells Fargo will take dominion over our U.S. cash and cash receipts and will automatically apply such amounts to the ABL Facility on a daily basis if (i) an event of default has occurred and is continuing, (ii) less than 30% of the ABL Facility or less than $18 million is available for borrowing under the ABL Facility for five consecutive days, or (iii) less than 25% of the ABL Facility or less than $15 million is available for borrowing under the ABL Facility at any time. Wells Fargo will continue to exercise dominion over our U.S. cash and cash receipts until (1) no event of default is continuing and (2) at least 30% of the ABL Facility and a minimum of $18 million have been available for borrowing under the ABL Facility for 30 consecutive days. In addition, at all times during the term of the ABL Facility, Wells Fargo will have dominion over the cash of the U.K., Dutch and German borrowers and will automatically apply such amounts to the ABL Facility on a daily basis. As a result, if we have any outstanding borrowings that are subject to the bank's dominion, such amounts will be classified as a current liability on our balance sheet. At December 31, 2012, no borrowings are subject to the bank's dominion.

The Credit Agreement generally contains customary events of default for credit facilities of this type, including nonpayment, material inaccuracy of representations and warranties, violation of covenants, default of certain other agreements or indebtedness, bankruptcy, material judgments, invalidity of the Credit Agreement or related agreements, and a change of control.

In connection with the Credit Agreement, we capitalized debt issuance costs that we are amortizing to interest expense over the terms of the borrowing arrangements. At December 31, 2012, the balance of unamortized debt fees was $2.7 million.

The carrying value of the outstanding borrowings under the ABL Facility approximates its fair value as (1) it is based on a variable rate that changes based on market conditions and (2) the margin applied to the variable rate is based on Ciber's credit risk, which has not changed materially since entering into the facility in May 2012. The carrying value of the outstanding borrowings under the fixed rate Term Loan approximates its fair value as (1) market interest rates have not changed significantly since May 2012 and (2) Ciber's credit risk is relatively unchanged since entering into the loan. If market interest rates or Ciber's credit risk were to change, we would estimate the fair value of our borrowings using discounted cash flow analysis based on current rates obtained from the lender for similar types of debt. The inputs used to establish the fair value of the Credit Agreement are considered to be Level 2 inputs, which include inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

(9) Borrowings (Continued)

Long-Term Debt—Long-term debt consisted of the following:

	December 31, 2012	December 31, 2011
	(In thousands)	
Revolving credit facilities	$19,775	$41,167
Term loans	6,250	25,000
Total bank debt	26,025	66,167
Capital lease obligations	102	784
Total debt	26,127	66,951
Less current portion	6,337	25,571
Long-term debt	$19,790	$41,380

Maturities—Maturities of bank debt were determined to be as follows:

	Amount Maturing
	(In thousands)
2013	$ 6,337
2014	15
2015	—
2016	—
2017	19,775
	$26,127

(10) Other Income (Expense)

Other income (expense), net consisted of the following:

	Year Ended December 31, 2012	2011	2010
	(In thousands)		
Foreign exchange gains (losses), net	$(361)	$ 629	$(41)
Change in fair value of acquisition-related contingent consideration	—	(3,222)	—
Other	103	69	102
Other income (expense), net	$(258)	$(2,524)	$ 61

(11) Income Taxes

Income tax expense (benefit) from continuing operations consists of the following:

	Year Ended December 31, 2012	2011	2010
	(In thousands)		
Current:			
Federal	$ 36	$ (1,054)	$ 1,521
State and local	280	250	450
Foreign	6,165	6,354	5,083
	6,481	5,550	7,054
Deferred:			
Federal	4,528	22,713	(23,824)
State and local	647	3,247	(5,152)
Foreign	(283)	940	(927)
	4,892	26,900	(29,903)
Income tax expense (benefit)	$11,373	$32,450	$(22,849)

U.S. and foreign income (loss) from continuing operations before income taxes are as follows:

	Year Ended December 31, 2012	2011	2010
	(In thousands)		
United States	$ (5,058)	$(49,104)	$(98,081)
Foreign	13,959	30,831	21,278
Income (loss) before income taxes	$ 8,901	$(18,273)	$(76,803)

U.S. and foreign income tax expense (benefit) are as follows:

	Year Ended December 31, 2012	2011	2010
	(In thousands)		
United States	$ 5,491	$25,156	$(27,005)
Foreign	5,882	7,294	4,156
Income tax expense (benefit)	$11,373	$32,450	$(22,849)

(11) Income Taxes (Continued)

Income tax expense (benefit) differs from the amounts computed by applying the statutory U.S. Federal income tax rate to income (loss) before income taxes as a result of the following:

	Year Ended December 31, 2012	2011	2010
	(In thousands)		
Income tax expense (benefit) at the federal statutory rate of 35%	$ 3,115	$ (6,396)	$(26,881)
Increase (decrease) resulting from:			
State income taxes, net of federal income tax benefit	927	3,497	(3,057)
Non-deductible other costs	1,678	1,489	1,410
Goodwill impairment	—	1,811	9,003
Valuation allowance	8,039	27,028	—
Foreign cash repatriation	—	10,500	—
Impact of foreign tax	(2,680)	(3,497)	(2,267)
Other	294	(1,982)	(1,057)
Income tax expense (benefit)	$11,373	$32,450	$(22,849)

The components of the net deferred tax asset or liability are as follows:

	December 31, 2012	2011
	(In thousands)	
Deferred tax assets:		
Accrued expenses	$ 9,637	$ 7,709
Federal tax credit carryforwards	6,884	6,600
U.S. net operating loss ("NOL") carryforwards	15,967	25,353
Foreign NOL carryforwards	10,198	8,873
Other	4,154	5,891
Total gross deferred tax assets	46,840	54,426
Less valuation allowance	(44,296)	(36,258)
Deferred tax assets, net	2,544	18,168
Deferred tax liabilities:		
Goodwill	(19,906)	(17,261)
Foreign cash repatriation	—	(12,000)
Other	(2,937)	(3,645)
Total gross deferred tax liabilities	(22,843)	(32,906)
Net deferred tax asset (liability)	$(20,299)	$(14,738)
Balance sheet classification of deferred taxes:		
Deferred tax asset—current	1,890	3,302
Deferred tax asset—long-term	122	—
Deferred tax liability—current	(463)	(2,578)
Deferred tax liability—long-term	(21,848)	(15,462)
Net deferred tax asset (liability)	$(20,299)	$(14,738)

(11) Income Taxes (Continued)

Significant management judgment is required in determining the provision for income taxes, deferred tax assets and liabilities, and any valuation allowance recorded against net deferred tax assets. We are required to estimate income taxes in each jurisdiction where we operate. This process involves estimating actual current tax exposure together with assessing temporary differences resulting from differing treatment of items. These differences result in deferred tax assets and liabilities, which are included in the Consolidated Balance Sheets. We assess the likelihood that our deferred tax assets will be recovered from future taxable income and, to the extent recovery is believed unlikely, we establish a valuation allowance. Changes in the valuation allowance for deferred tax assets impact our income tax expense during the period.

As a result of our cumulative domestic losses, effective April 1, 2011, we recorded a non-cash charge of $29.1 million to provide a valuation allowance for all of our domestic deferred tax assets. In addition, we have not recorded any deferred tax benefit for our domestic tax operating losses incurred after April 1, 2011. Our cumulative valuation allowance recorded against all of our domestic deferred tax assets at December 31, 2012, was $34.2 million. The establishment of a valuation allowance does not impair our ability to use the deferred tax assets, such as net operating loss and tax credit carryforwards, upon achieving sufficient profitability. As we generate domestic taxable income in future periods, we do not expect to record significant related domestic income tax expense until the valuation allowance is significantly reduced. As we are able to determine that it is more likely than not that we will be able to utilize the deferred tax assets, we will reduce our valuation allowance. At December 31, 2012, we have federal net operating loss ("NOL") and federal tax credit carryforwards of approximately $40 million and $11 million, respectively. Of this total, $3 million of U.S. NOL carryforwards are subject to annual usage limitations under U.S. tax rules; however, they do not begin to expire until 2022. The remaining NOL carryforwards do not begin to expire until 2030. Our Federal tax credit carryforwards are subject to annual usage limits but do not begin to expire until 2025. At December 31, 2012, we also have approximately $39 million of foreign NOL carryforwards. We have recorded a valuation allowance for approximately 99% of the foreign NOL carryforwards, as we do not believe it is more likely than not that we will utilize them. Approximately 30% of the foreign NOL carryforwards may expire. Our valuation allowance recorded against our foreign deferred tax assets at December 31, 2012 was $10.1 million. The net change in the total valuation allowance for deferred tax assets were increases of $8.0 million and $28.6 million in 2012 and 2011, respectively.

In January 2012, we repatriated $30 million of foreign cash to the U.S. Due to our currently available net operating losses and tax credit carryforwards, the repatriation did not have a material tax impact to the Company. The repatriation reduced the available deferred tax benefits available to offset future domestic profits. We have not provided for any additional U.S. income taxes on the undistributed earnings of our foreign subsidiaries, as we consider these to be permanently reinvested in the operations of such subsidiaries. If future events, including material changes in estimates of cash, working capital and long-term investment requirements, necessitate that these earnings be distributed, an additional provision for income taxes may apply, which could materially affect our future tax expense. Absent the availability of net operating losses or tax credits, the possible tax consequences of any foreign cash repatriation could be significant. At December 31, 2012, we estimate the undistributed earnings and profits of our foreign subsidiaries that would be subject to U.S. taxes totaled approximately $87 million. Quantification of the U.S. deferred tax liability associated with indefinitely reinvested earnings and profits is not practicable.

(11) Income Taxes (Continued)

A portion of the operations of our India subsidiary was not subject to taxes under a tax holiday that expired March 2011. The income tax benefit attributable to this tax holiday was approximately $0.3 million and $1.1 million in 2011 and 2010, respectively.

We account for uncertain tax positions by recognizing the financial statement effects of a tax position only when based upon the technical merits, it is "more-likely-than-not" that the tax position will be sustained upon examination. The changes in the balance of our unrecognized tax benefits were as follows:

	Unrecognized Tax Benefits
	(In thousands)
Balance at January 1, 2011	$ 7,408
Increases related to current year tax positions	488
Lapse of statute of limitations	(1,368)
Balance at December 31, 2011	6,528
Increases related to prior year tax positions	108
Increases related to current year tax positions	1,103
Decreases related to settlements with tax authorities	(2,118)
Lapse of statute of limitations	(147)
Balance at December 31, 2012	$ 5,474

Our unrecognized tax benefits totaled $5.5 million at December 31, 2012. If recognized, $1.3 million of these benefits would affect our income tax expense. Our unrecognized tax benefits decreased by $0.1 million as a result of the expiration of the statute of limitations on a domestic tax position, and decreased by $2.1 million as a result of a foreign tax settlement. The increase in current year tax positions of $1.1 million relates to intercompany transfer pricing in multiple foreign jurisdictions. We believe that it is not reasonably possible that any significant unrecognized tax benefits will be released in the next twelve months. Note that the amounts recorded for our unrecognized tax benefits represent management estimates, and actual results could differ which would impact our effective tax rate. Interest and penalties related to income tax liabilities are included in income tax expense in the consolidated statements of operations. We have not recorded a material amount of interest and penalties during 2012, 2011, and 2010.

We file a U.S. Federal income tax return and tax returns in nearly all U.S. states, as well as in numerous foreign jurisdictions. We are routinely subject to examination by various domestic and foreign tax authorities. The outcome of tax audits is always uncertain and could result in cash tax payments that could be material. Additionally, tax audits may take long periods of time to ultimately resolve. We do not believe the outcome of any tax audits at December 31, 2012, will have a material adverse effect on our consolidated financial position or results of operations. Our U.S. Federal income tax returns dating back to 2009 are open to possible examination. Our most significant foreign operations and the most recent year for which they are no longer subject to tax examination are as follows: Germany-2008; India-2008; Netherlands-2009; Norway-2002; and the UK-2008.

(12) 401(k) Savings Plan

Almost all of our U.S. employees are eligible to participate in our 401(k) savings plan. We match a portion of the employees' contribution and the vesting of this matching contribution occurs over six years. Forfeitures reduce our matching contributions. We record forfeitures when a participant's employment ends. We recorded expense of $1.0 million, $1.0 million and $0.9 million in 2012, 2011 and 2010, respectively, related to this plan.

(13) Shareholders' Equity

Share-Based Compensation—On April 27, 2004, our shareholders approved the adoption of the Ciber, Inc. 2004 Incentive Plan (the "2004 Plan"). To date, 14,750,000 shares of Ciber, Inc. common stock have been authorized for issuance under the 2004 Plan. The plan administrators may grant restricted stock, stock options, performance units or any combination thereof, to officers, employees and consultants. The Compensation Committee of the Board of Directors determines the number, nature and vesting of such awards. As of December 31, 2012, there were 3,071,732 shares available for future grants under the 2004 Plan.

On November 9, 2010, the Board of Directors adopted a new non-employee director compensation program effective January 1, 2011. Under the new program, upon election or appointment to the Board of Directors, non-employee directors are granted restricted stock units ("RSUs") valued at $100,000 of Company common stock (the "initial grant") and non-employee directors are granted RSUs valued at $60,000 of Company common stock annually (the "annual grant"). The initial grant and annual grant vest in equal quarterly installments over a period of three years and one year, respectively. Compensation expense for equity grants to non-employee directors was $517,000, $349,000, and $300,000 for the years ended December 31, 2012, 2011, and 2010, respectively, and is included in our total recorded share-based compensation costs.

In July 2010, Ciber made an inducement grant of 1,400,000 Ciber stock options to our new president and chief executive officer. Ciber made an additional inducement grant of 600,000 options and 150,000 RSUs to our new chief financial officer in April 2011. All of the above inducement grants were granted with an exercise price equal to the market value of our common stock on the date of issuance. These grants were outside of the 2004 Plan and are subject to graded vesting over four years and expire after seven years.

The table below summarizes the amounts recorded in the Consolidated Statements of Operations for share-based compensation:

	Year Ended December 31,		
	2012	2011	2010
	(In thousands)		
Share-based compensation costs—continuing operations	$7,282	$4,540	$3,875
Share-based compensation costs—discontinued operations	269	371	215
Total share-based compensation costs included in consolidated net loss	$7,551	$4,911	$4,090
Estimated income tax benefit related to share-based compensation included in consolidated net loss	$ —	$ —	$ 889

Options

Options granted under the 2004 Plan generally have an exercise price that is equal to the market value of our common stock on the date of issuance. Options granted during the last three fiscal years under the 2004 Plan are subject to cliff or graded vesting. Graded vesting generally ranges from two to three years, as determined at the date of grant by the Board of Directors, with the exception of some options granted to employees of our International segment, which may be fully vested on the grant date. Additionally, options granted under the 2004 Plan have contractual terms ranging from four to 10 years, but all 2004 Plan options must expire no later than 10 years from the grant date. Options

(13) Shareholders' Equity (Continued)

granted during the last three fiscal years under the 2004 Plan had contractual terms of five years to seven years.

The fair value of each option award is estimated on the date of grant using the Black-Scholes option pricing method. Compensation costs related to options with graded vesting are recognized on a straight-line basis over the vesting period. The expected life for options with a contractual life of 10 years is derived from historical data pertaining to option exercises and employee terminations. The expected life for options with a contractual life of less than 10 years is derived using the SEC's "simplified method," as we did not have sufficient historical data pertaining to options with contractual lives of less than 10 years upon which to base an expected term assumption. Expected volatilities are based on historical volatility of our common stock. The risk-free interest rate is derived from the U.S. Treasury yields in effect at the time of grant and the dividend yield is based on historical experience and expected future changes.

A summary of the weighted average assumptions used to value options granted and the grant date fair value follows:

	Year Ended December 31,		
	2012	2011	2010
Expected life (in years)	4.4	4.2	4.2
Risk-free interest rate	0.63%	1.34%	1.59%
Expected volatility	70%	67%	63%
Dividend yield	0%	0%	0%
Fair value	$2.13	$2.55	$1.47

A summary of stock option activity for 2012 is presented below:

	Number of Options	Weighted Average Exercise Price	Weighted Average Remaining Contractual Term (In Years)	Aggregate Intrinsic Value
	(In thousands, except per share amounts or as otherwise disclosed)			
Outstanding at January 1, 2012	8,943	$5.13		
Granted	1,884	$3.92		
Exercised	(239)	$2.72		
Expired or canceled	(2,124)	$6.51		
Forfeited	(349)	$4.76		
Outstanding at December 31, 2012	8,115	$4.58	4.0	$1,459
Vested and expected to vest at December 31, 2012	7,834	$4.60	3.9	$1,414
Exercisable at December 31, 2012	4,490	$5.05	2.9	$ 811

The total intrinsic value of options exercised (which is the amount by which the stock price exceeded the exercise price of the options on the date of exercise) was $0.3 million, $2.1 million, and $0.1 million during the years ended December 31, 2012, 2011, and 2010, respectively.

(13) Shareholders' Equity (Continued)

RSUs

RSUs granted during the last three fiscal years under the 2004 Plan are generally subject to vesting over a period of one to three years, varying from graded vesting or performance-based conditions in combination with graded vesting, as well as other possible vesting schedules as determined at the date of grant by the Board of Directors. The fair value of the RSUs, equivalent to the Company's stock price at the date of grant, is expensed over the vesting term.

A summary of RSU activity for 2012 is presented below:

	Number of RSUs	Weighted Average Grant Date Fair Value
	(In thousands, except per share amounts)	
Nonvested shares outstanding at January 1, 2012	1,334	$4.57
Granted	1,256	$3.98
Vested	(818)	$4.60
Forfeited	(87)	$4.64
Nonvested shares outstanding at December 31, 2012	1,685	$4.43

The total fair value of RSUs that vested during the years ended December 31, 2012, 2011, and 2010, was $2.9 million, $2.8 million, and $658,000, respectively.

As of December 31, 2012, there was approximately $11.8 million of total unrecognized compensation cost related to the nonvested stock options and RSUs disclosed in the tables above. That cost is expected to be recognized over a weighted average period of 1.9 years.

At December 31, 2012, there were approximately 12,872,000 shares of Ciber common stock reserved for share-based awards outstanding and available for future grants under our share-based plans.

Under our Employee Stock Purchase Plan ("ESPP"), which is a non-qualified plan, substantially all employees may elect to contribute up to $6,000 of their compensation during one calendar year. Through December 31, 2010, our ESPP allowed eligible employees to purchase shares of our common stock at a price equal to 85% of the lesser of the fair market value on the first or last day of the applicable offering period, which is equal to three months. We modified our ESPP effective January 1, 2011, to provide that eligible employees are allowed to purchase shares of our common stock at a price equal to 95% of fair market value on the last day of the applicable three-month offering period. Due to these changes, the Company had no related compensation cost for our ESPP as of January 1, 2011. We issued approximately 281,000, 442,000, and 1,060,000 shares in 2012, 2011, and 2010, respectively, under our ESPP.

Shelf Registration Statements on Form S-4—At December 31, 2012, we had two effective registration statements on Form S-4, under which together approximately 13,469,000 shares of our common stock remained available. The shares available under either one of these registration statements may be used by Ciber from time to time in connection with future business combinations.

(13) Shareholders' Equity (Continued)

Stock Purchase Rights—Pursuant to our Rights Agreement, dated August 31, 1998, Ciber, Inc. paid a dividend of one preferred stock purchase right (a "Right") for each outstanding share of Ciber, Inc. common stock ("Common Stock") on September 21, 1998. A Right is also attached to all shares of Common Stock issued after the dividend date. On May 2, 2008, we amended and restated our original Rights Agreement. Under the Amended Rights Agreement, each shareholder of the Company holds one Right for each share of Common Stock held. The Rights generally become exercisable only in the event that an acquiring party accumulates 15% or more of our outstanding Common Stock. Each Right entitles the registered holder to purchase one one-thousandth of a share of Series A Junior Participating Preferred Stock of Ciber, Inc., par value $0.01, at a purchase price of $37.00, subject to the conditions set forth in the Amended Rights Agreement. If this were to occur, subject to certain exceptions, each Right (except for the Rights held by the acquiring party) would allow its holder to purchase Common Stock with a value equal to twice the exercise price of the Right. In the event that, after an acquiring party has accumulated 15% or more of our outstanding Common Stock, the Company is acquired in a merger or other business combination transaction or 50% or more of its consolidated assets, cash flow or earning power are sold, each unexercised Right (except for the Rights held by the acquiring party) would thereafter allow its holder to purchase stock of the acquiring company (or our Common Stock if it is the surviving company to the transaction) with a value equal to twice the purchase price of the Right. If the Rights were fully exercised, the shares issued would cause substantial dilution to the acquiring party or the shareholders of the acquiring company. The Amended Rights Agreement provides a period of time during which we may redeem the Rights, in whole or in part at a price of $0.001 per Right, such that this period will end on the earlier of (i) the tenth business day following the date a person or group becomes the beneficial owner of 15% or more of the Common Stock or (ii) the final expiration date of the Rights, which is May 2, 2018.

(14) Restructuring Charges

On November 5, 2012, we approved a company restructuring plan. The restructuring activities commenced in the fourth quarter of 2012 and relate primarily to the consolidation of our real estate footprint, as well as organizational changes designed to simplify business processes, move decision-making closer to the marketplace, and create operating efficiencies. We currently estimate the total amount of the restructuring charges to be approximately $13 million, of which approximately $1 million will be non-cash charges related to stock compensation and fixed-asset write-downs related to facility closures. The total estimated restructuring expenses include approximately $7 million related to personnel severance and related benefits primarily in our International segment, and approximately $6 million related to the closure of 17 offices and the consolidation of those locations into other existing Ciber locations, mostly in North America. These activities began in the fourth quarter of 2012, and we expect all restructuring activities to be completed by the end of 2013. Restructuring liabilities for office closures are recorded at estimated fair value utilizing level 3 assumptions, including an estimate of sublease income which is subject to adjustment in future periods if assumptions change.

(14) Restructuring Charges (Continued)

The changes in our restructuring liabilities, which are recorded in other accrued expenses, during 2012 are as follows:

	Employee Severance and Termination	Office Closures	Total
	(In thousands)		
Restructuring liability, as of January 1, 2012	$ —	$ —	$ —
Restructuring charges	6,517	1,464	7,981
Non-cash items	(743)	68	(675)
Cash paid	(2,218)	—	(2,218)
Restructuring liability, as of December 31, 2012	$ 3,556	$1,532	$ 5,088

Restructuring charges by segment are as follows:

	Year ended December 31, 2012	Total Anticipated Charges
	(In thousands)	
North America	$1,464	$ 1,796
International	5,774	7,157
Corporate(1)	743	3,547
Total	$7,981	$12,500

(1) Corporate restructuring charges incurred in 2012 consists of share-based compensation expenses associated with severance for employees in our International division. Share-based compensation is not charged to operating divisions, but rather is recorded as part of our corporate expenses. Total Corporate anticipated charges also includes planned facility consolidation.

(15) Segment Information

Our reportable segments are our operating divisions. At the beginning of 2012, we split what was our IT Outsourcing division (“ITO”) into our existing North America and International divisions and stopped reporting ITO separately both to our chief operating decision maker and externally. On July 28, 2012, we entered into an agreement to sell certain contracts and related assets associated with our information technology outsourcing practice. The sale agreement closed on October 15, 2012, as discussed above in note 2. The portion of the practice covered in the agreement is reported as a discontinued operation for all periods in our consolidated financial statements and accompanying notes. The remainder will continue to be reported within our International and North America divisions.

Excluding discontinued operations, our operating divisions for 2012 consisted of International and North America. Our International division provides a range of IT consulting services, including ERP software implementation, application development, and systems integration and support services, with a significant emphasis on SAP-related solutions and services. Our North America division primarily provides application development, integration and support, as well as software implementation services for ERP software from software vendors such as Oracle, SAP and Lawson. In 2012, we also began

(15) Segment Information (Continued)

sharing the costs of our India global solutions center with both our International and North America divisions, whereas in previous years, our India operations had been reported as part of our North America division. All 2011 and 2010 segment data has been adjusted to conform to the 2012 presentation.

We evaluate our divisions' results of operations based on operating income before amortization of intangible assets and restructuring charges. We do not track our assets by operating segments. Consequently, it is not practical to show assets by operating segment. The accounting policies of our divisions are the same as those disclosed in the Summary of Significant Accounting Policies in Note 1, except for share-based compensation. Share-based compensation is not charged to operating divisions, but rather is recorded as part of our corporate expenses.

Our International division had one client that accounted for 6% of total division revenue in 2012. Additionally, North America had two clients that accounted for 12% and 8% of total division revenue in 2012, one of which accounted for 6% of consolidated 2012 revenue. In 2012, the Netherlands and Germany comprised approximately 14% and 11% of our consolidated revenue, respectively. No individual country other than the United States comprised more that 10% of our long-lived assets at December 31, 2012.

The following presents financial information about our reporting segments:

	Year Ended December 31,		
	2012	2011	2010
		(In thousands)	
Revenues:			
International	$453,034	$472,867	$385,155
North America	432,832	429,289	496,175
Other	3,109	3,510	3,480
Inter-segment	(4,537)	(4,610)	(3,187)
Total revenues	$884,438	$901,056	$881,623
Operating income (loss) from continuing operations:			
International	$ 24,969	$ 27,147	$ 17,730
North America	30,169	12,385	34,817
Other	446	499	318
Corporate expenses	(32,005)	(29,680)	(36,767)
Unallocated results of discontinued operations	(562)	(1,355)	(1,810)
Earnings before interest, taxes, amortization and restructuring	23,017	8,996	14,288
Goodwill impairment	—	(16,300)	(82,000)
Amortization of intangible assets	(644)	(1,534)	(3,213)
Restructuring charges	$ (7,981)	$ —	$ —
Total operating income (loss) from continuing operations	$ 14,392	$ (8,838)	$ (70,925)

(15) Segment Information (Continued)

Our revenue by location is as follows:

	Year Ended December 31, 2012	2011	2010
	(In thousands)		
Total foreign revenue(1)	$463,094	$484,933	$396,435
Total domestic revenue(1)	$421,344	$416,123	$485,188
Netherlands(2)	$120,325	$136,980	112,713
Germany(2)	$ 98,833	$106,588	91,215

(1) Represents sales to all foreign/domestic clients based on client locations.

(2) Represents revenues based on Ciber locations.

Long-lived assets by location are as follows:

	December 31, 2012	2011
	(In thousands)	
Total foreign long-lived assets(1)	$156,047	$154,753
Total domestic long-lived assets(2)	$141,142	$144,466

(1) This balance includes $142.9 million and $140.4 million of goodwill and other intangible assets as of December 31, 2012 and 2011, respectively.

(2) This balance includes $133.7 million and $135.8 million of goodwill as of December 31, 2012 and 2011, respectively.

(16) Supplemental Statement of Cash Flow Information

Supplemental statement of cash flow information is as follows:

	Year Ended December 31, 2012	2011	2010
	(In thousands)		
Acquisitions:			
Fair value of assets recorded, excluding cash	$ —	$ —	$ 8,385
Liabilities reversed (recorded)	—	895	(4,805)
Cash paid for acquisitions, net of cash acquired	$ —	$ 895	$ 3,580
Supplemental investing and financing activities:			
Cash paid for interest	$5,655	$7,272	$ 6,639
Cash paid for income taxes, net	$6,182	$8,616	$ 2,825

(17) Selected Quarterly Financial Information (Unaudited)

	First Quarter	Second Quarter(1)	Third Quarter	Fourth Quarter(2)(3)	Total
	(In thousands, except per share amounts)				
Year ended December 31, 2012					
Revenues	$223,138	$220,213	$215,798	$225,289	$884,438
Gross profit	56,550	58,625	54,553	58,839	228,567
Operating income (loss) from continuing operations	7,507	5,044	4,615	(2,774)	14,392
Net income (loss) from continuing operations	1,513	867	581	(5,433)	(2,472)
Loss from discontinued operations, net of income tax	(310)	(742)	(9,896)	(662)	(11,610)
Net income (loss) attributable to Ciber, Inc.	1,143	(81)	(9,449)	(6,240)	(14,627)
Basic and diluted earnings (loss) per share attributable to Ciber, Inc.:					
Continuing operations	$ 0.02	$ 0.01	$ 0.01	$ (0.08)	$ (0.04)
Discontinued operations	—	(0.01)	(0.14)	(0.01)	(0.16)
Basic and diluted earnings (loss) per share attributable to Ciber, Inc.	$ 0.02	$ —	$ (0.13)	$ (0.09)	$ (0.20)
Year ended December 31, 2011					
Revenues	$236,157	$221,291	$222,611	$220,997	$901,056
Gross profit	63,424	47,547	58,602	59,146	228,719
Operating income (loss) from continuing operations	7,290	(26,468)	6,032	4,308	(8,838)
Net income (loss) from continuing operations	3,974	(58,023)	1,739	1,587	(50,723)
Income (loss) from discontinued operations, net of income tax	222	(242)	1,425	(17,914)	(16,509)
Net income (loss) attributable to Ciber, Inc.	4,123	(58,373)	3,140	(16,151)	(67,261)
Basic and diluted earnings (loss) per share attributable to Ciber, Inc.:					
Continuing operations	$ 0.06	$ (0.81)	$ 0.02	$ 0.02	$ (0.71)
Discontinued operations	—	—	0.02	(0.24)	(0.23)
Basic and diluted earnings (loss) per share attributable to Ciber, Inc.	$ 0.06	$ (0.81)	$ 0.04	$ (0.22)	$ (0.94)

(1) During the second quarter of 2011, we recorded a goodwill impairment charge of $16.3 million to write-down the goodwill associated with certain segments in our continuing operations. The goodwill impairment charge in our results from continuing operations resulted in a $4.5 million deferred tax benefit in the second quarter of 2011. Additionally, during the second quarter of 2011, we incurred a $29.1 million non-cash charge related to a valuation allowance recorded against our United States deferred tax assets. For more information about the goodwill impairment charges and the deferred tax asset valuation allowance, please refer to Note 7 and Note 11, respectively.

(17) Selected Quarterly Financial Information (Unaudited) (Continued)

(2) During the fourth quarter of 2011, we recorded a goodwill impairment charge of $27.4 million and a related $7.5 million deferred tax benefit associated with the Federal division, which is reflected in the loss from discontinued operations during that period. For more information about the goodwill write-down, please refer to Note 7.

(3) During the fourth quarter of 2012, we recorded a restructuring charge of $8.0 million which is reflected in operating loss from continuing operations during that period. For more information on the company restructuring plan, please refer to Note 14.

Item 9. Changes in and Disagreements with Accountants on Accounting and Financial Disclosure

Not applicable.

Item 9A. Controls and Procedures

Evaluation of Disclosure Controls and Procedures—During the fiscal period covered by this report, our management, with the participation of our principal executive officer and principal financial officer, carried out an evaluation of the effectiveness of the design and operation of our disclosure controls and procedures, as defined in Rules 13a-15(e) and 15d-15(e) of the Exchange Act. Based upon this evaluation, our principal executive officer and principal financial officer have concluded that, as of the end of the period covered by this report, our disclosure controls and procedures were effective to ensure that information required to be disclosed by us in reports we file or submit under the Exchange Act is (1) recorded, processed, summarized and reported within the time periods specified in Securities and Exchange Commission rules and forms, and (2) accumulated and communicated to our management, including our principal executive officer and principal financial officer, to allow timely decisions regarding required disclosure.

Management's Report on Internal Control Over Financial Reporting—Our management is responsible for establishing and maintaining adequate internal control over financial reporting, as such term is defined in Exchange Act Rule 13a-15(f). Ciber's internal control systems were designed to provide reasonable assurance to the Company's management and Board of Directors regarding the preparation and fair presentation of published financial statements. All internal control systems, no matter how well designed, have inherent limitations. Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Therefore, even those systems determined to be effective can provide only reasonable assurance with respect to financial statement preparation and presentation. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Under the supervision and with the participation of our management, including our principal executive officer and principal financial officer, we conducted an evaluation of the effectiveness of our internal control over financial reporting as of December 31, 2012, based on the framework in Internal Control—Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission. Based on our evaluation under the framework in Internal Control—Integrated Framework, our management concluded that our internal control over financial reporting was effective as of December 31, 2012.

The attestation report on our internal control over financial reporting as of December 31, 2012, issued by Ernst & Young LLP, the independent registered public accounting firm who also audited our consolidated financial statements, is included following this Item 9A.

Changes in Internal Controls—There were no changes in our internal control over financial reporting that occurred during our most recently completed fiscal quarter that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting.

We continue to monitor the effectiveness of our internal controls and make necessary modifications to our processes and testing as appropriate on an on-going basis.

Report of Independent Registered Public Accounting Firm

The Board of Directors and Shareholders of Ciber, Inc.

We have audited Ciber, Inc. and subsidiaries' (the Company) internal control over financial reporting as of December 31, 2012, based on criteria established in Internal Control—Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission (the COSO criteria). The Company's management is responsible for maintaining effective internal control over financial reporting, and for its assessment of the effectiveness of internal control over financial reporting included in the accompanying Management's Report on Internal Control over Financial Reporting. Our responsibility is to express an opinion on the company's internal control over financial reporting based on our audit.

We conducted our audit in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether effective internal control over financial reporting was maintained in all material respects. Our audit included obtaining an understanding of internal control over financial reporting, assessing the risk that a material weakness exists, testing and evaluating the design and operating effectiveness of internal control based on the assessed risk, and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion.

A company's internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposition of the company's assets that could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

In our opinion, the Company maintained, in all material respects, effective internal control over financial reporting as of December 31, 2012 based on the COSO criteria.

We also have audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States), the consolidated balance sheets of the Company as of December 31, 2012 and 2011, and the related consolidated statements of operations, comprehensive income (loss), shareholders' equity and cash flows for each of the three years in the period ended December 31, 2012 and our report dated February 26, 2013 expressed an unqualified opinion thereon.

/s/ Ernst & Young LLP

Denver, Colorado
February 26, 2013

Item 9B. Other Information

Not applicable.

Part III

The information required by Part III is omitted from this Report on Form 10-K because the Registrant will file a definitive proxy statement for its 2013 Annual Meeting of Shareholders scheduled for May 8, 2013 (the "2013 Proxy Statement"), within 120 days after December 31, 2012, and certain information included therein is incorporated herein by reference.

Item 10. Directors, Executive Officers and Corporate Governance

Corporate Governance Matters

We have a Code of Business Conduct and Ethics (the "Code") that applies to our principal executive officer, principal financial officer, principal accounting officer, or persons performing similar functions. The code can be found on our website (www.ciber.com). We also have Corporate Governance Guidelines and charters for the Audit, Compensation, and Nominating/Corporate Governance Committees of our Board of Directors. These Guidelines and Charters can also be found on our website. Any amendments or waivers to our Code will be disclosed as necessary on our website. Additionally, copies of our Code and Corporate Governance Guidelines, as well as the Charters for the various Committees of the Board of Directors are available in print, free of charge, to any shareholder that requests them.

As required by Section 303A.12(a) of the Listed Company Manual of the New York Stock Exchange ("NYSE"), the Company has filed with the NYSE the chief executive officer's annual certification regarding compliance with the NYSE's corporate governance listing standards. Additionally, the Company's chief executive officer and chief financial officer certifications required by Section 302 of the Sarbanes-Oxley Act are included as Exhibits 31.1 and 31.2 in this Annual Report on Form 10-K.

The additional information required by this item is incorporated by reference from the sections captioned "Directors and Executive Officers," "Section 16(a) Beneficial Ownership Reporting Compliance," and "Corporate Governance Practices" in Ciber's 2013 Proxy Statement.

Item 11. Executive Compensation

The information required by this item is incorporated by reference from the sections captioned "Executive Compensation" and "Corporate Governance Practices" in Ciber's 2013 Proxy Statement.

Item 12. Security Ownership of Certain Beneficial Owners and Management and Related Shareholder Matters

Securities Authorized for Issuance under Equity Compensation Plans

The following table provides information as of December 31, 2012, regarding compensation plans under which our equity securities are authorized for issuance.

	Number of securities to be issued upon exercise of outstanding options, warrants and rights	Weighted-average exercise price of outstanding options, warrants and rights	Number of securities remaining available for future issuance under equity compensation plans(1)
Equity compensation plans/arrangements approved by shareholders	7,678,846(2)	$4.78	5,762,995(3)
Equity compensation plans/arrangements not approved by shareholders	2,121,470(4)	$3.97	—
Total	9,800,316		5,762,995

(1) Excludes securities reflected in 1st column.

(2) Consists of 6,093,565 stock options with a weighted average exercise price of $4.78 and 1,585,281 restricted stock units.

(3) Includes 3,071,732 shares remaining available for future grants at December 31, 2012, under our 2004 Incentive Plan, plus 2,691,263 shares available for future sales to employees under our Employee Stock Purchase Plan.

(4) Represents 2,000,000 options and 100,000 restricted stock units issued under our Inducement Plan and 21,470 options issued under the SCB Employee Inducement Award Plan. The options have a weighted average exercise price of $3.97.

The additional information required by this item is incorporated by reference from the section captioned “Security Ownership of Certain Beneficial Owners and Management” in Ciber’s 2013 Proxy Statement.

Item 13. Certain Relationships and Related Transactions, and Director Independence

The information required by this item is incorporated by reference from the sections captioned “Certain Relationships and Related Party Transactions” and “Corporate Governance Practices” in Ciber’s 2013 Proxy Statement.

Item 14. Principal Accountant Fees and Services

The information required by this item is incorporated by reference from the section captioned “Independent Registered Public Accounting Firm” in Ciber’s 2013 Proxy Statement.

Part IV

Item 15. Exhibits and Financial Statement Schedules

(a) (1) Financial Statements

The following financial statements are filed as part of this report:

Report of Independent Registered Public Accounting Firm
Consolidated Statements of Operations—Years Ended December 31, 2012, 2011 and 2010
Consolidated Statements of Comprehensive Income (Loss)—Years Ended December 31, 2012, 2011, 2010
Consolidated Balance Sheets—December 31, 2012 and 2011
Consolidated Statements of Shareholders' Equity—Years Ended December 31, 2012, 2011 and 2010
Consolidated Statements of Cash Flows—Years Ended December 31, 2012, 2011 and 2010
Notes to Consolidated Financial Statements

(2) Financial Statement Schedules

All schedules are omitted, either because they are not applicable or because the required information is shown in the consolidated financial statements or notes thereto.

(3) Exhibits

The Exhibits filed as part of this Annual Report on Form 10-K are listed on the Exhibit Index immediately preceding such Exhibits, which Exhibit Index is incorporated herein by reference.

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, as amended, the Registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Ciber, Inc.

By: /s/ DAVID C. PETERSCHMIDT

David C. Peterschmidt
President and Chief Executive Officer

Date: February 26, 2013

Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the registrant on February 26, 2013.

Signature	Title
/s/ DAVID C. PETERSCHMIDT David C. Peterschmidt	Chief Executive Officer, President and Director (Principal Executive Officer)
/s/ CLAUDE J. PUMILIA Claude J. Pumilia	Chief Financial Officer, Executive Vice President, and Treasurer (Principal Financial Officer)
/s/ CHRISTOPHER L. LOFFREDO Christopher L. Loffredo	Vice President and Chief Accounting Officer (Principal Accounting Officer)
* Paul A. Jacobs	Chairman of the Board and Director
* Michael Boustridge	Director
* Jean-Francois Heitz	Director
* Stephen S. Kurtz	Director
* Kurt J. Lauk	Director
* Archibald J. McGill	Director
* James C. Spira	Director
* Bobby G. Stevenson	Founder and Director

*By: /s/ M. SEAN RADCLIFFE
M. Sean Radcliffe
Attorney-in-Fact

EXHIBIT INDEX

Exhibit Number	Exhibit Description	Incorporated by Reference		
		Form	File No.	Date Filed
2.1	Asset Purchase Agreement by and between Ciber, Inc. and CRGT Inc., dated January 21, 2012	8-K	001-13103	1/23/2012
3.1	Restated Certificate of Incorporation of Ciber, Inc.	10-Q	001-13103	11/7/2005
3.2	Amended and Restated Bylaws of Ciber, Inc., as adopted February 15, 2001; Amendment to the Amended and Restated Bylaws of Ciber, Inc., as adopted February 18, 2003; Amendment to the Amended and Restated Bylaws of Ciber, Inc., as adopted May 3, 2005; Amendment to the Amended and Restated Bylaws of Ciber, Inc., as adopted February 25, 2009	10-K	001-13103	3/5/2009
3.3	Amendment to the Amended and Restated Bylaws of Ciber, Inc., as adopted June 2, 2010	10-Q	001-13103	8/5/2010
4.1	Form of Common Stock Certificate	S-1	33-74774	2/2/1994
4.2	First Amended and Restated Rights Agreement, dated as of May 2, 2008, between Ciber, Inc. and Wells Fargo Bank, National Association.	8-A/A	001-13103	5/2/2008
10.1*	1989 Ciber, Inc. Employee Stock Option Plan	S-1	33-74774	2/2/1994
10.2*	Form of Ciber, Inc. Non-Employee Directors' Stock Option Plan	S-1	33-74774	2/2/1994
10.3*	Ciber, Inc. Equity Incentive Plan, amended and restated as of February 15, 2001	10-Q	001-13103	5/7/2001
10.4*	Ciber, Inc. Non-Employee Directors' Stock Compensation Plan (as amended July 1, 1997)	10-K	001-13103	9/24/1998
10.5*	Form of Change of Control Agreement adopted as of February 18, 2003	10-K	001-13103	3/27/2003
10.6*	Form of Indemnification Agreement adopted as of February 18, 2003	10-K	001-13103	3/27/2003
10.7*	Ciber, Inc. SCB Employment Inducement Award Plan, effective March 1, 2004	S-8	333-113259	3/3/2004
10.8*	Ciber, Inc. 2004 Incentive Plan, as amended May 18, 2011	8-K	001-13103	6/17/2011
10.9*	Employment Agreement, dated July 1, 2010, between Ciber, Inc. and David Peterschmidt	8-K	001-13103	7/1/2010
10.10*	Ciber Non-Qualified Option Agreement, dated July 1, 2010, between Ciber, Inc. and David Peterschmidt	8-K	001-13103	7/1/2010

Exhibit Number	Exhibit Description	Incorporated by Reference		
		Form	File No.	Date Filed
10.11*	Description of Board of Director Compensation Program	8-K	001-13103	11/12/2010
10.12*	Form of Employment and Confidentiality Agreement (Executive Vice Presidents)	10-K	001-13103	2/25/2011
10.13*	Form of Employment and Confidentiality Agreement (Senior Vice Presidents)	10-K	001-13103	2/25/2011
10.14*	Form of Employment and Confidentiality Agreement (Vice Presidents)	10-K	001-13103	2/25/2011
10.15*	Employment Agreement dated March 7, 2011 between Ciber, Inc. and Claude J. Pumilia	8-K	001-13103	3/10/2011
10.16*	Executive Transition Agreement dated March 7, 2011 between Ciber, Inc. and Peter H. Cheesbrough	8-K	001-13103	3/10/2011
10.17*	Ciber Notice of Grant of Stock Options and Non-Qualified Option Agreement, dated April 4, 2011, between Ciber, Inc. and Claude J. Pumilia	8-K	001-13103	4/6/2011
10.18*	Ciber Notice of Grant of Restricted Stock Units and Restricted Stock Units Agreement, dated April 4, 2011, between Ciber, Inc. and Claude J. Pumilia	8-K	001-13103	4/6/2011
10.19*	Letter Agreement, effective as of June 16, 2011, between Ciber, Inc. and Bobby G. Stevenson	8-K	001-13103	6/17/2011
10.20*	Employment Agreement dated October 19, 2011 between Ciber, Inc. and Thomas Johannes Cornelis Van Den Berg	10-K	001-13103	3/12/2012
10.21**	Letter Agreement by and between Ciber, Inc. and CRGT Inc., dated March 9, 2012	10-K	001-13103	3/12/2012
10.22	Credit Agreement, by and among Ciber, Inc., as U.S. borrower, certain foreign subsidiaries of Ciber, Inc., as European borrowers, Wells Fargo Bank, N.A., as administrative agent, lead arranger, sole arranger, sole book runner and U.K. security trustee, and the lenders from time to time party thereto, dated as of May 7, 2012.	8-K	001-13103	5/8/2012
10.23	Guaranty and Security Agreement, by and among Ciber, Inc. and certain subsidiaries of Ciber, Inc., in favor of Wells Fargo Bank, N.A., in its capacity as administrative agent, dated May 7, 2012.	8-K	001-13103	5/8/2012
10.24*	Ciber, Inc. Employee Stock Purchase Plan, as amended and restated May 9, 2012	8-K	001-13103	5/10/2012

Exhibit Number	Exhibit Description	Incorporated by Reference		
		Form	File No.	Date Filed
10.25	Asset Purchase Agreement by and between Ciber, Inc. and Savvis Communications Corporation, dated July 28, 2012	10-Q	001-13103	8/7/2012
21.1	List of Subsidiaries of Ciber, Inc.		Filed herewith	
23.1	Consent of Independent Registered Public Accounting Firm		Filed herewith	
24	Power of Attorney		Filed herewith	
31.1	Certification of Principal Executive Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002		Filed herewith	
31.2	Certification of Principal Financial Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002		Filed herewith	
32	Certification Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002		Furnished	
101.INS***	XBRL Instance Document		Furnished	
101.SCH***	XBRL Taxonomy Extension Schema Document		Furnished	
101.CAL***	XBRL Taxonomy Extension Calculation Linkbase Document		Furnished	
101.LAB***	XBRL Taxonomy Extension Label Linkbase Document		Furnished	
101.PRE***	XBRL Taxonomy Extension Presentation Linkbase Document		Furnished	
101.DEF***	XBRL Taxonomy Extension Definition Linkbase Document		Furnished	

* Indicates a management contract or compensatory plan or arrangement.

** The annexes and schedules to the Letter Agreement have been omitted from this filing pursuant to Item 601(b)(2) of Regulation S-K. The Company will furnish copies of any of the annexes or schedules to the U.S. Securities and Exchange Commission upon request.

*** In accordance with Regulation S-T, the XBRL-related information in Exhibit 101 to this Annual Report on Form 10-K shall be "furnished" and not "filed."

Client focused. *Results driven.*

Ciber | 6363 South Fiddler's Green Circle | Suite 1400 | Greenwood Village, Colorado 80111 | USA
www.ciber.com

2013 Annual Report

40 YEARS of client success

ciber®

We transform projects into partnerships.

We keep commitments.

Dear Fellow Shareholders:

You may have noticed the number "40" on the cover of this annual report, and I want you to know it's more than just a tally of the years that Ciber has been in business. Ciber's 40 years are a testament to our ability to deliver enduring value to our clients, day in and day out.

Fostering client success has driven Ciber employees – and our own success as a company – during the last four decades, and I believe it's what will elevate company performance as we build on the solid foundation we constructed in 2013 and prior years.

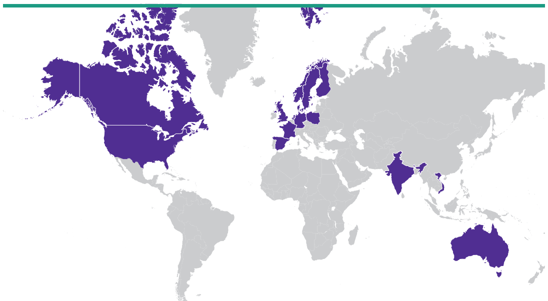
We are making disciplined investments in key growth opportunities aligned with our strategy to drive revenue from higher growth, higher value services. Our investment strategy is simple:

- Invest in and maintain our core Application Development and Management (ADM) business;
- Expand our higher growth, higher value Independent Software Vendor (ISV) practices; and
- Build on our momentum in the rapidly growing managed and cloud services markets.

We also are committed to continuing to do what is right to position our business for long-term growth and enhanced shareholder value. In 2013, this commitment led us to make some difficult, but necessary decisions.

...Living up to the promises our company made 40 years ago and never forgot.

David Peterschmidt, Ciber CEO



6,500
employees

4
continents

15
countries

In the second quarter of last year, we announced staff reductions that will decrease operating expenses by $13 million annually, reflecting our efforts to streamline and right-size our resources for operations. Similarly, the office closures and associated staff reductions that began in 2012 will result in approximately $11 million in annualized savings beginning this year.

Savings like these are just part of the foundation we're building for sustainable growth and margin expansion going forward. As I wrote a year ago, we are committed to lowering our overall cost structure, improving operating procedures and gaining efficiencies in delivery while simultaneously enhancing the quality of our client-facing services.

For example, on the Sales, General & Administrative (SG&A) front, we are continuing our implementation of shared services in finance, legal, HR and IT, which will allow us to scale the organization with minimal incremental cost.

Such initiatives support our operating plan, which is focused on maintaining revenue stability, improving gross margins, and reducing overall SG&A as a percentage of revenues. We have detailed tactics in place for each of these line items and already see evidence that our strategies are working. In North America, our strategic focus on ISVs and managed services, combined with restructuring initiatives, has driven operating margin improvement in the business. We ended 2013 with operating margins at 8% in the fourth quarter, up 80 basis points from a year ago and more than 100 basis points higher than in mid-2012, when we began the restructuring. We are starting to see the tangible benefits of our strategy. At the end of the fourth quarter 2013, our ISV revenue in North America was approximately 35% of the total, growing by 7% sequentially, which was consistent with our expectations.

In the international segment, we are benefiting from solid trends in Germany, the U.K., and Norway – three of our largest markets. We posted steady progress in Norway and Germany and continued growth in the U.K., where strong demand for our managed services offering and our cost-containment initiatives are delivering improved gross margins. Our business in the Netherlands, which suffered downturns, has started to stabilize, and we remain diligent in our ongoing efforts to improve its contribution.

Our 2013 results demonstrate significant progress by all financial measures, giving us confidence that Ciber is on a clear path to revenue growth and continued margin expansion.

- We saw improved revenue trends, with overall 2013 revenue of $877.3 million, a 1% increase over 2012 and flat in

5%

increase in International revenue

7%

growth in ISV revenue in North America

constant currency. In our International division, revenue was $456.4 million in 2013, which was up 5% compared to 2012, and up 3% in constant currency.

- Operating margins improved sequentially, reflecting the efficacy of the restructuring initiatives we launched in 2013.

- We have a healthy and strong balance sheet, having ended 2013 with zero debt – our lowest level since the end of fiscal year 2000. This improves our financial flexibility, giving us the opportunity to secure debt with more favorable terms, enabling us to invest when and where we want with lower costs of capital.

Overall, I am pleased with the momentum we are building in our markets. Clients clearly see Ciber as a leader in IT services as evidenced in the number and size of new-client engagements we secured last year. I'd like to share a few key deals with you.

We secured our largest contract to date with the State of Washington Board for Community and Technical Colleges, a system of 34 colleges that serves nearly 470,000 students annually. This organization selected Ciber to unite all the colleges in a common Oracle ERP system that will provide improved services in student administration, human resources, payroll and financial management. Ciber has been providing application implementation, and the engagement also includes managed services for five years. The original contract also has already been expanded.

A large, Japan-based retail chain with more than 3,000 stores in 24 countries chose Ciber to support their expansion into the Australian market. Ciber implemented SAP Retail for merchandising, financials, logistics and reporting to facilitate the client's goal of building a larger store network across Australia over the next three years.

The Los Angeles Community College District (LACCD), the largest community college district in the country, engaged Ciber to enhance its student information system by implementing Oracle's PeopleSoft Campus Community for its nine colleges that serve more than 225,000 students annually.

We see new, sizable deals like these as evidence that we have assembled the building blocks to move this company forward. We expect to demonstrate visible progress in 2014, with more positive results driven over the long term. We will continue to advance Ciber by living up to the promises our company made 40 years ago and never forgot, adhering to a set of guiding principles in everything we do.

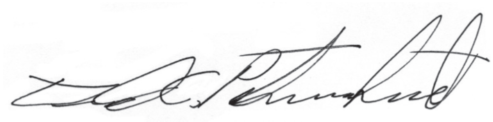
$11 million

annualized savings from restructuring beginning in 2014

We deliver the skills, knowledge and exceptional care that make our clients' technology investments pay off. We transform projects into partnerships. We keep our commitments. We live up to our brand proudly: Client focused. Results driven.

I look forward to sharing with you our results and progress as 2014 unfolds, and I thank you for your continuing support of Ciber.

Best regards,



Dave Peterschmidt

6363 South Fiddler's Green Circle, Suite 1400
Greenwood Village, Colorado 80111

To Our Shareholders:

On behalf of the Board of Directors of Ciber, I am pleased to invite you to the 2014 Annual Meeting of Shareholders of Ciber, Inc. We will be holding the meeting as a ''virtual meeting'' over the Internet on June 4, 2014, at 9:00am Mountain Time. Instructions for attending the virtual meeting are included in the attached proxy statement.

Also included in the attached proxy statement are complete descriptions of the matters to be decided at our annual meeting. You will find that we are proposing the election of three members of our Board of Directors, advisory approval of the compensation of our named executive officers and ratification of the selection of Ernst & Young LLP as our independent registered public accounting firm. Please give each of the proposals your careful consideration.

We value your participation in the governance of Ciber. You may participate by joining the annual meeting or by casting your votes by proxy. To make your voting experience as easy as possible, we have included a proxy card that you may complete and return to us. We have also provided instructions for voting electronically via the Internet or by telephone. The attached proxy statement includes detailed instructions for all of these voting options. If you have any questions about voting or attending the annual meeting, please contact our Corporate Secretary and let us know how we can help.

As always, we encourage every shareholder to communicate directly with Ciber's management and with the Board of Directors. We look forward to hearing from you.

Sincerely,

Paul A. Jacobs
Chairman of the Board
Greenwood Village, Colorado
April 25, 2014

ciber®

6363 South Fiddler's Green Circle, Suite 1400
Greenwood Village, Colorado 80111

NOTICE OF THE 2014 ANNUAL MEETING OF SHAREHOLDERS

Date: Wednesday, June 4, 2014

Time: 9:00am Mountain Time

Location: The 2014 Annual Meeting of Shareholders of Ciber, Inc. will be held as a ''virtual meeting'' via the Internet by accessing this website: **www.virtualshareholdermeeting.com/CBR**

Follow the directions at that website to log into the meeting. Use the twelve-digit number printed on your proxy card to register on the site. We recommend that you log in at least fifteen minutes in advance of the meeting to ensure that you are logged in when the meeting starts.

Items of Business: We will present the following proposals for your consideration at the Annual Meeting:

1. Elect three Class II Directors;
2. Seek advisory (non-binding) approval of the compensation of our named executive officers; and
3. Ratify the appointment of Ernst & Young LLP as our independent registered public accounting firm for the fiscal year ending December 31, 2014.

Each of these proposals is described in detail in our proxy statement that accompanies this notice. In addition, we will transact any other business that may properly come before the Annual Meeting, or any adjournment or postponement of the Annual Meeting.

Record Date: Shareholders of record of Ciber common stock (NYSE: CBR) at the close of business on April 21, 2014, are entitled to vote at the meeting, or any adjournment or postponement of the meeting. A list of shareholders entitled to vote at the Annual Meeting will be available for examination at Ciber's corporate offices through the date of the meeting.

Proxy Voting: We encourage you to cast your vote in advance of the meeting. This will ensure the presence of a quorum at the meeting. You may vote your shares by submitting a proxy card or by telephone or Internet. If you submit your proxy in advance of the meeting, you may revoke your proxy at any time and you may still vote your shares at the Annual Meeting (see the proxy statement for more information).

Your vote is important to us, so please contact us if you have any questions about the meeting or the voting process.
By order of the Board of Directors,

M. Sean Radcliffe
Senior Vice President, General Counsel, and Secretary
Greenwood Village, Colorado
April 25, 2014

TABLE OF CONTENTS

Part 1—Information Concerning Solicitation and Voting **3**
Information about the Annual Meeting 3
Shares Entitled to Vote 3
Attendance at the Virtual Annual Meeting 3
Solicitation of Proxies 3
Revocation of Proxies 3
Other Matters Related to Voting 4
Part 2—Proposals to Be Voted On **5**
Proposal Summary 5
PROPOSAL 1 Election of Directors 6
PROPOSAL 2 Advisory Vote to Approve the Compensation of our Named Executive Officers 6
PROPOSAL 3 Ratification of Appointment of Independent Registered Public Accounting Firm 7
Part 3—Beneficial Ownership **8**
Security Ownership of Certain Beneficial Owners and Management 8
Part 4—Directors and Executive Officers **10**
Our Board of Directors 10
Director Selection Process 20
Director Compensation 20
Executive Officers 22
Part 5—Corporate Governance Practices **24**
Director Independence 24
Board Leadership Structure 24
Role of the Board in Risk Oversight 24
Meetings of Independent Directors 24
Board Meetings 24
Board Committees 25
Governance Policies 26
Certain Relationships and Related Person Transactions 27
Communicating with the Board 27
Part 6—Executive Compensation **28**
Compensation Discussion and Analysis 28
Compensation Program Design 34
Compensation Setting Process 37
Compensation Program Components 38
Executive Compensation Tables 45
Other Compensation Policies 54
Compensation Committee Interlocks and Insider Participation 55
Report of the Compensation Committee 56

Part 7—Independent Registered Public Accounting Firm 57
Auditor Fees and Services 57
Audit Committee Pre-Approval Policy 57
Report of the Audit Committee 58
Part 8—Other Information 59
Section 16(a) Beneficial Ownership Reporting Compliance 59
Electronic Availability of Meeting Information 59
Proposals for the 2015 Annual Meeting 59
Other Matters for the 2014 Annual Meeting 61
2014 Cumulative Total Return Graph 62

Part 1—Information Concerning Solicitation and Voting

Information about the Annual Meeting

Date:	Wednesday, June 4, 2014
Time:	9:00am Mountain Time
Location:	The Ciber Annual Meeting will be a ''virtual'' meeting, which means that there is no physical location. Instead, the meeting is conducted with all participants logged into a website:

www.virtualshareholdermeeting.com/CBR

Shares Entitled to Vote

Shareholders of record of Ciber common stock (NYSE: CBR) at the close of business on the Record Date, April 21, 2014, are entitled to vote at the meeting, or any adjournment or postponement of the meeting. Each shareholder entitled to vote at the meeting will be entitled to one vote per share of common stock. A list of shareholders entitled to vote at the meeting will be available for examination at Ciber's corporate offices for ten days prior to and during the Annual Meeting. To request examination of the list, contact the Corporate Secretary and be prepared to reference the information on your proxy card to verify your status as a shareholder.

On the Record Date, there were 77,634,721 shares of common stock outstanding.

Attendance at the Virtual Annual Meeting

To attend the virtual Annual Meeting, log on to **www.virtualshareholdermeeting.com/CBR** at least 15 minutes prior to the start of the meeting. Register on the website as a shareholder by using the twelve-digit number printed on your proxy card. During the virtual meeting, you may electronically submit your vote or change or revoke a prior vote. Select the ''Vote'' button and complete the information from your proxy card to verify your eligibility to vote. Be sure to characterize whether the vote is your first vote or the withdrawal of a prior vote. Your vote must be cast before the polls are closed.

Solicitation of Proxies

We pay the cost of printing and mailing all proxy and voting materials and all solicitation expenses associated with this proxy statement. The Board of Directors of Ciber is soliciting the proxy accompanying this proxy statement. Proxies may be solicited by Ciber's officers, directors, and employees, none of whom will receive any additional compensation for such activity. In addition, MacKenzie Partners, Inc. may solicit proxies on our behalf. We anticipate that the cost of MacKenzie's services will not exceed $15,000. These solicitations may be made personally or by telephone, mail, email, or the Internet. We will reimburse brokerage firms, banks, and other fiduciaries for the expense of forwarding solicitation materials to their principals.

Revocation of Proxies

At any time prior to final tabulation of the votes on June 4, 2014, you may change your vote or revoke your proxy by following one of the procedures set forth below:

- Deliver a letter, signed and in writing, to our Corporate Secretary stating your desire to revoke your proxy. The letter must be dated later than the date stated on the proxy you wish to revoke and must be received before the Annual Meeting. Address the letter to: Ciber, Inc., Attention: Corporate Secretary, 6363 South Fiddler's Green Circle, Suite 1400, Greenwood Village, Colorado 80111.
- Deliver a proxy bearing a date later than the proxy you wish to revoke to this address: Broadridge Financial Solutions, Inc., 51 Mercedes Way, Edgewood, NY 11717. You may use any available voting method to deliver

your new proxy, but the new proxy must be received by Broadridge before the deadline for mail, telephone, or Internet voting.

- Attend the virtual Annual Meeting and submit your vote prior to the close of the polls. Attending the virtual Annual Meeting will not, absent specific instructions from you, revoke or alter your proxy.

Other Matters Related to Voting

Householding. Under a procedure called ''householding,'' we hope to reduce the environmental impact and cost of the proxy process by sending a single copy of this proxy statement and all related materials when multiple shareholders share an address. Any shareholder at such an address may ask to receive a separate copy of this proxy statement and all related materials. If you wish to receive a separate copy, contact us and we will promptly mail a complete set to you: Ciber, Inc., Attention: Corporate Secretary—Annual Meeting Document Request, 6363 South Fiddler's Green Circle, Suite 1400, Greenwood Village, Colorado 80111.

If you are receiving multiple copies of our proxy statement or related materials at your address, you may request householding in the future. Registered shareholders may send that request to our transfer agent while beneficial shareholders will need to contact each broker or bank where you hold Ciber common stock.

Quorum. Our bylaws provide that the holders of not less than a majority of the shares of common stock entitled to vote at the Annual Meeting must participate in order to constitute a quorum and conduct business at the Annual Meeting. We count on your participation by proxy or at the Annual Meeting to help us achieve a quorum. So we may verify that we have a quorum in advance of the Annual Meeting, please complete your proxy (by mail or electronically) and return it promptly.

Effect of Abstentions on Quorum. The shares of a shareholder whose proxy card is marked to ''abstain'' with respect to any proposal will be included in the number of shares present at the Annual Meeting to determine whether a quorum is present.

Brokers. If your shares are held in the name of a bank or broker, voting by mail, telephone or Internet will depend on the processes of the bank or broker, and you should follow the voting instructions on the form you receive from your bank or broker. If you wish to vote the shares you own beneficially at our Annual Meeting, you must first request and obtain a ''legal proxy'' from your broker or other custodian. If you choose not to provide instructions or a legal proxy, your shares are referred to as ''uninstructed shares.'' Whether your broker or custodian has the discretion to vote these shares on your behalf depends on the ballot item. See the full description of each proposal, below, for a complete description of how uninstructed shares impact the vote on a given proposal.

Online Availability of Information. The proxy statement and 2013 Annual Report on Form 10-K are available at www.ciber.com under ''Investor Relations.''

Part 2—Proposals to Be Voted On

Proposal Summary

The following proposals will be voted on at the 2014 Annual Meeting of Shareholders:

		More Information About the Proposal	Board Recommendation
Proposal 1:	Elect three Class II Directors Michael Boustridge Stephen S. Kurtz Kurt J. Lauk	Page 6	✓For Each Nominee
Proposal 2:	Advisory vote to approve the compensation of our named executive officers	Page 6	✓For
Proposal 3:	Ratification of the appointment of independent registered public accounting firm	Page 7	✓For

The following chart summarizes the voting standards and handling of uninstructed shares applicable to each of the proposals to be voted on at the 2014 Annual Meeting of Shareholders:

		Voting Standard	Treatment of Uninstructed Shares held by Brokers or Custodians
Proposal 1:	Election of Directors	Plurality of Votes (Directors receiving the highest number of votes are elected)	Not entitled to vote and therefore no effect
Proposal 2:	Advisory vote to approve the compensation of our named executive officers	Majority Present and Entitled to Vote	Not entitled to vote and therefore no effect
Proposal 3:	Ratification of the appointment of independent registered public accounting firm	Majority Present and Entitled to Vote	May be voted at discretion of brokers and custodians and are counted in results

Voting Instructions

You may cast your vote by any of the methods listed below. Please refer to the detailed instructions included with your proxy for submission deadlines and step-by-step instructions.

Voting Prior to the Annual Meeting

Mail

Complete, date, and sign your proxy card. Mail it in the pre-paid envelope that we have provided. Be sure to account for delays in the processing of physical mail to ensure that your proxy card reaches us by no later than 5:00pm Mountain Time on June 3, 2014.

Telephone

Call the toll-free telephone number provided with your proxy card. Follow the telephone instructions on the proxy card. You must be prepared to provide the twelve-digit number printed on your proxy card. Be sure to call prior to 9:59pm Mountain Time on June 3, 2014.

Internet

Access the website listed on the proxy card (www.proxyvote.com) and follow the instructions to log on, including a step where you must provide the twelve-digit number printed on your proxy card. The deadline for electronic voting is 9:59pm Mountain Time on June 3, 2014.

Important notes about voting prior to the Annual Meeting:

- Voting in advance of the meeting does not limit your right to attend or vote at the Annual Meeting
- You may revoke your proxy or amend your vote at any time prior to the Annual Meeting

Voting During the Annual Meeting
You may vote electronically during the virtual Annual Meeting prior to the announcement that the polls are closed. To vote electronically during the Annual Meeting, be sure you are logged on to **www.virtualshareholdermeeting.com/CBR**, follow the instructions, be ready to provide the twelve-digit number printed on your proxy card, and register your vote.

PROPOSAL 1
Election of Directors

We ask you to elect three individuals to serve as Class II Directors for the ensuing three-year term to expire in 2017, or until a successor is elected and qualified. The Nominating/Corporate Governance Committee, with the approval of the non-incumbent members of the Board, has nominated the following individuals for re-election as Class II Directors (see ''Directors and Executive Officers—Class II Directors''):

Name	Age	Director Since
Michael Boustridge	50	2012
Stephen S. Kurtz	63	2007
Kurt J. Lauk	67	2010

If any of the individuals nominated as a Class II Director becomes unavailable or unwilling to serve as a director, persons named in the proxy intend to cast votes for which they hold proxies in favor of the election of such other person as the Board may designate. The Board knows of no reason why any of the individuals nominated as a Class II Director would be unable or unwilling to serve on the Board.

Directors are elected by a plurality of shares of common stock of the Company present in person or by proxy and entitled to vote at the Annual Meeting. Cumulative voting is not permitted. This means that the Directors receiving the highest number of votes will be elected. Brokers and other custodians are not entitled to vote uninstructed shares on this proposal and such shares will not be counted in evaluating the results. Unless otherwise indicated on the proxy card, proxies will be voted FOR the election of all of the Director Nominees.

THE BOARD OF DIRECTORS RECOMMENDS THAT YOU VOTE ''FOR'' ALL NOMINEES

PROPOSAL 2
Advisory Vote to Approve the Compensation of our Named Executive Officers

We believe that it is beneficial to seek the vote of our shareholders on the design and effectiveness of our executive compensation program on an annual basis. Accordingly, we are asking for your non-binding advisory vote to approve the compensation of the Company's named executive officers as disclosed in this proxy statement (which disclosure includes the ''Compensation Discussion and Analysis,'' the compensation tables, and the narrative disclosures that accompany the compensation tables below).

As an advisory vote, this proposal is not binding on the Company or the Board of Directors. However, the Compensation Committee, which is responsible for designing and administering our executive compensation program, values the opinions of our shareholders and considers the outcome of the prior shareholder votes in making compensation decisions. The Compensation Committee, as well as the Board of Directors, intends to continue taking into account the outcome of future shareholder votes in its deliberations on executive compensation matters.

Approval of this proposal requires the affirmative vote of a majority of the shares of common stock of the Company present in person or by proxy at the Annual Meeting and entitled to vote on the proposal. Brokers and other custodians are not entitled to vote uninstructed shares on this proposal and such shares will not be counted in evaluating the results. Unless otherwise indicated on the proxy card, proxies will be voted FOR approval of the compensation of named executive officers.

THE BOARD OF DIRECTORS RECOMMENDS THAT YOU VOTE ''FOR'' ADVISORY APPROVAL OF THE COMPENSATION OF NAMED EXECUTIVE OFFICERS

PROPOSAL 3
Ratification of Appointment of Independent Registered Public Accounting Firm

The Audit Committee of the Board has appointed Ernst & Young LLP (''E&Y'') as our independent registered public accounting firm for the fiscal year ending December 31, 2014. Services provided to Ciber, Inc. and its subsidiaries by E&Y in fiscal year 2013 are described below (*see* ''Independent Registered Public Accounting Firm—Auditor Fees and Services'').

E&Y audited our consolidated financial statements for the fiscal year ended December 31, 2013.

We are asking our shareholders to ratify the selection of E&Y as our independent registered public accounting firm. Although shareholder ratification is not required by our bylaws or otherwise, the Board believes that submitting the selection of E&Y to the shareholders for ratification is advisable as a matter of good corporate practice. If the shareholders fail to ratify the appointment of E&Y, the Audit Committee will consider whether or not to retain E&Y; however, the Audit Committee may select E&Y notwithstanding the failure of the shareholders to ratify this appointment. If the appointment of E&Y is ratified, the Audit Committee in its discretion may select a different independent registered public accounting firm at any time during the year if it determines that such a change would be in the best interest of Ciber and its shareholders.

Representatives of E&Y will be present at the Annual Meeting to respond to appropriate questions and make any statements if they desire to do so.

Approval of this proposal requires the affirmative vote of a majority of the shares of common stock of the Company present in person or by proxy at the Annual Meeting and entitled to vote on the proposal. Brokers and other custodians are entitled to vote uninstructed shares on this proposal and such votes will be counted in evaluating the results. Please contact your broker or other custodian for information on their voting policy with respect to uninstructed shares. Unless otherwise indicated on the proxy card, proxies will be voted FOR the ratification of the appointment of Ernst & Young LLP.

THE BOARD OF DIRECTORS RECOMMENDS THAT YOU VOTE ''FOR'' THE RATIFICATION OF THE APPOINTMENT OF ERNST & YOUNG LLP AS THE COMPANY'S INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM FOR THE FISCAL YEAR ENDING DECEMBER 31, 2014

Part 3—Beneficial Ownership

Security Ownership of Certain Beneficial Owners and Management

The following table sets forth information regarding beneficial ownership of our common stock on the Record Date, April 21, 2014 (unless noted otherwise). The table includes stock options exercisable for shares of common stock within sixty days of the Record Date and Restricted Stock Unit (''RSU'') awards that will vest within sixty days of the Record Date, held by (i) each person or group of persons known by us to own beneficially more than 5% of the outstanding common stock, (ii) each of our directors and director nominees, (iii) each Named Executive Officer (as identified and defined in ''Executive Compensation'' below), and (iv) all of our executive officers and directors as a group. All information is taken from or based upon ownership filings made by such persons with the Securities and Exchange Commission (''SEC'') and other information provided by such persons to us. Unless otherwise indicated, the shareholders listed below have sole voting and investment power with respect to the shares reported as owned. On the Record Date, there were 77,634,721 shares of common stock outstanding.

Name	Amount and Nature of Beneficial Ownership	Percentage of Class(1)
David C. Peterschmidt (2)	1,898,047	2.44%
Christian M. Mezger (3)	168,224	*
Anthony Fogel (4)	154,867	*
Robert Bruce Douglas (5)	197,736	*
Michael Boustridge (6)	37,340	*
Jean-Francois Heitz (7)	53,873	*
Paul A. Jacobs (8)	118,033	*
Stephen S. Kurtz (8)	120,333	*
Kurt J. Lauk (8)	77,142	*
Richard K. Coleman, J .	2,500	*
James C. Spira (8)	100,853	*
Bobby G. Stevenson (9)	6,285,113	8.10%
All current directors and executive officers as a group (12 persons)(10)	9,214,061	11.58%
Claude J. Pumilia (11)	787,014	1.01%
Richard Genovese (12)	193,122	*
Michael E. Lehman (13)	0	*
BlackRock, Inc. (14)	6,869,770	8.84%
Dimensional Fund Advisors LP (15)	6,271,226	8.07%
Invesco Ltd. (16)	7,276,760	9.37%

* less than 1%

(1) Shares not outstanding, but deemed beneficially owned by virtue of the right of a person to acquire them within 60 days of April 21, 2014, are treated as outstanding only for determination of the number and percent owned by such person. The aggregate percentage of our common stock owned by each of our officers and directors was calculated using the total number of shares of our common stock outstanding as of the Record Date, as set forth above. The aggregate percentage of our common stock owned by each of BlackRock, Inc. (BlackRock''), Dimensional Fund Advisors LP (''Dimensional'') and Invesco Ltd. (''Invesco'') was calculated using the total number of shares of common stock outstanding as of December 31, 2013. The total number of shares of common stock outstanding as of December 31, 2013, was 75,822,239.

(2) Mr. Peterschmidt's beneficial ownership includes (i) 75,077 RSU awards that will vest within 60 days of the Record Date, (ii) 50,000 shares held by the Peterschmidt Family Trust, and (iii) options to purchase 1,370,833 shares of common stock exercisable within 60 days of the Record Date.

(3) Mr. Mezger was appointed Chief Financial Officer of the Company as of February 11, 2014, and was therefore the Company's principal financial officer as of the Record Date. Mr. Mezger's beneficial ownership includes (i) 15,600 RSU awards that will vest

within 60 days of the Record Date and (ii) options to purchase 82,096 shares of common stock exercisable within 60 days of the Record Date.

(4) Mr. Fogel's beneficial ownership includes (i) 14,510 RSU awards that will vest within 60 days of the Record Date and (ii) options to purchase 106,452 shares of common stock exercisable within 60 days of the Record Date.

(5) Mr. Douglas' beneficial ownership includes (i) 17,203 RSU awards that will vest within 60 days of the Record Date and (ii) options to purchase 108,387 shares of common stock exercisable within 60 days of the Record Date.

(6) Mr. Boustridge's beneficial ownership includes 8,006 RSU awards that will vest within 60 days of the Record Date.

(7) Mr. Heitz's beneficial ownership includes 7,740 RSU awards that will vest within 60 days of the Record Date.

(8) The beneficial ownership of each of Mr. Jacobs, Mr. Kurtz, Dr. Lauk, and Mr. Spria includes 6,125 RSU awards that will vest within 60 days of the Record Date.

(9) Mr. Stevenson's beneficial ownership includes: (i) 5,789,184 shares of common stock held by the 1989 Bobby G. Stevenson Revocable Trust and the Bobby G. Stevenson Revocable Trust, both trusts of which Mr. Stevenson is the Settlor, Trustee, and Beneficiary; (ii) 20,000 vested and exercisable options owned directly by Mr. Stevenson; (iii) 6,125 RSU awards that will vest within 60 days of the Record date (iv) 360,000 shares of common stock held by the Dixie Foundation, which is governed by a four-member board of directors controlled by Mr. Stevenson's family members; and (v) 109,804 shares of common stock held in an IRA account. Mr. Stevenson's address is 5251 DTC Parkway, Suite 285, Greenwood Village, Colorado 80111.

(10) Group includes only NEOs who were serving as NEOs as of the Record Date, and does not include NEOs who served for a portion of the 2013 fiscal year but were no longer serving in such position as of the Record Date. The total beneficial ownership reported includes an aggregate of options to purchase 1,757,768 shares of common stock exercisable within 60 days of the Record Date and 168,761 RSU awards that will vest within 60 days of the Record Date.

(11) As of the Record Date, Mr. Pumilia was no longer a named executive officer of the Company. Please see Footnote 10 to the ''Summary Compensation Table'' below for information regarding Mr. Pumilia's tenure with the Company. Mr. Pumilia's beneficial ownership includes equity awards originally scheduled to vest through March 9, 2015, that were accelerated and became vested on September 9, 2013, pursuant to the severance agreement between Mr. Pumilia and the Company effective September 9, 2013, and includes options to purchase 586,047 shares of common stock exercisable within 60 days of the Record Date.

(12) As of the Record Date, Mr. Genovese was no longer a named executive officer of the Company. Please see footnote 6 to the ''Summary Compensation Table'' below for information regarding Mr. Genovese's tenure with the Company. Mr. Genovese's beneficial ownership includes equity awards originally scheduled to vest through July 16, 2014, that were accelerated and became vested on December 31, 2013, pursuant to the severance agreement between Mr. Genovese and the Company effective December 31, 2013.

(13) Mr. Lehman served as the interim CEO of the company from September 9, 2013 through the end of fiscal 2013, and is therefore considered a named executive officer of the Company for the year ended December 31, 2013. As of the Record Date, Mr. Lehman was no longer serving as interim CFO, and would no longer have been considered a named executive officer, and did not beneficially own any equity in the Company as of December 31, 2013.

(14) On January 28, 2014, BlackRock filed information on Schedule 13G with the SEC reporting investments in our common stock as of December 31, 2013. We have relied solely upon the filings with the SEC to provide the information herein. As of the date of the filing, BlackRock beneficially owned and held sole dispositive power over 6,869,770 shares with the sole power to vote 6,645,004 shares. The address for BlackRock is 40 East 52nd Street, New York, NY 10022.

(15) On February 10, 2014, Dimensional filed information on Schedule 13G with the SEC reporting investments in our commons stock as of December 31, 2013. We have relied solely upon the filings with the SEC to provide the information herein. Dimensional, an investment advisor registered under Section 203 of the Investment Advisors Act of 1940, furnishes investment advice to four investment companies registered under the Investment Company Act of 1940, and serves as investment manager to certain other commingled group trusts and separate accounts (such investment companies, trusts, and accounts, collectively referred to as the ''Funds''). In certain cases, subsidiaries of Dimensional may act as an adviser or sub-advisor to certain Funds. In its role as investment advisor, sub-advisor and/or manager, Dimensional or its subsidiaries possess voting and/or investment power over the common stock that is owned by the Funds, and may be deemed to be the beneficial owner of common stock held by the Funds. Dimensional reported that all shares of common stock are owned by the Funds and the Funds have the right to receive or the power to direct the receipt of dividends and proceeds from the sale of the common stock held in their respective accounts. Dimensional disclaims beneficial ownership of such securities. As of the date of the filing, Dimensional reported that it beneficially owned and held sole dispositive power over 6,271,226 shares and had the sole power to vote 6,105,581 shares. The address for Dimensional is Palisades West, Building One, 6300 Bee Cave Road, Austin, TX 78746.

(16) On February 5, 2014, Invesco filed information on Schedule 13G with the SEC reporting investments in our common stock as of December 31, 2013. We have relied solely upon the filings with the SEC to provide the information herein. As of the date of the filing, Invesco reported that two of its subsidiaries (Invesco Advisors, Inc. and Invesco PowerShares Capital Management) shared voting and dispositive power over the 7,276,760 shares of common stock reported as held by Invesco. Invesco also reported that Invesco Advisors, Inc. advises the Invesco Small Capital Value Fund, which owns 8.59% of the common stock reported as held by Invesco, and that the shareholders of the fund have the right to receive or the power to direct the receipt of dividends and proceeds from the sale of the common stock. The address for Invesco is 1555 Peachtree Street NE, Atlanta, GA 30309.

Part 4—Directors and Executive Officers

Our Board of Directors

Each year at our Annual Meeting of Shareholders, directors constituting approximately one-third of the Board are elected for a three-year term or until a successor is duly elected and qualified. The terms of the current Class II Directors (Mr. Michael Boustridge, Mr. Stephen S. Kurtz, and Dr. Kurt J. Lauk) will expire at this 2014 Annual Meeting. The terms of the Class III Directors (Mr. Paul A. Jacobs, Mr. Richard K. Coleman, Jr., and Mr. David C. Peterschmidt) will expire in 2015. The terms of Class I Directors (Mr. Jean-Francois Heitz, Mr. James C. Spira, and Mr. Bobby G. Stevenson) will expire in 2016.

The following table sets forth our directors, their ages, positions currently held with us, the year elected, and class of directorship.

Name	Age	Position	Director Since	Class (Term Exp.)
Michael Boustridge	50	Director	2012	Class II (2014)
Jean-Francois Heitz	64	Director	2011	Class I (2016)
Paul A. Jacobs	77	Chairman and Director	2005	Class III (2015)
Stephen S. Kurtz	63	Director	2007	Class II (2014)
Kurt J. Lauk	67	Director	2010	Class II (2014)
Richard K. Coleman, Jr.	57	Director	2014	Class III (2015)
David C. Peterschmidt	66	President, Chief Executive Officer, and Director	2010	Class III (2015)
James C. Spira	71	Director	1994-98 and 2002	Class I (2016)
Bobby G. Stevenson	72	Director and Founder	1974	Class I (2016)

Pursuant to our bylaws, vacancies on the Board may be filled by the affirmative vote of a majority of the remaining directors then in office. A director elected to fill a vacancy, including a vacancy created by an increase in the size of the Board, serves for the remainder of the full term of the new directorship or of the class of directors in which the vacancy occurred. If the number of directors is changed, any increase or decrease will be apportioned among the classes so as to maintain the number of directors in each class as nearly equal as possible, but in no case will a decrease in the number of directors shorten the term of any incumbent director.

As we previously announced, on April 11, 2014, we entered into a settlement agreement with Lone Star Value Management, LLC (together with its affiliates, ''Lone Star Value'') that addressed, among other things, certain proposed changes to our Board composition. Pursuant to the settlement agreement, Mr. McGill resigned from the Board, and the Board appointed Mr. Richard K. Coleman, Jr. as a Class III Director to fill the vacancy created by Mr. McGill's resignation. In addition, the Board has commenced a search to identify an additional director and will use its reasonable efforts, consistent with the Board's fiduciary duties, to increase the size of the Board from nine to ten members and appoint an additional director to the Board no later than September 30, 2014.

Under the terms of the settlement agreement, If Mr. Coleman is unable to serve as a director, resigns as a director or is removed as a director prior to the expiration of his term, then Lone Star Value will have the ability to recommend a substitute person as a director nominee to the Nominating / Corporate Governance Committee of the Board. Also under the terms of settlement agreement, Lone Star Value has agreed to cause all shares of our common stock beneficially owned by it and its affiliates to vote in favor of the election of each of the Board's nominees for election as a director and each other matter presented at our 2014 Annual Meeting of Stockholders in accordance with the recommendation of the Board, and has agreed to observe normal and customary standstill provisions during the period beginning on the date of the settlement agreement until the date that is 30 days prior to the expiration of the Company's advance notice period for the nomination of directors at the 2015 Annual Meeting.

Class II Directors

Michael Boustridge

Chief Executive Officer
Contact Solutions

Service to Ciber Mr. Boustridge was appointed to the Board of Directors in March 2012 and serves on the Board's Compensation and Nominating/Corporate Governance Committees.

Relevant Experience Mr. Boustridge is currently the CEO of Contact Solutions, a leading customer enablement company. From 2006 to 2011, he served as President of British Telecom (''BT'') Global Services Multi-National Corporations, where he had responsibility for all aspects of BT's operations and performance for the global multi-national corporations, including BT Professional Services and BT Global Financial Services sector. Prior to being appointed to that role, he held various positions with BT, including President of the America, Canada, and Asia Pacific Divisions. Prior to joining BT, he served as Chief Sales and Chief Marketing Officer at Electronic Data Systems, LLC, which he joined in 1996 from Hitachi Data Systems.

Contribution to Board He brings to our Board of Directors his extensive global experience in IT services and his proven track record of strategic planning in successful service delivery and operational results for global companies. His international experience allows him to bring a global perspective to the Board. This together with his experience as a senior executive officer in the technology industry are significant qualities that led the Nominating/Corporate Governance Committee to the conclusion that Mr. Boustridge should serve as a director of Ciber.

Service to Other Boards He currently serves on the Board of Directors and the Compensation Committee for Riverbed Technology, Inc. (NASDAQ: RVBD), a publicly-traded technology company that specializes in improving the performance of networks and networked applications, and on the Board of Directors of Cyan Inc. (NASDAQ: CYNI), a leading publicly-traded SDN company. Mr. Boustridge is on the Advisory Board of Any Presence, Inc., a privately-held cloud-based mobile platform company. He also serves on the board of one private company, DYN. He is also a member of the Board of Trustees of the XPRIZE Foundation, an educational nonprofit organization with the mission to bring about radical breakthroughs for the benefit of humanity, to inspire industries and to revitalize markets.

Stephen S. Kurtz

Chief Executive Officer
MuscleSound, LLC

Service to Ciber

Mr. Kurtz has been a Director since his election to the Board in December 2007. In 2013, he served as Chairman of the Compensation Committee and as a member of the Board's Audit Committee, and will continue to serve in those capacities in 2014.

Relevant Experience

Mr. Kurtz's professional experience includes negotiation, structuring, and tax planning for mergers, acquisitions, joint ventures, and leveraged buyouts. Since 2012, Mr. Kurtz has been the Chief Executive Officer of MuscleSound, LLC, a health-IT services company headquartered in Denver, Colorado. From 2001-2013, Mr. Kurtz served as a Co-Managing Member of Mankwitz Kurtz Investments, LLC, a Denver-based private equity firm, which he formed in 2001. In 2008, Mr. Kurtz formed Kurtz Financial, LLC, a consulting firm specializing in restructuring, turnarounds, and mergers and acquisitions advisory services. From 1978 to 2001, he was President of the CPA firm of Shenkin Kurtz Baker & Co. Mr. Kurtz is a certified public accountant.

Contribution to Board

For over 30 years, Mr. Kurtz has provided professional services in accounting and finance, bringing depth and financial expertise to our Board as well as our Audit and Compensation Committees. Mr. Kurtz's significant experience in finance, accounting, and other financial matters makes him qualified to understand our business, our competitors, and our opportunities. These are significant qualities that led the Nominating/Corporate Governance Committee to the conclusion that Mr. Kurtz should serve as a director of Ciber.

Service to Other Boards

From 1995 to 2010, he was a member of the Board of Directors and Chairman of the Audit and Finance Committees of HCA-HealthOne in Denver and is currently a member of the Community Board of Wells Fargo Colorado, N.A. (NYSE: WFC). Since November 2009, Mr. Kurtz has also been a member of the Board, member of the Governance Committee, and the Chairman of the Audit Committee of Pembrook Mining Corp., a privately-held, Canada-based international mining company. In 2012, Mr. Kurtz began serving as a Board member and as Chair of the Audit Committee of LaSalle Mining Corp., a privately-held, Canada-based mining company.

Kurt J. Lauk, PhD

Co-Founder Globe Capital Partners
Globe CP GmbH, New York / Stuttgart

Service to Ciber

Dr. Lauk was appointed to the Board in November 2010. He served as a member of the Board's Audit and Nominating/Corporate Governance Committees in 2013 and has been reappointed to serve as a member of these committees in 2014.

Relevant Experience

Dr. Lauk is an executive officer of Globe CP GmbH. Since 2004, Dr. Lauk has been a special advisor to Silver Lake Partners, a leader in private investments in technology and technology-enabled industries. From 1996 to 1999, Dr. Lauk held senior management roles in, and was responsible for, the global Commercial Vehicle Division of DaimlerChrysler and also served as a Member of DaimlerChrysler's Board of Management. Prior to joining DaimlerChrysler, he held the position of Chief Financial Officer and Chief Controller of VEBA AG (today E.on AG) (Pink Sheets: EONGY and Frankfurt Stock Exchange: EOAN), Germany's largest publicly-listed energy conglomerate, where he served as a Member of its Board of Management with IT responsibilities. Prior to that, Dr. Lauk was Deputy Chairman and Chief Financial Officer of Audi AG (Frankfurt Stock Exchange: Audi AG), where he also handled marketing for the Audi brand. He also served as Vice President and Director of The Boston Consulting Group Inc., in Munich and Boston, respectively, where his practice focused on technology and manufacturing businesses.

Contribution to Board

Dr. Lauk brings vast international business experience in finance, sales, and marketing to Ciber's Board. Dr. Lauk's global expertise supports the Board's efforts in overseeing Ciber's strategy to expand our operations on a global level. Dr. Lauk's international experience in finance, sales and marketing makes him qualified to understand our business, our competitors and our opportunities. These are significant qualities that led the Nominating/Corporate Governance Committee to the conclusion that Dr. Lauk should serve as a director of Ciber.

Service to Other Boards

Dr. Lauk currently serves as a Non-Executive Director and on the Audit Committee for Magna International, Inc. (NYSE: MGA). He also presently serves on several supervisory boards and on selected advisory councils. Dr. Lauk serves as a Trustee of the International Institute for Strategic Studies in London. He is an honorary professor with a chair for International Business Strategy at the European Business School in Reichartshausen and was a lecturer in Global Management at the Stanford University Graduate School of Business. Dr. Lauk serves as the Chairman of the Economic Council to the Christian Democratic Party in Berlin, Germany, an independent business organization. From March 2007 until October 2010, Dr. Lauk was a member of the board of The Innovation Group plc, U.K. (LSE: TIG), where he was a member of the Nomination Committee. He has previously served on several governmental commissions at both the federal and state level in Germany.

Class III Directors

David C. Peterschmidt

Chief Executive Officer
Ciber Inc.

Service to Ciber	Mr. Peterschmidt joined us as President, Chief Executive Officer, and Director in July 2010.
Relevant Experience	Prior to joining Ciber, Mr. Peterschmidt was Co-Founder and Managing Director of 280 Capital Partners, a private equity firm focused on lower mid-market technology companies. From 2004 to 2007, he was the President, Chief Executive Officer and Director of Openwave Systems, Inc. From 2003 to 2004, he was the Co-Chairman and Chief Executive Officer of Securify, Inc., which was acquired by Secure Computing in 2008, and from 1996 to 2003, he was the Chairman, President, and Chief Executive Officer of Inktomi Corporation, which was acquired by Yahoo! in 2003. Before 1996, he served in executive positions with Sybase, Inc. and as an officer in the United States Air Force from 1969 to 1979.
Contribution to Board	Mr. Peterschmidt brings his considerable management experience in information technology services and products to our Board of Directors. In addition to his extensive business leadership in U.S. IT companies, he has global business experience and has managed public companies through a wide range of environments. Mr. Peterschmidt's international business experience and management skills led the Nominating/Corporate Governance Committee to the conclusion that Mr. Peterschmidt should serve as a director of Ciber.
Service to Other Boards	Mr. Peterschmidt currently serves as a non-executive Director of Limelight Networks, Inc. (NASDAQ (GM): LLNW), where he is a member of the Audit and Nominating and Governance Committees, and Chairman of the Compensation Committee. From November 2007 to July 2011, he served as a non-executive Director of SAVVIS, Inc. (now a CenturyLink Company) and as a member of the Compensation Committee, and from September 2009 to November 2009, he served as a non-executive Director of BackOffice Associates, LLC.

Paul A. Jacobs

Non-Executive Chairman
Ciber Inc.

Service to Ciber Mr. Jacobs became the Chairman of our Board of Directors in April 2010. He also serves on our Audit and Nominating/Corporate Governance Committees. Mr. Jacobs has been a Director since February 2005.

Relevant Experience Mr. Jacobs was a founding member of the law firm of Jacobs Chase LLC, a Denver law firm formed in 1995. In 2011, Jacobs Chase LLC ceased operations as a law firm and substantially all of its lawyers moved to Husch Blackwell LLP, where Mr. Jacobs is Of Counsel. Mr. Jacobs was the driving force behind Denver's 1990 Major League Baseball Expansion bid and served as Executive Vice President and General Counsel of the Colorado Rockies from the inception of the franchise in 1991 through February 1995. Prior to that, Mr. Jacobs practiced at the Denver law firm of Holme Roberts & Owen (which merged with Bryan Cave LLP in December 2011) for 24 years, where he served on the Executive Committee for more than 10 years.

Contribution to Board Mr. Jacobs brings to our Board and his Chairmanship more than 40 years of comprehensive legal experience in representing a variety of businesses and entrepreneurs in corporate finance, mergers and acquisitions, business planning, and real estate. Mr. Jacobs' legal experience in corporate finance and mergers and acquisitions and with other financial matters makes him qualified to understand our business, our competitors, and our opportunities. These are significant qualities that led the Nominating/Corporate Governance Committee to the conclusion that Mr. Jacobs should serve as a director of Ciber.

Service to Other Boards Mr. Jacobs is currently a Director of The Colorado Sports Hall of Fame.

Richard K. Coleman

President and Chief Executive Officer
Crossroads Systems, Inc.

Service to Ciber Mr. Coleman has been a Director since April of 2014, when he was appointed to fill the board vacancy created by Mr. McGill's' resignation. In 2014, he is serving on the Board's Nominating/Corporate Governance Committee and will also be considered along with all other Board members for Board committee appointments in connection with the Board's annual review of committee composition.

Relevant Experience Mr. Coleman is the President and Chief Executive Officer of Crossroads Systems, Inc., a global provider of data archive solutions. He is also the founder and President of Rocky Mountain Venture Services, a firm that assists companies plan and launch new business ventures and restructuring initiatives. Previously, Mr. Coleman served in a variety of senior operational roles including CEO of Vroom Technologies Inc., Chief Operating Officer of MetroNet Communications, and President of US West Long Distance. He also previously held significant officer level positions with Frontier Communications, Centex Telemanagement and Sprint Communications. Mr. Coleman began his career as an Air Force Telecommunications Officer managing Department of Defense R&D projects and has served as an adjunct professor for Regis University's graduate management program and is a guest lecturer for Denver University, focusing on leadership and ethics. Mr. Coleman holds a bachelor's degree from the United States Air Force Academy, an MBA from Golden Gate University, and is a graduate of the United States Air Force Communications Systems Officer School.

Contribution to Board Mr. Coleman has extensive experience as a senior executive in the information technology marketplace, as well as significant management consulting experience with a focus on restructuring initiatives. This combination of experience makes him qualified to understand our business, our competitors, and our current position in the marketplace, and to provide meaningful guidance to the board in implementing future strategic initiatives.

Service to Other Boards In addition to being President and Chief Executive Officer of of Crossroads System, Inc., Mr. Coleman also serves on its board. In addition, Mr. Coleman also currently serves on the board of three other information technology oriented companies: (1) NTS, Inc., a broadband services and telecommunications company, where he serves as Chairman of the Strategy Advisory Committee and as a member of the Special Committee; (2) Aetrium Incorporated, a manufacturer of a variety of electromechanical equipment used in the handling and testing of semiconductor devices, where he serves as a member of its Audit Committee as well as Chairman of its Nominating and Corporate Governance and Compensation Committees; and (3) On Track Innovations Ltd., one of the pioneers of cashless payment technology.

Class I Directors

Jean-Francois Heitz

(Retired) Deputy Chief Financial Officer, Microsoft Corporation
Ciber, Inc.

Service to Ciber

Mr. Heitz was appointed to the Board of Directors and as a member of the Board's Audit Committee in June 2011. In 2013, he served as a member of the Compensation Committee and as the Chairman of the Audit Committee, and he has been reappointed to serve in the same capacities in 2014.

Relevant Experience

From 1989 to 2003, Mr. Heitz held several positions with Microsoft (NASDAQ: MSFT), where he was responsible for strategic operations, and treasury and finance functions. During his tenure with Microsoft, he was Deputy Chief Financial Officer from 2000-2003, at which time he assisted the Chief Financial Officer to lead the company's global finance, administration, IT and operations divisions, and he was primarily responsible for transactions, governance, integration of acquisitions and cross-organizational issues. From 1998 to 2000, Mr. Heitz was Corporate Treasurer of Microsoft and managed all capital markets, global cash management, foreign exchange, corporate finance, and credit and risk management activities. Prior to his role as Corporate Treasurer for Microsoft, Mr. Heitz served as Assistant Treasurer from 1994-1998 and as Director of Finance for Microsoft Southern Europe and General Manager, Business Operations, of Microsoft France from 1989 to 1994. From 1980-1989, he held various finance roles with Matra SA (now Group Lagardere), a French multinational high-tech conglomerate, including 4 years in Boston, and Vice President of Finance and Administration of Matra Systèmes from 1987 to 1989. While with UNITEC, a European subsidiary of Envirotech Corp., he oversaw sales and marketing from 1978-1980. From 1974-1978, Mr. Heitz was an Operations Research Engineer for Air Liquide S.A.

Contribution to Board

Mr. Heitz brings deep financial and operations knowledge and significant experience in the international marketplace to Ciber's Board. Mr. Heitz's experience in finance, accounting and other financial matters makes him qualified to understand our business, our competitors and our opportunities. In addition, Mr. Heitz's experiences in international markets allow him to bring a global perspective to the Board. These are significant qualities that led the Nominating/Corporate Governance Committee to the conclusion that Mr. Heitz should serve as a director of Ciber.

Service to Other Boards

He currently serves as a Director for three private companies, Arc International S.A., Total Immersion, and Succès Europe, and as chair of the Audit Committee for Arc International. His past board memberships include Bull from 2006 to 2010, Business Objects from 2003-2008, Wavecom from 2005-2008, Xantrex from 2007-2008, and TIR Systems from 2006-2007. Mr. Heitz is on the Advisory Boards for the Stanford Technology Venture Program and two technology funds. In addition, he is a member of the Board of Trustees of the Overlake School and the Seattle Symphony Orchestra, where he also serves as President of the Seattle Symphony Foundation.

James C. Spira

President and Chief Operating Officer (Retired)
American Greetings Corporation

Service to Ciber

Mr. Spira has been a Director since March 2002. In 2013, Mr. Spira served on the Board's Compensation Committee and as Chairman of the Nominating/Corporate Governance Committee and he has been reappointed to serve in the same capacities in 2014. He previously served as a Director of our Company from September 1994 until October 1998.

Relevant Experience

Mr. Spira was the President and Chief Operating Officer of American Greetings Corporation (NYSE: AM) from 2001 until his retirement in July 2003. From 1995 to 2001, he was the managing partner of Diamond Technology Partners, Inc., a Chicago, Illinois-based management consulting firm providing program management services to design and deploy technology-enabled business strategies. Previously, from 1974 to 1991, Mr. Spira was Co-founder, President, and Chief Executive Officer of Cleveland Consulting Associates, an operations and systems management consulting firm that conducts business with multi-national companies.

Contribution to Board

Mr. Spira has over 40 years of management consulting experience and he brings his widely regarded expertise in developing and implementing winning competitive strategies and career-long focus on profit improvement to his membership on our Board of Directors. Mr. Spira's management consulting experience, in addition to his experience as a senior executive officer, make him qualified to understand our business, our competitors, and our opportunities. These are significant qualities that led the Nominating/Corporate Governance Committee to the conclusion that Mr. Spira should serve as a director of Ciber.

Service to Other Boards

He currently serves as Chair of Spira and Company, a privately-held management consulting firm specializing in corporate strategy, and as non-executive Chair of Point to Point, a privately-held marketing and communications firm. From 2008 to 2012, he served as non-executive Chair of enlight Advisors, LLC, a Cleveland, Ohio privately-held management consulting firm specializing in corporate strategy. From July 2003 until September 2008, Mr. Spira served as non-executive Chairman of the Board of Brulant, Inc., a Cleveland, Ohio privately-held information services firm. He also served as a director of Brulant from 1997 to 2008. In 2005, he joined the board of Dealer Tire LLC, a private company that helps original equipment automobile manufacturers design, implement, and manage tire programs for their dealerships. In 2011, Mr. Spira became Director Emeritus for Dealer Tire LLC. From June 2004 to May 2011, Mr. Spira served on the Board and as a member of the Audit and Compensation Committees of Jackson Hewitt, Inc.

Bobby G. Stevenson

Co-Founder
Ciber Inc.

Service to Ciber Mr. Stevenson is a founder of the Company and has been serving as a Director since 1974. He served as Chairman from 1994 to 2010. Mr. Stevenson has served as a member of the Board's Audit Committee since 2012, and will continue serving in that capacity in 2014. He was a key figure in Ciber's formation and the ensuing growth of the Company.

Relevant Experience He served as Vice President in charge of recruiting and management of the Company's technical staff from 1974 until November 1977, when he became Chief Executive Officer. As Chief Executive Officer from 1977 to 1998, he was responsible for management of all of our operations and Ciber's growth and development throughout that period.

Contribution to Board Mr. Stevenson continues to utilize his long-term management experience with the Company and his extensive knowledge of the IT industry in his role on our Board of Directors. Mr. Stevenson's insights and perspectives as a founder of the Company and our prior Chief Executive Officer make him qualified to understand our business, our competitors and our opportunities. These are significant qualities that led the Nominating/Corporate Governance Committee to the conclusion that Mr. Stevenson should serve as a director of Ciber.

Director Selection Process

We believe that our directors must bring the skill mix and experience necessary to perform the Board of Directors' oversight function effectively. Prospective Board members are identified by a combination of methods, including use of search firms, studying other boards, word-of-mouth in industry circles, inquiries of outside professionals, and recommendations made to us. Although, we do not have a formal policy with regard to the consideration of diversity when considering candidates for director, our Nominating/Corporate Governance Committee looks at the entirety of our Board and seeks to add skills and experience that complement other members of the Board, rather than director nominees who may represent a particular constituency. We value, encourage, and draw upon diverse viewpoints, believing that they add perspective and creativity to our discussion of business issues and challenges. The Committee considers a number of factors including, but not limited to, the following:

- experience in marketing and sales;
- experience as a chief executive, chief operating or chief financial officer;
- knowledge of our industry;
- experience with finance, accounting, internal audit and other financial matters;
- respect for the fiduciary responsibilities of directors to shareholders;
- leadership skills;
- demonstration of sound business judgment;
- global perspective and experience;
- interpersonal effectiveness;
- personal integrity;
- experience with acquisitions; and
- the number of other boards and committees on which a candidate serves.

When the Nominating/Corporate Governance Committee is recruiting Board members to serve on a designated committee, the Committee also takes into account skills and experience specific to that committee. For example, our objective is to recruit Audit Committee members who are financial experts or financially literate.

Director Compensation

Our Board of Directors periodically reviews and establishes the compensation of our non-employee directors based on recommendations from the Compensation Committee. In setting director compensation, we review, among other things, director compensation surveys in publications for boards of directors and the publicly-available data of our compensation peer group (*see* ''Compensation Discussion and Analysis'' below for a detailed discussion of our compensation peer group).

The following table sets forth the components of the non-employee director compensation program that were in effect for 2013:

2013 Non-Employee Director Compensation	Annual Cash Retainer— Board Membership and Committee Chairmanships ($)	Annual Cash Retainer— Committee Memberships ($)	Value of Initial RSU Awards for New Directors Upon Election or Appointment to the Board of Directors ($)	Value of Annual RSU Awards ($)
All Non-Employee Directors of the Board	50,000	—	100,000	60,000
Chairman of the Board	60,000	—	—	—
Audit Committee	30,000	15,000	—	—
Compensation Committee	20,000	10,000	—	—
Nominating/Corporate Governance Committee	10,000	5,000	—	—

The initial RSU awards vest in equal quarterly installments over a period of three years. The annual RSU awards vest in equal quarterly installments over a period of one year. Employee directors receive no additional compensation for serving on our Board of Directors. All equity awards were made under our Incentive Plan.

Director Stock Ownership and Retention Policy. As of December 31, 2013, each of our non-employee directors who has been a director for three years or longer was required to own shares of the Company's common stock with a minimum value of $100,000. Each of our non-employee directors who were required to meet this requirement had done so as of December 31, 2013 (Mr. Boustridge has not been a director for three or more years and therefore was not required to meet the holding requirement as of December 31, 2013). In 2014 we have increased the minimum stock holding for non-employee directors to $300,000. Our current non-employee directors have until January 1, 2019 to meet this increased holding requirement. Any newly elected non-employee director will have until the later of January 1, 2019 or three years from the date of his or her initial election or appointment to our Board of Directors to meet this stock ownership requirement. In addition, all non-employee directors are also required to hold at least 50% of any shares of our common stock acquired upon the vesting of any stock awards or exercise of stock options through the non-employee director compensation program for at least a six-month period after such vesting or exercise.

Other Benefits. We reimburse our non-employee directors for travel and lodging expenses incurred in connection with their attendance at Board and shareholders' meetings and at other Company-sponsored events. We also make health care insurance and long-term care insurance available to our non-employee directors and their spouses, in which the non-employee directors may participate at their option. The cost to us of long-term care insurance depends upon the age of the director or spouse electing to participate. Except as set forth below for Mr. Stevenson (*see* the notes to the ''2013 Director Compensation Table'' below), our non-employee directors receive no other perquisites or other personal benefits.

2013 Director Compensation Table

Name	Fees Earned or Paid in Cash ($)(1)	Stock Awards ($)(2)(3)	Option Awards ($)(3)	All Other Compensation ($)	Total ($)
Paul A. Jacobs	130,000	60,000	—	4,346 (4)	194,346
Michael Boustridge	65,000	60,000	—	—	125,000
Jean-Francois Heitz	90,000	60,000	—	—	150,000
Stephen S. Kurtz	85,000	60,000	—	8,853 (5)	153,853
Kurt J. Lauk	70,000	60,000	—	—	130,000
Archibald J. McGill	65,000	60,000	—	11,140 (6)	136,140
James C. Spira	70,000	60,000	—	4,244 (7)	134,244
Bobby G. Stevenson	65,000	60,000	—	97,106 (8)	222,106

(1) The amounts reported in this column represent all cash paid in 2013 for the annual retainers, chairmanship of our Board of Directors, and chairmanship and membership of the Audit, Compensation, and Nominating/Corporate Governance Committees, as follows:

Name	Annual Retainer ($)	Board or Committee Chairmanships ($)	Committee Memberships ($)	Total ($)
Paul A. Jacobs	50,000	60,000	20,000	130,000
Michael Boustridge	50,000	—	15,000	65,000
Jean-Francois Heitz	50,000	30,000	10,000	90,000
Stephen S. Kurtz	50,000	20,000	15,000	85,000
Kurt J. Lauk	50,000	—	20,000	70,000
Archibald J. McGill	50,000	—	15,000	65,000
James C. Spira	50,000	10,000	10,000	70,000
Bobby G. Stevenson	50,000	—	15,000	65,000

(2) The amounts reported in this column represent the grant date fair value of the shares of our common stock subject to the annual RSU awards granted in 2013. The grant date fair values of these RSU awards were computed in accordance with Financial Accounting Standards Board Accounting Standards Codification Topic 718 (''ASC Topic 718'').

(3) We did not grant any options to purchase shares of our common stock to our non-employee directors in 2013. The aggregate number of vested and outstanding stock options and unvested RSU awards held by each of our non-employee directors as of December 31, 2013, was as follows:

Name	Options	RSUs
Paul A. Jacobs	35,000	3,571
Michael Boustridge	0	12,976
Jean-Francois Heitz	0	6,801
Stephen S. Kurtz	25,000	3,571
Kurt J. Lauk	0	3,571
Archibald J. McGill	25,000	3,571
James C. Spira	25,000	3,571
Bobby G. Stevenson	20,000	3,571

(4) Premiums for long-term care insurance in the amount of $4,346.

(5) Premiums for long-term care insurance in the amount of $1,637 and health care insurance in the amount of $7,216.

(6) Premiums for long-term care insurance in the amount of $3,924 and health care insurance in the amount of $7,216.

(7) Premiums for long-term care insurance in the amount of $4,244.

(8) This amount reported includes the value of insurance premiums and other benefits provided to Mr. Stevenson pursuant to an agreement with the Company entered into when he resigned as Chairman of our Board of Directors on April 11, 2010. In connection with the change in his role, our Board of Directors approved certain perquisites and other benefits for Mr. Stevenson in recognition of his status as the Company's Founder, which are conditioned upon his compliance with certain restrictions. Such perquisites and other personal benefits, which are reported in the ''All Other Compensation'' column of the 2013 Director Compensation Table are as follows:

- office space through July 31, 2016 (2013 value $23,384);
- administrative support through December 31, 2013 (2013 value $44,367);
- health care insurance for Mr. Stevenson and his spouse, while he is a member of our Board of Directors (2013 value $7,216);
- payment of the remaining premiums on the long-term care insurance covering Mr. Stevenson's spouse (2013 value $5,139); and
- payment of Mr. Stevenson's membership dues at Castle Pines Golf Club for 2011, 2012, and 2013, and payment of the membership dues and fees at Glenmoor Country Club through the shorter of the period of time ending in the 2013 membership year or when dues are no longer payable under the terms of Mr. Stevenson's membership (2013 value $17,000).

In addition, we have agreed to continue paying health care insurance for Mr. Stevenson and his spouse for three years after he ceases to be a member of our Board of Directors, subject to certain limitations. In addition, Mr. Stevenson will be eligible to participate in the Company's health care insurance plan for a period of ten years after the three year period previously noted for Mr. Stevenson and his spouse, to the extent permitted under the Company's insurance plans, and subject to his reimbursement of the net cost of such insurance to the Company.

Executive Officers
(as of the Record Date)

Name	Age	Position	Officer Since
David C. Peterschmidt	66	President, Chief Executive Officer, and Director	2010
Christian M. Mezger	45	Executive Vice President, Chief Financial Officer and Treasurer	2011
Anthony Fogel	49	Senior Vice President and Chief Human Resources Officer	2012
Robert Bruce Douglas	45	Senior Vice President and General Manager, North America	2012

David C. Peterschmidt
Chief Executive Officer

Information regarding Mr. Peterschmidt is provided above under ''Our Board of Directors.''

Christian Mezger
Chief Financial Officer

Effective February 11, 2014, the Board of Directors appointed Christian M. Mezger to serve as the Company's Executive Vice President, Chief Financial Officer and Treasurer. Mr. Mezger replaces Mr. Michael Lehman, who had served as the Company's interim Chief Financial Officer since September of 2013. Mr. Mezger, age 45, has served as Ciber's Senior Vice President, Corporate Finance since joining Ciber in August of 2011. Prior to joining Ciber, Mr. Mezger was Vice President of Finance for the $11 billion technology services business of Hewlett Packard. He was promoted to that role from a position as Vice President of Worldwide Financial Planning and Analysis, a job in which he led global teams and steered financial management of the company's horizontal functions. During his 15-year tenure at Hewlett Packard, Mr. Mezger held several management and leadership roles, including Director of Finance for the Office of Strategy and Technology where he supported Hewlett Packard Labs. Mr. Mezger holds an MBA-equivalent degree from the University of Vienna, where his area of study concentration was in international business management.

Anthony Fogel
Senior Vice President and Chief Human Resources Officer

Mr. Fogel joined Ciber as the Senior Vice President and Chief Human Resources Officer in 2012 with more than 20 years of human resource and business experience in technology, consumer products, and financial services. Prior to Ciber, Mr. Fogel was the Chief Human Resource Officer at Level 3 Communications, a global communications services company. Before joining Level 3, he served as Executive Vice President of Human Resources and Administration at Care One, an integrated senior care company. Mr. Fogel spent seven years at Lehman Brothers, during which time he was a Managing Director and the Global Head of Human Resources for Asset Management, Private Equity, and Private Banking, a position to which he transitioned from his previous role as the European and Middle Eastern Head of Human Resources. He also worked for Morgan Stanley, in both New York and London, and for Marathon Asset Management. Mr. Fogel began his career at PepsiCo.

Robert Bruce Douglas
Senior Vice President/General Manager, North America

Mr. Douglas was named Senior Vice President and General Manager of the North America division in February 2012. He has responsibility for more than 3,000 consultants in the U.S. and Canada. Previously, Mr. Douglas was head of sales and business development for Ciber in North America, with oversight of sales, strategic accounts, sales operations, support, alliances, and Ciber's vertical industry approach to the North American marketplace. He joined Ciber in 2011 from Oracle, where he was Vice President of Advanced Customer Support. He came to Oracle through its acquisition of Sun Microsystems, Inc., where he served as Vice President of Global Professional Services. Mr. Douglas joined Sun in 2006 when it acquired Neogent, an identity and access management services automation company that he co-founded and led as President and CEO. Before founding Neogent, Mr. Douglas worked with a number of companies in the technology space, including The Fourth Tier, an emerging customer relationship company that was sold to Keane, Inc. in 1997. Since January 2010, he has served on the Board of 3/Share Corp, a privately-held company that implements Adobe solutions.

Part 5—Corporate Governance Practices

Director Independence

Eight of our nine Directors are independent within the meaning of the listing standards of the New York Stock Exchange (''NYSE'') and our Corporate Governance Principles (provided on our website at www.ciber.com under ''Corporate Governance''). After reviewing such standards, principles and additional relevant facts and circumstances, including any related party transactions, the Board has determined that each of the following directors is independent and has or had no material relationship with the Company that would impair his independence: Messrs. Boustridge, Coleman, Heitz, Jacobs, Kurtz, Spira and Stevenson and Dr. Lauk.

Board Leadership Structure

The positions of Chief Executive Officer and Chairman of the Board of Directors are separated at Ciber. In our Board's opinion, such separation allows for the objective evaluation of our management's performance and strong, independent oversight by the Board.

Role of the Board in Risk Oversight

While our entire Board is accountable for and involved in risk oversight, our directors have elected to assign primary responsibility for risk oversight to the Audit Committee. The Audit Committee periodically reviews the risk management processes designed and implemented by the Company and receives reports from Company management to ensure that their approach is consistent with our corporate strategies and that there is an appropriate culture of risk awareness and assessment in decision making. At the same time, the Audit Committee recognizes that other Board committees, such as our Compensation Committee, have expertise in areas of risk oversight specific to their duties and responsibilities and therefore the Audit Committee delegates specific aspects of risk oversight to the other committees. Each committee periodically reports key risk oversight findings back to the full Board, so that the risk oversight activities are coordinated and consistent with our overall risk management processes. The full Board can then monitor risk taking across the organization and ensure that appropriate risk taking is aligned with and incorporated into our strategic planning process.

Meetings of Independent Directors

Our non-management directors meet regularly in executive session without management. The executive sessions are chaired by our Chairman of the Board. The executive sessions of our non-management directors are held in conjunction with each regularly scheduled Board meeting.

Board Meetings

The Board met 8 times in 2013 in regularly scheduled quarterly and special meetings. Each director participated either in person or by telephone conference in at least 75% of all 2013 Board meetings and committee meetings (of which such director was a member). Each director attended the Annual Meeting of Shareholders in 2013 and each director is expected to attend the Annual Meeting this year.

Board Committees

The Board has three standing committees: Audit, Compensation, and Nominating/Corporate Governance. Membership in those committees set forth below.

	2014 COMMITTEE MEMBERSHIP		
Director	**Audit**	**Compensation**	**Nominating/ Corporate Governance**
David C. Peterschmidt	—	—	—
Michael Boustridge	—	✓	✓
Paul A. Jacobs	✓	—	✓
Jean-Francois Heitz	Chair	✓	—
Stephen S. Kurtz	✓	Chair	—
Kurt J. Lauk	✓	—	✓
Richard K. Coleman	—	—	✓
James C. Spira	—	✓	Chair
Bobby G. Stevenson	✓	—	—

Audit Committee

The principal responsibilities of the Audit Committee are: (1) engaging and overseeing the work of the independent auditor, including the execution of the engagement letter and review of the audit plan; (2) reviewing the independence, internal quality control procedures and performance of the independent auditors and the qualifications of the key audit partner and audit managers; (3) overseeing the documentation, evaluation and testing of our system of internal controls; (4) establishing our policy on provision of non-audit services; (5) pre-approving all audit and permitted non-audit services provided to us; (6) establishing the Committee's procedure for receiving and reviewing complaints regarding accounting, internal controls and auditing matters; (7) discussing policies and guidelines with respect to financial risk exposure and management; (8) receiving reports from the auditor and reviewing with the auditor critical accounting policies and practices, alternative treatments of financial information that have been discussed with management and the effectiveness of internal controls and any material written communications between the auditor and our management; (9) reviewing Management's Discussion and Analysis and our annual audited financial statements and periodic reports that include financial statements prior to filing or distribution; (10) discussing, generally, all financial disclosures including financial media releases as well as financial information and earnings guidance provided to analysts and rating agencies; (11) reviewing and approving any related party transactions pursuant to our Related Party Transaction Policy; (12) determining and approving the compensation of the independent auditor; (13) discussing policies with respect to risk assessment and risk management; and (14) reporting to the Board with respect to their actions.

The Audit Committee met 7 times during 2013.

The Audit Committee Charter is available for review on our website at www.ciber.com under ''Corporate Governance.''

The Board has determined that Mr. Kurtz, Mr. Heitz, and Dr. Lauk each qualify as an ''audit committee financial expert'' pursuant to Item 407(d) of Regulation S-K. The Board has also determined that each of the other members of the Audit Committee is financially literate consistent with the requirements of the NYSE. All of the members of the Audit Committee are independent within the meaning of the listing standards of the NYSE and our Corporate Governance Principles.

Compensation Committee

The principal responsibilities of the Compensation Committee are: (1) to define our philosophy, policies and procedures regarding executive compensation; (2) to administer and approve awards under our Incentive Plan and to administer our Employee Stock Purchase Plan; (3) to review the performance of the Chief Executive Officer, Chief Financial Officer, and the other executive officers (*see* ''Compensation Discussion and Analysis,'' below); (4) to approve the annual base salary, cash incentive compensation, and equity compensation for our executive officers; (5) to make recommendations regarding non-employee director compensation; and (6) to review the Compensation Discussion and Analysis and recommend its inclusion in the 2013 Annual Report on Form 10-K and the proxy statement for the 2014 Annual Meeting of Shareholders.

The Compensation Committee met 6 times during 2013.

The Compensation Committee Charter is available for review on our website at www.ciber.com under ''Corporate Governance.''

All of the members of the Compensation Committee are independent within the meaning of the listing standards of the NYSE and our Corporate Governance Principles.

Nominating/Corporate Governance Committee

The principal responsibilities of the Nominating/Corporate Governance Committee are to identify and nominate qualified individuals to serve as members of the Board, or to nominate candidates to fill such other positions as may be deemed necessary and advisable by the Board. In addition, the Nominating/Corporate Governance Committee is responsible for establishing our Corporate Governance Principles and our Code of Business Conduct and Ethics as well as evaluating the Board and its processes.

The Nominating/Corporate Governance Committee met twice in 2013.

The Nominating/Corporate Governance Committee's Charter can be found at www.ciber.com under ''Corporate Governance.''

All of the members of the Nominating/Corporate Governance Committee are independent within the meaning of the listing standards of the NYSE and our Corporate Governance Principles.

Governance Policies

Corporate Governance Principles

Our Board has adopted formal Corporate Governance Principles to address matters of corporate governance including, but not limited to, Board composition and leadership, Board member qualifications, compensation, tenure, succession, Board organization, term and age limits, service on additional public company committees, and Board committee operation and responsibilities.

Code of Business Conduct and Ethics

Our Code of Business Conduct and Ethics is applied consistently to all employees and has been a prominent part of the Employee Handbook for several years. The Board of Directors' adopted Code of Business Conduct and Ethics applies to all employees and includes specific requirements for executives and senior financial officers with respect to the ethical standards and obligations relevant to accounting and financial reporting. The Code of Business Conduct and Ethics contains procedures for reporting suspected violations of the Code of Business Conduct and Ethics and references the Audit Committee procedure for the reporting of questionable accounting and auditing matters or other concerns about accounting and auditing matters.

If the Board grants a waiver from the Code of Business Conduct and Ethics for any executive officer or Director, the nature of the waiver will be disclosed on our website, in a media release, or in a current report on Form 8-K.

Certain Relationships and Related Person Transactions

Our Board has adopted a written policy that requires the Audit Committee to review any financial transactions, arrangements, or relationships that exceed $120,000 in which Ciber is a participant and a related party (as defined in Rule 404(b) of Regulation S-K under the Securities Exchange Act) has a direct or indirect interest. Audit Committee approval of any related party transaction will depend upon whether or not the transaction is fair and beneficial to Ciber and its shareholders. Our Related Party Transaction Policy and the conflict of interest provision contained in our Code of Business Conduct and Ethics further describe our policies relating to relationships and related party transactions. The Audit Committee was not presented with any proposed related party transactions during 2013.

The Corporate Governance Principles, Code of Business Conduct and Ethics, and Related Party Transaction Policy can be found on our website at www.ciber.com under ''Corporate Governance,'' or you may request a copy by writing to us at Ciber, Inc., Attention: Investor Relations, 6363 South Fiddler's Green Circle, Suite 1400, Greenwood Village, Colorado 80111.

Communicating with the Board

Any shareholder or other interested party who wishes to contact our Chairman of the Board, our non-management Directors, our independent Directors, or any individual director, may do so by writing to our Chairman at: Ciber, Inc., Attn: Paul Jacobs, Chairman of the Board, 6363 South Fiddler's Green Circle, Suite 1400, Greenwood Village, Colorado 80111. Any communication that raises concerns regarding our internal controls or financial disclosures will immediately be referred to our Audit Committee.

Part 6—Executive Compensation

Compensation Discussion and Analysis

Executive Summary

2013 Highlights. During 2013, we continued our ongoing intensive strategic transformation. Our 2013 results demonstrate significant progress by all financial measures, giving us confidence that the Company is on a clear path to revenue growth and continued margin expansion. Highlights from our full year 2013 financial results include:

- Revenue of $877.3 million, a 1% increase, flat in constant currency;
- Operating income of $17.4 million, before $16.9 million in restructuring charges, representing an operating income margin of 2.0%;
- Operating cash flow from continuing operations of $25.2 million; and
- Net income from continuing operations of $6.9 million before restructuring charges, or $0.09 per share (resulting in a net loss from continuing operations of $7.6 million after restructuring charges).

These results show that the strategic transformation launched in 2012 is beginning to generate positive, tangible improvements in the Company's results of continuing operations and financial condition. In addition, these results evidence several significant, positive trends we are experiencing in our business that we expect to continue through 2014. These trends include:

- Operating margins improved sequentially, reflecting the efficacy of the restructuring initiatives we launched in 2012 and 2013;
- We have a healthy and strong balance sheet, having ended 2013 with zero debt. This improves our financial flexibility, giving us the opportunity to secure debt with more favorable terms and enabling us to invest when and where we want with lower costs of capital. Our reduced debt also resulted in significantly reduced interest expense in 2013 compared to 2012, and we expect our interest expense to remain at this reduced level well into 2014; and
- We saw improved revenue trends, with overall 2013 revenue of $877.3 million, a 1% increase over 2012 and flat in constant currency. In our International division, revenue was $456.4 million in 2013, which was up 5% compared to 2012, and up 3% in constant currency, indicating that the Company has weathered the worst of the global recession and is well positioned for future growth as economies begin to improve.

Business Strategy and Results. During 2013, we continued the strategic transformation that we initiated in 2012, which was focused primarily on our US domestic operations, management structure and improvement of operating efficiencies. In addition, during 2013 we initiated restructuring of our international operations with the goals of improving utilization of our existing consultants and other resources, strategically engaging our lower-cost off-shore and near-shore resources, and centralizing management of administrative functions in key markets to leverage shared services functions. In particular, our 2013 strategy focused on the following initiatives and achieved the following results:

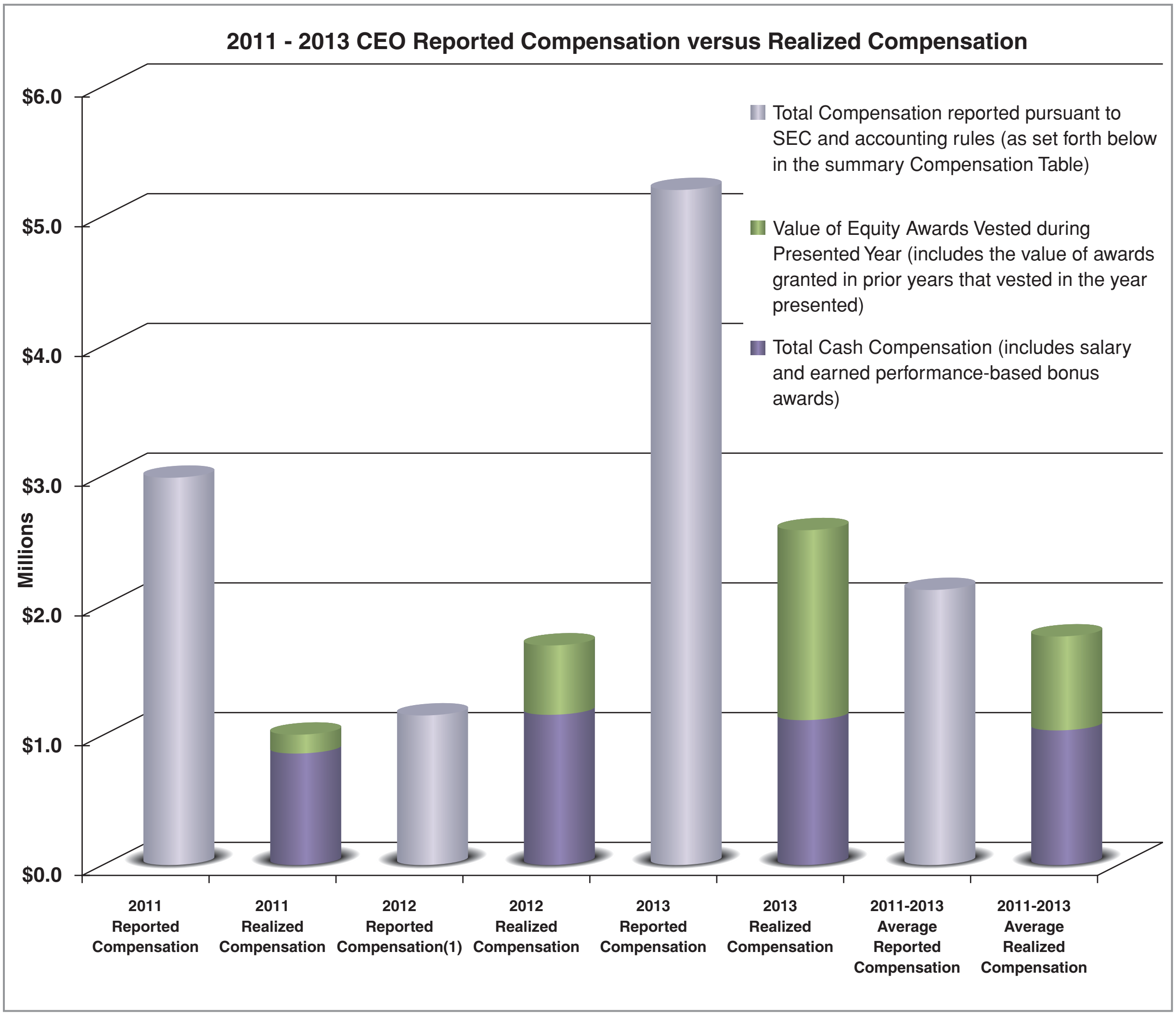
- We focused our restructuring and business development efforts on the three core pillars of our business, which allow us to harmonize our service offerings across both our International and North America segment and provide consistent quality services to our global clients:
  - our **Application Development and Maintenance (ADM)** business, which provides analysis, design, development, testing, implementation, and maintenance of our client's business applications;
  - our **Independent Software Vendor relationships (ISVs)**, which allows us to partner with SAP, Oracle, Infor and others to solve our clients' most challenging strategic issues, including cloud, mobility analytics and social media; and
  - our **Ciber Managed Services (CMS)**, which allow us to provide full-lifecycle support for our clients' information technology needs.
- We reduced corporate overhead and flattened our leadership structure by:
  - not replacing the Chief Operating Officer position following the departure of Mr. Genovese and instead pushing down operational responsibility and leadership closer to our marketplaces; and
  - hiring our new Chief Financial Officer from within our Company and not replacing the vacated Senior Vice President, Corporate Finance position.
- We furthered our strategy to move into higher growth, higher value markets and drive revenue growth and profitability through the alignment of our resources with the most promising opportunities, both on a geographic and service offering basis.
- We developed new customer relationships and grew existing customer relationships.
- We completed the restructuring activities commenced in the fourth quarter of 2012 which related primarily to the consolidation of our geographic footprint, as well as organizational changes designed to simplify business processes, move decision-making closer to the marketplace, and create operating efficiencies measured in cost savings as well as scalability.
- A majority of our international restructuring activities that were initiated during 2013 have been completed, and we expect this will result in annualized pre-tax net savings of approximately $12 million starting in the second half of 2014 and each year thereafter.
- We implemented shared services in finance, legal, human resources and information technology in a manner that will enable us to scale our core business with minimal incremental cost; however, we expect to see most of the benefit from these changes beginning in 2015.
- Despite having incurred significant restructuring costs in 2013, most of our financial measures remained relatively flat or showed improvement, indicating that our restructuring is having the intended positive impact.

While we believe management made significant strides in 2013 to focus the business on our three pillars and implement significant restructuring plans across the Company, we realize that these important achievements have not yet been fully reflected in our financial performance measures.

Compensation Highlights. Our compensation actions and decisions in 2013 reflect that we are currently engaged in significant restructuring for the future and our intention to incentivize our management team to successfully complete the implementation of the restructuring plan. Accordingly, we took the following actions with respect to the compensation of our executive officers in 2013:

- **Compensation Program focused on Restructuring Objectives.** Our 2013 compensation program was created and implemented in the context of our ongoing restructuring efforts, and was specifically designed to complement those efforts. The program focused on both acknowledging the progress our executive officers have made thus far in implementing the restructuring and providing meaningful incentives to continue improving the short- and long-term financial performance of the Company by completing the restructuring program as quickly and successfully as possible.
- **Base Salaries Remained Flat.** We did not increase the base salaries of our executives between 2012 and 2013, with the exception of a $30,000 increase in Mr. Douglas's salary.
- **Performance-based Cash Bonus Paid-out at 48% of Target.** Our annual performance-based cash award plan (which was designed to reward our executive officers based on their ability to execute on our annual operating plan) paid out at approximately 48% of the target award opportunities.
- **Equity Compensation Focused on Incentivizing Long-term Performance.** Our 2013 equity compensation program was designed to incentivize our management team to focus on long-term growth and improvement of shareholder value by granting time-vested equity awards in the form of RSUs that vest over a three year period to our CEO and other executive officers. The 2013 equity compensation program included a grant of RSUs to our CEO, which was the first grant of equity to our CEO in two years.
- **Adopted a Stock Ownership Policy for Executives.** We adopted a stock ownership policy applicable to certain executive officers, including our CEO.

The graph below illustrates the difference between Chief Executive Officer's reported compensation in each year between 2011 and 2013 (as disclosed in the Summary Compensation Table included in our Proxy Statement for each year) and the compensation that he actually realized in each of those years. We believe this supplemental information is instructive regarding our executive compensation philosophy, as the majority of his reported compensation is either (i) annual cash incentive compensation that is realizable only if the Company meets or exceeds the applicable performance measures (i.e., the annual performance-based cash award), or (ii) long-term equity compensation designed to align our CEO's interests with those of our shareholders and encourage his long-term commitment to the Company. As illustrated, the value of the compensation our CEO actually realized over the last three years is significantly less than the total compensation amounts shown in the Summary Compensation Table.



(1) We did not grant any equity awards to our CEO in 2012, resulting in lower Reported Compensation.

2014 Compensation Changes. While our 2013 compensation reflected a company in a restructuring and transformative stage, we expect our compensation in 2014 to reflect our entering into a more predictable growth phase. We intend to have our compensation evolve in step with the stabilization, focus on core pillars and growth of our business.

Executive Compensation Policies. We endeavor to maintain sound governance standards consistent with our executive compensation policies and practices. The Compensation Committee evaluates our executive compensation program on an ongoing basis to ensure that it is consistent with the Company's short-term and long-term goals given the dynamic nature of our business and the market in which we compete for executive talent. Consistent with our commitment to best practices in executive compensation, during 2013 we continued to maintain the following compensation policies and practices:

- **Independent Compensation Committee.** The Compensation Committee is comprised solely of independent directors who have established effective means for communicating with stockholders regarding their executive compensation ideas and concerns;
- **Independent Compensation Committee Advisors.** The Compensation Committee engaged its own compensation consultant to assist with its fiscal 2013 compensation reviews. This consultant performed no consulting or other services for the Company;
- **Annual Executive Compensation Review.** The Compensation Committee conducts an annual review and approval of our compensation strategy, including a review of our compensation peer group used for comparative purposes and a review of our compensation-related risk profile to ensure that our compensation-related risks are not reasonably likely to have a material adverse effect on the Company;
- **Flexible NEO Employment Agreements.** We have ''at will'' employment agreements with our NEOs, which provide for annual reviews of base salary and include both short-term and long-term incentive components;
- ''**Double-Trigger'' Change-in-Control Arrangements**. All change-in-control payments and benefits are based on a ''double-trigger'' arrangement (that is, they require both a change-in-control of the Company plus a qualifying termination of employment before payments and benefits are paid);
- **Performance-Based Incentives.** Our annual performance-based cash award opportunities are based primarily on the Company's achievement of key financial performance targets established by the Compensation Committee, with no more than 20% of the award opportunities based on subjective individual performance;
- **Multi-Year Vesting Requirements.** All equity awards we grant to our NEOs are subject to time-based vesting over a three-year service period, which incentivizes our NEOs to remain with the Company and aligns the interests of our NEOs with those of our shareholders;
- **No Tax Reimbursements.** We do not provide tax gross-ups or other tax payments to the NEOs;
- **No Change-in-Control Tax Reimbursements.** We do not provide excise tax gross-ups or other tax reimbursement payments in connection with change-in-control payments and benefits;
- **No Retirement Plans.** Aside from participation in our 401(k) program, which is available to all full-time, salaried employees, we do not currently offer, nor do we have plans to provide, pension arrangements, retirement plans or nonqualified deferred compensation plans or arrangements to our executive officers;
- **No Special Health or Welfare Benefits.** Our executive officers participate in broad-based company-sponsored health and welfare benefits programs on the same basis as our other full-time, salaried employees;
- **Hedging Prohibited.** We prohibit our employees from hedging any Company securities; and
- **Succession Planning.** We review the risks associated with key executive officer positions to ensure adequate succession plans are in place.

Named Executive Officers The following discussion provides information regarding the compensation program for our principal executive officer, each person who served as our principal financial officer at any time during the year and three executive officers who were employed by us during fiscal 2013 and who were the most highly-compensated executive officers of the Company (other than our principal executive officer and principal financial officer). For 2013, the Company's Named Executive Officers (the ''NEOs'') were:

Name	Position
David C. Peterschmidt	President and Chief Executive Officer (our ''CEO'')
Claude J. Pumilia*	(former) Executive Vice President, Chief Financial Officer, and Treasurer
Michael Lehman*	Interim Chief Financial Officer
Richard Genovese*	Executive Vice President and Chief Operating Officer (our ''COO'')
Anthony Fogel	Senior Vice President and Chief Human Resources Officer
Robert Bruce Douglas	Senior Vice President and General Manager, North America

** Management Changes during 2013.* Mr. Pumilia resigned in September 2013 and Mr. Lehman served as interim Chief Financial Officer until February 2014, when Christian Mezger was appointed to serve as Chief Financial Officer. Mr. Mezger previously served as our Senior Vice President of Corporate Finance. In keeping with our goal of optimizing our management structure and reducing related corporate overhead, we have decided not to replace the position vacated by Mr. Mezger upon his promotion. In addition, Mr. Genovese resigned in January 2014. Following his departure, we chose not to replace the Chief Operating Officer position and instead pushed down operational responsibility and leadership closer to our marketplaces.

This Compensation Discussion and Analysis describes the material elements of our executive compensation program. It also provides an overview of our executive compensation philosophy, including our principal compensation policies and practices given the goals and objectives of our executive leadership, our strategic plan, and the feedback we received from shareholders at and following our 2013 Annual Meeting of Shareholders regarding executive compensation. The following section also analyzes how and why the Compensation Committee of our Board of Directors (the ''Compensation Committee'') arrived at the specific compensation decisions for our executive officers in 2013 and discusses the key factors that the Compensation Committee considered in determining their compensation.

Executive Compensation Philosophy and Objectives

We compete with many other companies to attract and retain a skilled leadership team. To meet this challenge, we have employed and continue to employ a compensation philosophy of offering our executive officers competitive compensation and benefits packages that are focused on long-term value creation and that reward them for achieving our long-term financial and strategic objectives.

In making decisions about the design and operation of our executive compensation program, the Compensation Committee continues to be guided by a philosophy with several critical elements:

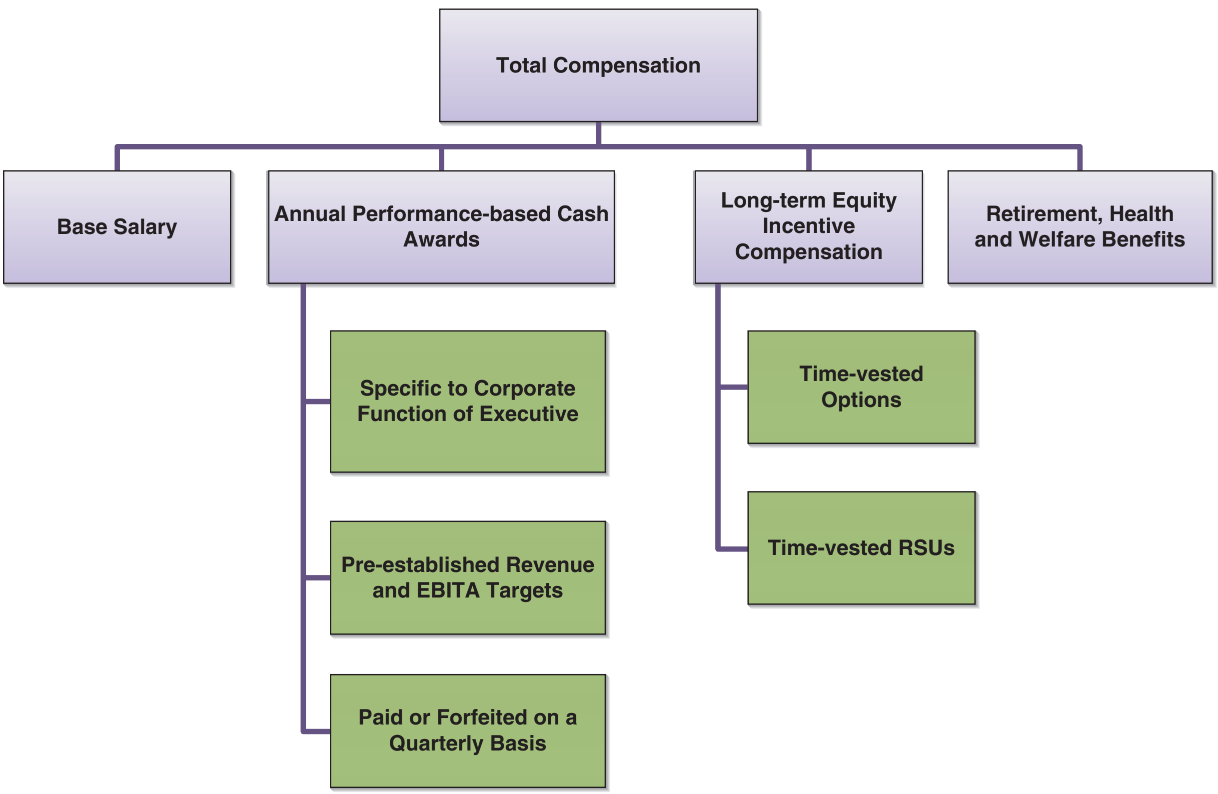
- we seek to provide total compensation opportunities that enable us to recruit and retain executive officers with the experience, skills and motivation to effectively improve our operating results and lead us to the next stage of development;
- we use compensation vehicles that are designed to establish a clear alignment between the interests of our executive officers and the interests of our shareholders;
- we seek to reinforce a culture of ownership, excellence, and responsiveness; and
- we seek to offer competitive and fair compensation opportunities to our executive officers.

Consistent with this overarching philosophy, the Compensation Committee seeks to achieve the following objectives in formulating our compensation policies and making compensation decisions:

- create a direct and meaningful link between our business results, individual performance, and rewards;

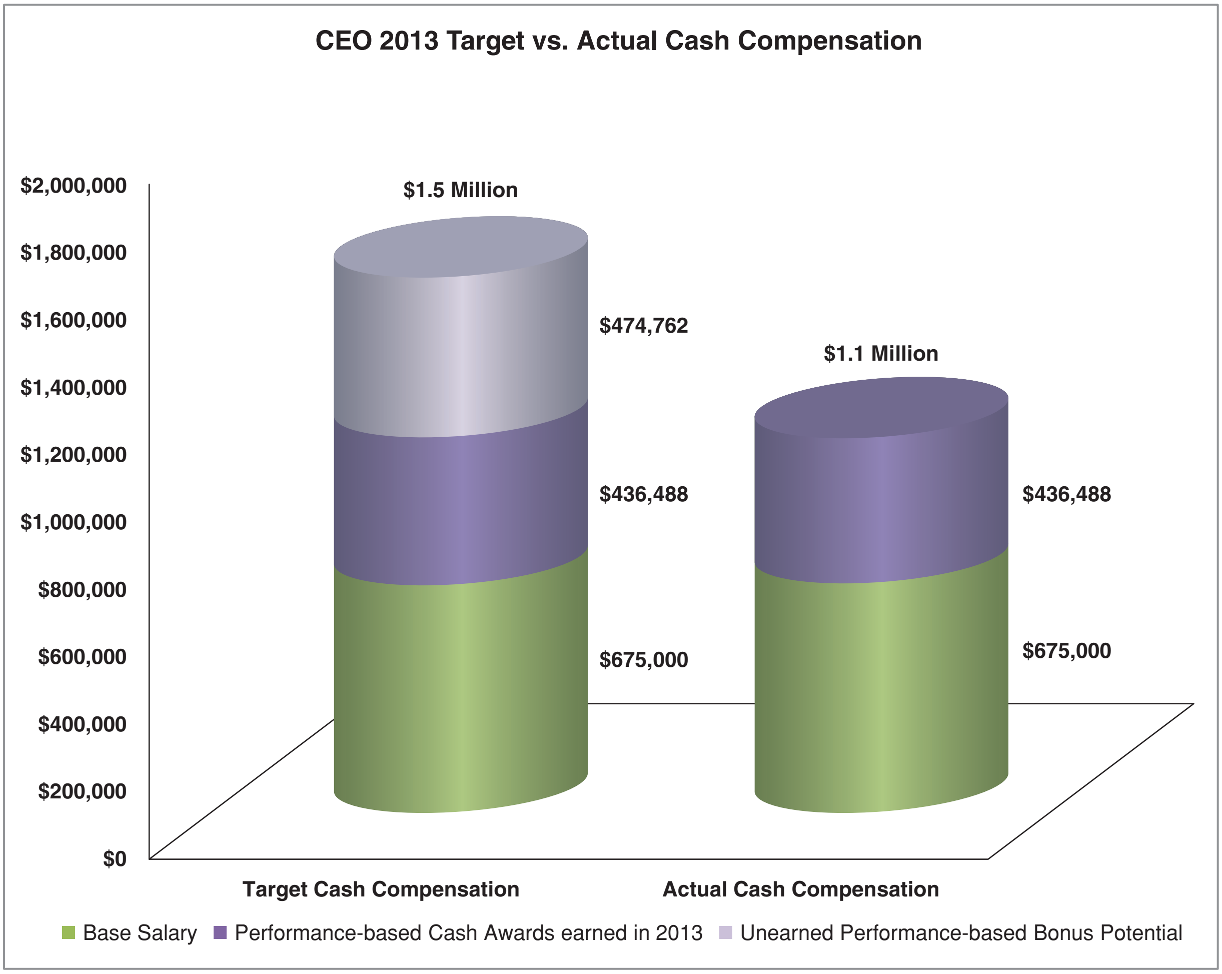
- calibrate compensation opportunities to appropriately reward executives depending on the Company's financial and operational performance;
- provide strong incentives to create a sense of urgency to promote our profitability and growth to create shareholder value and reward exceptional performance;
- ensure that all executive officers have the opportunity to share in the success we create;
- provide equity awards that reflect potential contributions as measured by position and expertise;
- ensure that compensation plans and arrangements are simple to communicate and understandable; and
- ensure that compensation plans and arrangements are flexible enough to adjust to changing economic circumstances.

Compensation Program Design



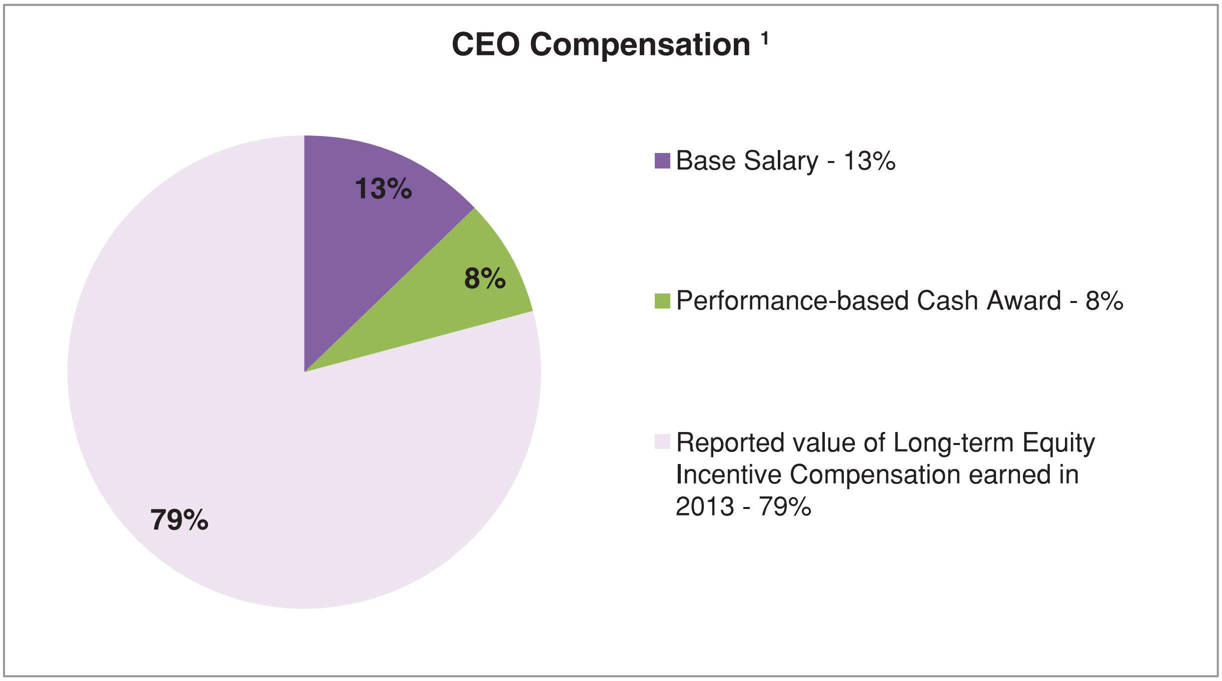
As approved by the Compensation Committee, in 2013 the compensation of our executive officers consisted of four primary components, each as described in greater detail below: (1) base salary, (2) annual performance-based cash awards, (3) long-term equity incentive compensation in the form of time-vested RSU awards, and (4) retirement, health and welfare benefits. Through the combination of performance-based cash award opportunities and long-term equity compensation opportunities that may increase or decrease in value depending on the Company's results, our 2013 executive compensation program focused on rewarding our executive officers based on the performance of the Company over both the short and long-term. This is consistent with our current restructuring and growth focus.

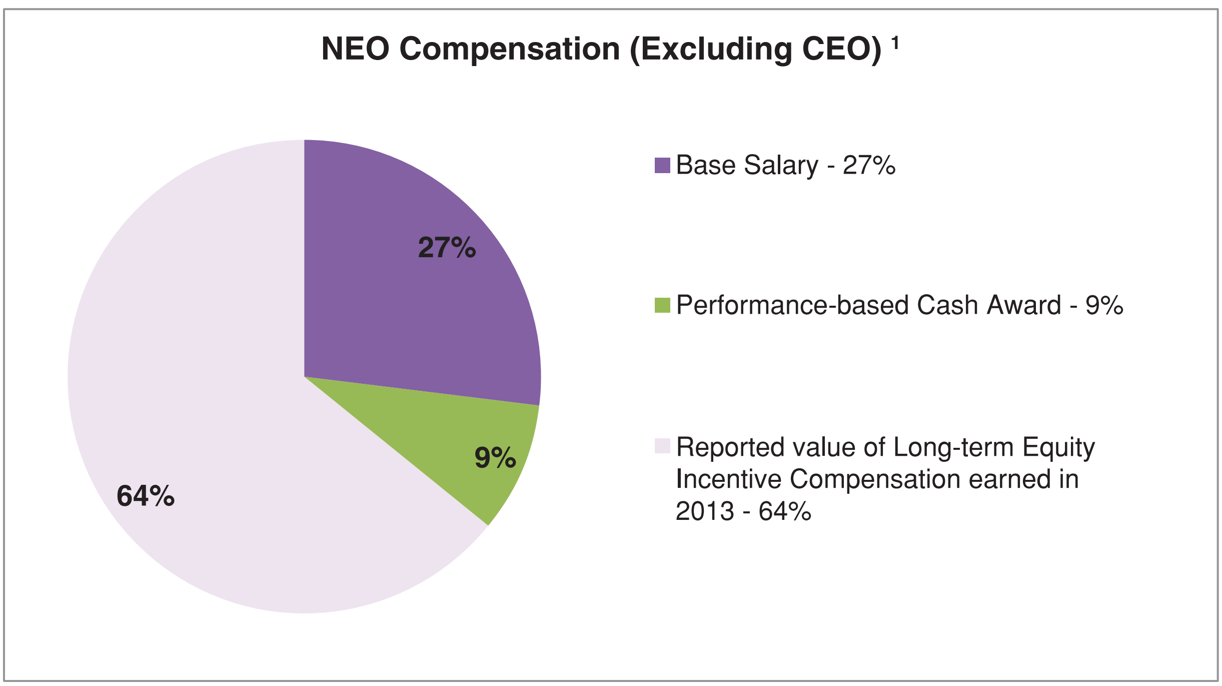
The cash compensation program approved by our Compensation Committee for 2013 allocated approximately 55% - 65% of potential cash earnings to base salary and approximately 35% - 45% to compensation in the form of annual performance-based cash award opportunities, assuming the Company achieved the target performance levels established by the Compensation Committee. However, as shown by the following chart, in 2013 our CEO earned only a portion of his potential 2013 performance-based cash awards. As a result of not receiving a portion of his target cash bonus awards, base salary made up a larger portion of our CEO's total cash compensation in 2013 (approximately 61%) than it otherwise would have.



Our long-term equity incentive compensation program is designed to incent and reward our executive officers for long-term corporate performance based on the value of our common stock and, thereby, align the interests of our executive officers with those of our shareholders, while also encouraging retention through time-based vesting requirement. During 2013, we granted our NEOs RSU awards covering shares of our common stock that vest over a three-year period as our primary vehicle for providing long-term incentive compensation. Because the value of these time-based vesting RSUs is determined at the time the awards ultimately vest, which may be up to three years from the grant date, we believe they encourage our executive officers to focus on driving sustainable, long-term growth in the Company's operating performance and financial results.

The actual mix of base salary, annual performance-based cash award, and equity awards with respect to each NEO for 2013 was subject to the nature of the specific business for which each NEO was responsible and the judgment of the Compensation Committee in consultation with our CEO. We believe this mix supported our compensation philosophy and was appropriate to provide each executive officer with (i) a competitive base salary, (ii) sufficient ''at-risk'' compensation to drive performance against objectives, without creating undue risk for the Company as a whole, and (iii) time-vested equity compensation to encourage long-term retention and commitment to the Company and alignment with shareholder interests. The following charts show the allocation of base salary, annual cash incentives and long-term equity compensation for our CEO and our other NEOs not including our CEO.





(1) Excluding Other Compensation

Compensation Setting Process

Role of Compensation Committee. The Compensation Committee is responsible for formulating, determining, reviewing, and modifying the compensation of our executive officers as well as the development and oversight of our compensation philosophy. The Compensation Committee is authorized to retain the services of one or more executive compensation advisors from time to time, as it determines in its discretion, in connection with the discharge of its responsibilities.

The Compensation Committee:

- evaluates the performance of our CEO and other executive officers in light of our corporate goals and objectives and, based on such evaluation, reviews and approves the annual base salary, annual performance-based cash award opportunities and awards, long-term incentive compensation (including stock options and RSU awards) and, as necessary, post-employment compensation arrangements and health and welfare benefits;
- reviews, approves, and reports to our Board of Directors with respect to our annual performance-based cash awards and equity-based plans and grants of awards thereunder;
- reviews and approves all equity compensation plans and awards pursuant to our shareholder-approved plans; and
- reviews succession planning for our CEO and other executive officers.

Role of Management. In determining the performance criteria and compensation of our executive officers, the Compensation Committee takes into account the recommendations of our CEO (except with respect to his own compensation). Typically, our CEO will make these recommendations for our executive officers based on his assessment of each executive officer's individual performance as well as his knowledge of each executive officer's job responsibilities, seniority, expected future contributions, and his evaluation of competitive market data.

Our CEO also attends meetings of our Board of Directors and the Compensation Committee at which executive compensation matters are addressed, except with respect to discussions involving his own compensation. Decisions with respect to our CEO's compensation are made by the Compensation Committee, all of the members of which are also independent members of our Board of Directors.

Role of Compensation Consultant. During 2013, the Compensation Committee retained the services of Compensia, Inc., a national compensation consulting firm, as its compensation consultant. Compensia serves at the discretion of the Compensation Committee. Compensia was engaged to provide advice and information relating to executive officer and director compensation. In 2013, Compensia also assisted the Compensation Committee in (i) reviewing our Peer Group, (ii) analyzing executive officer compensation, (iii) reviewing and analyzing market data related to our executive officers' base salaries, annual performance-based cash incentives, and long-term equity incentive compensation levels, (iv) evaluating equity plan design and structures, and (v) evaluating non-employee director compensation.

Compensia reports directly to the Compensation Committee and did not provide any services to the Company or its management in 2013 other than those provided to the Compensation Committee described above. The Compensation Committee has considered the independence of Compensia in light of the new listing standards of the NYSE on compensation committee advisor independence and the rules of the SEC and has concluded that the work performed by Compensia did not raise any conflict of interest.

Compensation-Related Risks.

To avoid encouraging unnecessary or excessive risk taking in our compensation practices, we use:

- a mix of fixed (annual base salary) and variable performance-based cash compensation;
- equity awards that vest over a significant period of time, thus tying an executive officer's equity compensation to the executives' retention by the Company and the Company's long-term financial success; and

- above-target incentive compensation that, if earned, is paid based on the completion of full-year performance for achieving or exceeding our financial goals.

Competitive Market Analysis

The Compensation Committee selected its competitive market reference group to comprise a group of companies with median revenues of approximately 0.5 to 2.0 times our revenue and market capitalizations of approximately 0.2 to 5.0 times our market capitalization, with business models reasonably similar to ours and which represented both business and labor market competitors (our ''Peer Group''). The compensation practices of our Peer Group were the primary guide used by the Compensation Committee to compare the competitiveness of each compensation component and overall compensation levels (base salary, target annual performance-based cash award opportunity, and long-term incentive compensation). During 2013, the following companies comprised our Peer Group:

Acxiom, Inc. (NASDAQ: ACXM)	iGATE Corporation (NASDAQ: IGTE)
CBIZ, Inc. (NYSE: CBZ)	ManTech International (NASDAQ: MANT)
CDI (NYSE: CDI)	MAXIMUS, Inc. (NYSE: MMS)
Computer Task Group (NASDAQ: CTGX)	NCI, Inc. (NASDAQ: NCIT)
Convergys (NYSE: CVG)	Perficient, Inc.
Exlservice Holdings, Inc. (NASDAQ: EXLS)	Sapient Corporation (NASDAQ: SAPE)
The Hackett Group, Inc. (NASDAQ: HCKT)	Syntel, Inc. (NASDAQ: SYNT)

The Compensation Committee intends to use this same Peer Group in 2014, but also intends to regularly review our Peer Group to ensure that the companies are appropriate comparators and also will review, on at least an annual basis, the executive compensation practices of our Peer Group.

In 2013, the Compensation Committee also was provided with and used as a reference source competitive compensation data from the 2013 Radford Global Technology survey. The Radford Global Technology survey provides deeper and more precise competitive compensation data than is available solely from the public filings of the Company's Peer Group, including access to proprietary market compensation information from both public private companies through a searchable database.

Results of 2013 Shareholder Advisory Vote on Executive Compensation

At our 2013 Annual Meeting of Shareholders, our shareholders expressed their continued support of our executive compensation program by voting to approve, on an advisory (non-binding) basis, the compensation of our NEOs. More than 73% of the votes cast supported our executive compensation policies and practices. The Compensation Committee, which is responsible for designing and administering our executive compensation program, values the opinions of our shareholders and considered the outcome of the advisory vote at the 2012 Annual Meeting of Shareholders in making compensation decisions for 2013, as reflected in this Proxy Statement. The Compensation Committee believes that our executive compensation program is designed to support our Company and our business strategies, in concert with our compensation philosophy and guiding principles. That belief is supported by past advisory votes of our shareholders as well as the feedback from interactions between our management team and various shareholders. The Compensation Committee will continue to take into account the outcome of future shareholder advisory votes in its future deliberations on executive compensation matters. Our Board and management team generally put a high priority on proactive shareholder engagement, and our CEO and CFO spend significant amounts of time each year meeting with individual investors, attending investor conferences and responding to questions and concerns of our shareholders. In addition, every meeting of the Board includes a briefing from management regarding shareholder engagement activities and concerns.

Compensation Program Components

The following describes each component of our executive compensation program, the rationale for each component, and how compensation amounts are determined.

Base Salary

The Compensation Committee conducts an annual review of each executive officer's base salary, with input from our CEO (except with respect to his own base salary), and makes adjustments as it determines to be reasonable and necessary to reflect the scope of an executive officer's performance, individual contributions and responsibilities, position in the case of a promotion, competitive market conditions, and retention objectives. While the Compensation Committee believes that the base salaries of our executive officers should generally approximate the 50^{th} percentile of the competitive market for comparable positions at the companies in our Peer Group, it makes decisions on individual adjustments to base salaries in its sole discretion based on its evaluation of the foregoing factors.

For 2013, the Compensation Committee sought to balance (i) the need to reward our management team for its successful efforts in achieving our business and restructuring objectives and incentivize the team to continue to build off the newly restructured business platform, against (ii) the fact that the effects of restructuring are not yet fully reflected in our financial performance. As a result, the Compensation Committee determined not to increase the base salaries of our NEOs from 2012 to 2013 (with the exception of Mr. Douglas), and to emphasize long-term and performance-based compensation. The base salaries of our NEOs for 2013 are set forth in the table describing our annual performance-based cash award program and the 2013 Summary Compensation Table below.

Annual Performance-Based Cash Awards

We use performance-based cash awards to motivate our executive officers to achieve the short-term financial and strategic objectives that further our annual operating plan. In February 2013, the Compensation Committee approved our 2013 performance-based cash award program, pursuant to which our executive officers, including the NEOs, had the opportunity to earn cash awards each fiscal quarter based on the performance of the Company during that quarter as measured against pre-established corporate performance objectives established by the Compensation Committee and each executive officer's personal contributions to the Company's performance (the ''2013 Incentive Awards''). The 2013 Incentive Awards were structured to be earned on a quarterly basis to create a sense of urgency and discourage thinking that any unearned incentive award amounts could be earned later in the year. Consequently, if there was no payment with respect to the 2013 Incentive Awards for a fiscal quarter (because the threshold performance level for a corporate performance objective was not achieved for that quarter), then the portion of the award attributable to that fiscal quarter was forfeited.

Target Award Opportunities

The Compensation Committee sets the target annual performance-based cash award opportunities (which are expressed as a percentage of base salary) based on its review of each executive officer's performance, individual contributions and responsibilities, competitive market conditions, and retention objectives. We believe in providing our executive officers with target total cash compensation opportunities that fall at approximately the median of the competitive market. For 2013, however, we increased the target annual performance-based cash award opportunity for certain key executive officers, including Mr. Peterschmidt, Mr. Genovese and Mr. Douglas, to approximately the 75^{th} percentile of our Peer Group to emphasize performance-based compensation over base salary in the mix of target total cash compensation for 2013. Target 2013 Incentive Award opportunities for the NEOs were as follows:

Named Executive Officer	2013 Base Salary ($)	Target 2013 Performance-based Award Opportunity (as a Percentage of Base Salary)	Target 2013 Performance-based Award Opportunity ($)
David C. Peterschmidt	675,000	135%	911,250
Claude J. Pumilia	420,000	90%	378,000
Michael Lehman	416,000 (1)	— (1)	— (1)
Richard Genovese	480,000	115%	552,000
Anthony Fogel	330,000	75%	247,500
Bruce Douglas	350,000	90%	315,000

(1) Mr. Lehman served as the Company's interim Chief Financial Officer from September 24, 2013 through the end of 2013. The Base Salary number presented is annualized, meaning it represents the amount of Base Salary Mr. Lehman would have earned had he been employed for all of 2013. Mr. Lehman was not eligible to participate in the Company's 2013 Cash Incentive Award Program.

Corporate Performance Objectives

The 2013 Incentive awards were directly linked to corporate and business unit performance measures as selected by the Compensation Committee with associated target levels for each such measure, based on the recommendations of our CEO (other than with respect to his own annual performance-based cash award opportunity). For our CEO and NEOs other than Mr. Douglas, corporate performance objectives were established by the Compensation Committee based on its assessment of the key drivers for our annual operating plan. In the case of Mr. Douglas, his awards were based on similar measures that related to the performance of the corporate functions and business unit that he manages.

For purposes of the 2013 Incentive Awards for all our executive officers except Mr. Douglas, half of the award opportunity determined by corporate performance was based on quarterly achievement of our target revenue levels for the year (40% of the total cash award target opportunity) and half of the award opportunity was based on quarterly achievement of our target EBITA levels for the year (40% of the total target award opportunity). As discussed below, the remaining 20% of the total annual target award opportunity of each executive officer except for Mr. Douglas was based on an evaluation of his or her individual performance against specific, non-financial criteria established by the Compensation Committee (Mr. Douglas's 2013 Incentive Awards did not contain an individual performance component). The Compensation Committee selected these measures because revenue is a direct indicator of our ability to successfully execute on our annual operating plan, while EBITA is an effective measure of our profitability. EBITA stands for Earnings Before Interest, Tax, and Amortization expenses. In our case, EBITA is determined by deducting the cost of consulting services, cost of other revenue, and selling, general and administrative expenses for a given period (all as reported in our financial statements) from the total revenue reported in our financial statements for such period.

Pursuant to their terms, the 2013 Incentive Awards were to be paid if the fiscal quarter's results on an annualized basis met the specified threshold levels. Further, to earn any portion of the 2013 Incentive Awards subject to the corporate performance objectives, a specified minimum performance threshold had to be achieved for each specific measure:

- In the case of the revenue measure, the threshold performance level was 65% of the EBITA target level for the fiscal quarter and 85% of the revenue target level for the fiscal quarter (the ''revenue threshold''); and
- In the case of the EBITA measure, the threshold performance level was 85% of the EBITA target level for the fiscal quarter (the ''EBITA threshold'').

For purposes of the 2013 Incentive Awards, the revenue and EBITA performance objectives were treated as independent performance objectives; that is, our executive officers were eligible to receive an award payment for exceeding the threshold performance level for one objective even if the threshold performance level for the other objective was not met; provided, however, that no award payment would be made for a fiscal quarter if the

Company as a whole or any business unit of the Company failed to achieve at least 65% of the EBITA target level for that fiscal quarter.

In the case of our CEO, COO, Mr. Pumilia and Mr. Fogel, if the revenue threshold and EBITA threshold were met or exceeded in a given fiscal quarter, the amount of the award to be paid for that quarter ranged from a minimum of 55% (for threshold performance) to a maximum of 100% (for target performance or above) of the target award opportunity for that NEO (as reflected in the table above) attributable to the corporate performance objectives (80% of their target award opportunity), depending on the actual performance level achieved. For example, if the Company achieved only the revenue threshold and the EBITA threshold for a given quarter, then our CEO, COO, Mr. Pumilia and Mr. Fogel would receive one quarter of 80% of their respective target awards at a 55% payment level factor. Alternatively, if the Company achieved 100% of the target levels for the revenue and EBITA objectives in a given quarter, then they would receive one quarter of 80% of their target award at 100% payment level.

In the event that the Company exceeded the target performance levels for one or both of the corporate performance objectives, payments with respect to such ''over-performance'' were to be paid only after the end of the fiscal year, and any such payments were capped at 200% of the NEO's target award opportunity for performance equal to 150% of the target level. For example, if the Company achieved 150% of the revenue and EBITA target levels for the entire year, then our CEO, COO, Mr. Pumilia and Mr. Fogel would have received, in aggregate (i.e., including both the quarterly payments and end of year over-performance payment), 80% of their respective target awards at a 200% payment level (that is, at an amount that was twice their target award opportunity).

Revenue and EBITA Performance Level / Award Payment Factor	Company Revenue Target ($)	Company EBITA Target ($)	North America Revenue Target ($)	North America EBITA Target ($)	International Revenue Target ($)	International EBITA Target ($)
150% Maximum / 200% Payment	1,352,209,500	44,305,500	695,400,000	55,950,000	690,259,500	51,655,500
100% Target / 100% Payment	901,473,000	29,537,000	463,600,000	37,300,000	460,173,000	34,437,000
Threshold 85% / 55% Payment	766,252,050	25,106,450	394,060,000	31,705,000	391,147,050	29,271,450

Individual Performance

The remaining 20% of our executive officers' target annual awards (except for Mr. Douglas's award) were based on a subjective assessment of each executive officer's individual performance. These assessments were conducted by the Compensation Committee at the end of June and again at the end of the year, and any resulting awards were paid bi-annually, 50% after the end of the second fiscal quarter and 50% after the end of the fourth fiscal quarter. For purposes of the 2013 Incentive Awards, the Compensation Committee exercised its subjective judgment to evaluate each NEO's (other than Mr. Douglas) individual performance, taking into consideration such criteria as professional effectiveness, leadership, strategic and operational execution and creativity.

Actual Award Decisions for 2013

With respect to the corporate performance measures applicable to the 2013 Incentive Awards of our CEO, COO, Mr. Pumilia and Mr. Fogel, we achieved revenue of $219 million for the first fiscal quarter, $220 million for the second fiscal quarter, $215 million for the third quarter, and $222 million for the fourth fiscal quarter, which resulted in payment of a revenue award at the threshold level (55%) in each quarter except the third quarter (in the third quarter, the Company did not achieve the 65% EBITA minimum, and therefore no awards were paid on either performance measure). In addition, we achieved EBITA levels in each quarter that resulted in payment of the EBITA portion of each executive officer's award at the threshold level (55%) in each quarter except the third quarter.

In addition, the Compensation Committee assessed the individual performance of these NEOs at the end of June 2013 and then again at the end of 2013 and determined that our CEO should receive $91,125 with respect to the first half of the year and $91,125 with respect to the second half of the year, our COO should receive $55,200 with respect to the first half of the year and no bonus with respect to the second half of the year, Mr. Pumilia should receive $37,800 with respect to the first half of the year and no bonus with respect to the second half of the year, and Mr. Fogel should receive $24,750 with respect to the first half of the year and $24,750 with respect to the second half of the year.

With respect to the corporate performance measures applicable to the 2013 Incentive Award of Mr. Douglas, we achieved North American revenue and global revenue for each quarter that, in the aggregate, resulted in a 60% payment with respect to that measure for the year. In addition, we achieved North American EBITA and global EBITA for each quarter that, in the aggregate, resulted in a 38% payment with respect to that measure for the year.

The actual 2013 Incentive Award payments made to the NEOs for 2013 are set forth in the following table:

Named Executive Officer	Target 2013 Performance-based Award at 100% Achievement ($)	Actual 2013 Performance-based Award ($)	Actual 2013 Performance-based Award as a Percentage of Target (%)
Mr. Peterschmidt	911,250	436,488	48%
Mr. Pumilia (1)	378,000	111,132 (1)	29%
Mr. Lehman	— (2)	— (2)	— (2)
Mr. Genovese	552,000	162,288	29%
Mr. Fogel	247,500	118,553	48%
Mr. Douglas	315,000	154,508	49%

(1) Mr. Pumilia resigned from the Company in September of 2013, and was therefore only eligible to participate in the Cash Incentive Award Program for the first three fiscal quarters of 2013 . Mr. Pumilia's total cash incentive award for the first and second fiscal quarters of 2013 was $111,132, and no cash incentive awards were made for the third quarter of 2013 because the Company did not achieve the necessary financial performance.

(2) Mr. Lehman served as the Company's interim Chief Financial Officer from September 2013 through the end of 2013, and was not eligible to participate in the Company's 2013 Cash Incentive Award Program.

The actual 2013 Incentive Award payments to the NEOs for 2013 are also included in the ''Summary Compensation Table'' below.

Long-Term Incentive Compensation

We use equity awards to incent and reward our executive officers, including the NEOs, for long-term corporate performance based on the value of our common stock and, thereby, align the interests of our executive officers with those of our shareholders. We do not apply a rigid formula in determining the value of equity awards to be granted to our executive officers upon their initial employment. Instead, these awards are established through arms-length negotiation at the time the individual executive officer is hired. Thereafter, as part of its annual review of our executive compensation program, the Compensation Committee determines the value of any additional equity award at levels it considers appropriate. At the discretion of the Compensation Committee, the NEOs may also receive discretionary stock options or RSU awards for exceptional performance. During 2013, the Compensation Committee determined, after considering a competitive market analysis prepared by Compensia, to grant equity awards in the form of RSU awards covering shares of our common stock, subject to a three-year time-based vesting requirement.

The 2013 RSU awards will vest over a three year period, with the initial vest date occurring six months after the date of grant and quarterly thereafter. The Compensation Committee set the aggregate grant date fair value of these equity awards at a level intended to create a meaningful opportunity for reward predicated on the creation of long-term shareholder value. In particular, each executive's award value was based on, among other things, the competitive compensation for such executive officer's position, the critical nature of his or her role, retention objectives, internal pay equity, outstanding equity awards, constraints on the size of the pool of shares available. In 2013, our RSU awards reflected our restructuring phase and the target total direct compensation opportunities of our executive officers were consistent with the 75% percentile of the competitive market for executive officers with key operational roles, including the CEO, COO, and Mr. Douglas, and the 50th percentile for our other executive officers. We anticipate that as we enter more stable growth, our RSU and other long-term awards will be adjusted accordingly.

In 2013, the Compensation Committee granted our CEO an RSU award covering 976,000 shares of our common stock. The purpose of this grant was to return our CEO's overall compensation opportunities to approximately the 75th percentile of the competitive market. Our CEO did not receive an equity award in 2012, and his aggregate compensation had therefore dropped considerably below the 75th percentile target. In addition, the Compensation Committee continues to believe that RSU awards are helpful retention tools that align CEO and other NEO performance with long-term shareholder returns. The equity awards granted to the NEOs in 2013 were as follows:

Named Executive Officer	Aggregate Grant Date Fair Value	Stock Option (Number of Shares)	RSU Award (Number of Shares)
Mr. Peterschmidt	$4,089,440	—	976,000
Mr. Pumilia (1)	$1,073,234	952,107	238,182
Mr. Lehman (2)	—	—	—
Mr. Genovese (3)	$2,327,557	135,492	519,456
Mr. Fogel	$419,000	—	100,000
Mr. Douglas (4)	$838,000	—	200,000

(1) The amounts reported for Mr. Pumilia include the effects of the accelerated equity awards that vested in 2013 pursuant to Mr. Pumilia's severance agreement. A portion of the Grant Date Fair Value amount represents the incremental fair value of the RSU awards and stock options that were accelerated, and the number of shares underlying the Stock Option and RSU Award grants include the additional shares from prior-year awards that were accelerated and became vested in 2013 pursuant to Mr. Pumilia's severance agreement (because these options and RSUs would not have vested but for the terms of the severance agreement, they are considered a new grant in 2013).

(2) Mr. Lehman served as our interim Chief Financial Officer from September 2013 through the end of 2013 and did not receive any equity awards in connection with his service.

(3) The amounts reported for Mr. Genovese include the effects of the accelerated equity awards that vested in 2013 pursuant to Mr. Genovese's severance agreement. A portion of the Grant Date Fair Value amount represents the incremental fair value of the RSU awards and stock options that were accelerated, and the number of shares underlying the Stock Option and RSU Award grants include the additional shares from prior-year awards that were accelerated and became vested in 2013 pursuant to Mr. Genovese's severance agreement (because these options and RSUs would not have vested but for the terms of the severance agreement, they are considered a new grant in 2013).

(4) During 2013, Mr. Douglas reported directly to Mr. Genovese, and therefore Mr. Genovese provided input with respect to the equity awards granted to Mr. Douglas. In 2014, Mr. Douglas will report directly to our CEO along with our other executive officers.

The equity awards granted to the NEOs during 2013 are set forth in the 2013 Summary Compensation Table and the 2013 Grants of Plan-Based Awards Table below.

Welfare and Health Benefits

We have established a tax-qualified Section 401(k) retirement savings plan available on the same terms and conditions to all of our full-time employees, including the NEOs. Under this plan, participants may elect to make pre-tax contributions of up to 75% of their compensation, with the exception of employees who meet the Internal Revenue Service discrimination testing definition of ''highly-compensated employees,'' who may contribute a maximum of 9%. Contributions made may not exceed the statutory income tax limitation, which was $17,500 in 2013. In addition, in 2013 employees 50 years old or older were eligible to make an annual ''catch-up'' contribution of up to $5,500. For the 2013 plan year, we matched up to 33% of the first 6% of compensation contributed to the plan, based on length of service with the Company, with a limit of $2,000 per calendar year. We intend for the plan to qualify under Section 401(a) of the Internal Revenue Code so that contributions by participants to the plan, and income earned on plan contributions, are not taxable to participants until withdrawn from the plan.

Additional benefits received by our executive officers, including the NEOs, include medical, dental, and vision benefits, medical and dependent care flexible spending accounts, short-term and long-term disability insurance, accidental death and dismemberment insurance, basic life insurance coverage, and long-term care coverage. These benefits are provided to our executive officers on the same basis as to all of our full-time employees.

We design our employee benefits programs to be affordable and competitive in relation to the market, as well as compliant with applicable laws and practices. We adjust our employee benefits programs as needed based upon regular monitoring of applicable laws and practices and the competitive market.

Perquisites and Other Personal Benefits

We do not view perquisites or other personal benefits as a significant component of our executive compensation program. From time to time, we have provided limited perquisites to certain executive officers, such as reimbursement of relocation expenses, commuting and travel expenses for executives who live and work remotely, spousal travel and meals, or access to sporting and event tickets. In 2013, we provided Mr. Genovese with perquisites in connection with his regular commute from his home in Dallas to our offices in Colorado, including the use of a leased car and condo in Denver, Colorado and reimbursement of airfare and other travel expenses. Aside from these perquisites to Mr. Genovese, which are further described in the ''Summary Compensation Table'' below, we did provide any perquisites or other personal benefits to our other NEOs in 2013.

In the future, we may provide perquisites or other personal benefits in limited circumstances, such as where we believe it is appropriate to assist an individual executive officer in the performance of his or her duties, to make our executive officers more efficient and effective, and for recruitment, motivation, or retention purposes. All future practices with respect to perquisites or other personal benefits will be approved and subject to periodic review by the Compensation Committee.

Employment Agreements and Post-Employment Compensation

Starting in 2011, the Compensation Committee initiated a program to enter into standardized ''at will'' employment agreements with all of our senior executive officers, including the NEOs, replacing the then-existing employment agreements, offer letters and change in control agreements to which the NEOs were parties. By implementing a standardized form of executive employment agreement, the Compensation Committee standardized the severance and change in control terms and conditions applicable to all our current and future executive officers, including terms and other conditions concerning the circumstances under which severance occurs and payments of post-employment benefits and compensation. In making these changes, the Compensation Committee recognized our ongoing need to maintain competitive compensation packages to retain qualified personnel and to attract qualified candidates to fill our most critical positions. These competitive compensation packages should contain a financial inducement sufficient to retain critical personnel and to motivate candidates to accept our employment offer over any competing offers. At the same time, the Compensation Committee was sensitive to the need to integrate existing and new executive officers into the executive compensation structure that we have been seeking to develop, balancing both competitive and internal pay equity considerations.

The Compensation Committee evaluated and determined the payments and benefits to be provided pursuant to these executive employment agreements based, in part, upon an analysis prepared by its compensation consultant regarding the practices of our Peer Group and other employment market-related data.

In addition to standard provisions relating to compensation payments and benefits, confidentiality, non-competition and non-solicitation of clients and employees, the employment agreements also provide these executive officers, including the NEOs, with certain protection in the event of termination of their employment under specified circumstances, including following a change in control of the Company. We believe that entering into these agreements helps these executive officers maintain continued focus and dedication to their assigned duties to maximize shareholder value when faced with a potential transaction that could involve a change in control of the Company. The terms and conditions of these agreements were determined after review by our Compensation Committee of our retention goals for each executive officer, as well as an analysis of competitive market data.

For a summary of the material terms and conditions of the post-employment compensation arrangements for the NEOs, see ''Potential Payments upon Termination or Change in Control.''

Executive Compensation Tables

2013 Summary Compensation Table

The following table discloses the compensation awarded, earned, or paid to each named executive officer for the fiscal year ended December 31, 2013, as well as the two prior fiscal years, where applicable. Numbers have been rounded to the nearest dollar.

Name and Principal Position	Year	Salary ($)	Bonus ($)(1)	Stock Awards ($)(2)	Option Awards ($)(2)	Non-Equity Incentive Plan Compensation ($)(3)	All Other Compensation ($)(4)	Total ($)
David C. Peterschmidt	2013	675,000	—	4,089,440	—	436,488	1,524	5,202,452
President & CEO	2012	662,885	—	—	—	488,374	3,048	1,154,307
	2011	600,000	—	2,088,000	—	259,500	37,584 (5)	2,985,084
Richard Genovese (6)	2013	480,000	—	2,133,126	194,431	162,288	2,516	2,972,361
EVP & COO	2012	462,692	—	814,000	662,760	271,790	2,501	2,213,743
	2011	108,154	—	424,500	900,000	28,572	750	1,461,976
Michael E. Lehman (7)	2013	112,000	—	—	—	—	183	112,183
Interim CFO								
Anthony Fogel (8)	2013	330,000	—	419,000	—	118,553	2,180	869,733
SVP & CHRO	2012	246,231	—	330,000	358,260	81,327	1,152	1,016,970
Robert Bruce Douglas (9)	2013	348,731	—	838,000	—	154,508	2,180	1,343,419
SVP & GM, North America	2012	320,000	52,000	82,600	67,254	104,000	869	626,723
Claude J. Pumilia (10)	2013	308,539	—	957,294	115,940	111,132	809,887 (11)	2,302,803
(Former) EVP & CFO	2012	413,077	—	407,000	552,300	237,817	1,860	1,612,054
	2011	271,846	—	985,500	2,077,800	88,493	1,418	3,425,057

(1) Reflects any discretionary cash payments.

(2) The amounts reported in these columns reflect the grant date fair value of the RSU and option awards granted during the applicable year, computed in accordance with ASC Topic 718. Assumptions used in the calculation of grant date fair value for equity awards granted in 2013 are included in Note 13 to the Consolidated Financial Statements in our 2013 Annual Report on Form 10-K. Our 2013 Annual Report on Form 10-K was filed with the SEC on February 19, 2014. For 2013, a portion of the amounts reported in connection with stock and option awards to Messrs. Pumilia and Genovese represent the incremental fair value, computed in accordance with ASC Topic 718, of the RSU awards and stock options that were accelerated in connection with their respective separation from the Company.

(3) Reflects total actual cash incentive awards which are based on the performance plan targets approved by the Compensation Committee at the beginning of the fiscal year.

(4) Consists of Company contributions under our Section 401(k) Savings Plan, amounts we pay for life insurance benefits and, in certain circumstances that are separately identified, the value of perquisites and other personal benefits with an aggregate value of at least $10,000. 401(k) Savings Plan matching contributions made by the Company for the year ended December 31, 2013, were: Mr. Genovese—$2,000, Mr. Fogel—$2,000, Mr. Douglas—$2,000 and Mr. Pumilia—$2,000. Mr. Peterschmidt and Mr. Lehman did not participate in the 401(k) Savings Plan. Life insurance premiums paid for the year ended December 31, 2013, were: Mr. Peterschmidt—$1,524, Mr. Pumilia—$131, Mr. Genovese—$516, Mr. Fogel—$180, Mr. Douglas—$180 and Mr. Lehman—$183.

(5) In addition to the item noted in footnote 4 above, this amount includes $36,000 for the year ended December 31, 2011, for Mr. Peterschmidt's relocation expenses incurred after joining the Company in July 2010.

(6) Mr. Genovese joined the Company in September 2011. On January 7, 2014, the Company announced that it had accepted Mr. Genovese's resignation from his role as COO effective December 31, 2013, and that his employment with the Company would officially end effective January 16, 2014. The Company and Mr. Genovese entered into a severance agreement pursuant to which the vesting of all unvested equity awards scheduled to vest on or before July 16, 2014 was accelerated and such awards vested effective December 31, 2013. In exchange, Mr. Genovese has agreed to release the Company from any claims against the Company.

(7) Mr. Lehman joined the Company as interim CFO on September 9, 2013 and served as the interim CFO through December 31, 2013. Mr. Lehman stepped down as interim CFO effective February 11, 2014.

(8) Mr. Fogel joined the company in March 2012.

(9) Mr. Douglas was named Senior Vice President and General Manager, North America in February 2012.

(10) Mr. Pumilia served as Chief Financial Officer from April 2011 until September 9, 2013. On September 24, 2013, the Company and Mr. Pumilia entered into a severance agreement that provided for a severance payment equal to one year of his base salary and one year of annual cash incentive award at target level. Under the severance agreement, the Company also agreed to immediately accelerate the vesting of all of Mr. Pumilia's unvested equity awards scheduled to vest through March 9, 2015. In addition, the exercise period for all vested stock options was amended to the earlier of the original expiration date or September 9, 2014. In exchange, Mr. Pumilia agreed to release the Company from any claims, as well as standard covenants regarding the Company's confidential information and intellectual property.

(11) Consists of (i) 401(k) Savings Plan matching contributions made by the Company for the year ended December 31, 2013 in the amount of $2,000, (ii) life insurance premiums in the amount of $120, (iii) a lump sum severance payment of $798,000, and (iv) severance health benefits consisting of reimbursement of COBRA insurance premiums for a period of 18 months and totaling $9,767.

2013 Grants of Plan-Based Awards Table

The following table summarizes for the year ended December 31, 2013, certain information regarding stock options, RSU awards and other plan-based awards granted to the named executive officers:

Name	Grant Date	Estimated Possible Payouts Under Non-Equity Incentive Plan Awards(1) Threshold ($)(2)	Target ($)(3)	All Other Stock Awards: Number of Shares of Stock or Units (#)	All Other Option Awards: Number of Securities Underlying Options (#)	Exercise or Base Price of Option Awards ($/Sh)	Grant Date Fair Value of Stock and Option Awards ($)
David C. Peterschmidt	6/3/2013	—	—	976,000	—	—	4,089,440
	N/A	400,950	911,250	—	—	—	—
Richard Genovese (4)	6/3/2013	—	—	296,152	—	—	1,240,881
	8/1/2013	—	—	89,540	—	—	338,462
	12/31/2013 (4)	—	—	133,764	—	—	553,783
	12/31/2013 (4)	—	—	—	135,492	2.83	194,431
	N/A	242,880	552,000				
Anthony Fogel	6/3/2013	—	—	100,000	—	—	419,000
	N/A	108,900	247,500	—	—	—	—
Robert Bruce Douglas	6/3/2013	—	—	200,000	—	—	838,000
	N/A	173,250	315,000	—	—	—	—
Michael E. Lehman (5)	—	—	—	—	—	—	—
Claude J. Pumilia	6/3/2013	—	—	169,232	—	—	709,074
	9/9/2013 (6)	—	—	68,950	—	—	248,220
	9/9/2013 (6)	—	—	—	952,107	(7)	115,940
	N/A	166,320	378,000	—	—	—	—

(1) Amounts represent the potential cash incentive payments if the threshold or target performance levels are achieved under the Company's 2013 Incentive Award Program for the complete 2013 performance period (i.e., achievement of the same award level in each quarter). See the ''Summary Compensation Table'' for the actual Cash Incentive Award payments made to each NEO during 2013. The Compensation Committee approved 2013 target incentives for the NEOs on February 20, 2013.

(2) Amounts shown in the threshold column are based on the assumption that the Company achieves the minimum threshold performance levels described in ''Compensation Discussion and Analysis—Annual Performance-based Cash Awards'' section above, in which case each NEO would have earned 55% of the target cash incentive award established by the Compensation Committee.

(3) Under the Company's Annual Cash Incentive Award Program for NEOs, there is the possibility of receiving additional payouts in the event that business plan targets for revenue and EBITA are exceeded. Refer to ''Compensation Discussion and Analysis- 2013 Annual Cash Incentive Award Targets'' for details of the additional potential payouts for each individual NEO.

(4) These awards represent the accelerated vesting of previously granted equity awards that were accelerated and became vested pursuant to terms of Mr. Genovese's severance agreement with the Company (see the description of Mr. Genovese's severance agreement above for additional details). The grant date fair value of these awards represents the incremental fair value of the RSU awards and stock options that were accelerated and would not have otherwise vested in 2013.

(5) Mr. Lehman served as our interim Chief Financial Officer from September 23, 2013 through the end of 2013. Mr. Lehman was not eligible to participate in the Company's Cash Incentive Award Program and did not receive any equity awards in connection with his service.

(6) These awards represent the accelerated vesting of previously granted equity awards that were accelerated and became vested pursuant to terms of Mr. Pumilia's severance agreement with the Company (see the summary description of Mr. Pumilia's severance agreement above for additional details). The grant date fair value of these awards represents the incremental fair value of the RSU awards and stock options that were accelerated and would not have otherwise vested in 2013.

(7) This award represents the accelerated vesting of options granted pursuant to several prior option awards with varying exercise prices, and therefore a single exercise price for these modified awards cannot be stated.

2013 Outstanding Equity Awards at Fiscal Year-End Table

The following table summarizes certain information concerning outstanding equity awards held by named executive officers on December 31, 2013:

		Option Awards				Stock Awards	
Name	Grant Date	Number of Securities Underlying Unexercised Options (#) Exercisable	Number of Securities Underlying Unexercised Options (#) Unexercisable	Option Exercise Price ($)	Option Expiration Date	Number of Shares or Units of Stock that have not Vested (#)	Market Value of Shares or Units of Stock that have not Vested ($)
David C. Peterschmidt	7/1/2010	1,195,833	204,167 (1)	2.77	7/1/2017	—	—
	6/23/2011	—	—	—	—	72,727 (2)	301,090
	6/3/2013	—	—	—	—	750,722 (3)	3,108,196
Richard Genovese (4)	9/6/2011	600,000	—	2.83	12/31/2014	—	—
	2/15/2012	50,000	—	4.07	12/31/2014	—	—
Anthony Fogel	3/20/2012	77,420	72,580 (5)	4.4	3/20/2019	34,090 (2)	141,133
	6/3/2013	—	—			76,923 (3)	318,461
Robert Bruce Douglas	10/13/2011	67,742	32,258 (5)	3.74	10/13/2018	14,545 (2)	60,216
	2/21/2012	16,452	13,548 (5)	4.13	2/21/2019	9,090 (2)	37,633
	6/3/2013	—	—	—	—	153,847 (3)	639,927
Michael Lehman	—	—	—	—	—	—	—
Claude J. Pumilia (6)	4/4/2011	586,047	—	6.57	9/9/2014	—	—
	2/15/2012	250	—	4.07	9/9/2014	—	—

(1) Mr. Peterschmidt's inducement grant of stock options began vesting one year from the anniversary of the date of grant, with one-fourth of the grant vesting on the first anniversary and then vesting in equal monthly installments over the next three years.

(2) These RSU awards vest in equal quarterly installments over three years commencing at the end of a six-month period following the grant date during which time none of the awards vest.

(3) These RSU awards vest in equal quarterly installments over three years with the first vest occurring on the grant date.

(4) Mr. Genovese resigned from his role as Executive Vice President and Chief Operating Officer effective December 31, 2013. Pursuant to the severance agreement between Mr. Genovese and the Company, all of Mr. Genovese's stock options and RSU awards scheduled to vest through July 16, 2014 were accelerated and immediately vested. In addition, the exercise period for all vested stock options was amended to the earlier of the original expiration date or December 31, 2014. The table above does not include any of Mr. Genovese's RSU awards since all stock options and RSUs through July 16, 2014 became vested pursuant to his severance agreement and all remaining, unvested awards scheduled to vest after July 16, 2014 were canceled. These RSU awards are included in the 2013 Option Exercises and Stock Vested Table. For Mr. Genovese's stock options, the table above lists all options that were scheduled to vest through July 16, 2014, as exercisable with a stated expiration date as the earlier of the original expiration date for such stock options or December 31, 2014.

(5) Stock options vest in equal monthly installments over three years commencing at the end of a six-month period following the grant date during which time none of the stock options vest.

(6) Mr. Pumilia resigned from the Company in September of 2013. Pursuant to the severance agreement between Mr. Pumilia and the Company effective September 9, 2013, all of Mr. Pumilia's stock options and RSU awards scheduled to vest through March 9, 2015 were accelerated and immediately vested. In addition, the exercise period for all vested stock options was amended to the earlier of the original expiration date or September 9, 2014. The table above does not include any of Mr. Pumilia's RSU awards since all stock options and RSUs through March 9, 2015 became vested pursuant to his separation agreement and all remaining, unvested awards scheduled to vest after March 9, 2015 were canceled. These RSU awards are included in the 2013 Option Exercises and Stock Vested Table. For Mr. Pumilia's stock options, the table above lists all options that were scheduled to vest through March 9, 2015, as exercisable with a stated expiration date as the earlier of the original expiration date for such stock options or September 9, 2014.

2013 Option Exercises and Stock Vested Table

The following table summarizes information with respect to stock options exercised and RSU awards that vested during 2013 for our named executive officers:

	Option Awards		Stock Awards	
Name	**Number of Shares Acquired on Exercise (#)**	**Value Realized on Exercise ($)**	**Number of Shares Acquired on Vesting (#)**	**Value Realized on Vesting ($)(1)**
David C. Peterschmidt	—	—	370,683	1,467,048
Richard Genovese (2)	—	—	358,084	1,406,394
Anthony Fogel	—	—	50,350	198,316
Robert Bruce Douglas	—	—	67,971	261,170
Michael Lehman	—	—	—	—
Claude J. Pumilia (3)	—	—	294,895	1,029,334

(1) The value was determined by multiplying the number of RSU awards by the closing market price of the underlying shares of our Common Stock on the vesting date.

(2) Pursuant to Mr. Genovese's severance agreement, his stock options and RSU awards scheduled to vest on or before July 16, 2014, were accelerated and became vested on December 31, 2013. The table above includes all of Mr. Genovese's stock option and RSU awards that were schedule to vest through July 16, 2014 and were accelerated under Mr. Genovese's severance agreement. All vested stock options are excisable until the earlier of the original expiration date for such stock options or December 31, 2014.

(3) Pursuant to Mr. Pumilia's severance agreement, his stock options and RSU awards scheduled to vest on or before March 9, 2015, were accelerated and became vested on September 9, 2013, and Mr. Pumilia has the right to exercise those stock options until the earlier of the original expiration date for such stock options or September 9, 2014. The table above includes all of Mr. Pumilia's stock option and RSU awards that were schedule to vest through March 9, 2015 and were accelerated under Mr. Pumilia's severance agreement. All vested stock options are excisable until the earlier of the original expiration date for such stock options or September 9, 2014.

Equity Compensation Plans

The following table sets forth information as of December 31, 2013, with respect to the Company's equity compensation plans:

	Number of securities to be issued upon exercise of outstanding options, warrants and rights (a)	**Weighted-average exercise price of outstanding options, warrants and rights (b)**	**Number of securities remaining available for future issuance under equity compensation plans (excluding securities reflected in column (a)) (c)**
Equity compensation plans/arrangements approved by security holders	6,121,710 (1)	$4.57	10,655,832 (2)
Equity compensation plans/arrangements not approved by security holders	2,003,633 (3)	$3.94	—
Total	8,125,343		10,665,832

(1) Consists of 3,373,209 stock options with a weighted average exercise price of $4.57 and 2,748,501 restricted stock units.

(2) Includes 8,180,639 shares remaining available for future grants at December 31, 2013, under our Incentive Plan, plus 2,485,193 shares available for future sales to employees under our Employee Stock Purchase Plan.

(3) Represents 1,986,047 options issued as inducement awards and 17,586 options issued under the SCB Employee Inducement Award Plan. The options have a weighted average exercise price of $3.94.

Pension Plans and Deferred Compensation
The Company does not provide any defined benefit pension plans or deferred compensation benefits to our named executive officers.

Potential Payments Upon Termination or Change in Control

Employment Agreement with Mr. Peterschmidt

The Company entered into a revised employment agreement with Mr. Peterschmidt on March 25, 2014, which provides for certain benefits and payments upon a termination or change in control. Such benefits vary depending on the nature of the termination. Upon either Mr. Peterschmidt's termination of employment by the Company without cause, or by him for good reason (each term as defined in the employment agreement), in addition to already earned salary and any earned but unpaid incentive compensation for the prior year, Mr. Peterschmidt is entitled to receive certain payments and benefits, subject to his executing a separation and release agreement. Such payments and benefits include:

- a prorated performance-based cash bonus (provided that performance targets are met) for the portion of the year in which the termination occurs;
- immediate vesting of all outstanding and unvested equity awards, if any (subject to achievement of performance criteria);
- immediate vesting of the remaining unvested portion of the inducement equity award that was granted in connection with hiring Mr. Peterschmidt, if any;
- health and dental benefits for a period of 24 months following termination for Mr. Peterschmidt and his spouse;
- reimbursement of reasonable expenses incurred in connection with selling Mr. Peterschmidt's home in Colorado and relocating his family to California; and
- a two year continuation of Mr. Peterschmidt's United Airlines Global Services membership.

Mr. Perterschmidt's employment agreement also provides for Change in Control payments and benefits that are structured with a ''double trigger,'' which means they are contingent upon both a Change in Control (as that term is defined in the agreement) and an actual termination of employment by the Company without cause or a termination for good reason by Mr. Peterschmidt within 24 months after the occurrence of the Change of Control. In the event of a Change in Control followed by a termination meeting these conditions, in addition to already earned but unpaid salary and vacation pay and reimbursement of incurred expenses, Mr. Peterschmidt is entitled to receive the following severance payments and benefits:

- a prorated performance-based cash bonus (provided that performance targets are met) for the portion of the year in which the termination occurs;
- a severance payment equal to 2.0 times his then current base salary and annual performance-based cash bonus at the target level in effect on the day of termination;
- full vesting of all outstanding and unvested equity awards and the remaining unvested portion of the inducement equity award that was granted in connection with his hiring; and
- health and dental benefits for a period of 18 months following termination for him and his spouse.

The severance payments and benefits described above are not in addition to Change in Control payments and benefits.

Mr. Peterschmidt's employment agreement also provides for certain benefits in the event of his termination as a result of death or long-term disability. In the event of such a termination, Mr. Peterschmidt (or his estate or beneficiaries, as applicable), would be entitled to receive:

- already earned salary and any earned but unpaid incentive compensation for the prior year;
- a prorated performance-based cash bonus (provided that performance targets are met) for the portion of the year in which the termination occurs;
- immediate vesting of all outstanding and unvested equity awards, if any (subject to achievement of performance criteria);
- immediate vesting of the remaining unvested portion of the inducement equity award that was granted in connection with hiring Mr. Peterschmidt, if any; and
- reimbursement of reasonable expenses incurred in connection with selling Mr. Peterschmidt's home in Colorado and relocating his family to California.

<u>Standard Employment Agreement for EVPs, SVPs and Key VPs:</u>

During 2011 and 2012, the Compensation Committee implemented a program to standardize the employment agreements for the Company's executive vice presidents, senior vice presidents, and key vice presidents. As of December 31, 2013, Messrs. Douglas and Fogel were each party to an employment agreement that reflects our standard terms. The termination provisions included in the standard agreement provide that upon a termination of employment by the Company without cause (as defined in the employment agreement), in addition to already earned but unpaid salary and vacation pay and reimbursement of incurred expenses, the executive officer is entitled to receive the following payments and benefits:

- a cash severance payment equal to either nine or 12 months' of the executive officer's then current base salary and annual incentive at the target level in effect on the day of termination (depending on factors such as seniority of the executive officer);
- immediate and full vesting of all outstanding and unvested equity awards that are scheduled to vest within six months following the day of termination; and
- reimbursement of the cost of continuing health insurance coverage for the executive officer and his family under the Company's health insurance plan for a period of 12 months following termination.

Under the standard employment agreement, Change in Control payments and benefits are structured with a ''double trigger,'' which means they are contingent upon both a Change in Control (as that term is defined in the agreement) and an actual termination of employment by the Company without cause or a termination for good reason by the executive officer within 12 months after the occurrence of the Change of Control. In the event of a Change in Control followed by a termination of employment meeting these conditions, in addition to already earned but unpaid salary and vacation pay and reimbursement of incurred expenses, the executive officer is entitled to receive the following severance payments and benefits:

- a prorated portion of his annual incentive for the year in which the termination occurs, provided that performance targets related to the award are achieved (which is paid at the same time as the annual awards are normally paid for the year);
- a severance payment equal to 1.25 times his then current base salary for one year and one year of his annual incentive at the target level as in effect on the day of termination;
- immediate and full vesting of all outstanding and unvested equity awards held by him on the day of termination; and
- reimbursement of the cost of continuing health insurance coverage for the executive officer and his family under the Company's health insurance plan for a period of 12 months following termination.

The standard employment agreements includes terms and provisions to protect the Company's business and confidential information in the event of termination of the employment of the executive officer, including standard non-compete, non-solicitation of clients, and no-hire obligations during the term of employment and for 12 months after termination of employment. All severance or Change in Control payments and benefits are subject to compliance with these provisions, as well as the receipt of a signed legal release from the executive officer. Upon a termination of employment for cause (as defined in the standard agreement), the executive officer is not entitled to any severance payments or benefits.

The Compensation Committee determined the payment provisions based, in part, on an analysis by the Compensation Committee's compensation consultant of similar provisions at companies in the Peer Group and other employment market-related data.

Employment Agreement with Mr. Lehman

Mr. Lehman served as the Company's interim chief financial officer pursuant to an Interim Executive Employment and Confidentiality Agreement with the Company dated September 24, 2013. The agreement includes terms and provisions to protect the Company's business and confidential information in the event of termination of his employment, including standard non-compete, non-solicitation of clients, and no-hire obligations during the term of employment and for 12 months after termination of employment. Mr. Lehman's employment agreement did not provide for any severance payment or other benefits upon a termination of employment in connection with a Change in Control other than payment of earned and unpaid salary through the date of separation, accrued, unpaid vacation pay through the date of separation and reimbursement of expenses incurred prior to separation.

Severance Agreement with Mr. Pumilia

In connection with Mr. Pumilia's resignation from the Company, he entered into a separation agreement with the Company, which superseded his employment agreement and provided for separation terms that the Company determined to be in the best interests of the Company and its shareholders, taking into account Mr. Pumilia's prior service as the Company's Chief Financial Officer and the value of securing certain releases and covenants from Mr. Pumilia upon his departure from the Company. Accordingly, the Company agreed to pay Mr. Pumilia a lump-sum severance payment of $798,000 that includes one year of his base salary, one year of his annual incentive at the target level, and a pro-rata portion of his annual incentive for the current year calculated at the target level. In addition, the Company agreed to accelerate the vesting of any outstanding and unvested stock options and RSU awards scheduled to vest on or before March 9, 2015. In exchange, Mr. Pumilia agreed to release the Company from any claims as well as standard covenants regarding the Company's confidential information and intellectual property.

Release Agreement with Mr. Genovese

During 2013, Mr. Genovese was party to the Company's standard executive officer employment agreement containing the severance and change-in-control terms and provisions summarized above. However, in connection with his resignation as the Company's vice president and chief operating officer, Mr. Genovese and the Company entered into a mutual release agreement effective January 16, 2014, that superseded Mr. Genovese's standard executive employment agreement. The release agreement provides for severance terms that the Company determined to be in the best interests of the Company and its shareholders, taking into account Mr. Genovese's prior service as a the chief operating officer of the Company and the value of securing certain releases and covenants from Mr. Genovese upon his departure. Accordingly, the Company agreed to accelerate the vesting of all of Mr. Genovese's outstanding and unvested stock options and RSU awards scheduled to vest on or before

July 16, 2014. In exchange, Mr. Genovese and the Company agreed to release each other from any claims and agreed to standard non-disparagement provisions.

Name	Termination Scenario	Total ($)	Base Salary ($)	Cash Incentive ($)	Accelerated Equity ($)	Health ($)
David C. Peterschmidt (1)	Not for Cause	3,713,475	—	—	3,688,995 (3)	24,480 (4)
	Death and Disability	3,688,995	—	—	3,688,995 (3)	—
	Change in Control	6,879,855	1,350,000 (2)	1,822,500 (2)	3,688,995 (3)	18,360 (4)
Anthony Fogel	Not for Cause	572,872	247,500 (5)	185,625 (5)	120,151 (6)	19,596 (6)
	Change in Control	1,201,065	412,500 (5)	309,375 (5)	459,594 (6)	19,596 (6)
Robert Bruce Douglas	Not for Cause	857,143	350,000 (7)	315,000 (7)	172,547 (6)	19,596 (6)
	Change in Control	1,585,601	437,500 (7)	393,750 (7)	734,775 (6)	19,596 (6)
Michael Lehman (8)	Resigned	—	—	—	—	—
Claude J. Pumilia (9)	Resigned	2,553,646	420,000	378,000	1,745,879	9,767
Richard Genovese (10)	Resigned	748,214	—	—	748,214	—

(1) Reflects the terms and conditions of Mr. Peterschmidt's amended employment agreement that became effective March 25, 2014. The severance payment and award amounts presented in this chart for Mr. Peterschmidt are based on the terms and provisions of the amended agreement, but assuming a termination effectiveness date of December 31, 2013.

(2) Mr. Peterschmidt's employment agreement provides that he is entitled to 2.0 times his annual base salary (which was $675,000 for 201e) and 2.0 times his annual performance-based cash bonus at the target level (which was $911,250 in 2013) in effect on the day of termination in the event of a termination not for cause or for good reason within 24 months of a Change in Control.

(3) Mr. Peterschmidt's Employment Agreement provides that, in the event of his termination of employment not for cause as of an assumed termination date of December 31, 2013 (whether following a Change in Control or otherwise), all of his unvested equity awards shall vest, including 100% of unvested portion of the initial inducement equity grant that he received upon his employment as our President and CEO. His Employment Agreement provides that in the event of Death or Disability, his unvested equity awards shall vest under the same terms as the vesting terms of termination of employment not for cause.

(4) Mr. Peterschmidt's employment agreement provides that he is entitled to payment of health insurance premiums for 24 months following termination of his employment in the event of a termination not for cause or for good reason, and is entitled to payment of health insurance premiums for 18 months following termination of his employment not for cause of for good reason within 24 months of a Change in Control. We have assumed a 12-month 2013 COBRA benefit for Mr. Peterschmidt of $12,240.

(5) Mr. Fogel's employment agreement provides that he is entitled to 9 months of his annual base salary and annual cash incentive award at the target level in effect on the day of termination in the event of a termination not for cause. In the event of a termination related to a Change of Control, his employment agreement provides that he is entitled to 1.25 times his annual base salary and annual cash incentive award at the target level in effect on the day of termination.

(6) Messrs. Fogel and Douglas are entitled to vesting of their unvested equity scheduled to vest within the six months following a termination not for cause and in the event of a change of control all unvested equity shall vest. Their employment agreements also provide that they are entitled to payment of health insurance premiums for 12 months following termination not for cause or in the event of a change of control. We have assumed a 12-month 2013 COBRA benefit of $19,596 for Mr. Fogel and Mr. Douglas.

(7) Mr. Douglas' employment agreement provides that he is entitled to 12 months of his annual base salary and annual cash incentive award at the target level in effect on the day of termination in the event of a termination not for cause. In the event of a termination related to a Change of Control, his employment agreement provides that he is entitled to 1.25 times his annual base salary and annual cash incentive award at the target level in effect on the day of termination.

(8) Mr. Lehman served as the interim CFO of the Company pursuant to an employment agreement that did not provide for any payments upon severance or Change in Control. *See* the description of Mr. Lehman's employment agreement above for additional details.

(9) Mr. Pumilia resigned from the Company during fiscal 2013 and entered into a severance agreement with the Company that superseded the severance terms contained in his employment agreement. *See* Footnote 10 to the ''Summary Compensation Table,'' and the description of Mr. Pumilia's severance agreement above for additional details.

(10) Mr. Genovese's employment with the Company ended on January 16, 2014 pursuant to a mutual release agreement entered into by the Company and Mr. Genovese, which agreement superseded the terms of Mr. Genovese's employment agreement that was in effect as of December 31, 2013. *See* the summary description of Mr. Genovese's mutual release agreement above for additional details.

Other Compensation Policies

Officer Stock Ownership Policy. On January 1, 2014 we expanded our stock ownership policy to apply not only to our directors but also to certain of our executive officers, specifically our CEO, CFO and, when applicable, our COO. Each of these executive officers is required to hold equity in the Company equal to three times that officer's annual salary. The total value of an executive officer's equity holdings includes all shares of common stock owned by the executive officer, plus 50% of the value of all unvested equity awards held by the executive officer. Our current CEO and CFO have five years from January 1, 2014 to meet this threshold, and any newly appointed CEO, CFO or COO will have five years from the date of his or her initial appointment to meet this stock ownership requirement.

Equity Grant Policy

We do not have an established formal policy with respect to the timing of equity awards in coordination with the release of material nonpublic information. As a matter of practice and informal policy, however, the Compensation Committee generally grants equity awards during periods considered to be our ''open trading windows'' (that is, the periods beginning 24 hours following our earnings release and ending one month 14 calendar days prior to the end of the fiscal quarter). In addition, any options to purchase shares of our common stock are required to be granted with an exercise price at least equal to the closing price of our common stock for the most recent trading day prior to the date of grant.

Compensation Recovery Policy

Currently, we have not implemented a policy regarding retroactive adjustments to any cash or equity-based incentive compensation paid to our executive officers and other employees where the payments were predicated on the achievement of financial results that were subsequently the subject of a financial restatement. Under the oversight and approval of our Compensation Committee, we intend to adopt a general compensation recovery (''clawback'') policy once the SEC adopts final rules implementing such requirements under the Dodd-Frank Wall Street Reform and Consumer Protection Act.

Policy Against Hedging and Pledging

Our Insider Trading Policy includes an express prohibition against trading derivatives based on our securities, hedging any investment in our equity securities, or pledging our equity securities by members of our Board of Directors, executive officers, or other employees designated as ''insiders.'' We believe this policy is another means of preserving the ongoing alignment between our business leaders and our shareholders.

Tax and Accounting Considerations

The Compensation Committee takes certain tax and accounting requirements into consideration in designing and administering our executive compensation program.

Deductibility of Executive Compensation

Generally, Section 162(m) of the Internal Revenue Code disallows a tax deduction to a publicly-traded corporation for any remuneration in excess of $1 million paid in any taxable year to its chief executive officer and each of its three other most highly-compensated executive officers (other than its chief financial officer). Remuneration in excess of $1 million may be deducted if, among other things, it qualifies as ''performance-based compensation'' within the meaning of the Internal Revenue Code. For example, the compensation income realized upon the exercise of an option to purchase shares of our common stock granted under a shareholder-approved stock option plan generally will be deductible so long as the option was granted by a committee whose members are outside directors and certain other conditions are satisfied.

To the extent consistent with our overall compensation philosophy and practices, we intend to seek to qualify the variable compensation paid to our executive officers for the ''performance-based compensation'' exemption from the deduction limit. As such, in approving the amount and form of compensation for our executive officers, the Compensation Committee considers all elements of the cost to us of providing such compensation, including the potential impact of the Section 162(m) deduction limit. The Compensation Committee may, in its judgment, authorize compensation payments that do not comply with an exemption from the deduction limit when it believes that such payments are appropriate to attract and retain executive talent.

Taxation of Nonqualified Deferred Compensation
Section 409A of the Internal Revenue Code requires that amounts that qualify as ''non-qualified deferred compensation'' satisfy certain requirements with respect to the timing of deferral elections, timing of payments, and certain other matters. Generally, the Compensation Committee intends to administer our executive compensation program and design individual compensation components, as well as the compensation plans and arrangements for our employees generally, so that they are either exempt from, or satisfy the requirements of, Section 409A. From time to time, we may be required to amend some of our compensation plans and arrangements to ensure that they are either exempt from, or compliant with, Section 409A.

Taxation of ''Parachute'' Payments
Sections 280G and 4999 of the Internal Revenue Code provide that certain executive officers and directors who hold significant equity interests and certain other service providers may be subject to an excise tax if they receive payments or benefits in connection with a change in control of the Company that exceeds prescribed limits, and that the Company, or a successor, may forfeit a deduction on the amounts subject to this additional tax. The employment agreements with our executive officers provide that, if the payments to the executive officer would cause him or her to become subject to the excise tax imposed under Section 4999 (or any similar federal, state, or local tax), we will reduce the change in control payments or benefits to the extent necessary to avoid the application of the excise tax if, as a result of such reduction, the net benefit payable to the executive officer as so reduced (after payment of applicable income taxes) exceeds the net benefit to him or her of the change in control payment or benefits without such reduction (after payment of applicable income taxes and excise taxes).

Accounting for Stock-Based Compensation
The Compensation Committee considers accounting requirements in designing compensation plans and arrangements for our executive officers and other employees. Chief among these is Financial Accounting Standards Board Accounting Standards Codification Topic 718 (''ASC Topic 718''), the standard which governs the accounting treatment of certain stock-based compensation. Among other things, ASC Topic 718 requires us to record compensation expense in our income statement for all equity awards granted to our executive officers and other employees. This compensation expense is based on the grant date fair value of the equity award and, in most cases, will be recognized ratably over the award's requisite service period, which generally will correspond to the award's vesting schedule. The full grant date fair value of equity awards is reported in the compensation tables below, even though recipients may never realize any value from their equity awards.

Compensation Risk Assessment
The Company monitors the compensation-related risks associated with its compensation programs on an ongoing basis. We believe that these programs, as well as our compensation policies and practices, are not reasonably likely to present material risk to the Company.

Compensation Committee Interlocks and Insider Participation

During 2013, none of the members of our Compensation Committee served, or has at any time served, as an officer or employee of our company or any of our subsidiaries. In addition, none of our executive officers has served as a member of a board of directors or a compensation committee, or other committee serving an equivalent function, of any other entity, one of whose executive officers served as a member of the Board or the Compensation Committee. Accordingly, our Compensation Committee members have no interlocking relationships required to be disclosed under SEC rules and regulations.

Report of the Compensation Committee

April 25, 2014

The Compensation Committee has reviewed and discussed with management the Compensation Discussion and Analysis included in this proxy statement. Based on that review and discussion, we have recommended to the Board of Directors that the Compensation Discussion and Analysis be included in this proxy statement for the 2014 Annual Meeting of Shareholders and incorporated by reference in the 2013 Annual Report on Form 10-K. Submitted by the Members of the Compensation Committee:

Stephen S. Kurtz, Chairman
Jean-Francois Heitz
Michael Boustridge
James C. Spira

Part 7—Independent Registered Public Accounting Firm

Auditor Fees and Services

The following table presents fees for professional services rendered by Ernst & Young LLP during fiscal 2012 and 2013.

	2012 ($)	2013 ($)
Audit Fees	1,903,639	2,004,027
Audit-Related Fees	77,500	179,510
Tax Fees	222,614	92,823
All Other Fees	—	—

Audit Fees. The aggregate fees billed in each of the last two fiscal years for professional services rendered by E&Y for audit of our annual financial statements included in our Annual Reports on Form 10-K, review of our quarterly financial statements included in our Quarterly Reports on Form 10-Q, statutory audits required internationally, consents and accounting consultations, and such other services that generally only our independent registered public accounting firm can provide.

Audit-Related Fees. The aggregate fees billed in each of the last two fiscal years for professional services rendered by E&Y for employee benefit plan audits and certain attestation services not required by statute traditionally performed by independent registered public accounting firms.

Tax Fees. The aggregate fees billed in each of the last two fiscal years for professional services rendered by E&Y for tax compliance, tax advice, and tax planning. The nature of the tax compliance services provided in this category includes preparation of tax returns and refund claims. Tax planning services include assistance with tax audits and appeals, advice with respect to mergers, acquisitions, and dispositions or other technical advice.

All Other Fees. The aggregate fees incurred in each of the last two fiscal years for products and services provided by E&Y, other than the services reported above. In each of the last two fiscal years, no fees were billed for services other than audit, audit-related, or tax services.

Independence of Our Registered Public Accounting Firm

The Audit Committee has considered the issue of the independence of our registered public accounting firm and concluded that the provision of services by E&Y in 2013 is consistent with maintaining the registered public accounting firm's independence.

Audit Committee Pre-Approval Policy

The Audit Committee has established pre-approval policies and procedures in compliance with 17 CFR 210.2-01(c)(7)(i) that include criteria for considering whether the provision of the services would be compatible with maintaining the independence of our independent registered public accounting firm and a process by which the Chairman of the Audit Committee may approve such audit and non-audit services with subsequent review of all pre-approved services by the full Audit Committee. The Audit Committee pre-approved all audit and non-audit services in 2013.

Report of the Audit Committee

The following report of the Audit Committee does not constitute ''soliciting material'' and shall not be deemed filed or incorporated by reference into any other filing by Ciber, Inc. under the Securities Act of 1933 or the Securities Exchange Act of 1934.

April 25, 2014

The Audit Committee of the Board assists the Board in fulfilling its responsibilities for financial reporting compliance by reviewing the audited financial statements, reviewing the system of internal controls that management and the Board of Directors have established, and reviewing the overall audit process. The Audit Committee, in its capacity as a committee of the Board, is directly responsible for the appointment, compensation, and oversight of the independent registered public accounting firm and has:

- reviewed and discussed the 2013 audited financial statements separately and jointly with management and with Ernst & Young LLP, our independent registered public accounting firm;
- provided oversight and advice to management with respect to the documentation, testing, and evaluation of our system of internal control over financial reporting pursuant to Section 404 of the Sarbanes-Oxley Act of 2002 and related regulations, received periodic updates provided by management and E&Y, and reviewed a report on the effectiveness of our internal control over financial reporting;
- discussed with E&Y the matters required by the Statement on Auditing Standards No. 16, ''Communications with Audit Committees,'' as modified or supplemented by the Auditing Standards Board of the American Institute of Certified Public Accountants or the Public Company Accounting Oversight Board (''PCAOB'');
- received the written disclosures and the letter from E&Y required by applicable requirements of the PCAOB for independent auditor communications with the Audit Committee, as the same may be modified or supplemented, and has discussed with E&Y its independence; and
- considered whether the auditor's provision of non-audit services is compatible with independence and concluded that the services rendered by E&Y are compatible with maintaining the principal accountant's independence.

Based upon this review and the discussions referred to above, the Audit Committee has recommended to the Board that the audited financial statements be included in our 2013 Annual Report on Form 10-K and that this report be included in the proxy statement for our 2014 Annual Meeting of Shareholders.

Submitted by the Members of the Audit Committee:

Jean-Francois Heitz, *Chairman*
Paul A. Jacobs
Stephen S. Kurtz
Kurt J. Lauk
Bobby G. Stevenson

Part 8—Other Information

Section 16(a) Beneficial Ownership Reporting Compliance

Section 16(a) of the Exchange Act requires that our directors, executive officers, and persons who beneficially own greater than 10% of a registered class of our equity securities file initial reports of ownership and changes in ownership of such securities with us and the SEC. Based solely upon our review of copies of the Section 16(a) reports and the written representations we have received from our reporting persons, we believe that during the year ended December 31, 2013, all of our directors, executive officers, and greater than 10% beneficial owners were in compliance with Section 16(a) reporting requirements.

Electronic Availability of Meeting Information

Available Information. This proxy statement has been distributed with a copy of the Ciber, Inc. Annual Report on Form 10-K for the year ended December 31, 2013, as part of our 2014 Annual Report. If you wish to access an electronic version of this proxy statement or our 2013 Annual Report on Form 10-K please go to our website at www.ciber.com under ''Financials.''

On our website you will also find copies of our Quarterly Reports on Form 10-Q, Current Reports on Form 8-K, and amendments to such reports filed or furnished by the Company. Our website also provides current corporate governance documents such as the Audit, Compensation, and Nominating/Corporate Governance Committee Charters, the Code of Business Conduct and Ethics, and other useful information about Ciber.

Request Email Delivery of Your 2014 Proxy Materials. You can enjoy the benefits and convenience of electronic delivery of the proxy statement and online proxy voting. To learn about the service and to enroll for online delivery, please log on to www.ciber.com and select ''Investor Relations,'' which will take you to Ciber's Investor Relations web page. Use the contact information provided under ''Contact Investor Relations'' to begin the enrollment process.

Proposals for the 2015 Annual Meeting

Shareholders may submit proposals on matters appropriate for shareholder action at our Annual Meeting of Shareholders. To have your proposal included in our proxy statement and to properly bring your proposal before the 2015 Annual Meeting of Shareholders, the Corporate Secretary of Ciber must receive your proposal at the address provided below by no later than December 26, 2014. In addition, all proposals must comply with our bylaws as well as Rule 14a-8 under the Securities Exchange Act of 1934 which provides the requirements for including a shareholder proposal in company-sponsored proxy materials. Shareholders will be furnished a copy of our bylaws, without charge, upon written request to the Corporate Secretary. If we determine that a proposal or nominee does not meet these requirements, we reserve the right to deem it ineligible for inclusion in our proxy statement or for presentation to our shareholders at the next annual meeting.

Please address all shareholder proposals to:

Ciber, Inc.
Attention: Corporate Secretary
6363 South Fiddler's Green Circle, Suite 1400
Greenwood Village, Colorado 80111

If any shareholder intends to present a proposal or nominee director at the 2015 Annual Meeting of Shareholders, but does not intend to include the proposal in our proxy statement or form of proxy, then the proposal or nomination must meet additional requirements. As provided in our bylaws, shareholders may submit proposals and make nominations for the election of directors only if written notice of the shareholder's intent to make such a nomination or nominations has been received by our Corporate Secretary no later than the close of business on the 90th day, nor earlier than the close of business on the 120th day, prior to the first anniversary of the commencement of the preceding year's annual meeting. Accordingly, any proposals or nominees for the 2015 Annual Meeting of Shareholders must be received by our Corporate Secretary no earlier than February 4, 2015, and no later than March 6, 2015.

With respect to a proposal or nomination, a shareholder's notice to our Corporate Secretary must include:

(i) as to each person whom the shareholder proposes to nominate for election as a director: (A) the name, age, business address and residence address of such person; (B) the principal occupation or employment of such person (present and for the past five years); (C) the class or series and number of shares of our capital stock which are owned beneficially and of record by such person; (D) a questionnaire (provided by us to the shareholder upon request) completed by the nominee that, among other things, inquiries into such person's independence; (E) such person's written consent to being named in the proxy statement as a nominee and to serving as a director if elected; and (F) any other information relating to such person that would be required to be disclosed or other filings required to be made in connection with a solicitation of proxies for election of directors in an election contest, or is otherwise required, in such case pursuant to and in accordance with Section 14 of the Exchange Act, and the rules and regulations promulgated thereunder; and

(ii) as to the shareholder giving the notice and the beneficial owner, if any, on whose behalf each proposal or nomination is made: (A) the name and record address of such shareholder, as they appear on the Company's books, and of such beneficial owner, if any, on whose behalf a proposal or nomination is made; (B) the class or series and number of shares of capital stock of the Company which are owned beneficially and of record by such shareholder and such beneficial owner, if any, as well as whether and the extent to which any hedging or other transaction or series of transactions has been entered into by or on behalf of, or any other agreement, arrangement, or understanding (including any short positions or any borrowing or lending of shares of stock) has been made, the effect or intent of which is to mitigate loss to or manage risk of stock price changes for, or to increase the voting power of, such shareholder or any such beneficial owner with respect to any share of stock of the Company; (C) a complete and accurate description of any agreement, arrangement, or understanding between or among such shareholder and such beneficial owner, any of their respective affiliates or associates, and any other person or persons in connection with such nomination or proposal and the name and address of any other person or persons known to the shareholder or such beneficial owner to support such nomination or proposal; (D) a complete and accurate description of any option, warrant, convertible security, or a settlement payment or mechanism at a price related to any class or series of capital stock of the Company, whether or not settled in cash or in securities of the Company, directly or indirectly owned by such shareholder or beneficial owner or such affiliate or associate; (E) a complete and accurate description of any agreement, arrangement or understanding (including without limitation any short positions, profits interests, hedging transactions, borrowed or loaned shares) that has been entered into or made as of the date of the shareholder's notice by, or on behalf of, such shareholder and such beneficial owner or such affiliate or associate, if any, the effect or intent of which is to mitigate loss to or manage risk of stock prices changes for, or to increase the voting power of, such shareholder or beneficial owner with respect to shares of capital stock of the Company; (F) a description of all arrangements or understandings, including, without limitation, between such shareholder and beneficial owner or such affiliate or associate, if any, and each proposed nominee and any other person or persons; (G) a representation that the shareholder is a holder of record of stock of the Company entitled to vote at such meeting and intends to appear in person or by proxy at the meeting; (H) a representation whether such shareholder or such beneficial owner or such affiliate or associate, if any, or associates, intends or is part of a group which intends (i) to deliver a proxy statement and/or form of proxy to holders of at least the percentage of the Company's outstanding capital stock required to elect the nominee or pass the proposal and/or (ii) otherwise to solicit proxies from shareholders in support of such proposal nomination; (I) any other information relating to such person that would be required to be disclosed or other filings required to be made in connection with a solicitation of proxies for election of directors in an election contest, or is otherwise required, in each case pursuant to and in accordance with Section 14 of the Exchange Act, and the rules and regulations promulgated thereunder; and (J) a representation that the shareholder will update the information set forth in clauses (A) through (E) above as of the record date for the meeting by delivery of written notice to the Company promptly following the later of the record date or public announcement of the record date.

Notwithstanding anything in the bylaws to the contrary:

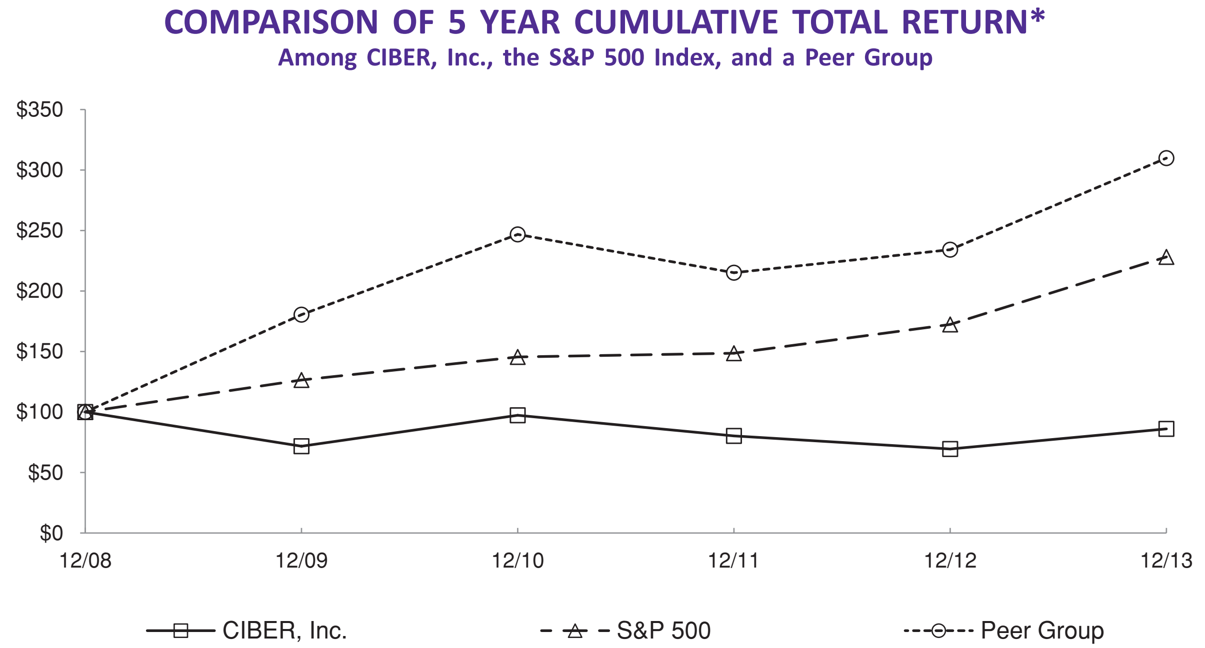
(i) No person shall be eligible for election by the shareholders as a director of the Company unless nominated in accordance with the procedures set forth in the bylaws. The presiding officer at a meeting may, if the facts warrant, determine and declare to the meeting that the nomination was defective and not properly brought before the meeting in accordance with the provisions of the bylaws, and if that officer should so determine, he or she shall declare to the meeting that such defective nomination shall be disregarded.

(ii) In the event that the number of directors to be elected to the Board of Directors of the Company at an annual meeting is increased and there is no public announcement by the Company naming all of the nominees for director or specifying the size of the increased board of directors at least one hundred days prior to the first anniversary of the commencement of the preceding year's annual meeting, a shareholder's notice required by the bylaws shall also be considered timely, but only with respect to nominees for any new positions created by such increase, if it shall be delivered to the Corporate Secretary at the principal executive offices of the Company not later than the close of business on the tenth day following the day on which such public announcement is first made by the Company.

Other Matters for the 2014 Annual Meeting

Our Board does not intend to bring any other business before the Annual Meeting and our Board is not aware of any other matters that will be presented at the Annual Meeting. In the event that any other business is properly brought before the Annual Meeting, the designated proxy holders will vote as recommended by the Board or, if no recommendation is given, in their own discretion.

2014 Cumulative Total Return Graph



*$100 invested on 12/31/08 in stock or index, including reinvestment of dividends.
Fiscal year ending December 31.

The peer group presented in the Cumulative Total Return graph above differs from the Peer Group that we use as our competitive market reference group for compensation evaluation and determination. The Cumulative Total Return peer group consists of the following publicly-traded companies:

Accenture PLC (NYSE: ACN)
Cognizant Technology Solutions Corp (NASDAQ: CTSH)
Infosys Limited (NYSE: INFY)
Perficient Inc. (NASDAQ: PRFT)
Sapient Corporation (NASDAQ: SAPE)
The Hackett Group, Inc. (NASDAQ: HCKT)

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 10-K

☒ **ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the fiscal year ended December 31, 2013

OR

☐ **TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the transition period from to

Commission File Number: 001-13103

Ciber, Inc.

(Exact name of registrant as specified in its charter)

Delaware	**38-2046833**
(State or other jurisdiction of incorporation or organization)	(I.R.S. Employer Identification No.)
6363 South Fiddler's Green Circle, Suite 1400, Greenwood Village, Colorado	**80111**
(Address of Principal Executive Offices)	(Zip Code)

Registrant's telephone number, including area code: **(303) 220-0100**

Securities registered pursuant to Section 12(b) of the Act:

Title of class	Name of exchange on which registered
Common Stock, $0.01 par value	New York Stock Exchange

Securities registered pursuant to Section 12(g) of the Act: **None**

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. ☐ Yes ☒ No

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act. ☐ Yes ☒ No

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. ☒ Yes ☐ No

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). ☒ Yes ☐ No

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K (§229.405 of this chapter) is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K. ☒

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer ☐	Accelerated filer ☒	Non-accelerated filer ☐ (Do not check if a smaller reporting company)	Smaller reporting company ☐

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). ☐ Yes ☒ No

The aggregate market value of the outstanding voting stock held by non-affiliates of the registrant as of June 28, 2013, was $227,916,747 based on the closing price of the registrant's Common Stock of $3.34 per share reported on the New York Stock Exchange on such date.

As of February 14, 2014, there were 76,586,950 shares of the registrant's Common Stock outstanding.

DOCUMENTS INCORPORATED BY REFERENCE

Portions of the Proxy Statement for the Registrant's 2013 Annual Meeting of Shareholders to be held on May 7, 2014, are incorporated by reference into Part III of this Report.

Ciber, Inc.
Form 10-K

Table of Contents

		Page
Part I		
Item 1.	Business	3
Item 1A.	Risk Factors	9
Item 1B.	Unresolved Staff Comments	20
Item 2.	Properties	20
Item 3.	Legal Proceedings	20
Item 4.	Mine Safety Disclosures	21
Part II		
Item 5.	Market for Registrant's Common Equity, Related Shareholder Matters and Issuer Purchases of Equity Securities	22
Item 6.	Selected Financial Data	23
Item 7.	Management's Discussion and Analysis of Financial Condition and Results of Operations	24
Item 7A.	Quantitative and Qualitative Disclosures About Market Risk	45
Item 8.	Financial Statements and Supplementary Data	46
Item 9.	Changes in and Disagreements with Accountants on Accounting and Financial Disclosure	82
Item 9A.	Controls and Procedures	82
Item 9B.	Other Information	84
Part III		
Item 10.	Directors, Executive Officers and Corporate Governance	85
Item 11.	Executive Compensation	86
Item 12.	Security Ownership of Certain Beneficial Owners and Management and Related Shareholder Matters	86
Item 13.	Certain Relationships and Related Transactions, and Director Independence	86
Item 14.	Principal Accountant Fees and Services	86
Part IV		
Item 15.	Exhibits and Financial Statement Schedules	87
Signatures		88
Exhibit Index		90

Part I

Disclosure Regarding Forward-Looking Statements

This annual report on Form 10-K contains forward-looking statements as defined in the Private Securities Litigation Reform Act of 1995. Forward-looking statements are statements that are not historical facts and may include financial projections and estimates and their underlying assumptions, statements regarding plans, objectives, and expectations with respect to future operations, products, and services, and statements regarding future performance of one or more aspects of our business. We intend forward-looking statements to be identified by words such as "anticipate," "believe," "expect," "estimate," "intend," "may," "opportunity," "plan," "potential," "project," "should," and similar expressions.

Forward-looking statements appear in a number of places in this Form 10-K, and include statements about such matters as:

- *business strategies and other plans and objectives for future operations, including plans for customer growth and retention, market, service and product development and expansion and restructuring of operations;*
- *our outlook on our future financial condition or results of operations;*
- *our belief that we have sufficient liquidity available to finance our working capital needs through at least the end of 2014;*
- *the amount and nature of future capital expenditures and the availability of liquidity and capital resources to fund capital expenditures;*
- *anticipated changes in the market for information technology ("IT") services and spending on IT services by our customers; and*
- *anticipated changes in the methods we use, and costs we experience, in marketing, selling and delivering our services.*

Although we believe that the expectations reflected in such forward-looking statements are reasonable at the time they are made, you are cautioned that forward-looking information and statements are subject to various risks and uncertainties, many of which are difficult to predict and generally beyond our control. Risks and uncertainties could cause actual results and developments to differ materially from those expressed in, or implied or projected by, forward-looking information and statements provided here or in other disclosures and presentations. Those risks and uncertainties include, but are not limited to, the risks discussed or identified below in a section titled "Risk Factors." As we may update those Risk Factors from time to time, please consult our public filings at www.sec.gov or www.ciber.com. Any forward-looking statement made by us in this report is based only on information currently available to us and speaks only as of the date on which it is made. We do not undertake any obligation to update or revise any forward-looking information or statements.

Item 1. Business

In this Annual Report on Form 10-K, references to "we," "our," "us," "the Company," or "Ciber" refer to Ciber, Inc. and its subsidiaries. All references to years, unless otherwise noted, refer to our fiscal year, which ends on December 31.

Overview

Ciber is a leading global information technology ("IT") company founded in 1974 with 40 years of proven IT experience and a wide range of technology expertise. With operations in 15 countries across four continents, Ciber has the infrastructure and expertise to deliver IT services to almost any organization. At Ciber, we take a client-focused, personalized service approach that includes the building of long-term relationships, creation of custom-tailored IT solutions, and the implementation of business strategies to reflect anticipated trends. Driven by results, we are committed to delivering quality solutions precisely configured to our clients' needs and achieving high client satisfaction. The consistent goal is sustainable business value delivered on time and on budget.

The key initiatives of our strategic plan include: (i) focusing on high-value, tightly-defined core offerings with a well-developed portfolio of reusable solution sets; (ii) developing a world-class sales organization; and (iii) performing under heightened operational regimes.

Expertise and Capabilities:

- *Ciber Services:* We go to market around three groups of services that we provide to our clients, which we refer to as the three core pillars of our business: (i) Application Development and Maintenance services, or ADM, (ii) Independent Software Vendor relationships, or ISVs, and (iii) our Ciber Managed Services, which we refer to as CMS.
- *Key Partnerships:* Gold and platinum level partnerships with key technology partners such as Oracle, SAP, Infor (Lawson), Salesforce.com, IBM, and Microsoft enable our consultants to offer unique expertise to our clients. Our clients also benefit from our infrastructure outsourcing partnerships that allow us to provide the full life cycle of IT services.
- *Vertical Markets:* Ciber has experience in a wide variety of industries and has developed deep domain expertise and customized, in-depth technology solutions and best practices for Global 2000 blue-chip companies in industries such as manufacturing, healthcare and life sciences, communications, energy and utilities, financial services, and the public sector.
- *Integrated Global Delivery:* With seven global delivery centers in the U.S., India, Germany, Poland, and the Netherlands, Ciber's robust globally integrated delivery network is equipped to provide solutions onsite, offsite, onshore, near-shore or in a blended combination that optimizes efficiency, investment and speed to value.

IT Industry Background

We participate in a large and growing marketplace. Analysts anticipate consistent 4% to 5% annual growth through 2017, when the IT services market is expected to reach $1.1 trillion, expanding $195 billion from the $922 billion market in 2013. CIOs are increasingly reconsidering data center build-out and instead planning faster-than-expected moves to cloud computing. This is turn creates an opportunity as clients turn more toward managed services providers and system integrators like Ciber that can help with cloud strategy and implementation services. (Gartner, IT Spending Worldwide, December 27, 2013)

We operate our business by geography. During the second quarter of 2013, we closed down our Russian operations. In 2012 we sold our Federal division and the infrastructure portion of our information technology outsourcing practice. As a result, these businesses are now reported as discontinued operations within our financial statements and accordingly, our financial statements have been reclassified for all periods presented in this Annual Report on Form 10-K to conform to the current presentation. Additionally, discussions throughout this Annual Report on Form 10-K exclude the discontinued operations, unless otherwise noted.

Our reportable operating segments as of December 31, 2013, consisted of International and North America.

International

In 2013, our International segment represented approximately 52% of our total revenue. Revenues from International were $456.4 million, $434.2 million, and $460.2 million for the years ended December 31, 2013, 2012, and 2011, respectively. Our Ciber International division is organized by country and primarily consists of countries in Western Europe and the Nordic region. The four largest territories are the Netherlands, Germany, the United Kingdom, and Norway. Our International division offers a range of services covering the full IT solution lifecycle to both commercial enterprises and public sector organizations.

North America

In 2013, our North America segment represented approximately 48% of our total revenue. Revenues from North America were $423.3 million, $432.8 million, and $429.3 million for the years ended December 31, 2013, 2012, and 2011, respectively. Our North America division is organized into practices, which roll up into the three core pillars, each with dedicated sales and delivery capabilities. In addition, our North America segment has account managers dedicated to our largest customers. This structure allows us to maximize our expertise to cross-sell and to leverage delivery expertise.

Services

Our International and North America segments operate to harmonize our service offerings across both segments and provide consistent quality services to our global clients:

1. Application Development and Maintenance

Ciber's Application Development and Maintenance services provide analysis, design, development, testing, implementation, and maintenance of our client's business applications. We offer flexible, capable, objective, technical and business services, ranging from traditional mainframe or client/server application development and maintenance to legacy modernization, portal development, service-oriented architecture, mobility solutions, and ERP support.

With more than 700 project managers (PMs) and business analysts (BAs), Ciber provides superior talent, capabilities, dedication and consulting acumen. Ciber's expert project manager and business analyst professionals deliver first-class solutions and continue to be client focused and results driven. Utilizing a Project Management Office (PMO) centralizes management and control of projects to ensure that they successfully achieve an organization's strategic business objectives. In addition to the PMO, Ciber also offers Project Portfolio Management (PPM) services where our experts identify and analyze all projects in all portfolios, prioritize them for effectiveness, manage and control them in such a way as to achieve IT goals and objectives, and evaluate them for best practices, reusable procedures, and return on investment.

2. ISV/Channel Partner Platforms

We have long-term relationships with leading IT software providers and systems developers, and are a leading ISV or Channel Partner for industry leaders. We provide expert project management, application and technical consulting, database administration, and infrastructure support for both a project-based or managed-services approach, allowing clients to take maximum advantage of advances in rapid technology. Our consulting solutions range from project strategy and planning, software assessment and selection, to implementation and integration, hosting and change management. Our solutions provide customers with higher productivity, lower costs, and accelerated return on investment.

SAP: Ciber is a committed SAP partner and has been since 1989. We help our customers meet their business needs with their technology investments and deliver the results they demand. As an SAP

Gold Channel Partner and a Special Expertise Partner to SAP in various industries and applications, Ciber consultants have the skills and experience to guide our customers with all aspects of their SAP implementation both domestically and internationally.

Ciber is focused on the entire SAP application lifecycle, which includes core modules such as CRM and ERP, as well as product lifecycle management, supplier relationship management, business intelligence/analytics, and governance, risk and compliance requirements. We are an early adopter of SAP's new technologies such as mobility, in-memory computing (HANA), and HR applications (Success Factors), and have templated solutions for utilities and transit agencies and concentration on energy, public sector, manufacturing and retail industries.

Oracle: Ciber is an Oracle Platinum Partner with expertise in helping clients implement, upgrade, and maintain Oracle's E-Business Suite, PeopleSoft, Hyperion and Fusion product lines. Since 1990, we have helped more than 1,000 clients in more than 2,000 separate engagements leverage their Oracle Applications to improve business processes, reduce costs, and provide better support for management decision-making.

Infor: Since 1995, Ciber has been a premiere Global Alliance Certified Infor Lawson Consulting partner and service provider for a variety of industries including healthcare, education, government, retail, food service, and many others. Our solutions include: full implementation and project management services, managed services, human capital management and talent management solutions, M3, and application development and integration services, among others. We have completed more successful implementations, upgrades, and integrations than any other Infor Lawson partner and continue to expand globally.

3. Integrated Managed Services

Managed services are at the core of Ciber's business. Today many companies selectively outsource some level of IT functionality because Managed Services is a proven way to reduce and control operating costs, improve company focus and gain access to world-class IT capabilities. We work with clients to optimize their IT environment so that they can focus on future business innovation.

Ciber has extensive knowledge in custom application development, maintenance and enhancement, application management, and infrastructure management. We have the knowledge and strategic expertise to help clients shift to the cloud, integrate cloud applications and manage multi-cloud environments.

Other Services

In addition to the services making up our three core service pillars, we also have extensive experience in other IT service markets, including:

CRM: A proven leader in CRM software, development and collaboration platforms, Ciber has worked with leading CRM, development and collaboration technologies for many years and can help businesses understand the issues around unifying customer data, integrating communication channels, and implementing CRM applications. The primary focus of Ciber's CRM expertise is centered around two platforms: Microsoft CRM and Salesforce.com.

Business Consulting: Our business consulting services include IT strategy, Cloud Services, Business Intelligence/Analytics, Mobility, and Supply Chain management.

Financial Information about Segments and Geographic Areas

Please refer to "Management's Discussion and Analysis of Financial Condition and Results of Operations" and Note 15 of the Notes to our Consolidated Financial Statements included under

"Financial Statements and Supplementary Data" of this Annual Report on Form 10-K for a discussion of financial information by segment and geographic areas.

Clients

Our global, yet local approach, as well as the utilization of our worldwide delivery centers, gives Ciber the ability to serve Fortune 500 companies, while successfully serving middle-market clients. Our clients consist of companies across most major industries, as well as governmental agencies in the U.S. and abroad. These organizations typically have significant IT budgets and frequently depend on outside consultants to help achieve their business and IT objectives. In 2013, our largest industries were manufacturing, the public sector, professional services, healthcare and life sciences, and communications, which is comparable to recent years.

Certain clients account for a significant portion of our revenue. While no specific client accounts for over 10% of our consolidated revenues, our 5 largest clients accounted for approximately 18% of our consolidated revenues in 2013.

While we have a large number of long-standing clients, client retention and turnover is highly dependent upon the type of solution we are providing. Engagements related to package software solutions most typically involve a large enterprise software implementation over a period of six to 18 months. Following the implementation and integration of the software, Ciber often manages the ongoing application for the client—a trend that is accelerating with cloud technology, as clients seek to concentrate on their core business and work with partners like Ciber to manage their ongoing IT systems. Typically, both our commercial and government clients may cancel their contracts or reduce their use of our services on short notice. If any significant client terminates its relationship with us or substantially decreases its use of our services, it could have a material adverse effect on our financial condition and results of operations.

Competition

The IT services industry is extremely competitive and characterized by continuous changes in customer requirements and improvements in technologies. Our competition varies significantly from geography to geography, as well as by the type of service provided. Our principal competitors include Accenture plc, Capgemini, Cognizant Technology Solutions Corp, Infosys Technologies Limited, Perficient, Inc., Sapient Corp, and The Hackett Group, Inc. We also compete with privately-held local and regional IT consulting firms, as well as the service divisions of various software developers.

Our industry is being impacted by the growing use of lower-cost offshore delivery capabilities. To improve our ability to compete we continue to move additional work to our lower-cost, offshore global delivery centers and, specifically, to expand our presence in India and Poland and continue to integrate these countries into our services delivery.

Our Competitive Strengths

We believe that our corporate strengths, identified below, position us to respond to the long-term trends, changing demands and competition within our principal markets.

Long-term Client Relationships—We have been in business since 1974. We regularly achieve high client satisfaction and have great success renewing client relationships. In fact, a prominent client from our first year in business, Ford Motor Company, remains one of our top five clients today in terms of annual revenue. This relationship exemplifies the kind of long-term commitment that we have toward our clients and speaks to the quality and breadth of the services that we provide.

Global Presence—With the expansion of our global practices worldwide, Ciber is harnessing the thought leadership and intellectual property of our consultants and making it accessible to our clients everywhere. Ciber combines the best of global reach with local presence. We have seven integrated global delivery centers around the world operating with standardized methodologies. When combined with local account management and long-standing client relationships, we are able to provide our clients with flexible, agile service delivery that speeds their time to value of technology investments.

Recognized Thought leader—Influencers including technology analyst firms, industry associations, user groups, and partners have recognized Ciber as a thought leader in the industry. We often demonstrate our thought leadership through Ciber-authored white papers, speaking engagements, analyst reports, and blogs. Awards from both influencers and clients alike recognize the thought leadership and resulting client satisfaction.

Solution Delivery Methodology—Ciber has developed comprehensive delivery methodologies that, when coupled with our project management methodology, enables us to deliver custom and packaged solutions effectively, in accordance with industry best practices. Ciber's Solution Delivery Methodology ("CSDM") is a set of repeatable, measurable processes that guide solution delivery and allow us to evaluate our performance and manage all facets of the delivery lifecycle. CSDM leverages IT industry knowledge and practices to ensure that our projects meet client requirements and quality expectations.

Ciber has adhered to a Quality Management approach to business for many years. Ciber has achieved ISO 9001, ISO 27001 and 20000 certifications and successfully completed a Software Engineering Institute's Capability Maturity Model Integration (CMMI) appraisal at some locations to take advantage of industry best practices. We have since evolved and customized our processes to become more applicable to our outsourcing, management, and solution services. Ciber's quality objective is to provide superior Information Technology Services at competitive prices through teamwork, consistency, and a long-term commitment to our clients.

Employees

As of December 31, 2013, we had approximately 6,500 employees, including billable employees and support staff. We routinely supplement our employee consulting staff with the use of subcontractors, which totaled approximately 700 at December 31, 2013, most of which are from other services firms. Between Ciber employees and subcontractors, we had 5,700 billable consultants at December 31, 2013. None of our employees are subject to a collective bargaining arrangement and we believe our relations with our employees are good. We have employment agreements with our executive officers and certain other employees.

Seasonality

We experience a moderate amount of seasonality. Typically, our billable hours, which directly affect our revenue and profitability, decrease in the second half of the year, especially during the third quarter for our International segment and the fourth quarter for our North America segment, due to the large number of holidays and vacation time taken by our billable consultants. As a result, our operating income as a percentage of total revenue is generally the lowest in the third quarter of each calendar year for our International segment and the fourth quarter of each calendar year for our North America segment.

Available Information

On the Investor Relations section of our website (www.ciber.com), we make available free of charge our Annual Report on Form 10-K, Quarterly Reports on Form 10-Q, Current Reports on Form 8-K, and any amendments to those reports, as soon as reasonably practicable after such reports are electronically filed with or furnished to the Securities and Exchange Commission (the "SEC") pursuant to Section 13(a) or 15(d) of the Exchange Act.

Item 1A. Risk Factors

We operate in a dynamic and rapidly changing economic and technological environment that involves numerous risks and uncertainties, many of which are driven by factors that we cannot control or predict. The following section describes some, but not all, of the factors that could have a material adverse effect on our business, financial condition, results of operations, and the market price of our common stock.

Our results of operations may be adversely affected if we are unable to execute on the key elements of our strategic plan or our strategic plan proves to be less successful than anticipated.

If we fail to properly analyze and classify the needs of our clients and refine our offerings, we may not be able to achieve our desired client retention and growth objectives and, as a consequence, our financial performance may be negatively impacted. If we are unable to instill the appropriate operational regimes and delivery methods to increase our overall efficiency and cost effectiveness, we may not be able to increase our profitability, improve our cash flow, and strengthen our balance sheet. If we are unable to successfully execute any or all of the initiatives of our strategic plan, our revenues, operating results, and profitability may be adversely affected. Even if we successfully implement our strategic plan, we cannot guarantee that our revenues, operating results, and profitability will improve to the levels we anticipate, or at all. With respect to our previously-announced restructuring initiatives (the most recent of which began in the third quarter of 2013) which we believe will eliminate certain costs, there can be no assurance that we will achieve the cost savings estimated or that we will not encounter the need to spend additional amounts to offset other factors that impact our business.

If we are not able to anticipate and keep pace with rapid changes in technology, our business may be negatively affected.

Our success depends on our ability to develop and implement technology services and solutions that anticipate and keep pace with rapid and continuing changes in technology, industry standards and client preferences. We may not be successful in anticipating or responding to these developments on a timely basis, and our services and solutions may not be successful in the marketplace. In addition, services, solutions and technologies developed by current or future competitors may make our service or solution offerings uncompetitive or obsolete. Any one of these circumstances could adversely affect our ability to obtain and successfully complete client engagements.

A data security or privacy breach could adversely affect our business.

The protection of client, employee, and company data is critical to our reputation and the success of our business. Our clients have a high expectation that we will adequately protect their confidential information. In addition, the regulatory environment surrounding information security and privacy is increasingly demanding with new and constantly changing requirements. Protection of client, employee, and Company data, along with compliance in the constantly changing regulatory environment may add expenses to our business operations. If any person, including any of our employees, negligently disregards or intentionally breaches our established controls with respect to such data or otherwise mismanages or misappropriates that data, we could be subject to monetary damages, fines and/or criminal prosecution. Unauthorized disclosure of sensitive or confidential client or employee data, whether through systems failure, employee negligence, fraud or misappropriation, could damage our reputation and cause us to lose clients. Similarly, unauthorized access to or through our information systems or those we develop for our clients, whether by our employees or third parties, could result in system disruptions, negative publicity, legal liability, monetary damages, and damage to our reputation.

We may experience declines in revenue and profitability if we do not accurately estimate the cost of engagements conducted on a fixed-price basis.

When making a proposal for or managing a fixed-price engagement, we rely on our estimates of costs and timing for delivering our services, which are sometimes based on limited data and could be inaccurate. These estimates reflect our best judgment regarding the costs and efficiencies of our methodologies and consultants as we plan to apply them to the engagement. If we do not accurately estimate our costs and the timing for completion of a fixed-price project, the contract for such a project could prove unprofitable or yield a profit margin that is lower than expected. Some fixed-price engagements are subject to long-term contracts that range from of three to five years. Estimating future year costs on such long-term engagements is extremely difficult and subject to additional risks. Often our cost estimates and the pricing we offer for outsourcing projects anticipate long-term cost savings resulting from transformational and other initiatives that we expect to implement and benefit from over the term of the outsourcing contract. There is a risk that we will fail to accurately estimate the costs of performing our services or the amount of cost savings that we will experience on long-term contracts, and that we will underprice our contracts as a result, causing an adverse effect on our profits.

Losses, if any, on fixed-price contracts are recognized when the loss is determined. Any increased or unexpected costs or unanticipated delays in connection with the performance of fixed-price contracts, including delays caused by factors outside of our control, could make these contracts less profitable or unprofitable and may affect the amount of revenue reported in any period.

Our business could be adversely affected if our clients are not satisfied with our services, and we could face damage to our professional reputation and/or legal liability.

As a professional services firm, we depend largely on our relationships with our clients and our reputation for high quality professional services and integrity to attract and retain clients. Additionally, many of our engagements involve projects that are critical to the operations of our clients' businesses and many involve the protection of confidential client information. If a client is not satisfied with the quality of work performed by us or a subcontractor, or with the type of services or solutions delivered, or if a data security breach occurs, we could incur additional costs to address the situation, the profitability of that work might be impaired, and the client's dissatisfaction with our services could damage our ability to obtain additional work from that client. Clients that are not satisfied may also seek to terminate contracts with us prematurely, potentially resulting in additional costs and loss of expected revenues. In addition, negative publicity related to our client relationships, regardless of its accuracy, may further damage our business by affecting our ability to compete for new contracts with current and prospective clients. If we do not meet our contractual obligations to a client, we could be subject to legal liability. Our contracts typically include provisions to limit our exposure to legal claims relating to our services and the applications we develop; however, these provisions may not protect us, or may not be enforceable under some circumstances or under the laws of some jurisdictions. In addition, we may enter into non-standard agreements because we perceive an important economic opportunity or because our personnel did not adequately adhere to our guidelines. As a result, we may find ourselves committed to providing services that we are unable to deliver or whose delivery will cause us financial loss. If we cannot or do not fulfill our obligations, we could face legal liability. Although we maintain professional liability insurance, the policy limits may not be adequate to provide protection against all potential liabilities. In addition, if we were to fail to properly deliver on a project, we may not be able to collect any related accounts receivable or could even be required to refund amounts paid by the client.

Termination of a contract by a significant client and/or cancellation with short notice could adversely affect our results of operations.

Our clients typically retain us on a non-exclusive, engagement-by-engagement basis. The length of individual projects and engagements can vary greatly. Clients may generally cancel a contract with short notice, subject in some instances to penalty provisions. Termination, reduction, or delay of any given engagement could result from factors unrelated to our work product or the progress of the project, such as factors related to business or financial conditions of the client, changes in client strategies or the domestic or global economy generally. A significant number of terminations, reductions, or delays in engagements in any given period of time could negatively and materially impact our revenues and profitability.

Our results of operations can be adversely affected by economic conditions and the impacts of economic conditions on our clients' operations and technology spending.

Our results of operations are affected by the level of business activity of our clients, which in turn is affected by the regional and global economic conditions in which they operate. The uncertainty of global economic conditions has affected, and may continue to affect, demand for our services. These circumstances have caused some of our clients to delay, cancel or scale back their IT projects or IT spending, to seek lower pricing or extended payment terms, to delay payments due to us and, as occurred with several clients, to enter into bankruptcy or liquidation. Reduced demand for IT services has also resulted in reductions in the growth of new business and led to increased price competition for our services and increased the likelihood of entering into contracts that produce lower profit margins. In the event our clients continue to be negatively affected by economic conditions, our revenues, results of operations and financial condition may be materially adversely affected.

If we do not continue to improve our operational, financial and other internal controls and systems to manage our growth and size or if we are unable to enter, operate and compete effectively in new geographic markets, our results of operation may suffer and the value of our business may be harmed.

Our anticipated growth will continue to place significant demands on our management and other resources. Our growth will require us to continue to develop and improve our operational procedures, financial systems, and other internal controls at our operations and facilities around the world. In particular, our continued growth will increase the challenges involved in:

- recruiting, training and retaining technical, finance, marketing and management personnel with the knowledge, skills and experience that our business model requires;
- maintaining high levels of client satisfaction;
- developing and improving our internal administrative infrastructure, particularly our financial, operational, communications and other internal systems;
- preserving our culture, values and entrepreneurial environment; and
- effectively managing our personnel and operations and effectively communicating to our personnel worldwide our core values, strategies, and goals.

In addition, the increasing size and scope of our operations increase the possibility that a member of our personnel will engage in unlawful or fraudulent activity, breach our contractual obligations, or otherwise expose us to unacceptable business risks, despite our efforts to train our employees and maintain internal controls to prevent such instances. If we are not successful in developing and implementing the right processes and tools to manage our enterprise, our ability to compete successfully and achieve our business objectives could be impaired.

If we fail to compete effectively in the new markets we enter, or if the cost of entering those markets is substantially greater than we expect, our business, results of operations, and financial condition could be adversely affected.

Our brand and reputation are key assets and competitive advantages of our Company and our business may be affected by how we are perceived in the marketplace.

Our ability to attract and retain customers is affected by external perceptions of our brand and reputation. Reputational damage from negative perceptions or publicity could damage our reputation with customers and employees as well as prospective customers and employees. Although we monitor developments for areas of potential risk to our reputation and brand, we may not be successful in detecting, preventing, or negating all changes in or impacts upon our reputation. Negative perceptions or publicity could have a material adverse effect on our business and financial results.

Our future success depends on our ability to continue to retain and attract qualified sales, delivery and technical employees.

Our business involves the delivery of professional services and is highly labor intensive. Our future success depends upon our ability to continue to attract, train, effectively motivate and retain highly-skilled technical, managerial, sales and marketing personnel. Although we invest significant resources in recruiting and retaining employees, there is often considerable competition within the IT services industry for personnel with certain in-demand qualifications and we may be unable to compete for the most desirable employees.

From time to time, we have trouble locating sufficient numbers of highly-qualified candidates located in our desired geographic locations, with the required specific expertise or at the desired compensation levels. The inability to attract and retain qualified employees in sufficient numbers could have a serious negative effect on us, including our ability to obtain and successfully complete important client engagements and thus, maintain or increase our revenues. Such conditions could also force us to resort to the use of higher-priced subcontractors, which would adversely affect the profitability of the related engagement.

Our ability to attract and retain qualified personnel in India will become increasingly important as we implement our plans to expand our Global Solutions Center in India and increase the number of employees working there.

In addition, we believe that there are certain key employees within the organization, primarily in the senior management team, who are important for us to meet our objectives. Due to the competitive employment nature of our industry, there is a risk that we will not be able to retain these key employees. The loss of one or more key employees could adversely affect our continued growth. In addition, uncertainty created by turnover of key employees could result in reduced confidence in our financial performance, which could cause fluctuations in the price of our securities and result in further turnover of our employees.

We cannot guarantee that we are in compliance with all applicable laws and regulations.

We are required to comply with numerous and constantly changing laws and regulations in jurisdictions around the world. If our compliance efforts prove insufficient or any of our employees fail to comply with, or intentionally disregard, any of our policies or applicable laws or regulations, a range of liabilities could result for the employee and for the Company, including, but not limited to, significant penalties and fines, sanctions or litigation, and the expenses associated with defending and resolving any of the foregoing, any of which could have a material impact on our business, financial condition, and operating results.

If we are unable to protect our intellectual property rights from unauthorized use or infringement by third parties, our business could be adversely affected.

Our success depends, in part, upon our ability to protect our proprietary methodologies and other intellectual property. Existing laws of the various countries in which we provide services or solutions offer only limited protection of our intellectual property rights. These laws are subject to change at any time and could further limit our ability to protect our intellectual property. In addition to intellectual property laws in each jurisdiction where we operate, we rely upon a combination of confidentiality policies, nondisclosure agreements, and other contractual arrangements to protect our intellectual property rights. In some jurisdictions where we operate, there is uncertainty concerning the scope of available intellectual property protection for software and business methods, which are fields in which we rely on intellectual property laws to protect our rights. Our efforts to protect intellectual property rights may not be adequate to prevent or deter infringement or other misappropriation of our intellectual property by competitors, former employees, or other third parties, and we might not be able to detect unauthorized use of, or take appropriate and timely steps to enforce, our intellectual property rights. Enforcing our rights might also require considerable time, money, and oversight, and we may not be successful in enforcing our rights.

Depending on the circumstances, we might need to grant a specific client greater rights in intellectual property developed in connection with a contract than we otherwise generally do. In certain situations, we might forego all rights to the use of intellectual property we create, which would limit our ability to reuse that intellectual property for other clients. Any limitation on our ability to provide a service or solution could cause us to lose revenue-generating opportunities and require us to incur additional expenses to develop new or modified solutions for future projects.

Our services or solutions could infringe upon the intellectual property rights of others, or we might lose our ability to utilize rights we claim in intellectual property or the intellectual property of others.

We cannot be sure that our services and solutions, or the third-party software and solutions of others that we offer to our clients, do not infringe on the intellectual property rights of third parties, and we could have infringement claims asserted against us or against our clients. These claims could harm our reputation, cost us money and prevent us from offering some services or solutions. In a number of our contracts, we agree to indemnify our clients for expenses or liabilities resulting from claimed infringements of the intellectual property rights of third parties. In some instances, the amount of these indemnities could be greater than the revenues we receive from the client. Any claims or litigation in this area, whether we ultimately win or lose, could be costly, injure our reputation, or require us to enter into royalty or licensing arrangements. We might not be able to enter into these royalty or licensing arrangements on acceptable terms. If a claim of infringement were successful against us or our clients, an injunction might be ordered against our clients or our own services or operations, causing further damages. We could lose our ability to utilize the intellectual property of others. Third-party suppliers of software, hardware or other intellectual property assets could be acquired or sued, which could disrupt use of their products or services by us and our clients. If our ability to provide services and solutions to our clients is impaired, our operating results could be adversely affected.

In addition, if we are unable to capture the intellectual capital developed by our employees and convert such intellectual capital into reusable and commercially marketable intellectual property, our costs of delivering our services may increase, our development efforts may be duplicated and we may lose the economic advantage of owning and licensing Ciber intellectual property.

If we are unable to collect our receivables, our results of operations and cash flows could be adversely affected.

Our business depends on our ability to successfully obtain payment from our clients for the amounts they owe us for work performed. We evaluate the financial condition of our clients and usually bill and collect on relatively short cycles. We maintain allowances against receivables, but actual losses on client balances could differ from those that we currently anticipate and as a result, we might need to adjust our allowances. There is no guarantee that we will accurately assess the creditworthiness of our clients. In addition, timely collection of client balances depends on our ability to complete our contractual commitments and bill and collect our contracted revenues. Recent global economic conditions and other factors resulted in financial difficulties for a number of our clients and, consequentially, we experienced a greater amount of bad debt expense.

If we are unable to meet our contractual requirements, we might experience delays in the collection of, and/or be unable to collect, our client balances and, if this occurs, our results of operations and cash flows could be adversely affected.

Our credit facility, an asset-based facility, limits our operational and financial flexibility.

We have an asset-based revolving line of credit of up to $60 million, with the amount available for borrowing at any time determined based on a valuation of our eligible accounts receivable. As of December 31, 2013, we had no borrowings outstanding under our revolving line of credit. Any borrowings we make under our credit facility are secured by liens on substantially all of our assets.

We are dependent on our asset-based revolving credit facility to meet working capital and operational requirements, and access to our asset-based facility is dependent on, among other things, the borrowing base valuation of our eligible accounts receivable and the absence of a default under the credit agreement. The amount available for borrowing under the credit facility could be significantly reduced if there is a reduction in our eligible accounts receivable. Any loss or material reduction of our ability to access funds under the credit facility could materially and negatively impact our liquidity.

Our ability to maintain an adequate borrowing base valuation and to make future principal and interest payments in respect of our debt depends on, among other things, our operating performance, competitive developments, and economic conditions, all of which are significantly affected by financial, business, competitive, economic, and other factors that may be outside of our control.

The credit agreement includes, among other provisions, specific limitations on our ability to take certain actions, which include, among others, our ability to incur indebtedness or liens, make investments, issue guarantees, enter into certain mergers, dispositions, acquisitions, liquidations or dissolutions, issue additional securities, pay dividends, make loans and advances, and enter into transactions with affiliates.

A default, if not waived or cured by amendment, could cause our debt to become immediately due and payable and terminate our ability to draw upon the funds under the credit agreement. We may not be able to repay our debt or borrow sufficient funds to refinance it, and even if new financing is available, it may not be on terms acceptable to us. This could materially adversely affect our results of operations and financial condition. Additionally, if we needed to obtain a waiver under, or an amendment to, the credit agreement in the future, or if we seek other financing, if available, our cost of borrowing could increase significantly.

Our revenues, operating results, and profitability may vary from quarter to quarter and may result in increased volatility in the price of our stock.

Our quarterly revenues, operating results, and profitability have varied significantly in the past and may continue to do so. Factors that have caused and may continue to cause variations in our revenues, operating results, and profitability include:

- the business decisions of our clients regarding the use of our services;
- the stage of completion of existing projects and/or their termination;
- client satisfaction with our services;
- our clients' financial ability to pay for our services;
- our ability to properly manage and execute client projects, especially those under fixed-price arrangements;
- our ability to properly price fixed-price contracts to provide for adequate profits;
- our ability to maintain our profit margins and manage costs, including those for personnel and support services;
- restructuring costs or charges related to changes in our business operations
- acquisition and integration costs related to possible acquisitions of other businesses;
- costs related to the discontinued operations of our former Federal division, information technology outsourcing practice, and Russian operations, including possible additional future related costs we may incur;
- costs or charges associated with potential asset sales or dispositions;
- changes in, or the application of changes in, accounting principles or pronouncements under U.S. generally accepted accounting principles;
- changes in significant accounting estimates;
- changes in interest rates on our debts;
- currency exchange rate fluctuations;
- changes in estimates, accruals or payments of variable compensation to our employees; and
- global, regional and local economic and political conditions and related risks.

If we are not able to maintain the rates we charge for our services or an appropriate utilization rate for our consultants, we will not be able to sustain our profit margin and our profitability will suffer. A number of factors affect the rates we charge for our services, including:

- our clients' perception of our ability to add value through our services;
- changes in our pricing policies or those of our competitors;
- the introduction of new products or services by us or by our competitors;
- the use of globally-sourced, lower-cost service delivery capabilities by our competitors and our clients; and
- economic conditions.

Additionally, a number of factors affect our utilization rates, such as:

- seasonality, including number of workdays, holidays and vacations;

- our ability to transition consultants quickly from completed projects to new engagements;
- our ability to forecast demand for our services and thereby maintain an appropriately balanced and sized workforce; and
- our ability to manage employee turnover.

As a services business, our largest expense is salaries and payroll-related expenses. However, it is our skilled employees that generate our revenues. Balancing our workforce levels against the demands for our services is difficult. Delays or cutbacks in projects or delays in finding new projects increase the non-productive time of our consultants which decrease our utilization levels and our margins. We generally cannot reduce our labor costs as quickly as negative changes in revenue can occur. In addition, in a number of the countries in which we operate, the local labor laws make it very expensive to involuntarily terminate employees. As a result, some of operations may retain underutilized employees for longer periods.

Our international operations expose us to additional risks that could have adverse effects on our business and operating results.

Our operations outside of the US represented just over half of our revenues in 2013. Due to our international operations, we are subject to a number of financial and operational risks that may adversely affect our revenue and profitability, including:

- the costs and difficulties related to managing geographically diverse operations;
- differences in, and uncertainties arising from, changes in foreign business culture and practices;
- our ability to obtain the necessary visas and work permits for foreign nationals;
- restrictions on the movement of cash and the repatriation of earnings;
- multiple and possibly overlapping or conflicting tax laws;
- the costs of complying with a wide variety of local laws;
- operating losses incurred in certain countries and the non-deductibility of those losses for tax purposes; and
- differences in, and uncertainties arising from, changes in legal, labor, political and economic conditions.

The revenues and expenses of our international operations generally are denominated in local currencies. Accordingly, we are subject to exchange rate fluctuations between such local currencies and the U.S. dollar. These exchange rate fluctuations subject us to currency translation risk with respect to the reported results of our international operations. There can be no assurance that we will be able to reduce the currency risks associated with our international operations. We manage our exposure to changes in foreign currency exchange rates through our normal operating and financing activities and, when deemed appropriate, with derivative financial instruments. There is no assurance that we will continue to use such financial instruments in the future or that any such use will be successful in managing or controlling foreign currency risks.

We have experienced and may continue to experience material impacts to revenues and earnings due to fluctuations in foreign currency rates, and in addition, these impacts may cause material fluctuations in our revenues and earnings from period to period. Significant strengthening or weakening of the U.S. dollar against currencies like the Great Britain Pound and the Euro may materially impact our revenue and profits. As we continue to expand our presence in India, we will have increased exposure to fluctuations between the Indian Rupee and the U.S. dollar. In addition, we have transactions with clients, as well as inter-company transactions between our subsidiaries, that cross currencies and expose us to foreign currency gains and losses. These types of events are difficult to predict and may recur.

The IT services industry, in the U.S. and internationally, is highly competitive, with increased focus on offshore capability and we may not be able to compete effectively in this evolving marketplace.

We operate in a highly competitive industry that includes a large number of diverse participants. We currently compete principally with other IT professional services firms and technology vendors, including a variety of large multinational providers and large offshore service providers that offer some or all of the services that we offer, as well as many niche solution or service providers that compete with us in a specific geographic market, industry segment or service area. Many of the companies that provide services in our industry have significantly greater financial, technical, offshore and marketing resources than we do. In addition, a client may choose to use its own resources rather than to engage an outside firm for the type of services that we provide. We may be unable to compete successfully with current or future competitors, and our revenue and profitability may be adversely affected. Additionally, some of our competitors, particularly those located in regions with lower costs of doing business, may be able to provide services and solutions to clients at lower costs or on more attractive terms. Increased competition has, and may continue to, put downward pressure on the prices we can charge for our services. In particular, one key element of our ability to improve our profitability in the face of these trends is our ability to implement and leverage a global workforce, deploying lower-cost resources to provide quality work at higher margins. If we are not able to integrate our global workforce in services delivery, we may not be able to maintain or improve our profitability.

Our operations are vulnerable to disruptions that may impact our results of operations and from which we may not recover.

As a services business, our operations around the world are highly dependent upon our employees, independent contractors, and service providers being able to effectively serve our clients. That ability may be impacted by many types of events that impact the people themselves or limit access to facilities or technology required to perform work. Examples of such events include severe weather, pandemics, natural disasters, infrastructure outages, terrorist attacks, governmental actions, political or economic instability, civil unrest, or the threat or perception that such events might occur. In such circumstances, our business continuity and disaster recovery plans may not be effective. In any such event, our results of operations could be adversely affected. In addition to the risk that we may not be able to serve our clients, we may be unable to protect our employees or facilities from harm. Where we have facilities with concentrations of employees (for instance, in several cities in the US, Europe, and India), our risk of disruption that materially impacts our results of operations may be higher. Insurance, if available for a given disruptive event, may be inadequate to compensate for the losses involved. If a disruption continues for an extended period of time, or if a short-term disruption renders a material portion of our operations ineffective for an extended period of time, our business may suffer material and potentially irreparable harm.

We might not be successful at identifying, acquiring, or integrating businesses or entering into joint ventures.

In the past we have made, and in the future it may be necessary to pursue, strategic and targeted acquisitions and joint ventures intended to enhance or add to our offerings of services and solutions, or to enable us to expand in certain geographic and other markets. Depending on the opportunities available, we may increase the amount of investment in such acquisitions or joint ventures. We may not successfully identify suitable acquisition candidates or joint venture opportunities. We also might not succeed in completing targeted transactions or achieve desired results of operations. Furthermore, we face risks in successfully integrating any businesses we might acquire or create through a joint venture. Ongoing business may be disrupted and our management's attention may be diverted by acquisition, transition, or integration activities. In addition, we might need to dedicate additional management and other resources, and our organizational structure could make it difficult for us to efficiently integrate acquired businesses into our ongoing operations and assimilate and retain employees of those businesses into our culture and operations. Business combination and investment transactions may result in significant costs and expenses and charges to earnings, including those related to severance pay, early retirement costs, employee benefit costs, goodwill and asset impairment charges, assumed litigation and other liabilities, and legal, accounting, and financial advisory fees. We may have difficulties as a result of entering into new markets where we have limited or no direct prior experience or where competitors may have stronger market positions.

We might fail to realize the expected benefits or strategic objectives of any acquisition or joint venture we undertake. We might not achieve our expected return on investment or may lose money. We may be adversely impacted by liabilities that we assume from a company we acquire or in which we invest, including from that company's known and unknown obligations, intellectual property or other assets, terminated employees, current or former clients, or other third parties, and may fail to identify or adequately assess the magnitude of certain liabilities, shortcomings or other circumstances prior to acquiring, investing in or partnering with a company, including potential exposure to regulatory sanctions or liabilities resulting from an acquisition target's previous activities, any of which could result in unexpected legal or regulatory exposure, unfavorable accounting treatment, unexpected increases in taxes or other adverse effects on our business. By their nature, joint ventures involve a lesser degree of control over the business operations of the joint venture itself, particularly when we have a minority position. This lesser degree of control may expose us to additional reputational, financial, legal, compliance or operational risks. Litigation, indemnification claims and other unforeseen claims and liabilities may arise from the acquisition or operation of acquired businesses. For example, we may face litigation or other claims as a result of certain terms and conditions of the acquisition agreement, such as earnout payments or closing net asset adjustments. If we are unable to complete the number and kind of acquisition and joint ventures for which we plan, or if we are inefficient or unsuccessful at integrating any acquired businesses into our operations, we may not be able to achieve our planned rates of growth or improve our market share, profitability, or competitive position in specific markets or services.

We could incur additional losses due to further impairment in the carrying value of our goodwill.

We have recorded a significant amount of goodwill on our consolidated balance sheet as a result of numerous acquisitions. At December 31, 2013, the carrying value of our goodwill was $281.7 million. The carrying value of goodwill represents the fair value of an acquired business in excess of identifiable assets and liabilities as of the acquisition date. We are required to test goodwill for impairment annually and do so during the second quarter of each year, as well as on an interim basis to the extent that factors or indicators become apparent that could reduce the fair value of any of our reporting units below its book value. These determinations are based in part on several factors, including our judgments regarding the cash flow potential of each of our business units and involve projections that are inherently subject to change based on future events. A significant downward revision in the fair value of one or more of our business units that causes the carrying value to exceed the fair value, as determined based on discounted future cash flows of the related business, could cause goodwill to be considered impaired, and could result in a non-cash impairment charge in our consolidated statement of operations.

We have recorded several goodwill impairment charges in the past. The forecasts utilized in the discounted cash flow analysis as part of our impairment test assume future revenue and profitability growth in each of our divisions during the next five years and beyond. If our operating divisions cannot obtain, or we determine at a later date that we no longer expect them to obtain the projected levels of profitability, future goodwill impairment tests may also result in an impairment charge. There can be no assurances that our operating divisions will be able to achieve our estimated levels of profitability. We cannot be certain that goodwill impairment will not be required during future periods.

We depend on contracts with various public sector agencies for a significant portion of our revenue and, if the spending policies or budget priorities of these agencies change, we could lose revenue.

In 2013, approximately 14% of our total revenue was from public sector clients, including state, local, and foreign governments and agencies. Such programs can be modified or amended at any time by acts of the governments or agencies involved. Moreover, a number of state and local governments and agencies are suffering from significant budget shortfalls, which may result in curtailment of spending on consulting and technology services. Many contracts with public sector clients contain provisions and are subject to laws and regulations that provide government clients with rights and remedies not typically found in commercial contracts. Among other things, governments may cancel multi-year contracts if funds become unavailable during the term of the engagement. Cancellation or reduction in price or scope could limit our ability to recover incurred costs, reimbursable expenses and profits on work completed prior to the termination. If insufficient funding is appropriated to the government entity to cover termination costs, we may not be able to fully recover our investments.

Unfavorable government audits could require us to adjust previously reported operating results, to forego anticipated revenue and subject us to penalties and sanctions.

Although we sold our Federal division in 2012, we remain responsible for any audits related to certain engagements for the US federal government performed prior to the sale. The various agencies that our Federal division contracted with generally have the right to audit and review past work. As part of that process, the government agency could review our performance on the contract, our pricing practices, our cost structure, and our compliance with applicable laws, regulations, and standards. Any such audit could result in a substantial adjustment to our previously reported operating results. For example, any costs that were originally reimbursed could be subsequently disallowed, one consequence of which could be refunding cash collected in the past.

If a government audit uncovers improper or illegal activities by us, or we otherwise determine that these activities have occurred, we may be subject to civil and criminal penalties and administrative sanctions, including termination of contracts, forfeiture of profits, suspension of payments, fines and suspension or disqualification from continuing to do business, or bidding on new business, with governments in various jurisdictions.

We have adopted anti-takeover defenses that could make it difficult for another company to acquire control of Ciber or limit the price investors might be willing to pay for our stock, thus affecting the market price of our securities.

We have adopted a Rights Agreement, commonly known as a "poison pill," under which each shareholder of the Company holds one share purchase right, which we refer to as a "Right," for each share of Company common stock held. The Rights become exercisable upon the occurrence of certain events and may make the acquisition of our Company more difficult and expensive. In addition, our certificate of incorporation and bylaws each contain provisions that may make the acquisition of our Company more difficult without the approval of our board of directors, including a provision that gives our board of directors the ability to issue preferred stock and determine the rights and designations of the preferred stock at any time without shareholder approval. The rights of the holders of our common stock will be subject to, and may be adversely affected by, the rights of the holders of any preferred stock that may be issued in the future. The issuance of preferred stock by our board of directors pursuant to our certificate of incorporation could have the effect of making it more difficult for a third party to acquire, or of discouraging a third party from attempting to acquire, a majority of the outstanding voting stock of Ciber.

In addition, the staggered terms of our board of directors could have the effect of delaying or deferring a change in control because it is not possible for shareholders to replace all of the members of the board of directors in a single election. Our board of directors is divided into three classes, with each class serving for three years between elections. As a result, only approximately 1/3 of the board of directors may be replaced at any given regular, annual meeting of the shareholders.

The above factors and certain provisions of the Delaware General Corporation Law may have the effect of deterring hostile takeovers or otherwise delaying or preventing changes in the control or management of Ciber. These provisions could limit the price that investors might be willing to pay in the future for our securities and as a result, the price of our securities could decline. In addition, these provisions could prohibit, discourage or adversely affect transactions in which our shareholders might otherwise be offered a premium over the then-current market price for their Ciber securities.

Item 1B. Unresolved Staff Comments

None.

Item 2. Properties

Our principal corporate office is located at 6363 South Fiddler's Green Circle, Suite 1400, Greenwood Village, Colorado 80111, where our corporate headquarters and other Colorado operations occupy office space under a lease that expires in December 2018. Generally, we provide our services at client locations and therefore, our office locations are primarily used for sales and other administrative functions. At December 31, 2013, we had lease obligations for approximately 542,000 square feet of office space in 58 locations.

Approximately 118,000 square feet of these lease obligations was either subleased or available for sublease as of December 31, 2013. We believe our facilities are adequate for our current level of operations. We do not own any real property.

Please see Note 14 of our consolidated financial statements for information on offices that were closed or consolidated as a result of our company restructuring plans.

Item 3. Legal Proceedings

We are subject to various claims and litigation that arise in the ordinary course of business. The litigation process is inherently uncertain. Therefore, the outcome of such matters is not predictable.

As previously reported, we are engaged in legal proceedings in Germany in connection with our acquisition of a controlling interest in Novasoft AG (now known as Ciber AG) in 2004. In August 2006, we completed a buy-out of the remaining minority shareholders of Novasoft. Certain of those former minority shareholders challenged the adequacy of the buy-out consideration by initiating a review by the district court in Mannheim, Germany. The court made a determination in 2013 which is now under appeal by the plaintiffs. Based on information known to us, we have established a reserve that we believe is reasonable. We are unable to predict the outcome of this matter.

As previously reported, a lawsuit titled CamSoft Data Systems, Inc. v. Southern Electronics, et al., was filed initially in October 2009 in Louisiana state court against numerous defendants, including Ciber. The lawsuit was subsequently removed to federal court in the Middle District of Louisiana and the complaint was amended to include additional defendants and causes of action including antitrust claims, civil RICO claims, unfair trade practices, trade secret, fraud, unjust enrichment, and conspiracy claims. The suit involves many of the same parties involved in related litigation in the state court in New Orleans, which was concluded in 2009 when Ciber settled the New Orleans suit with the plaintiffs, Active Solutions and Southern Electronics, who were CamSoft's former alleged joint venturers and are now co-defendants in the current lawsuit. Ciber is vigorously defending the allegations. The matter is ongoing in the appellate courts where Camsoft has filed a notice of appeal with the Federal Court of Appeals while Ciber and the other defendants have filed notices of appeal with the Fifth Circuit Court of Appeals and with the Federal Court of Appeals. Based on information known to us, we have established a reserve that we believe is reasonable. We are unable to predict the outcome of this litigation.

As previously reported, in October 2011, a putative securities class action lawsuit, Weston v. Ciber, Inc. et al., was filed in the United States District Court for the District of Colorado against Ciber and several of its current and former officers. In November 2013, we entered into a settlement among the lead plaintiff and the defendants that involved funds paid by our insurers being placed into a fund for the benefit of the class. The Court issued preliminary approval of the settlement, subject to final approval after the completion of certain events, including notice to the putative class. We have not made any admission of liability or wrongdoing by entering into this settlement. Notices to potential class members has begun.

As previously reported, in February 2012, a purported verified shareholder derivative lawsuit, Seni v. Peterschmidt. et al., was filed in the United States District Court for the District of Colorado against several of our current and former officers and our then-current board of directors. This complaint generally alleged that the various defendants breached their fiduciary duties of good faith, fair dealing, loyalty, due care, reasonable inquiry, oversight, and supervision by approving the issuance of allegedly false statements that misrepresented material information about the finances and operations of the Company. On March 22, 2013, the Court dismissed this complaint with leave to amend. On April 26, 2013, plaintiff filed an amended complaint that largely made the same claims as the original complaint. In February 2014, the Court issued an order dismissing the amended complaint. The Court permitted the plaintiff until February 26, 2014 to amend the complaint.

In February 2014, a purported verified shareholder derivative lawsuit, Denny v. Peterschmidt, et al., was filed in the District Court in Arapahoe County Colorado state court against several of our current and former officers and our then-current board of directors. This Complaint generally alleges that between December 15, 2010, and August 3, 2011, the defendants committed breaches of fiduciary duty that caused losses to Ciber's reputation and goodwill. The defendants are alleged to have breached their fiduciary duties by disseminating inaccurate and incomplete information about Ciber's financial results and business prospects, failing to maintain internal controls, and failing to properly oversee and manage the Company. Other claims include unjust enrichment and insider trading. Plaintiff Denny made a litigation demand on the Board in March 2012 to investigate the allegations and bring suit against the directors and executive officers of the Company. In response, the Board formed an Independent Committee to investigate the claims. In December 2012, after completing its investigation and finding that the claims were without merit, the Independent Committee formally refused the Plaintiff's demand. We believe the derivative lawsuit is without merit and we intend to vigorously defend against the claims. We are unable to predict the outcome of this litigation.

Item 4. Mine Safety Disclosures

Not applicable.

Part II

Item 5. Market for Registrant's Common Equity, Related Shareholder Matters and Issuer Purchases of Equity Securities

Market Information, Holders and Dividends

Our common stock is listed on the New York Stock Exchange under the symbol "CBR." The table below sets forth, for the periods indicated, the low and high sales price per share of our common stock.

	Price Range	
	Low	**High**
Fiscal 2012		
First Quarter	3.30	4.76
Second Quarter	3.36	4.32
Third Quarter	3.28	4.45
Fourth Quarter	2.70	3.58
Fiscal 2013		
First Quarter	3.00	4.99
Second Quarter	3.32	4.98
Third Quarter	3.17	3.95
Fourth Quarter	3.08	4.30

On February 14, 2014, the closing price of our common stock was $4.39 and there were 2,451 registered shareholders of record.

Our policy is to retain our earnings to support the growth of our business. Accordingly, we have never paid cash dividends on our common stock. In addition, we are restricted by our credit agreement in the amount of cash dividends that we can pay. The payment of any future dividends will be at the discretion of our board of directors and subject to the credit agreement and will depend upon, among other things, future earnings, operations, capital requirements, our general financial condition and contractual restrictions.

Recent Sales of Unregistered Securities and Use of Proceeds from Registered Securities

None.

Purchases of Equity Securities by the Issuer

The following table sets forth information concerning our repurchases of Ciber common stock for the fourth quarter ended December 31, 2013:

Period	**Total number of shares purchased(1)**	**Average price paid per share**
October 1 to October 31	6,574	$3.24
November 1 to November 30	33,072	$3.46
December 1 to December 31	104,565	$3.98
Total: October 1 through December 31	144,211	$3.83

(1) All shares were purchased to satisfy minimum tax withholdings for employee stock plans. No shares were purchased as part of a publicly announced share repurchase or buy-back plan or program.

Item 6. Selected Financial Data

We have derived the selected consolidated financial data presented below, as adjusted for discontinued operations of our Federal division, a portion of our information technology outsourcing practice, and our Russian operations, from our Consolidated Financial Statements and the related Notes. This information should be read in conjunction with "Management's Discussion and Analysis of Financial Condition and Results of Operations" and our Consolidated Financial Statements and related Notes, included under "Financial Statements and Supplementary Data" of this Annual Report on Form 10-K.

	As of and for the Year Ended December 31,				
	2013(1)	2012(1)	2011(2)	2010(2)	2009
	(In thousands, except per share amounts)				
Statement of Operations Data:					
Revenues	$877,293	$865,597	$888,386	$872,694	$842,580
Gross profit	223,057	223,478	224,299	224,656	219,907
Selling, general and administrative expenses	205,615	202,185	216,867	211,654	191,345
Goodwill impairment	—	—	16,300	82,000	—
Restructuring charge	16,923	7,981	—	—	—
Operating income (loss) from continuing operations	519	12,668	(10,402)	(72,211)	23,888
Net income (loss) from continuing operations	(7,607)	(4,073)	(52,351)	(54,665)	13,009
Income (loss) from discontinued operations, net of income tax	(6,924)	(10,009)	(14,881)	(23,025)	2,107
Net income (loss) attributable to Ciber, Inc.	$(14,520)	$(14,627)	$(67,261)	$(77,160)	$ 14,958
Basic and diluted earnings (loss) per share attributable to Ciber, Inc.:					
Continuing operations	$ (0.10)	$ (0.06)	$ (0.73)	$ (0.78)	$ 0.19
Discontinued operations	(0.09)	(0.14)	(0.21)	(0.33)	0.03
Basic and diluted earnings (loss) per share attributable to Ciber, Inc.	$ (0.19)	$ (0.20)	$ (0.94)	$ (1.11)	$ 0.22
Weighted Average Shares Outstanding:					
Basic	74,846	73,166	71,831	69,626	67,996
Diluted	74,846	73,166	71,831	69,626	68,107
Balance Sheet Data:					
Working capital	$ 85,928	$105,468	$ 92,818	$132,364	$136,854
Total assets	557,818	580,471	625,070	722,364	803,256
Long-term debt, current portion	53	6,337	25,571	10,473	10,697
Long-term debt, non-current portion	—	19,790	41,380	77,879	87,500
Total shareholders' equity	$353,058	$358,953	$357,007	$419,500	$506,246
Shares outstanding, net of treasury	75,785	73,779	72,568	70,124	69,482

(1) During 2013 and 2012 we incurred restructuring charges of $16.9 million and $8.0 million, respectively. Please Refer to Note 14 to our consolidated financial statements for additional information on our 2012 and 2013 restructuring plans.

(2) During the second quarters of 2011 and 2010, we recorded goodwill impairment charges of $16.3 million and $82.0 million, respectively, to write-down the goodwill associated with certain segments in our continuing operations. The goodwill impairment charges in our results from continuing operations resulted in a $4.5 million and a $22.6 million deferred tax benefit in the second quarters of 2011 and 2010, respectively. Additionally, during the second quarter of 2011, we

incurred a $29.1 million non-cash charge related to a valuation allowance recorded against our United States deferred tax assets. For more information about the goodwill impairment charges and the deferred tax asset valuation allowance, please refer to Note 7 and Note 11, respectively.

Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations

The following discussion and analysis should be read in conjunction with our Consolidated Financial Statements and related Notes included elsewhere in this Annual Report on Form 10-K. This discussion and analysis also contains forward-looking statements and should also be read in conjunction with the disclosures and information contained in "Disclosure Regarding Forward-Looking Statements" and "Risk Factors" in this Annual Report on Form 10-K. References to "we," "our," "us," "the Company," or "Ciber" in this Annual Report on Form 10-K refer to Ciber, Inc. and its subsidiaries. All references to years, unless otherwise noted, refer to our fiscal year, which ends on December 31.

We use the phrase "in local currency" to indicate that we are comparing certain financial results after removing the impact of foreign currency exchange rate fluctuations, thereby allowing for the comparison of business performance between periods. Financial results that are "in local currency" are calculated by restating current period activity into U.S. dollars using the comparable prior period's foreign currency exchange rates. This approach is used for all results where the functional currency is not the U.S. dollar.

Business and Industry Overview

Ciber is a leading global information technology ("IT") company with 40 years of proven IT experience, world-class credentials and a wide range of technology expertise. With operations in 15 countries across four continents, Ciber has the infrastructure and expertise to deliver IT services to almost any organization. The three pillars of our business include Application Development and Maintenance ("ADM"), Independent Software Vendor relationships ("ISVs"), and Ciber Managed Services ("CMS"). At Ciber, we take a client-focused, personalized service approach that includes the building of long term relationships, creation of custom-tailored IT solutions, and the implementation of business strategies to reflect anticipated trends. Driven by results, we are committed to delivering quality solutions precisely configured to our clients' needs and achieving high client satisfaction. The consistent goal is sustainable business value delivered on time and on budget.

We operate our business by geography. During the second quarter of 2013, we closed down our Russian operations. In 2012 we sold our Federal division and the infrastructure portion of our information technology outsourcing practice. As a result, these businesses are now reported as discontinued operations within our financial statements and accordingly, our financial statements have been reclassified for all periods presented in this Annual Report on Form 10-K to conform to the current presentation. Additionally, discussions throughout this Annual Report on Form 10-K exclude the discontinued operations, unless otherwise noted. For additional information see "Discontinued Operations" below.

Our reportable operating segments as of December 31, 2013, consisted of International and North America. Our Ciber International segment is organized by country and primarily consists of countries in Western Europe and the Nordic region. The four largest territories are the Netherlands, Germany, the United Kingdom, and Norway. Our International segment offers a range of services covering the full IT solution lifecycle to both commercial enterprises and public sector organizations. Our North America segment is organized into practices, each with dedicated sales and delivery capabilities. In addition, our North America segment has account managers dedicated to our largest customers. This structure allows us to maximize our expertise to cross-sell and to leverage delivery expertise.

We recognize the majority of our services revenue under time-and-material contracts as hours and costs are incurred. Under fixed-price contracts, which currently make up approximately 15-20% of our services revenue, our revenue is fixed under the contract, while our costs to complete our obligations under the contract are variable. As a result, our profitability on fixed-price contracts can vary significantly and occasionally can even be a loss. Changes in our services revenue are primarily a function of hours worked on revenue-generating activities and, to a lesser extent, changes in our average rate per hour and changes in contract mix. Hours worked on revenue-producing activities vary with the number of consultants employed and their utilization level. Utilization represents the percentage of time worked on revenue-producing engagements divided by the standard hours available (i.e., 40 hours per week). With time-and-materials contracts, higher consultant utilization results in increased revenue; however, with fixed-price contracts, it may result in higher costs and lower gross profit margins because our revenue is fixed. We actively manage both our number of consultants and our overall utilization levels. If we determine we have excess available resources that we cannot place on billable assignments in the near future, we consider reducing those resources.

The hourly rate we charge for our services varies based on the level of the consultant involved, the particular expertise of the consultant and the geographic area. Our typical time-and-materials hourly rates range from $20 to $200 per hour. As India and Poland-based resources, which generally have lower hourly rates, become a larger portion of our overall consultant mix, our average hourly rates will decrease. For projects which are fixed-price or level-of-effort, our revenue is not directly based on labor hours incurred and our realized rate per hour will vary significantly depending on success on such projects, as well as the blend of resources used to deliver projects.

Selling, general and administrative ("SG&A") costs as a percentage of revenue vary by business segment. Approximately 60% of our overall SG&A expenses are typically for personnel costs for our operations management, sales and recruiting personnel and administrative staff, as well as our corporate support staff and executive management personnel. These costs are generally not immediately affected by changes in revenue, however management is constantly evaluating such costs in relation to changes in business conditions. In many foreign countries, short-term personnel actions are prohibited and/or may require significant payments to such impacted employees. As we bid on larger and longer-term projects, the sales cycle and related sales costs for such opportunities have been increasing.

Other revenue includes sale of third-party software licenses and related support agreements and commissions on sales of IT products. Our sales of software generally involve relationships with the software vendors and are often sold with implementation services. Depending on the mix of these business activities, gross profit margin on other revenue will fluctuate.

The market demand for Ciber's services is heavily dependent on IT spending by Fortune 500 and middle-market corporations, organizations and government entities in the markets and regions that we serve. In recent years, economic recession and volatile economic conditions have negatively impacted many of our existing and prospective clients and caused fluctuations in their IT spending behaviors. The pace of technological advancement, as well as changes in business requirements and practices of our clients, all have a significant impact on the demand for the services that we provide.

Representing approximately half of our consolidated revenues, our International division operates primarily in Western Europe, with our largest operations located in Germany, the Netherlands, the U.K and Norway. These operations transact business in the local currencies of the countries in which they operate. In recent years, approximately 50% to 60% of our International division's revenue has been denominated in Euros, 15% to 20% has been denominated in Great Britain Pounds ("GBP") and the balance has come from a number of other European currencies. Changes in the exchange rates between these foreign currencies and the U.S. dollar affect the reported amounts of our assets, liabilities, revenues and expenses. For financial reporting purposes, the assets and liabilities of our foreign operations are translated into U.S. dollars at current exchange rates at period end and revenues and expenses are translated at average exchange rates for the period.

Our results of operations are affected by economic conditions, including macroeconomic conditions and levels of business confidence. Revenue is driven by our ability to secure new contracts and deliver solutions and services that add value relevant to our clients' current needs and challenges. In recent years and ongoing for the foreseeable future, we have been affected by significant efforts by our clients (both current and potential) to implement cost-savings initiatives. These initiatives have included going to third-party vendor management systems, taking their business to larger, pure-play offshore vendors and vendor consolidation. In some cases, these initiatives have benefited Ciber, but in others we have lost our revenue stream entirely or seen a decline in our level of revenues with particular clients. The pricing environment continues to be extremely competitive. A number of our competitors are structuring more offshore services into their bids, thereby lowering their pricing to help clients reduce costs, and making it more difficult for us to compete on pricing. We also have global delivery options to offer to our current and potential clients as possible cost savings, and we are expanding our offshore capabilities and increasing the usage of these resources; however, they are on a smaller scale than the offshore offerings of some of our competitors. Another issue that has had and continues to have an impact on our revenues and profitability involves a longer sales cycle than we have seen historically. This has been driven by a much slower decision-making process in starting new projects in a variety of industries that we currently serve, or in which we are currently bidding for work, and the changing business mix of our service offerings. The longer sales cycle increases the cost of our sales efforts and pushes potential revenues and profitability further into the future. Some clients remain cautious, seeking flexibility by shifting to a more phased approach to contracting for work. We are also affected by the fact that certain markets we do business in currently have shortages of desired skill sets forcing us to use higher cost subcontractors. We have standards governing the quality of engagements that we will accept with the goal of growing revenue, increasing margins, improving collectability of receivables and delivering sustained, predictable performance. However, there can be no assurances that we will be successful with such actions, and in certain cases, these actions may slow our revenue growth. Economic conditions and other factors continue to impact the business operations of some of our clients, their ability to continue to use our services and their financial ability to pay for our services in full. The impact of project cancellations cannot be accurately predicted and bad debt expense may differ significantly from our estimates, and any such events may negatively impact our results of operations.

Discontinued Operations

2013—During the second quarter of 2013, we closed down our Russian operations and met the criteria for this business to be reported as a discontinued operation. Earlier this year, a significant number of our Russian employees chose to leave Ciber and work for a competitor. After evaluating the cost and time required to hire replacement employees, and the risks of continuing our operations in Russia, we determined to exit this market. Accordingly, the operations and cash flows were removed from our consolidated operating results. In connection with the substantial liquidation of our Russian investment in the fourth quarter of 2013, we released the related cumulative translation adjustment of approximately $1 million from accumulated other comprehensive income into loss from discontinued operations.

2012—On March 9, 2012, we sold substantially all of the assets and certain liabilities of our Federal division. On October 15, 2012, we sold certain contracts and related property and equipment and certain other assets associated with our information technology outsourcing ("ITO") practice. No additional consideration associated with our ITO practice is expected to be received. Effective with meeting the discontinued operations criteria, the operations and cash flows of these sold businesses were removed from our consolidated operating results. However, in connection with the sale of the Federal division and ITO practice, we have retained certain assets and liabilities. Some of these items, including certain possible contingent liabilities, may not be settled for several years. Accordingly, adjustments to such items will be recorded through our results of operations in future periods.

To report the results of discontinued operations, we are required to adjust the reported results of the business sold or shut down, from those previously reported as part of operating income by reporting segment. These adjustments eliminate corporate overhead allocations and adjust for costs of the business that will not be recognized on a going-forward basis. These adjustments have been made for all periods presented.

The following table summarizes the operating results of the discontinued operations included in the Consolidated Statements of Operations.

	Year Ended December 31,		
	2013	2012	2011
	(In thousands)		
Total revenues	$ 5,424	$ 90,777	$196,245
Operating expenses	11,177	93,319	190,039
Goodwill impairment	—	—	27,400
Operating loss from discontinued operations	(5,753)	(2,542)	(21,194)
Interest and other expense	1,008	90	334
Loss from discontinued operations before income taxes	(6,761)	(2,632)	(21,528)
Income tax expense (benefit)	211	808	(6,647)
Loss from discontinued operations, net of income tax	(6,972)	(3,440)	(14,881)
Gain (loss) on sale	48	(7,256)	—
Income tax benefit	—	(687)	—
Gain (loss) on sale, net of income taxes	48	(6,569)	—
Total loss from discontinued operations, net of income taxes	$(6,924)	$(10,009)	$(14,881)

Restructuring

On July 30, 2013, we approved a restructuring plan primarily focused on our International operations (“the 2013 Plan”). The goal of the 2013 Plan is to improve utilization, strategically engage our lower-cost off-shore and near-shore resources, and centralize management of administrative functions in key markets to leverage shared services functions. The actions of this plan are expected to impact approximately 250 employees. The 2013 Plan began in the third quarter of 2013 and a majority of restructuring activities have been completed as of December 31, 2013. The total amount of the restructuring charges for the 2013 Plan are expected to be approximately $13 million, substantially all of which will be settled in cash. The charges associated with the 2013 Plan are substantially all related to personnel severance and related employee benefit costs. We expect the 2013 Plan will result in annualized pre-tax net savings of approximately $12 million that will be fully realized starting in the second half of 2014 and each year thereafter.

On November 5, 2012, we approved a company restructuring plan (“the 2012 Plan”). The restructuring activities commenced in the fourth quarter of 2012 and related primarily to the consolidation of our real estate footprint, as well as organizational changes designed to simplify business processes, move decision-making closer to the marketplace, and create operating efficiencies. In the third quarter of 2013, all restructuring actions associated with this plan were completed. Total restructuring charges associated with the 2012 Plan were $11 million, of which approximately $1 million are non-cash charges related to stock compensation and lease-related expenses. The total restructuring expenses for the 2012 Plan include approximately $7 million related to personnel severance and related benefits primarily in our International segment, and approximately $4 million related to the closure of 17 offices and the consolidation of those locations into other existing Ciber locations, mostly in North America. We realized pre-tax savings of $7 million in 2013 and we expect pre-tax savings of $11 million in 2014 and each year thereafter from the 2012 Plan. However, these savings are partially offset by adverse business performance in our International segment in 2013.

Results of Operations—Comparison of the Years Ended December 31, 2013 and 2012—Consolidated

The following tables and related discussion provide information about our consolidated financial results of continuing operations for the periods presented.

The following table sets forth certain Consolidated Statement of Operations data in dollars and expressed as a percentage of revenue:

	Year Ended December 31,			
	2013		2012	
	(Dollars in thousands)			
Consulting services	$830,505	94.7%	$819,848	94.7%
Other revenue	46,788	5.3	45,749	5.3
Total revenues	$877,293	100.0%	$865,597	100.0%
Gross profit—consulting services	$203,734	24.5%	$204,354	24.9%
Gross profit—other revenue	19,323	41.3	19,124	41.8
Gross profit—total	223,057	25.4	223,478	25.8
SG&A costs	205,615	23.4	202,185	23.4
Amortization of intangible assets	—	—	644	0.1
Restructuring charges	16,923	1.9	7,981	0.9
Operating income from continuing operations	519	0.1	12,668	1.5
Interest income	857	0.1	618	0.1
Interest expense	(2,539)	(0.3)	(5,976)	(0.7)
Other expense, net	(16)	—	(359)	—
Income (loss) from continuing operations before income taxes	(1,179)	(0.1)	6,951	0.8
Income tax expense	6,428	0.7	11,024	1.3
Net loss from continuing operations	$ (7,607)	(0.9)%	$ (4,073)	(0.5)%

Percentage of revenue columns may not foot due to rounding.

Revenue by segment from continuing operations was as follows:

	Year Ended December 31,		
	2013	2012	% change
	(In thousands)		
International	$456,424	$434,193	5.1%
North America	423,340	432,832	(2.2)
Other	3,357	3,109	8.0%
Inter-segment	(5,828)	(4,537)	n/m
Total revenues	$877,293	$865,597	1.4%

n/m = not meaningful

Revenues. Total revenues increased $11.7 million, or 1.4%, for 2013 compared with 2012. On a local currency basis, revenue increased 0.4% between the comparable years. This change was attributable to the following:

- During 2013, International revenues increased 5.1% overall, and improved approximately 3.2% in local currency. Overall, growth was significantly impacted by foreign exchange rates. Excluding changes in foreign exchange rates, revenue growth was led by the United Kingdom, Germany and Norway, as well as a couple of our smaller territories, all of which experienced accelerated growth in the second half of 2013. The increase in revenue in these countries was due to significant new clients in 2013, as well as some additional work at existing clients, specifically within our CMS practice. This growth was slightly offset by declines in revenue in the Netherlands, due to a weak IT services market. Some of our European countries are still experiencing cost-containment measures by clients such as vendor consolidation, offshoring and increased pricing pressure on service providers. However, overall, the European economy appears to be stabilizing and in many of the countries in which we operate businesses are increasing their use of IT services.

- North America revenues decreased $9 million, or 2% in 2013 as reductions in work levels at some existing clients, especially in our ADM practice, more than offset growth in other existing clients, as well as new clients. While our ADM practice declined in 2013, we did see some growth in our Business Consulting practice and certain ISV channels, both of which benefited from several new clients, as well as growth at existing clients in 2013. Our CMS business continues to grow, which is partially a result of our ISV successes.

Gross Profit. Gross profit margin was 25.4% for the year ended December 31, 2013, compared to 25.8% for the same period in 2012. Gross profit margin for our International business declined slightly as savings from our restructuring plans were more than offset by an increased use of subcontractors and a decline in utilization. North America gross margin was also down slightly in 2013 compared to 2012. This decrease was a result of margin compression at some of our larger clients, which was partially due to pricing pressure in our ADM business.

Selling, general and administrative costs. Our SG&A costs increased $3.4 million, or 1.7%, to $205.6 million for 2013, from $202.2 million for 2012. International SG&A costs increased compared to 2012 due to the effects of changes in foreign currency exchange rates, increased labor costs, and an increase in bad debt. North America SG&A costs were down due to reduced compensation costs and lower office rental expense, which was a result of the closure of offices under our 2012 restructuring plan. See Note 14 to our consolidated financial statements for more information on our restructuring plans. Our corporate SG&A costs increased as a result of higher share based compensation expense as well as increased management compensation costs compared with 2012. $2.6 million of these corporate cost increases are a result of our CFO transition in September 2013. SG&A costs as a percentage of revenue was flat at 23.4% for both 2013 and 2012.

Operating income. We had operating income from continuing operations of $0.5 million in 2013 compared to $12.7 million in 2012. This decrease was primarily a result of increased restructuring charges in 2013 compared to 2012 and the increased corporate SG&A costs discussed above. For more information on our restructuring changes, see Note 14 of our consolidated financial statement. Earnings before interest, taxes, amortization and restructuring decreased 18% to $17.4 million in 2013 from $21.3 million last year, as International revenue improvement and SG&A cost savings in North America were more than offset by increased corporate SG&A costs.

Operating income from continuing operations by segment was as follows:

	Year Ended December 31, 2013	Year Ended December 31, 2012	% change	2013 % of revenue*	2012 % of revenue*
	(In thousands)				
International	$ 23,390	$ 23,245	0.6%	5.1%	5.4%
North America	33,511	30,169	11.1	7.9	7.0
Other	315	446	(29.4)	9.4	14.3
Corporate expenses	(39,774)	(32,005)	(24.3)	(4.5)	(3.7)
Unallocated results of discontinued operations	—	(562)	n/m	—	(0.1)
Earnings before interest, taxes, amortization, and restructuring charges	17,442	21,293	(18.1)	2.0	2.5
Amortization of intangible assets	—	(644)	100.0	—	(0.1)
Restructuring charges	(16,923)	(7,981)	(112.0)	(1.9)	(0.9)
Total operating income from continuing operations	$ 519	$ 12,668	(95.9)	0.1%	1.5%

n/m = not meaningful

* International, North America and Other calculated as a % of their respective revenue, all other calculated as a % of total revenue. Column may not total due to rounding.

- International operating income increased slightly to $23.4 million from $23.2 million in 2012. This increase is primarily due to improved revenues, mostly in the second half of the year, which were offset by gross margin reduction from the increased use of subcontractors and increased SG&A costs.
- North America operating income increased to $33.5 million in 2013 from $30.2 million in 2012. The increase was due to a reduction in SG&A expenses, specifically reduced compensation costs and restructuring-related reductions in office rental expenses. However, these improvements were somewhat offset by lower revenues at existing ADM clients and margin compression.
- Corporate expenses increased $7.8 million primarily due to higher stock compensation costs and increased management compensation expense. $2.6 million of this increase is related to our CFO transition in September 2013.

Interest expense. Interest expense decreased $3.4 million during 2013 compared to 2012. This decrease is primarily due to a significant reduction in our average borrowings outstanding, a lower interest rate on our credit facility entered into in May 2012, and the write-off of $1.1 million of capitalized debt fees that were written off in the second quarter of 2012.

Other expense, net. Other expense, net decreased $343 thousand as compared to 2012. This change was due to foreign exchange gains and losses.

Income taxes. Our tax expense is significantly impacted by the changes in the amount and the geographic mix of our income and loss. From continuing operations, our income (loss) before income taxes and our income tax expense is as follows:

	Year Ended December 31,	
	2013	2012
	(In thousands)	
Income (loss) before income taxes:		
United States	$(3,487)	$(5,058)
Foreign	2,308	12,009
Total	$(1,179)	$ 6,951
Income tax expense:		
United States	$ 3,581	$ 5,491
Foreign	2,847	5,533
Total	$ 6,428	$11,024

Due to our history of domestic losses, in 2011 we recorded a full valuation allowance for all net U.S. deferred tax assets, including our net operating loss and tax credit carryforwards. As a result, we cannot record any tax benefits for additional U.S. incurred losses and any U.S. income is offset by a reduction in valuation allowance. Irrespective of our income or loss levels, we continue to record deferred U.S. tax expense related to goodwill amortization and we expect to record approximately $4 million of related U.S. deferred tax expense in 2014.

The effective rate on our foreign tax expense varies with the mix of income and losses across multiple tax jurisdictions with most statutory tax rates varying from 23% to 33%. The reduction of foreign pre-tax income from continuing operations from 2012 to 2013 is related to an overall decrease in profitability of the business, including the impact of restructuring costs, and the implementation of new transfer pricing practices. The foreign tax expense in 2013 is primarily a result of the mix of income and losses across jurisdictions including losses in certain countries for which no tax benefit can be recorded due to full valuation allowances and provisions for uncertain tax provisions.

For interim periods, we base our tax provision on forecasted book and taxable income for the entire year. As the forecast for the year changes, we adjust our year-to-date tax provision. Our provision for income taxes is based on many factors and is subject to significant volatility from year to year.

Results of Operations—Comparison of the Years Ended December 31, 2012 and 2011—Consolidated

The following tables and related discussion provide information about our consolidated financial results of continuing operations for the periods presented.

The following table sets forth certain Consolidated Statement of Operations data in dollars and expressed as a percentage of revenue:

	Year Ended December 31,			
	2012		2011	
	(Dollars in thousands)			
Consulting services	$819,848	94.7%	$845,126	95.1%
Other revenue	45,749	5.3	43,260	4.9
Total revenues	$865,597	100.0%	$888,386	100.0%
Gross profit—consulting services	$204,354	24.9%	$205,098	24.3%
Gross profit—other revenue	19,124	41.8	19,201	44.4
Gross profit—total	223,478	25.8	224,299	25.2
SG&A costs	202,185	23.4	216,867	24.4
Goodwill impairment	—	—	16,300	1.8
Amortization of intangible assets	644	0.1	1,534	0.2
Restructuring charges	7,981	0.9	—	—
Operating income (loss) from continuing operations	12,668	1.5	(10,402)	(1.2)
Interest income	618	0.1	809	0.1
Interest expense	(5,976)	(0.7)	(7,898)	(0.9)
Other expense, net	(359)	—	(2,540)	(0.3)
Income (loss) from continuing operations before income taxes	6,951	0.8	(20,031)	(2.3)
Income tax expense	11,024	1.3	32,320	3.6
Net loss from continuing operations	$ (4,073)	(0.5)%	$ (52,351)	(5.9)%

Percentage of revenue columns may not foot due to rounding.

Revenue by segment from continuing operations was as follows:

	Year Ended December 31,		
	2012	2011	% change
	(In thousands)		
International	$434,193	$460,197	(5.7)%
North America	432,832	429,289	0.8
Other	3,109	3,510	(11.4)
Inter-segment	(4,537)	(4,610)	n/m
Total revenues	$865,597	$888,386	(2.6)%

n/m = not meaningful

Revenues. Total revenues decreased $22.8 million, or 2.6%, for 2012 compared with 2011. In local currency, revenue increased 0.7% between the comparable years. This change is attributable to the following:

- International segment revenues decreased 5.7% overall, but improved approximately 0.6% in local currency. The softer European economy caused revenue results to vary considerably by territory. Revenue growth was strong in the United Kingdom, Germany, and Norway, which comprised approximately half of International revenues. In the United Kingdom and Norway, this increase was due to continued demand for IT services where we have been successful at providing certain technology-specific and/or vertical-specific services. Additionally, revenue in several territories benefited from improved sales of software licenses in 2012. Revenue growth in these territories offset declines elsewhere that were predominately related to client-specific issues, which in certain cases were driven by economic concerns, and included canceled, delayed or completed projects. International revenues continue to be impacted by certain larger European clients focusing on cost-cutting measures such as vendor consolidation, offshoring, and increasing pricing pressure on service providers.
- North America revenues were slightly up during 2012 compared to 2011. However, excluding the impact of the negative revenue adjustments made in 2011 for significant changes in estimates related to costs or scope on fixed-price projects, North America revenues were down approximately 2% year over year. This decrease is predominantly due to service-level reductions and completed projects, which were not offset by increased volume and new projects. This is particularly true for our public sector clients due to recent declines in government spending.

Gross Profit. Gross profit margin improved to 25.8% for the year ended December 31, 2012, compared to 25.2% for 2011. The revenue adjustments recorded during the prior year period had a significant negative impact on North America's 2011 gross profit margin. Excluding these adjustments, North America's gross margin was relatively flat as improvements in consultant utilization were offset by volume discounts and pricing pressures, especially in our core ADM business, as continued economic uncertainty has resulted in heightened price sensitivity from many of our clients. Gross profit margin for our International division declined due to decreased utilization, increased use of more expensive subcontractor labor, and client pricing pressures.

Selling, general and administrative costs. Our SG&A costs decreased $14.7 million, or 6.8%, to $202.2 million for 2012, from $216.9 million for 2011. Both our International and North America segments had reductions in SG&A costs in 2012. The decrease in SG&A costs in our International division was due to foreign exchange rates and across the board SG&A savings. North America SG&A costs decreased due to reduced salary and benefits costs for management, as well as reductions in office rent, professional and legal fees, and other discretionary items. 2012 corporate SG&A expenses increased due to an increase in company-wide share based compensation that is all recorded as part of our corporate department. SG&A costs as a percentage of revenue decreased to 23.4% for 2012 from 24.4% for 2011.

Operating income (loss). We had operating income of $12.7 million in 2012 compared to an operating loss of $10.4 million in 2011, respectively. This change is partially due to a $16.3 million goodwill impairment charge recorded in the second quarter of 2011, which was partially offset by an $8.0 million restructuring charge we recorded in the fourth quarter of 2012. See notes 7 and 14 of our consolidated financial statements for additional information on our goodwill impairments and restructuring charges, respectively. Earnings before interest, taxes, amortization and restructuring increased 186.5% to $21.3 million in 2012 from $7.4 million in 2011, primarily as a result of North America's gross profit improvement, as well as significant SG&A cost reductions in both North America and International.

Operating income (loss) from continuing operations by segment was as follows:

	Year Ended December 31, 2012	Year Ended December 31, 2011	% change	2012 % of revenue*	2011 % of revenue*
	(In thousands)				
International	$ 23,245	$ 25,583	(9.1)%	5.4%	5.6%
North America	30,169	12,385	143.6	7.0	2.9
Other	446	499	(10.6)	14.3	14.2
Corporate expenses	(32,005)	(29,680)	(7.8)	(3.7)	(3.3)
Unallocated results of discontinued operations	(562)	(1,355)	n/m	(0.1)	(0.2)
Earnings before interest, taxes, amortization and restructuring charges	21,293	7,432	186.5%	2.5	0.8
Goodwill impairment	—	(16,300)	100.0%	—	(1.8)
Amortization of intangible assets	(644)	(1,534)	58.0%	(0.1)	(0.2)
Restructuring charges	(7,981)	—	n/m	(0.9)	—
Total operating income (loss) from continuing operations	$ 12,668	$(10,402)	221.8%	1.5%	(1.2)%

* Segments calculated as a % of segment revenue, all other calculated as a % of total revenue

- International operating income decreased $2 million in 2012 mostly due to a reduction in gross profit margin which was caused by decreased utilization, an increase in subcontractors and pricing pressures. This reduction in gross margin was partially offset by a decline in SG&A costs that was primarily related to foreign currency and discretionary items.
- North America operating income increased to $30.2 million in 2012 from $12.4 million in 2011 primarily related to the prior year negative revenue adjustments for five fixed-price projects, as well as significant reductions in SG&A expenses, primarily related to reduced management salary and benefits expense.
- Corporate expenses increased $2.3 million due to increases in stock compensation expense as well as equipment rental and maintenance, partially offset by a decrease in external consulting and recruiting fees.

Interest expense. Interest expense decreased $1.9 million during 2012 compared to 2011. 2012 includes the write-off of $1.1 million of capitalized debt facility fees related to our senior credit facility that was terminated during the second quarter of 2012. Excluding the write-off, interest expense decreased due to a significant reduction in our average borrowings outstanding compared to 2011, slightly offset by an increase in average interest rates.

Other expense, net. Other expense, net was $0.4 million in 2012, compared to $2.5 million in 2011. This decrease was primarily due to a $3.2 million expense for acquisition-related consideration in 2011. This was slightly offset by $0.5 million of 2012 foreign exchange losses compared with $0.6 million of foreign exchange gains in 2011.

Income taxes. Our tax expense is significantly impacted by the changes in the amount and the geographic mix of our income and loss. From continuing operations, our income (loss) before income taxes and our income tax expense is as follows:

	Year Ended December 31,	
	2012	2011
	(In thousands)	
Income (loss) before income taxes:		
United States	$(5,058)	$(49,104)
Foreign	12,009	29,073
Total	$ 6,951	$(20,031)
Income tax expense:		
United States	$ 5,491	$ 25,156
Foreign	5,533	7,164
Total	$11,024	$ 32,320

For the year ended December 2011, our domestic loss from continuing operations includes a goodwill impairment charge of $16.3 million, and a related deferred tax benefit of $4.5 million. In April 2011, we recorded deferred tax expense of $29.1 million to establish a valuation allowance against all of our U.S. deferred tax assets, and we cannot record income tax benefits for any additional U.S. operating losses. Irrespective of our income or loss levels, we continue to record U.S. deferred tax expense related to goodwill amortization, as well as certain other miscellaneous U.S. current tax expense items, which totaled $5.5 million of tax expense for 2012. For purposes of deferred taxes, we estimate our domestic blended Federal and state rate to be approximately 40%.

The effective rate on our foreign tax expense varies with the mix of income and losses across multiple tax jurisdictions with most statutory tax rates varying from 24% to 33%. In both 2012 and 2011, certain of our foreign operations benefited from the utilization of net operating loss ("NOL") carryforwards while certain operations incurred losses without any current tax benefit. The reduction of foreign pre-tax income from 2011 to 2012 is related to an overall decrease in profitability of the business, including impact of restructuring costs, and increased inter-company transfer pricing. Although our foreign income before tax decreased by 59%, the related tax expense decreased by only 23% primarily as a result of the shift in the mix of profits and losses across countries as well as increased tax reserves for certain tax exposure items.

Liquidity and Capital Resources

At December 31, 2013, we had $85.9 million in working capital, which represented a decrease from $105.5 million at December 31, 2012. Our current ratio was 1.5:1 at December 31, 2013, compared to 1.6:1 at December 31, 2012. Our primary sources of liquidity are cash flows from operations, available cash reserves, and debt capacity under our credit facility. In addition, we could seek to raise additional funds through public or private debt or equity financings. We believe that our cash and cash equivalents, our expected operating cash flow, and our available credit agreement will be sufficient to finance our working capital needs through at least the next year.

Our balance of cash and cash equivalents was $44.5 million at December 31, 2013, compared to $58.8 million at December 31, 2012. Our domestic cash balances are used daily to reduce our outstanding balance on our outstanding borrowings. Typically, most of our cash balance is maintained by our foreign subsidiaries. From time to time, we may engage in short-term loans from our foreign operations. Our credit agreement also provides for foreign borrowings if needed. If future events, including material changes in estimates of cash, working capital and long-term investment requirements, necessitate that the undistributed earnings of our foreign subsidiaries be distributed, an additional provision for income taxes may apply, which could materially affect our future tax expense.

Related to the execution of our 2012 restructuring plan, we had cash outlays of approximately $6 million during 2013. In the third quarter of 2013, all restructuring actions associated with this plan were completed. Total cash outlays associated with the plan will be approximately $11 million, $8 million of which has been paid to date.

We had cash outlays of approximately $6 million during 2013 related to our 2013 restructuring plan. As of December 31, 2013, a majority of the restructuring activities associated with this plan were completed. Total cash outlays associated with this plan will be approximately $13 million.

Cash flows from operating, investing and financing activities, as reflected in our Consolidated Statements of Cash Flows, are summarized as follows:

	Year Ended December 31,		
	2013	2012	2011
		(In thousands)	
Net cash provided by (used in) continuing operations:			
Operating activities	$ 25,215	$ 1,153	$ 17,538
Investing activities	(5,213)	(3,243)	(13,869)
Financing activities	(29,933)	(42,956)	(17,336)
Net cash used in continuing operations	(9,931)	(45,046)	(13,667)
Net cash provided by (used in) discontinued operations:			
Operating activities	(1,273)	(2,830)	13,984
Investing activities	(313)	37,754	(2,457)
Net cash provided by (used in) discontinued operations	(1,586)	34,924	11,527
Effect of foreign exchange rates on cash	(2,849)	3,404	(1,622)
Net decrease in cash and cash equivalents	$(14,366)	$ (6,718)	$ (3,762)

Operating activities. Cash provided by operating activities from continuing operations was $25.2 million in 2013, compared with $1.2 million and $17.5 million in 2012 and 2011, respectively. Changes in normal short-term working capital items, particularly accounts receivable, primarily contributed to the overall increase in cash from operations during 2013 as compared to 2012. While in 2012, changes in normal short-term working capital items, partially offset by an improvement in earnings, contributed to the overall reduction in cash from operations as compared to 2011. Our working capital fluctuates significantly due to changes in accounts receivable (discussed below), as well as due to the timing of our domestic payroll and accounts payable processing cycles with regard to month-end dates and other seasonal factors. In 2013, we also paid $12.3 million for restructuring-related costs, including severance expenses in our International, North America and corporate segments, and real estate costs primarily in North America. In 2012, our cash restructuring payments were $2.2 million, all relating to severance expenses in our International segment. During 2013 and 2012, our domestic operations provided (used) $23.0 million and ($5.2 million), respectively, of cash from continuing operations while our International operations provided $2.2 million and $6.4 million, respectively during the same time periods. Typically, the seasonality of our business in many European countries results in negative cash from operations in the early part of the year with improvements in the second half of the year. Cash flow from European operations are typically maximized in the fourth quarter.

Changes in accounts receivable have a significant impact on our cash flow. Items that can affect our cash flow accounts receivable include: contractual payment terms, client payment patterns (including approval or processing delays and cash management), client mix (public vs. private), fluctuations in the level of IT product sales and the effectiveness of our collection efforts. Many of the individual reasons are outside of our control and, as a result, it is normal for our cash flow from accounts receivable to fluctuate from period to period, affecting our liquidity.

Total accounts receivable decreased to $189.4 million at December 31, 2013, from $200.3 million at December 31, 2012. At December 31, 2013, our total unbilled accounts receivable for costs and earnings in excess of billings totaled $8.7 million, which was a decrease of $8 million from the prior year. Total accounts receivable day's sales outstanding ("DSO") was 59 days at December 31, 2013, compared to 61 days at December 31, 2012, a decrease of 2 days. During 2013, we experienced decreased DSO domestically and no change in DSO in our International segment. Our International segment typically experiences slower receivable payments during the first half of the year with improvement in the second half of the year, and with their lowest DSO levels typically occurring in December. Domestic DSO was lower at December 31, 2013 due to a reduction in unbilled revenue as a result of the completion of key milestones on fixed-price projects at two large clients.

Accrued compensation and related liabilities fluctuate from period to period based on a couple of primary factors, including the timing of our normal bi-weekly U.S. payroll cycle and the timing of variable compensation payments. Bonuses are typically accrued throughout the year, and paid either quarterly or annually, based on the applicable bonus program associated with an employee's role and country in which he or she works. As such, bonus accruals can fluctuate from quarter to quarter. Accounts payable and other accrued liabilities typically fluctuate based on when we receive actual vendor invoices and when they are paid. The largest of such items typically relates to vendor payments for IT hardware and software products that we resell and payments to services-related subcontractors.

Investing activities. Investing activities are primarily comprised of purchases of property and equipment and cash paid for acquisitions. Spending on property and equipment was $5.2 million during 2013, compared with $3.2 million in 2012 and $13.0 million in 2011. Generally, our capital spending is primarily for technology equipment and software and to support our global employee base, as well as our management and corporate support infrastructure, and for investment in our domestic and off-shore delivery centers. Such investments will fluctuate from period to period. Investing activities from discontinued operations for 2012 consisted primarily of net proceeds totaling $33.6 million from the sale of our Federal division and $4.5 million from the sale of a portion of our information technology outsourcing practice.

Financing activities. Typically, our most significant financing activities consist of the borrowings and payments under our ABL Facility. This primarily fluctuates based on cash provided by, or used in, our domestic operations during the period as the ABL Facility is utilized for U.S. working capital fluctuations. During 2013, we had net payments on our long-term debt of $26.2 million compared to net payments of $40.1 million (primarily from the repatriation of $30 million of foreign cash to the U.S. in January and the sale of our Federal Division in March 2012), and $21.8 million in 2012 and 2011, respectively. Additionally, in 2013 we incurred no debt fees, compared to $3.4 million and $2.0 million in 2012 and 2011, respectively. In 2013, Ciber repurchased shares to satisfy minimum tax withholdings for employee stock plans. We had a net cash inflow of $0.6 million in 2013 for proceeds from employee stock plans, net of the repurchases of shares for minimum employee tax withholding. In 2012 we reflected a cash inflow of $1.3 million for proceeds from employee stock plans and $7.5 million in 2011. Associated with our 2010 acquisition of Segmenta A/S, during the second quarter of 2013 we paid $7.1 million of contingent consideration, of which $3.4 million is classified as a financing cash flow and $3.7 million is classified in operating activities. (See Note 3 to our Consolidated Financial Statements for more information.) In the fourth quarter of 2013 we paid $0.8 million as an initial payment for the purchase of the noncontrolling interest of one of our foreign subsidiaries. (See Note 1 to our Consolidated Financial Statements for more information.)

Credit Agreement. We have an asset-based revolving line of credit of up to $60 million (the "ABL Facility") with Wells Fargo Bank, N.A. The amount available for borrowing at any time under such line of credit is determined according to a borrowing base valuation of eligible account receivables, which was $56.7 million at December 31, 2013. The ABL Facility provides for borrowings in the United States, the Netherlands, the United Kingdom and Germany and matures on May 7, 2017. As of December 31, 2013, we had no borrowings outstanding under the ABL Facility. We expect our borrowings to fluctuate based on our working capital needs. Our obligations under the ABL Facility are guaranteed by us and and are secured by substantially all of our U.S., Netherlands, United Kingdom, and German assets. Under the same Well Fargo Credit Agreement, we also had a $7.5 million term loan (the "Term Loan"). On March 29, 2013, we used funds available under the ABL Facility to pay down the Term Loan in full. Because the Term Loan was paid off, we are no longer required to comply with any specific financial covenants.

Under the ABL Facility, U.S. borrowings accrue interest at a rate of the London interbank offered rate ("LIBOR") plus a margin ranging from 225 to 275 basis points, or, at our option, a base rate equal to the greatest of (a) the Federal Funds Rate plus 0.50%, (b) LIBOR plus 1%, and (c) the "prime rate" set by Wells Fargo plus a margin ranging from 125 to 175 basis points. All foreign borrowings accrue interest at a rate of LIBOR plus a margin ranging from 225 to 275 basis points, plus certain fees related to compliance with European banking regulations. The interest rates applicable to borrowings under the Credit Agreement are subject to increase during an event of default. We are also required to pay an unused line fee ranging from 0.375% to 0.50% annually on the unused portion of the ABL Facility. During the year ended December 31, 2013, our weighted average interest rate on our outstanding borrowings under the ABL Facility was 3.33%.

The ABL Facility can be prepaid in whole or in part at any time. The ABL Facility must be repaid to the extent that any borrowings exceed the maximum availability allowed under the ABL Facility. The ABL Facility also includes a number of business covenants, including customary limitations on, among other things, indebtedness, liens, investments, guarantees, mergers, dispositions, acquisitions, liquidations, dissolutions, issuances of securities, payments of dividends, loans and advances, and transactions with affiliates.

The Company is required to be in compliance with a minimum trailing 12-month fixed charge coverage ratio if (i) an event of default has occurred and is continuing, (ii) less than 25% of the ABL Facility is available for borrowing, or (iii) less than $15 million is available for borrowing under the ABL Facility. The Company must then continue to comply with the minimum trailing 12-month fixed charge coverage ratio until (1) no event of default is continuing and (2) at least 25% of the ABL Facility and a minimum of $15 million have been available for borrowing under the ABL Facility for 30 consecutive days. None of the above scenarios were applicable during 2013 and as such we were not required to comply with the minimum trailing 12-month fixed charge coverage ratio.

Wells Fargo will take dominion over our U.S. cash and cash receipts and will automatically apply such amounts to the ABL Facility on a daily basis if (i) an event of default has occurred and is continuing, (ii) less than 30% of the ABL Facility or less than $18 million is available for borrowing under the ABL Facility for five consecutive days, or (iii) less than 25% of the ABL Facility or less than $15 million is available for borrowing under the ABL Facility at any time. Wells Fargo will continue to exercise dominion over our U.S. cash and cash receipts until (1) no event of default is continuing and (2) at least 30% of the ABL Facility and a minimum of $18 million have been available for borrowing under the ABL Facility for 30 consecutive days. In addition, at all times during the term of the ABL Facility, Wells Fargo will have dominion over the cash of the United Kingdom, Dutch, and German borrowers when a balance is outstanding to those entities and will automatically apply such amounts to the ABL Facility on a daily basis. As a result, if we have any outstanding borrowings that are subject to the bank's dominion, such amounts will be classified as a current liability on our balance sheet. At December 31, 2013, we had no foreign borrowings that were subject to the bank's dominion.

The ABL Facility generally contains customary events of default for credit facilities of this type, including nonpayment, material inaccuracy of representations and warranties, violation of covenants, default of certain other agreements or indebtedness, bankruptcy, material judgments, invalidity of the Credit Agreement or related agreements, and a change of control.

Should it be necessary, we believe that sources of credit or financing other than our ABL Facility would be available to us; however, we cannot predict, at this time, what types of credit or financing would be available in the future, the costs of such credit or financing, or the terms of any amended or new facilities.

Although we had no borrowings outstanding as of December 31, 2013, if we did have outstanding borrowings we would calculate the fair value of the borrowings using market interest rates and Ciber's credit risk. In the recent past, the carrying value of the outstanding borrowings under the ABL Facility has approximated its fair value as (1) it is based on a variable rate that changes based on market conditions and (2) the margin applied to the variable rate is based on Ciber's credit risk, which has not changed since entering into the facility in May 2012. If market interest rates or Ciber's credit risk were to change, we would estimate the fair value of our borrowings using discounted cash flow analysis based on current rates obtained from the lender for similar types of debt. The inputs used to establish the fair value of the ABL Facility are considered to be level 2 inputs, which include inputs other than quoted prices included in level 1 that are observable for the asset or liability, either directly or indirectly.

Off-Balance Sheet Arrangements

We do not have any reportable off-balance sheet arrangements.

Contractual Obligations

The contractual obligations presented in the table below represent our estimates of future payments under fixed contractual obligations and commitments. Changes in our business needs, cancellation provisions, changing interest rates and other factors may result in actual payments differing from these estimates. We cannot provide certainty regarding the timing and amounts of payments.

The following table is a summary of our contractual obligations as of December 31, 2013:

	Payments due by period				
	Total	2014	2015 - 2016	2017 - 2018	Thereafter
			(In thousands)		
Principal payments on long-term debt	$ 53	$ 53	$ —	$ —	$ —
Operating leases(1)	68,198	22,184	27,816	14,623	3,575
Other commitments(2)	14,698	7,750	6,944	4	—
Total	$82,949	$29,987	$34,760	$14,627	$3,575

(1) Includes operating leases for all office locations, automobiles and office equipment.

(2) Other commitments include, among other things, information technology, software support and maintenance obligations, as well as other obligations in the ordinary course of business that we cannot cancel or where we would be required to pay a termination fee in the event of cancellation. It also includes our 2014 and 2015 payments related to the purchase of the noncontrolling interests of one of our foreign subsidiaries. (See Note 1 to our Consolidated Financial Statements for more information on this purchase). It does not include our remaining unrecognized tax benefits of $7.7 million because we are unable to make a reasonably reliable estimate as to when a cash settlement, if any, with the appropriate taxing authority may occur.

Critical Accounting Policies and Estimates

The preparation of our consolidated financial statements in accordance with U.S. generally accepted accounting principles requires management to make estimates, judgments and assumptions that affect the reported amounts of assets and liabilities as of the date of the financial statements, as well as the reported amounts of revenue and expenses during the periods presented. We continually evaluate our estimates, judgments and assumptions based on available information and experience. We believe that our estimates, judgments and assumptions are reasonable based on information available to us at the time they are made. To the extent there are differences between our estimates, judgments and assumptions and actual results, our financial statements will be affected. Such differences may be material to our financial statements. The accounting policies that reflect our more significant estimates, judgments and assumptions are described below.

Revenue recognition—Ciber earns revenue primarily from providing IT services to its clients, and to a much lesser extent, from the sale and resale of IT hardware and software products. Ciber's consulting services revenue comes from three primary sources: (1) technology integration services where we design, build and implement new or enhanced system applications and related processes; (2) general IT consulting services, such as system selection or assessment, feasibility studies, training and staffing; and (3) outsourcing and managed IT services in which we manage, staff, maintain, host or otherwise run solutions and/or systems for our customers. Contracts for these services have different terms based on the scope, deliverables and complexity of the engagement, which requires management to make judgments and estimates in recognizing revenue. Fees for these contracts may be in the form of time-and-materials or fixed-price billings. Approximately 70-80% of our consulting services revenue is recognized under time-and-materials contracts as hours and costs are incurred. Consulting services revenue also includes project-related reimbursable expenses for travel and other out-of-pocket expenses separately billed to clients.

Revenue for technology integration consulting services where we design/redesign, build and implement new or enhanced systems applications and related processes for our clients is generally recognized based on the percentage-of-completion method. Under the percentage-of-completion method, management estimates the percentage of completion based upon the contract costs incurred to date as a percentage of the total estimated contract costs. If the total cost estimate exceeds revenue, we accrue for the estimated loss immediately. The use of the percentage-of-completion method requires significant judgment relative to estimating total contract revenue and costs, including assumptions as to the length of time to complete the project, the nature and complexity of the work to be performed and anticipated changes in estimated costs. Estimates of total contract costs are continuously monitored during the term of the contract and recorded revenues and costs are subject to revision as the contract progresses. Such revisions may result in increases or decreases to revenue and income and are reflected in the consolidated financial statements in the periods in which they are first identified.

Revenue for general IT consulting services is recognized as work is performed and amounts are earned. We consider amounts to be earned once evidence of an arrangement has been obtained, services are delivered, fees are fixed or determinable and collectability is reasonably assured. For contracts with fees based on time-and-materials or cost-plus, we recognize revenue over the period of performance. For fixed-price contracts, depending on the specific contractual provisions and nature of the deliverables, revenue may be recognized on a proportional performance model based on level-of-effort, as milestones are achieved or when final deliverables have been provided.

Outsourcing and managed IT services arrangements typically span several years. Revenue from time-and-materials contracts is recognized as the services are performed. Revenue from unit-priced contracts is recognized as transactions are processed based on objective measures of output. Revenue from fixed-price contracts is recognized on a straight-line basis, unless revenues are earned and obligations are fulfilled in a different pattern. Costs related to delivering outsourcing and managed services are expensed as incurred, with the exception of labor and other direct costs related to the set-up of processes, personnel and systems, which are deferred during the transition period and expensed evenly over the period services are provided. Amounts billable to the client for transition or set-up activities, which do not have standalone value, are also deferred and recognized as revenue ratably over the period that the managed services are provided.

We sometimes enter into arrangements (excluding software license arrangements) with customers that purchase multiple services, or a combination of services and IT hardware products, from us at the same time, referred to as multiple-element arrangements. Each element within a multiple-element arrangement is accounted for as a separate unit of accounting provided that the delivered services or products have value to the customer on a standalone basis. We consider a deliverable element to have standalone value if the service or product is sold separately by us or another vendor or could be resold by the customer. For our multiple-element arrangements, the arrangement consideration is allocated at the inception of the arrangement to all deliverable elements on the basis of their relative selling price (the relative selling price method). When applying the relative selling price method, the selling price for each deliverable is determined using vendor-specific objective evidence ("VSOE") of selling price if it exists; otherwise, third-party evidence ("TPE") of selling price is used. If neither VSOE nor TPE of selling price exists for a deliverable, then we use our best estimate of the selling price ("ESP") for that deliverable when applying the relative selling price method. Since our services are typically customized to each client's specific needs, VSOE and TPE are generally not available. We determine ESP for purposes of allocating the arrangement by considering several external and internal factors including, but not limited to, pricing practices, margin objectives, competition, geographies in which we offer our products and services, and internal costs. We limit the amount of revenue recognized for delivered elements to an amount that is not contingent upon future delivery of additional services or products.

Other revenue primarily includes resale of third-party IT hardware and software products, commissions on sales of IT products and, to a lesser extent, sales of proprietary software products. Revenue related to the sale of IT products is generally recognized when the products are shipped or if applicable, when delivered and installed in accordance with the terms of the sale. Where we are the re-marketer of certain IT products, commission revenue is recognized when the products are drop-shipped from the vendor to the customer. Our commission revenue represents the sales price to the customer less the cost paid to the vendor. Some software license arrangements also include implementation services and/or post-contract customer support. In such multi-element software arrangements, if the criteria are met, revenue is recognized when VSOE of the fair value of each undelivered element has been established. Generally our license arrangements containing multiple elements do not qualify for separate accounting for the implementation services and the software license revenue and the related costs of third-party software products are generally recognized together with the software implementation services using the percentage-of-completion method. Revenue for software post-contract support is recognized ratably over the term of the related agreement.

Unbilled accounts receivable represent amounts recognized as revenue based on services performed in advance of billings in accordance with contract terms. Under our typical time-and-materials billing arrangement, we bill our customers on a regularly scheduled basis, such as biweekly or monthly. At the end of each accounting period, we accrue revenue for services performed since the last billing cycle. These unbilled amounts are generally billed the following month. Unbilled accounts receivable also arise when percentage-of-completion accounting is used and costs plus estimated contract earnings exceed billings. Such amounts are billed at specific milestone dates or at contract completion. Management expects all unbilled accounts receivable to be collected within one year of the balance sheet date. Billings in excess of revenue recognized are recorded as deferred revenue and are primarily comprised of deferred software support revenue.

Goodwill—We perform our annual impairment analysis of goodwill as of June 30 each year, or more often if there are indicators of impairment present. We test each of our reporting units for goodwill impairment. Our reporting units are the same as our operating divisions and reporting segments. The goodwill impairment test requires a two-step process. The first step consists of comparing the estimated fair value of each reporting unit with its carrying amount, including goodwill. If the estimated fair value of a reporting unit exceeds its carrying value, then it is not considered impaired and no further analysis is required. If step one indicates that the estimated fair value of a reporting unit is less than its carrying value, then impairment potentially exists and the second step is performed to measure the amount of goodwill impairment. Goodwill impairment exists when the estimated implied fair value of a reporting unit's goodwill is less than its carrying value.

We compared the carrying values of our International and North America reporting units to their estimated fair values at June 30, 2013. We estimated the fair value of each reporting unit based on a weighting of both the income approach and the market approach. The discounted cash flows for each reporting unit serve as the primary basis for the income approach, and were based on discrete financial forecasts developed by management. Cash flows beyond the discrete forecast period of five years were estimated using the perpetuity growth method calculation. The annual average revenue growth rates forecasted for our reporting units for the first five years of our projections were approximately 4%. We have projected a minor amount of operating profit margin improvement based on expected margin benefits from certain internal initiatives. The terminal value was calculated assuming projected growth rates of 3% after five years, which reflects our estimate of minimum long-term growth in IT spending. The income approach valuations also included each reporting unit's estimated weighted average cost of capital, which were 13.0% and 14.5% for International and North America, respectively. The market approach applied pricing multiples derived from publicly-traded companies that are comparable to the respective reporting units to determine their values. For our International and North America reporting units, we used enterprise value/revenue multiples of 0.3 and 0.35, respectively, and enterprise value/EBITDA multiples of 5.5 and 5, respectively, in order to value each of our reporting units under the market approach. In addition, the fair value under the market approach included a control premium of 35%. The control premium was determined based on a review of comparative market transactions. Publicly-available information regarding our market capitalization was also considered in assessing the reasonableness of the cumulative fair values of our reporting units.

As a result of the first step of our goodwill impairment test as of June 30, 2013, we estimated that the fair values for our International and North America reporting units exceeded their carrying amounts by 16% and 19%, respectively, thus no impairment was indicated. As of June 30, 2013, we updated our cash flow forecasts and our other assumptions used to calculate the estimated fair value of our reporting units to account for our beliefs and expectations of the current business environment. While we believe our estimates are appropriate based on our view of current business trends, no assurance can be provided that impairment charges will not be required in the future. As of December 31, 2013, we reviewed and noted no events which had occurred or circumstances which changed that would more likely than not reduce the fair value of a reporting unit below its carrying amount.

We currently have a remaining goodwill balance of $281.7 million at December 31, 2013. The process of evaluating the potential impairment of goodwill is subjective and requires significant judgment at many points during the analysis. In estimating the fair value of the reporting units for the purpose of our annual or periodic goodwill impairment analysis, we make estimates and judgments about the future cash flows of the reporting units, including estimated growth rates and assumptions about the economic environment. Although our cash flow forecasts are based on assumptions that are consistent with the plans and estimates we are using to manage the underlying reporting units, there is significant judgment in determining the cash flows attributable to these reporting units. We consider our market capitalization, adjusted for unallocated monetary assets such as cash and debt, a control premium, and other factors determined by management. As a result, several factors could result in the impairment of a material amount of our goodwill balance in future periods, including, but not limited to:

(1) failure of Ciber to reach our internal forecasts could impact our ability to achieve our forecasted levels of cash flows and reduce the estimated fair values of our reporting units; and

(2) a decline in our stock price and resulting market capitalization, if we determine that the decline is sustained and is indicative of a reduction in the fair value of either of our reporting units below their carrying values.

Adverse changes in our market capitalization, long-term forecasts and industry growth rates could result in additional impairment charges being recorded in future periods for goodwill attributed to any of our reporting units. Any future impairment charges would adversely affect our results of operations for those periods.

Income taxes—We are subject to income taxes in the U.S. and numerous foreign jurisdictions. Significant management judgment is required in determining the provision for income taxes and deferred tax assets and liabilities, including any valuation allowance recorded against net deferred tax assets. The consolidated provision for income taxes will change period to period based on nonrecurring events, such as the results of income tax audits, changes in tax laws and the timing and amount of possible foreign dividend repatriation, as well as recurring factors including the geographic mix of income before taxes, state and local taxes and the effects of various global income tax strategies.

We assess the likelihood that our deferred tax assets will be recovered from future taxable income and to the extent recovery is believed unlikely, we establish a valuation allowance. Significant judgment is also required in determining any valuation allowance recorded against deferred tax assets. In assessing the need for a valuation allowance, management considers all available evidence for each jurisdiction including past operating results, estimates of future taxable income and the feasibility of ongoing tax planning strategies. In the event that we change our determination as to the amount of deferred tax assets that can be realized, we will adjust the valuation allowance with a corresponding impact to income tax expense in the period in which such determination is made.

As a result of domestic losses, in 2011 we provided a full valuation allowance for all of our domestic deferred tax assets. In addition, we haven't recorded any deferred tax benefit for any domestic tax operating losses since then. Our total valuation allowance recorded against all of our deferred tax assets at December 31, 2013, was $51.2 million. The establishment of a valuation allowance does not impair our ability to use the deferred tax assets, such as net operating loss and tax credit carryforwards, upon achieving sufficient profitability. As we generate domestic taxable income in future periods, we do not expect to record significant related domestic income tax expense until the valuation allowance is significantly reduced. As we are able to determine that it is more likely than not that we will be able to utilize the deferred tax assets, we will reduce our valuation allowance.

We apply an estimated annual effective tax rate to our quarterly operating results to determine the provision for income tax expense. In the event there is a significant unusual or infrequent item recognized in our quarterly operating results, the tax attributable to that item is recorded in the interim period in which it occurs. Changes in the geographic mix or estimated level of annual income before taxes will affect our provision for income tax expense.

We are regularly audited by various taxing authorities, and sometimes these audits involve proposed assessments where the ultimate resolution may result in us owing additional taxes, plus interest and possible penalties. Tax exposures can involve complex issues and may require an extended period to resolve. We establish reserves when, despite our belief that our tax return positions are appropriate and supportable under local tax law, we believe it is more likely than not that all or some portion of a tax benefit will not be realized as the result of an audit. We evaluate these reserves each quarter and adjust the reserves and the related interest in light of changing facts and circumstances regarding the estimates of tax benefits to be realized, such as the progress of a tax audit or the expiration of a statute of limitations. We believe the estimates and assumptions used to support our evaluation of tax benefit realization are reasonable. However, final determinations of prior-year tax liabilities, either by settlement with tax authorities or expiration of statutes of limitations, could be materially different from estimates reflected in assets and liabilities and historical income tax provisions. The outcome of these final determinations could have a material effect on our income tax provision, net income or cash flows in the period in which that determination is made. We believe our tax positions comply with applicable tax law and that we have adequately provided for any known tax contingencies.

Allowance for doubtful accounts receivable—We maintain an allowance for doubtful accounts at an amount we estimate to be sufficient to cover the risk of collecting less than full payment on our receivables. At December 31, 2013, we had gross accounts receivable of $191.7 million and our allowance for doubtful accounts was $2.3 million. Our allowance for doubtful accounts is based upon specific identification of probable losses. We review our accounts receivable and reassess our estimates of collectability each quarter. Historically, our bad debt expense has been a very small percentage of our total revenue, as most of our revenues are from large, credit-worthy Global 2000 blue-chip companies and government agencies. Our bad debt expense was $1.8 million, $0.8 million, and $0.5 million in 2013, 2012, and 2011, respectively. If our clients' financial condition or liquidity were to deteriorate, resulting in an impairment of their ability to make payments, or if customers were to express dissatisfaction with the services we have provided, additional allowances may be required. Such items are very difficult to predict and require significant management judgment.

Accrued compensation and certain other accrued liabilities—Employee compensation costs are our largest expense category. We have several different variable compensation programs that are highly dependent on estimates and judgments, particularly at interim reporting dates. Some programs are discretionary, while others have quantifiable performance metrics. Certain programs are annual, while others are quarterly or monthly. Often actual compensation amounts cannot be determined until after our results are reported. We believe we make reasonable estimates and judgments using all significant information available. Office closure liabilities are established when we vacate an operating lease location. The amount of the liability represents the present value of any remaining lease obligations, net of estimated sublease income. If the timing or amount of actual sublease income differs from estimated amounts, this could result in an increase or decrease in the related reserves. We estimate the amounts required for incurred but not reported health claims under our self-insured employee benefit programs. Our accrual for health costs is based on historical experience and specific claim activity and actual amounts may vary. In the ordinary course of business, we are currently involved in various claims and legal proceedings. We periodically review the status of each significant matter and assess our potential financial exposure. If the potential loss from any claim or legal proceeding is considered probable and the amount can be reasonably estimated, we accrue a liability for the estimated loss. We use significant judgment in both the determination of probability and the determination as to whether an exposure is reasonably estimable. Because of uncertainties related to these matters, accruals are based only on the best information at that time. As additional information becomes available, we reassess the potential liability related to our pending claims and litigation and may revise our estimates. Such revisions in the estimates of potential liabilities could have a material impact on our financial position and results of operations. We expense legal fees as incurred.

Item 7A. Quantitative and Qualitative Disclosures about Market Risk

We are exposed to market risks related to changes in foreign currency exchange rates and interest rates. We believe our exposure to other market risks is immaterial.

During 2013, approximately 52%, or $456 million of our total revenue was attributable to our foreign operations. Using sensitivity analysis, a hypothetical 10% increase or decrease in the value of the U.S. dollar against all currencies would change total revenue by 5.2%, or $46 million. A portion of this fluctuation would be offset by expenses incurred in local currency. Additionally, we have exposure to changes in foreign currency rates related to short-term inter-company transactions with our foreign subsidiaries and from client receivables in different currencies. Foreign sales are mostly made by our foreign subsidiaries in their respective countries and are typically denominated in the local currency of each country. Our foreign subsidiaries incur most of their expenses in their local currency as well, which helps minimize our risk of exchange rate fluctuations.

Our exposure to changes in interest rates arises primarily because our indebtedness under the ABL Facility has a variable interest rate. For the year ended December 31, 2013, we had average borrowings outstanding under our ABL Facility of $21.0 million and the weighted average interest rate on these borrowings was 3.33%. Therefore, a 1% increase in interest rates on average outstanding indebtedness under the ABL Facility would result in approximately $0.2 million of additional interest expense in 2013.

Item 8. Financial Statements and Supplementary Data

The following consolidated financial statements and supplementary data are included as part of this Annual Report on Form 10-K:

Report of Independent Registered Public Accounting Firm	47
Consolidated Statements of Operations—Years Ended December 31, 2013, 2012 and 2011	48
Consolidated Statements of Comprehensive Income (Loss)—Years ended December 31, 2013, 2012 and 2011	49
Consolidated Balance Sheets—December 31, 2013 and 2012	50
Consolidated Statements of Shareholders' Equity—Years Ended December 31, 2013, 2012 and 2011	51
Consolidated Statements of Cash Flows—Years Ended December 31, 2013, 2012 and 2011	52
Notes to Consolidated Financial Statements	53

Report of Independent Registered Public Accounting Firm

The Board of Directors and Shareholders of Ciber, Inc.

We have audited the accompanying consolidated balance sheets of Ciber, Inc. and subsidiaries (the Company) as of December 31, 2013 and 2012, and the related consolidated statements of operations, comprehensive income (loss), shareholders' equity and cash flows for each of the three years in the period ended December 31, 2013. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the consolidated financial position of the Company at December 31, 2013 and 2012, and the consolidated results of its operations and its cash flows for each of the three years in the period ended December 31, 2013, in conformity with U.S. generally accepted accounting principles.

We also have audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States), the Company's internal control over financial reporting as of December 31, 2013, based on criteria established in Internal Control—Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission (1992 framework) and our report dated February 19, 2014 expressed an unqualified opinion thereon.

/s/ Ernst & Young LLP

Denver, Colorado
February 19, 2014

Ciber, Inc. and Subsidiaries
Consolidated Statements of Operations
(In thousands, except per share amounts)

	Year Ended December 31,		
	2013	2012	2011
REVENUES			
Consulting services	$830,505	$819,848	$845,126
Other revenue	46,788	45,749	43,260
Total revenues	877,293	865,597	888,386
OPERATING EXPENSES			
Cost of consulting services	626,771	615,494	640,028
Cost of other revenue	27,465	26,625	24,059
Selling, general and administrative	205,615	202,185	216,867
Goodwill impairment	—	—	16,300
Amortization of intangible assets	—	644	1,534
Restructuring charges	16,923	7,981	—
Total operating expenses	876,774	852,929	898,788
OPERATING INCOME (LOSS) FROM CONTINUING OPERATIONS	519	12,668	(10,402)
Interest income	857	618	809
Interest expense	(2,539)	(5,976)	(7,898)
Other expense, net	(16)	(359)	(2,540)
INCOME (LOSS) FROM CONTINUING OPERATIONS BEFORE INCOME TAXES	(1,179)	6,951	(20,031)
Income tax expense	6,428	11,024	32,320
NET LOSS FROM CONTINUING OPERATIONS	(7,607)	(4,073)	(52,351)
Loss from discontinued operations, net of income tax	(6,924)	(10,009)	(14,881)
CONSOLIDATED NET LOSS	(14,531)	(14,082)	(67,232)
Net income (loss) attributable to noncontrolling interests	(11)	545	29
NET LOSS ATTRIBUTABLE TO CIBER, INC.	$(14,520)	$(14,627)	$(67,261)
Basic and diluted loss per share attributable to Ciber, Inc.:			
Continuing operations	$ (0.10)	$ (0.06)	$ (0.73)
Discontinued operations	(0.09)	(0.14)	(0.21)
Basic and diluted loss per share attributable to Ciber, Inc.	$ (0.19)	$ (0.20)	$ (0.94)
Weighted average shares outstanding—Basic and Diluted	74,846	73,166	71,831

See accompanying notes to consolidated financial statements.

Ciber, Inc. and Subsidiaries

Consolidated Statements of Comprehensive Income (Loss)

(In thousands)

	Year Ended December 31,		
	2013	2012	2011
Consolidated net loss	$(14,531)	$(14,082)	$(67,232)
Gain on hedging activity, net of tax	—	—	284
Reclassification adjustment to loss from discontinued operations	1,008	—	—
Foreign currency translation adjustments	1,880	7,214	(7,946)
Comprehensive loss	(11,643)	(6,868)	(74,894)
Comprehensive income (loss) attributable to noncontrolling interests	(11)	545	34
Comprehensive loss attributable to Ciber, Inc.	$(11,632)	$ (7,413)	$(74,928)

See accompanying notes to consolidated financial statements.

Ciber, Inc. and Subsidiaries
Consolidated Balance Sheets
(In thousands, except per share amounts)

	December 31, 2013	December 31, 2012
ASSETS		
Current assets:		
Cash and cash equivalents	$ 44,483	$ 58,849
Accounts receivable, net of allowances of $2,335 and $1,752, respectively	189,382	200,257
Prepaid expenses and other current assets	22,794	24,054
Total current assets	256,659	283,160
Property and equipment, net of accumulated depreciation of $48,500 and $47,859, respectively	12,923	13,683
Goodwill	281,714	276,599
Other assets	6,522	7,029
TOTAL ASSETS	$557,818	$580,471
LIABILITIES AND EQUITY		
Liabilities:		
Current liabilities:		
Current portion of long-term debt	$ 53	$ 6,337
Accounts payable	34,223	30,775
Accrued compensation and related liabilities	69,622	68,900
Deferred revenue	20,989	21,872
Income taxes payable	1,654	4,331
Other accrued expenses and liabilities	44,190	45,477
Total current liabilities	170,731	177,692
Long-term debt	—	19,790
Deferred income taxes	23,910	21,848
Other long-term liabilities	10,119	2,188
Total liabilities	204,760	221,518
Commitments and contingencies		
Equity:		
Ciber, Inc. shareholders' equity:		
Preferred stock, $0.01 par value, 1,000 shares authorized, no shares issued	—	—
Common stock, $0.01 par value, 100,000 shares authorized, 75,822 and 74,487 shares issued, respectively	758	745
Treasury stock, at cost, 37 and 708 shares, respectively	(150)	(4,057)
Additional paid-in capital	343,944	337,639
Retained earnings	4,887	24,032
Accumulated other comprehensive income	3,096	208
Total Ciber, Inc. shareholders' equity	352,535	358,567
Noncontrolling interests	523	386
Total equity	353,058	358,953
TOTAL LIABILITIES AND EQUITY	$557,818	$580,471

See accompanying notes to consolidated financial statements.

Ciber, Inc. and Subsidiaries

Consolidated Statements of Shareholders' Equity

(In thousands)

	Common Stock		Treasury Stock		Additional Paid-in Capital	Retained Earnings	Accumulated Other Comprehensive Income (Loss)	Total Ciber, Inc. Shareholders' Equity	Noncontrolling Interests	Total Shareholders' Equity
	Shares	Amount	Shares	Amount						
BALANCES AT JANUARY 1, 2011	74,487	$745	(4,363)	$(25,003)	$325,177	$118,113	$ 661	$419,693	$(193)	$419,500
Consolidated net loss	—	—	—	—	—	(67,261)	—	(67,261)	29	(67,232)
Gain on hedging activity, net of $174 tax	—	—	—	—	—	—	284	284	—	284
Foreign currency translation	—	—	—	—	—	—	(7,951)	(7,951)	5	(7,946)
Treasury shares issued under employee share plans	—	—	2,444	14,005	—	(6,515)	—	7,490	—	7,490
Share-based compensation	—	—	—	—	4,911	—	—	4,911	—	4,911
BALANCES AT DECEMBER 31, 2011	74,487	745	(1,919)	(10,998)	330,088	44,337	(7,006)	357,166	(159)	357,007
Consolidated net loss	—	—	—	—	—	(14,627)	—	(14,627)	545	(14,082)
Foreign currency translation	—	—	—	—	—	—	7,214	7,214	—	7,214
Treasury shares issued under employee share plans	—	—	1,211	6,941	—	(5,678)	—	1,263	—	1,263
Share-based compensation	—	—	—	—	7,551	—	—	7,551	—	7,551
BALANCES AT DECEMBER 31, 2012	74,487	745	(708)	(4,057)	337,639	24,032	208	358,567	386	358,953
Consolidated net loss	—	—	—	—	—	(14,520)	—	(14,520)	(11)	(14,531)
Foreign currency translation and reclassification	—	—	—	—	—	—	2,888	2,888	—	2,888
Change in noncontrolling interest	—	—	—	—	(6,755)	—	—	(6,755)	148	(6,607)
Shares issued under employee share plans, net	1,335	13	671	3,907	1,314	(4,625)	—	609	—	609
Share-based compensation	—	—	—	—	11,746	—	—	11,746	—	11,746
BALANCES AT DECEMBER 31, 2013	75,822	$758	(37)	$ (150)	$343,944	$ 4,887	$ 3,096	$352,535	$ 523	$353,058

See accompanying notes to consolidated financial statements.

Ciber, Inc. and Subsidiaries
Consolidated Statements of Cash Flows
(In thousands)

	Year Ended December 31,		
	2013	2012	2011
CASH FLOWS FROM OPERATING ACTIVITIES			
Consolidated net loss	$ (14,531)	$ (14,082)	$ (67,232)
Adjustments to reconcile consolidated net loss to net cash provided by (used in) operating activities:			
Loss from discontinued operations	6,924	10,009	14,881
Goodwill impairment	—	—	16,300
Depreciation	5,797	7,366	7,939
Amortization of intangible assets	—	644	1,534
Deferred income tax expense	2,706	4,892	26,900
Provision for doubtful receivables	1,813	825	509
Share-based compensation expense	11,746	7,282	4,540
Change in fair value of acquisition-related contingent consideration	—	—	3,222
Amortization of debt costs	798	2,615	2,182
Other, net	470	667	(661)
Changes in operating assets and liabilities, net of acquisitions:			
Accounts receivable	2,401	(13,529)	30,831
Other current and long-term assets	1,337	(1,708)	(1,294)
Accounts payable	3,786	(4,240)	(13,640)
Accrued compensation and related liabilities	845	7,352	(3,115)
Other current and long-term liabilities	5,868	(6,004)	(2,790)
Income taxes payable/refundable	(4,745)	(936)	(2,568)
Cash provided by operating activities—continuing operations	25,215	1,153	17,538
Cash provided by (used in) operating activities—discontinued operations	(1,273)	(2,830)	13,984
Cash provided by (used in) operating activities	23,942	(1,677)	31,522
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisitions, net of cash acquired	—	—	(895)
Purchases of property and equipment, net	(5,213)	(3,243)	(12,974)
Cash used in investing activities—continuing operations	(5,213)	(3,243)	(13,869)
Cash provided by (used in) investing activities—discontinued operations	(313)	37,754	(2,457)
Cash provided by (used in) investing activities	(5,526)	34,511	(16,326)
CASH FLOWS FROM FINANCING ACTIVITIES			
Borrowings on long-term debt	302,135	337,475	377,676
Payments on long-term debt	(328,354)	(377,617)	(399,483)
Employee stock purchases and options exercised	2,449	1,263	7,490
Purchase of shares for employee tax withholdings	(1,840)	—	—
Credit facility fees paid	—	(3,389)	(2,000)
Payment of initial fair value of acquisition-related contingent consideration	(3,428)	—	—
Purchase of noncontrolling interests	(800)	—	—
Other, net	(95)	(688)	(1,019)
Cash used in financing activities—continuing operations	(29,933)	(42,956)	(17,336)
Effect of foreign exchange rate changes on cash and cash equivalents	(2,849)	3,404	(1,622)
Net decrease in cash and cash equivalents	(14,366)	(6,718)	(3,762)
Cash and cash equivalents, beginning of period	58,849	65,567	69,329
Cash and cash equivalents, end of period	$ 44,483	$ 58,849	$ 65,567

See accompanying notes to consolidated financial statements.

Ciber, Inc. and Subsidiaries
Notes to Consolidated Financial Statements

(1) Summary of Significant Accounting Policies

(a) Description of Business

Ciber is a leading global information technology ("IT") company with a wide range of technology expertise. We serve a variety of clients, including Fortune 500 and middle-market companies, as well as governmental agencies and educational institutions. We solve complex IT and business issues across various industries such as manufacturing, healthcare and life sciences, communications, energy and utilities, and financial services. The three pillars of our business include Application Development and Maintenance ("ADM"), Independent Software Vendor relationships ("ISVs") and Ciber Managed Services ("CMS"). We combine local, on-site account management with a global delivery model to serve clients in an intimate manner while still utilizing the power and cost efficiencies of global resources. To a lesser extent, we also resell certain IT hardware and software products.

(b) Principles of Consolidation

The Consolidated Financial Statements include the accounts of Ciber, Inc. and all of its majority-owned subsidiaries (together "Ciber," "the Company," "we," "our," or "us"). All material inter-company balances and transactions have been eliminated.

The shares of our foreign subsidiaries that are owned by persons other than Ciber are referred to as noncontrolling interests in these Consolidated Financial Statements. The noncontrolling shareholders' proportionate share of the equity of these subsidiaries is reflected as "noncontrolling interests" in the Consolidated Balance Sheets. The noncontrolling shareholders' proportionate share of the net income or loss of these subsidiaries is reflected as "net income (loss) attributable to noncontrolling interests" in the Consolidated Statements of Operations.

In June 2013, we entered into an agreement to purchase all of the noncontrolling interests of one of our foreign subsidiaries for future cash payments of approximately $7.3 million, of which $0.8 million was paid in the the fourth quarter of 2013 and the remainder will be paid in the fourth quarter of 2014 and second quarter of 2015. Effective with the date of entering into this agreement, we derecognized the previously recorded noncontrolling interests relating to this subsidiary and recorded a liability for the present value of future cash payments on our consolidated balance sheet. We recorded the excess of the present value of future cash payments over the book value of noncontrolling interests as a reduction to Ciber, Inc. shareholders' equity.

(c) Use of Estimates

The preparation of our Consolidated Financial Statements in conformity with U.S. generally accepted accounting principles ("GAAP") requires management to make estimates and assumptions that affect amounts reported in the Consolidated Financial Statements and accompanying disclosures. We base our estimates on historical experience and on various other assumptions that we believe are reasonable under the circumstances. Actual results could differ from those estimates.

(d) Revenue Recognition

Ciber earns revenue primarily from providing IT services to its clients, and to a much lesser extent, from the sale and resale of IT hardware and software products. Ciber's consulting services revenue comes from three primary sources: (1) technology integration services where we design, build and implement new or enhanced system applications and related processes; (2) general IT consulting

(1) Summary of Significant Accounting Policies (Continued)

services, such as system selection or assessment, feasibility studies, training and staffing; and (3) managed IT services in which we manage, staff, maintain, host or otherwise run solutions and/or systems for our customers. Contracts for these services have different terms based on the scope, deliverables and complexity of the engagement, which requires management to make judgments and estimates in recognizing revenue. Fees for these contracts may be in the form of time-and-materials, unit-priced or fixed-price billings. The majority of our consulting services revenue is recognized under time-and-materials contracts as hours and costs are incurred. Consulting services revenue also includes project-related reimbursable expenses for travel and other out-of-pocket expenses separately billed to clients.

Revenue for technology integration consulting services where we design/redesign, build and implement new or enhanced systems applications and related processes for our clients is generally recognized based on the percentage-of-completion method. Under the percentage-of-completion method, management estimates the percentage of completion based upon the contract costs incurred to date as a percentage of the total estimated contract costs. If the total cost estimate exceeds revenue, we accrue for the estimated loss immediately. The use of the percentage-of-completion method requires significant judgment relative to estimating total contract revenue and costs, including assumptions as to the length of time to complete the project, the nature and complexity of the work to be performed and anticipated changes in estimated costs. Estimates of total contract costs are continuously monitored during the term of the contract and recorded revenues and costs are subject to revision as the contract progresses. Such revisions may result in increases or decreases to revenue and income and are reflected in the Consolidated Financial Statements in the periods in which they are first identified.

Revenue for general IT consulting services is recognized as work is performed and amounts are earned. For contracts with fees based on time-and-materials, we recognize revenue over the period of performance. For fixed-price contracts, depending on the specific contractual provisions and nature of the deliverables, revenue may be recognized on a proportional performance model based on level-of-effort, as milestones are achieved or when final deliverables have been provided.

Outsourcing and managed IT services arrangements typically span several years. Revenue from time-and-materials contracts is recognized as the services are performed. Revenue from unit-priced contracts is recognized as transactions are processed based on objective measures of output. Revenue from fixed-price contracts is recognized on a straight-line basis, unless revenues are earned and obligations are fulfilled in a different pattern. Costs related to delivering managed services are expensed as incurred, with the exception of labor and other direct costs related to the set-up of processes, personnel and systems, which are deferred during the transition period when appropriate criteria have been met and expensed ratably over the period services are provided. Amounts billable to the client for transition or set-up activities, which do not have standalone value, are also deferred and recognized as revenue ratably over the period that the managed services are provided.

We sometimes enter into arrangements (excluding software license arrangements) with customers that purchase multiple services, or a combination of services and IT hardware products, from us at the same time, referred to as multiple-element arrangements. Each element within a multiple-element arrangement is accounted for as a separate unit of accounting provided that the delivered services or products have value to the customer on a standalone basis. We consider a deliverable element to have standalone value if the service or product is sold separately by us or another vendor or could be resold by the customer. For our multiple-element arrangements, the arrangement consideration is allocated at

(1) Summary of Significant Accounting Policies (Continued)

the inception of the arrangement to all deliverable elements on the basis of their relative selling price (the relative selling price method). When applying the relative selling price method, the selling price for each deliverable is determined using vendor-specific objective evidence (''VSOE'') of selling price if it exists; otherwise, third-party evidence (''TPE'') of selling price is used. If neither VSOE nor TPE of selling price exists for a deliverable, then we use our best estimate of the selling price (''ESP'') for that deliverable when applying the relative selling price method. Since our services are typically customized to each client's specific needs, VSOE and TPE are generally not available. We determine ESP for purposes of allocating the arrangement by considering several external and internal factors including, but not limited to, pricing practices, margin objectives, competition, geographies in which we offer our products and services, and internal costs. We limit the amount of revenue recognized for delivered elements to an amount that is not contingent upon future delivery of additional services or products.

Other revenue primarily includes sales of third-party software products and related support services and commissions on sales of IT products and, to a lesser extent, sales of proprietary software products. Where we are the re-marketer of certain IT products, commission revenue is recognized when the products are drop-shipped from the vendor to the customer. Our commission revenue represents the sales price to the customer less the cost paid to the vendor. Some software license arrangements also include implementation services and/or post-contract customer support. In such multi-element software arrangements, if the criteria are met, revenue is recognized when VSOE of the fair value of each undelivered element has been established. Generally our license arrangements containing multiple elements do not qualify for separate accounting for the implementation services, and the software license revenue and the related costs of third-party software products are generally recognized together with the software implementation services using the percentage-of-completion method. Revenue for software post-contract support is recognized ratably over the term of the related agreement.

Unbilled accounts receivable represent amounts recognized as revenue based on services performed in advance of billings in accordance with contract terms. Under our typical time-and-materials billing arrangement, we bill our customers on a regularly scheduled basis, such as biweekly or monthly. At the end of each accounting period, we accrue revenue for services performed since the last billing cycle. These unbilled amounts are generally billed the following month. Unbilled accounts receivable also arise when percentage-of-completion accounting is used and costs plus estimated contract earnings exceed billings. Such amounts are billed at specific milestone dates or at contract completion. Management expects all unbilled accounts receivable to be collected within one year of the balance sheet date. Billings in excess of revenue recognized are recorded as deferred revenue and are primarily comprised of deferred software support revenue.

(e) Cash and Cash Equivalents

Cash and cash equivalents includes bank demand and time deposits, money market funds and all other highly liquid investments with maturities of three months or less when purchased. Substantially all of our cash balance at December 31, 2013 and 2012 was held by our foreign subsidiaries.

(f) Accounts Receivable and Allowance for Doubtful Accounts

We record accounts receivable at their face amount less an allowance for doubtful accounts. On a regular basis, we evaluate our client receivables, especially receivables that are past due, and we establish an allowance for doubtful accounts based upon specific identification of probable losses.

(1) Summary of Significant Accounting Policies (Continued)

Accounts receivable losses are deducted from the allowance and the related accounts receivable balances are written off when the receivables are deemed uncollectible. Recoveries of accounts receivable previously written off are recognized when received.

(g) Property and Equipment

Property and equipment, which primarily consists of computer equipment and software, furniture and leasehold improvements, is stated at cost. Depreciation is computed using straight-line and accelerated methods over the estimated useful lives, ranging primarily from three to seven years, or the related lease term, if shorter. Direct costs of time and materials incurred for the development of software for internal use are capitalized as property and equipment.

(h) Long-Lived Assets (excluding Goodwill)

Long-lived assets are reviewed for impairment whenever events or circumstances indicate that the carrying amount of an asset may not be fully recoverable. An impairment loss is recognized if the carrying amount of a long-lived asset is not recoverable from its undiscounted cash flows and is measured as the difference between the carrying amount and fair value of the asset.

(i) Income Taxes

Deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases and for operating loss carryforwards. Deferred tax amounts are based on enacted tax rates expected to be in effect during the year in which the differences reverse. The effect on deferred tax assets and liabilities due to a change in tax rates is recognized in income tax expense in the period that includes the enactment date. Deferred tax assets and liabilities are classified as current and non-current amounts based on the financial statement classification of the related asset and liability. A valuation allowance is provided when it is more likely than not that a deferred tax asset will not be realized. We use a two-step approach to recognize and measure uncertain tax positions taken or expected to be taken in an income tax return. We first determine if the weight of available evidence indicates that it is more likely than not that the tax position will be sustained on audit, including resolution of any related appeals or litigation processes. The second step involves measuring the tax benefit as the largest amount that is more than 50% likely to be realized upon ultimate settlement.

The provision for income taxes represents the estimated amounts for federal, state and foreign taxes. The determination of the provision for income tax expense, deferred tax assets and liabilities and related valuation allowance requires us to assess uncertainties, make judgments regarding possible outcomes and utilize estimates. As a global company, we are required to calculate and provide for income taxes in each of the tax jurisdictions where we operate. Our global operations are subject to complex tax regulations in numerous taxing jurisdictions, resulting at times in tax audits, disputes and potential litigation, the outcome of which is uncertain. We must make judgments currently about such uncertainties and determine estimates of our tax assets and liabilities. To the extent the final outcome differs, future adjustments to our tax assets and liabilities will be necessary. As a result, our effective tax rate may vary significantly from period to period. In addition, changes in the geographic mix and/or estimated levels of pre-tax income affect the overall effective tax rate. Interim-period tax expense is

(1) Summary of Significant Accounting Policies (Continued)

recorded based upon our best estimate of the effective tax rate expected to be applicable for the full fiscal year.

(j) Foreign Currency

The assets and liabilities of our foreign operations are translated into U.S. dollars at current exchange rates and revenues and expenses are translated at average exchange rates for the period. The resulting translation adjustments are included in "accumulated other comprehensive income (loss)" on the Consolidated Balance Sheets. Gains and losses arising from inter-company international transactions that are of a long-term investment nature are reported in the same manner as translation adjustments. Foreign currency translation adjustments are reclassified into our Consolidated Statement of Operations when our interest in subsidiaries with a functional currency is substantially liquidated.

All foreign currency transaction gains and losses, including foreign currency gains and losses on short-term inter-company loans and advances, are included in "other expense, net" in the Consolidated Statements of Operations as incurred.

(k) Share-Based Compensation

We record share-based compensation expense for awards of equity instruments to employees based on the estimated grant-date fair value of these awards, over the period the employees are required to provide services to earn the awards. Share-based compensation cost is recognized in "selling, general and administrative expense" in the Consolidated Statements of Operations.

To the extent available, we issue treasury shares when option awards are exercised or RSU awards vest. When treasury stock is not available we issue new shares of Ciber common stock for share based awards.

(l) Financial Instruments and Fair Values

The Company is required to disclose the fair value of all assets and liabilities subject to fair value measurement and the nature of the valuation techniques, including their classification within the fair value hierarchy, utilized by the Company in performing these measurements.

The FASB provides a fair value framework which requires the categorization of assets and liabilities into three levels based upon the assumptions (or inputs) used to price the assets or liabilities, which are as follows:

Level 1: Unadjusted quoted prices in active markets for identical assets or liabilities.

Level 2: Unadjusted quoted prices in active markets for similar assets or liabilities, or unadjusted quoted prices for identical or similar assets or liabilities in markets that are not active, or inputs other than quoted prices that are observable for the asset or liability.

Level 3: Unobservable inputs for the asset or liability that reflect the reporting entity's own assumptions.

The carrying values of our cash and cash equivalents, accounts receivable and accounts payable approximate their fair values due to their short-term nature. The fair value of our reporting units

(1) Summary of Significant Accounting Policies (Continued)

utilized in our annual goodwill impairment assessment, which utilizes level 3 assumptions, is discussed in Note 7. The fair value of the borrowings under our ABL Facility utilizing level 2 assumptions is discussed in Note 9. Restructuring liabilities for office closures, discussed in note 14, are recorded at estimated fair value utilizing level 3 assumptions, including an estimate of sublease income which is subject to adjustment in future periods if assumptions change.

Ciber is exposed to certain risks related to its ongoing business operations. From time to time, Ciber may choose to use derivative instruments to manage certain risks related to foreign currency exchange rates and interest rates. We recognize all derivative instruments as either assets or liabilities on our Consolidated Balance Sheets at fair value utilizing level 2 assumptions. The accounting for changes in the fair value (i.e., gains or losses) of a derivative instrument depends on whether it has been designated and qualifies as part of a hedging relationship and further, on the type of hedging relationship. All hedging instruments must be designated, based on the exposure being hedged, as a fair value hedge, a cash flow hedge or a hedge of a net investment in a foreign operation.

For derivative instruments that are designated and qualify as a cash flow hedge, the gain or loss on the effective hedge portion of the derivative instrument is reported as a component of "accumulated other comprehensive income (loss)" on the Consolidated Balance Sheets and is reclassified into earnings in the same period during which the hedged transaction affects earnings. The change in the amounts are reported in the Consolidated Statement of Comprehensive Income (Loss). The gain or loss is classified in the same statement of operations line item as the associated item being hedged.

From time to time, Ciber will also enter into foreign currency forward contracts related to customer agreements or intercompany transactions denominated in a foreign currency or related to certain forecasted foreign operating results. We generally have not elected hedge accounting for these derivatives. At December 31, 2013 and 2012, we did not have any material outstanding derivative instruments.

(m) Business and Credit Concentrations

Financial instruments that are potentially subject to concentrations of credit risk are cash and cash equivalents and accounts receivable. Our cash and cash equivalents are primarily invested in high-credit quality short-term, interest-bearing accounts with financial institutions. Accounts receivable are reviewed on a periodic basis and an allowance for bad debts is recorded where such amounts are determined to be uncollectible. We do not require collateral from our customers. Our revenue and accounts receivable are principally concentrated with large companies across several industries and governmental entities located throughout the United States and Europe.

(n) Comprehensive Income (Loss)

Comprehensive income (loss) includes changes in the balances of items that are reported directly as separate components of shareholders' equity. Comprehensive income (loss) includes net income plus changes in cumulative foreign currency translation adjustment and gains or losses on cash flow hedges, net of taxes.

(1) Summary of Significant Accounting Policies (Continued)

The balance of "accumulated other comprehensive income (loss)" reflected on the Consolidated Balance Sheets was comprised of the following:

	Foreign Currency Translation
	(in thousands)
Balance at January 1, 2012	$(7,006)
Change in foreign currency translation	7,214
Balance at December 31, 2012	208
Amount reclassified from accumulated other comprehensive income	1,008
Change in foreign currency translation	1,880
Balance at December 31, 2013	$ 3,096

(o) Contingencies

We are subject to various claims and litigation that arise in the ordinary course of business. The litigation process is inherently uncertain. Therefore, the outcome of such matters is not predictable.

As previously reported, we are engaged in legal proceedings in Germany in connection with our acquisition of a controlling interest in Novasoft AG (now known as Ciber AG) in 2004. In August 2006, we completed a buy-out of the remaining minority shareholders of Novasoft. Certain of those former minority shareholders challenged the adequacy of the buy-out consideration by initiating a review by the district court in Mannheim, Germany. The court made a determination in 2013 which is now under appeal by the plaintiffs. Based on information known to us, we have established a reserve that we believe is reasonable. We are unable to predict the outcome of this matter.

As previously reported, a lawsuit titled CamSoft Data Systems, Inc. v. Southern Electronics, et al., was filed initially in October 2009 in Louisiana state court against numerous defendants, including Ciber. The lawsuit was subsequently removed to federal court in the Middle District of Louisiana and the complaint was amended to include additional defendants and causes of action including antitrust claims, civil RICO claims, unfair trade practices, trade secret, fraud, unjust enrichment, and conspiracy claims. The suit involves many of the same parties involved in related litigation in the state court in New Orleans, which was concluded in 2009 when Ciber settled the New Orleans suit with the plaintiffs, Active Solutions and Southern Electronics, who were CamSoft's former alleged joint venturers and are now co-defendants in the current lawsuit. Ciber is vigorously defending the allegations. The matter is ongoing in the appellate courts where Camsoft has filed a notice of appeal with the Federal Court of Appeals while Ciber and the other defendants have filed notices of appeal with the Fifth Circuit Court of Appeals and with the Federal Court of Appeals. Based on information known to us, we have established a reserve that we believe is reasonable. We are unable to predict the outcome of this litigation.

As previously reported, in October 2011, a putative securities class action lawsuit, Weston v. Ciber, Inc. et al., was filed in the United States District Court for the District of Colorado against Ciber and several of its current and former officers. In November 2013, we entered into a settlement among the lead plaintiff and the defendants that involved funds paid by our insurers being placed into a fund for the benefit of the class. The Court issued preliminary approval of the settlement,

(1) Summary of Significant Accounting Policies (Continued)

subject to final approval after the completion of certain events, including notice to the putative class. We have not made any admission of liability or wrongdoing by entering into this settlement. Notices to potential class members has begun.

As previously reported, in February 2012, a purported verified shareholder derivative lawsuit, Seni v. Peterschmidt. et al., was filed in the United States District Court for the District of Colorado against several of our current and former officers and our then-current board of directors. This complaint generally alleged that the various defendants breached their fiduciary duties of good faith, fair dealing, loyalty, due care, reasonable inquiry, oversight, and supervision by approving the issuance of allegedly false statements that misrepresented material information about the finances and operations of the Company. On March 22, 2013, the Court dismissed this complaint with leave to amend. On April 26, 2013, plaintiff filed an amended complaint that largely made the same claims as the original complaint. In February 2014, the Court issued an order dismissing the amended complaint. The Court permitted the plaintiff until February 26, 2014 to amend the complaint.

In February 2014, a purported verified shareholder derivative lawsuit, Denny v. Peterschmidt, et al., was filed in the District Court in Arapahoe County Colorado state court against several of our current and former officers and our then-current board of directors. This Complaint generally alleges that between December 15, 2010, and August 3, 2011, the defendants committed breaches of fiduciary duty that caused losses to Ciber's reputation and goodwill. The defendants are alleged to have breached their fiduciary duties by disseminating inaccurate and incomplete information about Ciber's financial results and business prospects, failing to maintain internal controls, and failing to properly oversee and manage the Company. Other claims include unjust enrichment and insider trading. Plaintiff Denny made a litigation demand on the Board in March 2012 to investigate the allegations and bring suit against the directors and executive officers of the Company. In response, the Board formed an Independent Committee to investigate the claims. In December 2012, after completing its investigation and finding that the claims were without merit, the Independent Committee formally refused the Plaintiff's demand. We believe the derivative lawsuit is without merit and we intend to vigorously defend against the claims. We are unable to predict the outcome of this litigation.

(p) Recently Issued Accounting Pronouncements

In March 2013, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update No. 2013-05, Foreign Currency Matters (Topic 830)-Parent's Accounting for the Cumulative Translation Adjustment upon Derecognition of Certain Subsidiaries or Groups of Assets within a Foreign Entity or of an Investment in a Foreign Entity, ("ASU 2013-05"). This amendment clarifies the applicable guidance for the release of cumulative translation adjustment into net earnings. When an entity ceases to have a controlling financial interest in a subsidiary or group of assets within a foreign entity, the entity is required to apply the guidance in FASB Accounting Standards Codification Topic 830-30 to release any related cumulative translation adjustment into net earnings. ASU 2013-05 is effective prospectively for fiscal years, and interim reporting periods within those years, beginning after December 15, 2013. The adoption of this standard is not expected to have a material impact on the Company's consolidated financial statements.

(1) Summary of Significant Accounting Policies (Continued)

In July 2013, the FASB issued Accounting Standards Update No. 2013-11, Presentation of an Unrecognized Tax Benefit When a Net Operating Loss Carryforward, a Similar Tax Loss, or a Tax Credit Carryforward Exists, ("ASU 2013-11"). The objective of this update is to eliminate the diversity in practice in the presentation of an unrecognized tax benefit when a net operating loss carryforward, a similar tax loss or a tax credit carryforward exists. The amendments in this update require an entity to present an unrecognized tax benefit in the financial statements as a reduction to a deferred tax asset for those instances described above, except in certain situations discussed in the update. ASU 2013-11 is effective for fiscal years, and interim periods within those years, beginning after December 15, 2013. The adoption of this standard is not expected to have a material impact on the Company's consolidated financial statements.

(2) Discontinued Operations

2013—During the second quarter of 2013, we closed down our Russian operations and met the criteria for this business to be reported as a discontinued operation. Accordingly, the operations and cash flows were removed from our consolidated operating results. In connection wit h the substantial liquidation of our Russian investment in the fourth quarter of 2013, we released the related cumulative translation adjustment of approximately $1 million from accumulated other comprehensive income into loss from discontinued operations.

2012—On March 9, 2012, we sold substantially all of the assets and certain liabilities of our Federal division. On October 15, 2012, we sold certain contracts and related property and equipment and certain other assets associated with our information technology outsourcing ("ITO") practice. Effective with meeting the discontinued operations criteria, the operations and cash flows of these sold businesses were removed from our consolidated operating results. However, in connection with the sale of the Federal division and ITO practice, we have retained certain assets and liabilities. Some of these items, including certain possible contingent liabilities, may not be settled for several years. Accordingly, adjustments to such items will be recorded through our results of operations in future periods.

To report the results of discontinued operations, we are required to adjust the reported results of the business sold or shut down from those previously reported as part of operating income by reporting segment. These adjustments eliminate corporate overhead allocations and adjust for costs of the business that will not be recognized on a going-forward basis. These adjustments have been made for all periods presented.

(2) Discontinued Operations (Continued)

The following table summarizes the operating results of the discontinued operations included in the Consolidated Statements of Operations.

	Year Ended December 31,		
	2013	2012	2011
	(In thousands)		
Total revenues	$ 5,424	$ 90,777	$196,245
Operating expenses	11,177	93,319	190,039
Goodwill impairment	—	—	27,400
Operating loss from discontinued operations	(5,753)	(2,542)	(21,194)
Interest and other expense	1,008	90	334
Loss from discontinued operations before income taxes	(6,761)	(2,632)	(21,528)
Income tax expense (benefit)	211	808	(6,647)
Loss from discontinued operations, net of taxes	(6,972)	(3,440)	(14,881)
Gain (loss) on sale	48	(7,256)	—
Income tax benefit	—	(687)	—
Gain (loss) on sale, net of income taxes	48	(6,569)	—
Total loss from discontinued operations, net of income taxes	$(6,924)	$(10,009)	$(14,881)

(3) Acquisition Consideration

In 2011 we fixed the value of the future acquisition-related contingent consideration for our 2010 acquisition of Segmenta A/S at approximately $10 million, of which $2.1 million was paid in 2011. On May 31, 2013 we paid $7.1 million to settle this liability. The change in management's estimate of the amount to be paid was recorded in "other expense, net" on the Consolidated Statements of Operations. The liability was recorded in "other accrued expenses and liabilities" on the Consolidated

(3) Acquisition Consideration (Continued)

Balance Sheets, and changes in the value of the liability from January 1, 2011 through December 31, 2013 were due to the following:

	Contingent Consideration
	(In thousands)
Balance at January 1, 2011	$ 5,062
Change in fair value of acquisition-related contingent consideration	3,222
Interest expense accretion	676
Payments	(2,080)
Foreign exchange rate changes	(404)
Balance at December 31, 2011	6,476
Interest expense accretion	396
Foreign exchange rate changes	114
Balance at December 31, 2012	6,986
Interest expense accretion	176
Foreign exchange rate changes	(97)
Payments	(7,065)
Balance at December 31, 2013	$ —

During 2011, we also paid $0.9 million of additional consideration related to a 2008 acquisition.

(4) Loss Per Share

The details of our net loss attributable to Ciber, Inc. is as follows:

	Year Ended December 31,		
	2013	2012	2011
	(In thousands)		
NET LOSS FROM CONTINUING OPERATIONS	$ (7,607)	$ (4,073)	$(52,351)
Net income (loss) attributable to noncontrolling interests	(11)	545	29
Net loss attributable to Ciber, Inc. from continuing operations	(7,596)	(4,618)	(52,380)
Loss from discontinued operations, net of income tax	(6,924)	(10,009)	(14,881)
Total net loss attributable to Ciber, Inc.	$(14,520)	$(14,627)	$(67,261)

Dilutive securities, including stock options and restricted stock units, are excluded from the diluted weighted average shares outstanding computation in periods in which they have an anti-dilutive effect, such as when we report a net loss attributable to Ciber, Inc. from continuing operations or when stock options have an exercise price that is greater than the average market price of Ciber common stock during the period. Because we had a net loss attributable to Ciber, Inc. from continuing operations for the years ended, December 31, 2013, 2012 and 2011, approximately 6.1 million, 9.0 million and 8.2 million anti-dilutive securities were excluded from the loss per share calculations.

(5) Accounts Receivable

Accounts receivable consists of the following:

	December 31, 2013	December 31, 2012
	(In thousands)	
Billed accounts receivable	$153,011	$154,484
Unbilled—scheduled billings	29,993	31,258
Costs and estimated earnings in excess of billings	8,713	16,267
	191,717	202,009
Less allowance for doubtful accounts	(2,335)	(1,752)
Accounts receivable, net	$189,382	$200,257

The activity in the allowance for doubtful accounts consists of the following:

	Balance at beginning of period	Additions: Charge to cost and expense	Deductions: Write-offs	Effect of foreign exchange rate changes	Balance at end of period
			(In thousands)		
Year ended December 31, 2011	$7,367	337	(6,280)	(2)	$1,422
Year ended December 31, 2012	$1,422	825	(580)	85	$1,752
Year ended December 31, 2013	$1,752	1,813	(1,312)	82	$2,335

(6) Property and Equipment

Property and equipment consists of the following:

	December 31, 2013	December 31, 2012
	(In thousands)	
Computer equipment and software	$ 44,403	$ 44,059
Furniture and fixtures	9,525	9,051
Leasehold improvements and other	7,495	8,432
	61,423	61,542
Less accumulated depreciation	(48,500)	(47,859)
Property and equipment, net	$ 12,923	$ 13,683

(7) Goodwill

The changes in the carrying amount of goodwill are as follows:

	International	North America	Total
		(In thousands)	
Balance at January 1, 2012	$139,723	$135,781	$275,504
Amount allocated to discontinued operations	(1,100)	(2,100)	(3,200)
Effect of foreign exchange rate changes	4,295	—	4,295
Balance at December 31, 2012	142,918	133,681	276,599
Effect of foreign exchange rate changes	4,359	—	4,359
Other	756	—	756
Balance at December 31, 2013	$148,033	$133,681	$281,714

We perform our annual impairment analysis of goodwill as of June 30 each year or more often if there are indicators of impairment present. We test each of our reporting units for goodwill impairment. Our reporting units are the same as our operating divisions and reportable segments. The goodwill impairment test requires a two-step process. The first step consists of comparing the estimated fair value of each reporting unit with its carrying amount, including goodwill. If the estimated fair value of a reporting unit exceeds its carrying value, then it is not considered impaired and no further analysis is required. If step one indicates that the estimated fair value of a reporting unit is less than its carrying value, then impairment potentially exists and the second step is performed to measure the amount of goodwill impairment. Goodwill impairment exists when the estimated implied fair value of a reporting unit's goodwill is less than its carrying value.

We compared the carrying values of our International and North America reporting units to their estimated fair values at June 30, 2013. We estimated the fair value of each reporting unit based on a weighting of both the income approach and the market approach. The discounted cash flows for each reporting unit serve as the primary basis for the income approach, and were based on discrete financial forecasts developed by management. Cash flows beyond the discrete forecast period of five years were estimated using the perpetuity growth method calculation. The annual average revenue growth rates forecasted for our reporting units for the first five years of our projections were approximately 4%. We have projected a minor amount of operating profit margin improvement based on expected margin benefits from certain internal initiatives. The terminal value was calculated assuming projected growth rates of 3% after five years, which reflects our estimate of minimum long-term growth in IT spending. The income approach valuations also included each reporting unit's estimated weighted average cost of capital, which were 13.0% and 14.5% for International and North America, respectively. The market approach applied pricing multiples derived from publicly-traded companies that are comparable to the respective reporting units to determine their values. For our International and North America reporting units, we used enterprise value/revenue multiples of 0.3 and 0.35, respectively, and enterprise value/ EBITDA multiples of 5.5 and 5, respectively, in order to value each of our reporting units under the market approach. In addition, the fair value under the market approach included a control premium of 35%. The control premium was determined based on a review of comparative market transactions. Publicly-available information regarding our market capitalization was also considered in assessing the reasonableness of the cumulative fair values of our reporting units.

(7) Goodwill (Continued)

As a result of the first step of our goodwill impairment test as of June 30, 2013, we estimated that the fair values for our International and North America reporting units exceeded their carrying amounts by 16% and 19%, respectively, thus no impairment was indicated. As of June 30, 2013 we updated our cash flow forecasts and our other assumptions used to calculate the estimated fair value of our reporting units to account for our beliefs and expectations of the current business environment. While we believe our estimates are appropriate based on our view of current business trends, no assurance can be provided that impairment charges will not be required in the future. As of December 31, 2013, we reviewed and noted no events which had occurred or circumstances which changed that would more likely than not reduce the fair value of a reporting unit below its carrying amount.

During the quarter ended December 31, 2011, the government services market continued to decline due to further funding uncertainty and downside risk for the sector. Long-term federal IT spending forecasts decreased significantly in the overall market, and we noted a continued market capitalization decline in the publicly-traded companies in our comparable group. In addition to such factors, we were also required to perform an impairment evaluation of goodwill upon meeting the criteria to classify the Federal division as held for sale, as the negotiated sales price was below the carrying value of the related net assets. We performed step two of the goodwill impairment test as of December 31, 2011, and recorded a goodwill impairment charge of $27.4 million for our Federal division. On March 9, 2012, we sold our Federal division.

During our annual impairment test in 2011, and as a result of the decreased operating performance of our former IT Outsourcing division, including a lag in new sales and our inability to achieve operational efficiencies, we recorded a related impairment charge of $16.3 million. On October 15, 2012, we sold our IT Outsourcing division.

(8) Operating Leases

We have non-cancelable operating leases primarily for our office space, automobiles and office equipment. Expense for operating leases totaled approximately $25.4 million, $29.7 million and $28.2 million in 2013, 2012 and 2011, respectively.

Future minimum operating lease payments as of December 31, 2013, are:

	Rental Payments (In thousands)
2014	$22,184
2015	15,729
2016	12,087
2017	8,113
2018	6,510
Thereafter	3,575
	$68,198

(9) Borrowings

We have an asset-based revolving line of credit of up to $60 million (the "ABL Facility") with Wells Fargo Bank, N.A. The amount available for borrowing at any time under such line of credit is determined according to a borrowing base valuation of eligible account receivables, which was $56.7 million at December 31, 2013. The ABL Facility provides for borrowings in the United States, the Netherlands, the United Kingdom and Germany and matures on May 7, 2017. As of December 31, 2013, we had no borrowings outstanding under the ABL Facility. We expect our borrowings to fluctuate based on our working capital needs. Our obligations under the ABL Facility are guaranteed by us and and are secured by substantially all of our U.S., Netherlands, United Kingdom, and German assets. Under the same Well Fargo Credit Agreement, we had borrowed a $7.5 million term loan (the "Term Loan") in May 2012. On March 29, 2013, we used funds available under the ABL Facility to pay down the Term Loan in full. Because the Term Loan was paid off, we are no longer required to comply with any specific financial covenants.

Under the ABL Facility, U.S. borrowings accrue interest at a rate of the London interbank offered rate ("LIBOR") plus a margin ranging from 225 to 275 basis points, or, at our option, a base rate equal to the greatest of (a) the Federal Funds Rate plus 0.50%, (b) LIBOR plus 1%, and (c) the "prime rate" set by Wells Fargo plus a margin ranging from 125 to 175 basis points. All foreign borrowings accrue interest at a rate of LIBOR plus a margin ranging from 225 to 275 basis points, plus certain fees related to compliance with European banking regulations. The interest rates applicable to borrowings under the ABL Facility are subject to increase during an event of default. We are also required to pay an unused line fee ranging from 0.375% to 0.50% annually on the unused portion of the ABL Facility. During the year ended December 31, 2013, our weighted average interest rate on our outstanding borrowing under the ABL Facility was 3.33%.

The ABL Facility can be prepaid in whole or in part at any time. The ABL Facility must be repaid to the extent that any borrowings exceed the maximum availability allowed under the ABL Facility. The ABL Facility also includes a number of business covenants, including customary limitations on, among other things, indebtedness, liens, investments, guarantees, mergers, dispositions, acquisitions, liquidations, dissolutions, issuances of securities, payments of dividends, loans and advances, and transactions with affiliates.

Wells Fargo will take dominion over our U.S. cash and cash receipts and will automatically apply such amounts to the ABL Facility on a daily basis if (i) an event of default has occurred and is continuing, (ii) less than 30% of the ABL Facility or less than $18 million is available for borrowing under the ABL Facility for 5 consecutive days, or (iii) less than 25% of the ABL Facility or less than $15 million is available for borrowing under the ABL Facility at any time. Wells Fargo will continue to exercise dominion over our U.S. cash and cash receipts until (1) no event of default is continuing and (2) at least 30% of the ABL Facility and a minimum of $18 million have been available for borrowing under the ABL Facility for 30 consecutive days. In addition, at all times during the term of the ABL Facility, Wells Fargo will have dominion over the cash of the United Kingdom, Dutch and German borrowers when a balance is outstanding to those entities and will automatically apply such amounts to the ABL Facility on a daily basis. As a result, if we have any outstanding borrowings that are subject to the bank's dominion, such amounts will be classified as a current liability on our balance sheet. At December 31, 2013, we had no foreign borrowings that were subject to the bank's dominion.

The ABL Facility generally contains customary events of default for credit facilities of this type, including nonpayment, material inaccuracy of representations and warranties, violation of covenants,

(9) Borrowings (Continued)

default of certain other agreements or indebtedness, bankruptcy, material judgments, invalidity of the ABL Facility or related agreements, and a change of control.

In connection with the ABL Facility, we capitalized debt issuance costs that we are amortizing to interest expense over the terms of the borrowing arrangements. At December 31, 2013, the balance of unamortized debt fees was $1.9 million.

The carrying value of the outstanding borrowings under the ABL Facility approximates its fair value as (1) it is based on a variable rate that changes based on market conditions and (2) the margin applied to the variable rate is based on Ciber's credit risk, which has not changed materially since entering into the facility in May 2012. If Ciber's credit risk were to change, we would estimate the fair value of our borrowings using discounted cash flow analysis based on current rates obtained from the lender for similar types of debt. The inputs used to establish the fair value of the ABL Facility are considered to be level 2 inputs, which include inputs other than quoted prices included in level 1 that are observable for the asset or liability, either directly or indirectly.

Long-Term Debt—Long-term debt consisted of the following:

	December 31,	
	2013	2012
	(In thousands)	
Revolving credit facilities	$—	$19,775
Term loans	—	6,250
Total bank debt	—	26,025
Capital lease obligations	53	102
Total debt	53	26,127
Less current portion	53	6,337
Long-term debt	$—	$19,790

(10) Other Expense

Other expense, net consisted of the following:

	Year Ended December 31,		
	2013	2012	2011
	(In thousands)		
Foreign exchange gains (losses), net	$(16)	$(462)	$ 613
Change in fair value of acquisition-related contingent consideration	—	—	(3,222)
Other	—	103	69
Other expense, net	$(16)	$(359)	$(2,540)

(11) Income Taxes

Income tax expense from continuing operations consists of the following:

	Year Ended December 31, 2013	2012	2011
	(In thousands)		
Current:			
Federal	$ (496)	$ 36	$ (1,054)
State and local	70	280	250
Foreign	4,148	5,816	6,224
	3,722	6,132	5,420
Deferred:			
Federal	3,396	4,528	22,713
State and local	611	647	3,247
Foreign	(1,301)	(283)	940
	2,706	4,892	26,900
Income tax expense	$ 6,428	$11,024	$32,320

U.S. and foreign income (loss) from continuing operations before income taxes are as follows:

	Year Ended December 31, 2013	2012	2011
	(In thousands)		
United States	$(3,487)	$ (5,058)	$(49,104)
Foreign	2,308	12,009	29,073
Income (loss) before income taxes	$(1,179)	$ 6,951	$(20,031)

U.S. and foreign income tax expense are as follows:

	Year Ended December 31, 2013	2012	2011
	(In thousands)		
United States	$3,581	$ 5,491	$25,156
Foreign	2,847	5,533	7,164
Income tax expense	$6,428	$11,024	$32,320

(11) Income Taxes (Continued)

Income tax expense differs from the amounts computed by applying the statutory U.S. Federal income tax rate to income (loss) before income taxes as a result of the following:

	Year Ended December 31, 2013	2012	2011
	(In thousands)		
Income tax expense (benefit) at the federal statutory rate of 35%	$ (413)	$ 2,433	$ (7,011)
Increase (decrease) resulting from:			
State income taxes, net of federal income tax benefit	443	927	3,497
Non-deductible other costs	1,329	1,678	1,489
Goodwill impairment	—	—	1,811
Valuation allowance	6,752	8,039	27,028
Foreign cash repatriation	(2,783)	—	10,500
Impact of foreign tax	(1,002)	(2,347)	(3,425)
Provision for uncertain tax position	2,208	1,064	(880)
Other	(106)	(770)	(689)
Income tax expense	$ 6,428	$11,024	$32,320

(11) Income Taxes (Continued)

The components of the net deferred tax asset or liability are as follows:

	December 31, 2013	December 31, 2012
	(In thousands)	
Deferred tax assets:		
Accrued expenses	$ 9,904	$ 9,637
Federal tax credit carryforwards	15,837	6,884
U.S. net operating loss ("NOL") carryforwards	13,206	15,967
Foreign NOL carryforwards	7,500	10,198
Other	6,445	4,154
Total gross deferred tax assets	52,892	46,840
Less valuation allowance	(51,160)	(44,296)
Deferred tax assets, net	1,732	2,544
Deferred tax liabilities:		
Goodwill	(23,914)	(19,906)
Other	(883)	(2,937)
Total gross deferred tax liabilities	(24,797)	(22,843)
Net deferred tax liability	$(23,065)	$(20,299)
Balance sheet classification of deferred taxes:		
Deferred tax asset—current	$ 818	$ 1,890
Deferred tax asset—long-term	913	122
Deferred tax liability—current	(886)	(463)
Deferred tax liability—long-term	(23,910)	(21,848)
Net deferred tax liability	$(23,065)	$(20,299)

Significant management judgment is required in determining the provision for income taxes, deferred tax assets and liabilities, and any valuation allowance recorded against net deferred tax assets. We are required to estimate income taxes in each jurisdiction where we operate. This process involves estimating actual current tax exposure together with assessing temporary differences resulting from differing treatment of items. These differences result in deferred tax assets and liabilities, which are included in the Consolidated Balance Sheets. We assess the likelihood that our deferred tax assets will be recovered from future taxable income and, to the extent recovery is believed unlikely, we establish a valuation allowance. Changes in the valuation allowance for deferred tax assets impact our income tax expense during the period.

As a result of domestic losses, in 2011 we recorded a non-cash charge of approximately $29.1 million to provide a valuation allowance for all of our domestic deferred tax assets. In addition, we have not recorded any deferred tax benefit for any domestic tax operating losses since then. The establishment of a valuation allowance does not impair our ability to utilize the deferred tax assets, such as net operating loss and tax credit carryforwards, upon achieving sufficient profitability. As we generate domestic taxable income in future periods, we do not expect to record significant related domestic income tax expense until the valuation allowance is significantly reduced. As we are able to

(11) Income Taxes (Continued)

determine that it is more likely than not that we will be able to utilize the deferred tax assets, we will reduce our valuation allowance. At December 31, 2013, we have Federal net operating loss ("NOL") and Federal tax credit carryforwards of approximately $34 million and $19 million, respectively. U.S. NOL carryforwards of $2 million begin to expire in 2022 while the remaining NOL carryforwards do not begin to expire until 2031. Our Federal tax credit carryforwards are subject to certain annual usage limits, but do not begin to expire until 2025. At December 31, 2013, we also have approximately $30 million of foreign NOL carryforwards. We have recorded a valuation allowance for most all of our foreign NOL carryforwards, as we do not believe it is more likely than not that we will utilize them. Approximately 21% of the foreign NOL carryforwards may expire.

In January 2012, we repatriated $30 million of foreign cash to the U.S. in connection with payments due under our prior credit facility. Due to our available U.S. net operating losses carryforwards and the related full valuation allowance, the repatriation did not have a material tax impact on our reported tax expense. At December 31, 2013, we estimate the undistributed earnings and profits of our foreign subsidiaries that would be subject to U.S. taxes totaled approximately $69 million. Quantification of the U.S. deferred tax liability associated with indefinitely reinvested earnings and profits is not practicable.

We account for uncertain tax positions by recognizing the financial statement effects of a tax position only when based upon the technical merits, it is "more-likely-than-not" that the tax position will be sustained upon examination. The changes in the balance of our unrecognized tax benefits were as follows:

	Unrecognized Tax Benefits
	(In thousands)
Balance at January 1, 2012	$ 6,528
Increases related to prior year tax positions	108
Increases related to current year tax positions	1,103
Decreases related to settlements with tax authorities	(2,118)
Lapse of statute of limitations	(147)
Balance at December 31, 2012	5,474
Increases related to prior year tax positions (net)	51
Increases related to current year tax positions	2,157
Balance at December 31, 2013	$ 7,682

Our unrecognized tax benefits totaled $7.7 million at December 31, 2013. If recognized, all of these benefits would affect our future income tax expense, prior to the impact of any related valuation allowance. We believe that it is not reasonably possible that any significant unrecognized tax benefits will be released in the next twelve months. Note that the amounts recorded for our unrecognized tax benefits represent management estimates, and actual results could differ which would impact our effective tax rate. Interest and penalties related to income tax liabilities are included in income tax expense in the consolidated statements of operations. We have not recorded a material amount of interest and penalties during 2013, 2012, and 2011.

(11) Income Taxes (Continued)

We file a U.S. Federal income tax return and tax returns in nearly all U.S. states, as well as in numerous foreign jurisdictions. We are routinely subject to examination by various domestic and foreign tax authorities. The outcome of tax audits is always uncertain and could result in cash tax payments that could be material. Additionally, tax audits may take long periods of time to ultimately resolve. We do not believe the outcome of any tax audits at December 31, 2013, will have a material adverse effect on our consolidated financial position or results of operations. With limited exception, we are no longer subject to U.S. Federal and state income tax audits for years through 2009. Our most significant foreign operations and the most recent year for which they are no longer subject to tax examination are as follows: Germany-2008; India-2008; Netherlands-2009; Norway-2002; and the UK-2011.

(12) 401(k) Savings Plan

Almost all of our U.S. employees are eligible to participate in our 401(k) savings plan. We match a portion of the employees' contribution and the vesting of this matching contribution occurs over six years. Forfeitures reduce our matching contributions. We record forfeitures when a participant's employment ends. We recorded expense of $1.3 million, $1.0 million and $1.0 million in 2013, 2012 and 2011, respectively, related to this plan.

(13) Shareholders' Equity

Share-Based Compensation—On April 27, 2004, our shareholders approved the adoption of the Ciber, Inc. 2004 Incentive Plan (the "2004 Plan"). To date, 20,350,000 shares of Ciber, Inc. common stock have been authorized for issuance under the 2004 Plan. The plan administrators may grant restricted stock, stock options, performance units or any combination thereof, to officers, employees and consultants. The Compensation Committee of the Board of Directors determines the number, nature and vesting of such awards. As of December 31, 2013, there were 8,180,639 shares available for future grants under the 2004 Plan.

On November 9, 2010, the Board of Directors adopted a new non-employee director compensation program effective January 1, 2011. Under the new program, upon election or appointment to the Board of Directors, non-employee directors are granted restricted stock units ("RSUs") valued at $100,000 of Company common stock (the "initial grant") and non-employee directors are granted RSUs valued at $100,000 of Company common stock annually (the "annual grant"). The initial grant and annual grant vest in equal quarterly installments over a period of three years and one year, respectively. Compensation expense for equity grants to non-employee directors was approximately $558,000, $517,000, and $349,000 for the years ended December 31, 2013, 2012, and 2011, respectively, and is included in our total recorded share-based compensation costs.

From time to time, Ciber has made inducement grants to executive level employees. They are generally granted with an exercise price equal to the market value of our common stock on the date of issuance with similar vesting terms as awards granted under the 2014 Plan. These grants are outside of the 2004 Plan and are not subject to shareholder approval.

(13) Shareholders' Equity (Continued)

The table below summarizes the amounts recorded in the Consolidated Statements of Operations for share-based compensation:

	Year Ended December 31,		
	2013	2012	2011
	(In thousands)		
Share-based compensation costs—continuing operations	$11,746	$7,282	$4,540
Share-based compensation costs—discontinued operations	—	269	371
Total share-based compensation costs included in consolidated net loss	$11,746	$7,551	$4,911

Options

Options granted under the 2004 Plan generally have an exercise price that is equal to the market value of our common stock on the date of issuance. Options granted during the last three fiscal years under the 2004 Plan are subject to cliff or graded vesting. Graded vesting generally ranges from two to three years, as determined at the date of grant by the Board of Directors, with the exception of some options granted to employees of our International segment, which may be fully vested on the grant date. Additionally, options granted under the 2004 Plan have contractual terms ranging from four to 10 years, but all 2004 Plan options must expire no later than 10 years from the grant date. Options granted during the last three fiscal years under the 2004 Plan had contractual terms of five years to seven years. We did not grant any options during 2013.

The fair value of each option award is estimated on the date of grant using the Black-Scholes option pricing method. Compensation costs related to options with graded vesting are recognized on a straight-line basis over the vesting period. The expected life for options with a contractual life of 10 years is derived from historical data pertaining to option exercises and employee terminations. The expected life for options with a contractual life of less than 10 years is derived using the SEC's "simplified method," as we do not have sufficient historical data pertaining to options with contractual lives of less than 10 years upon which to base an expected term assumption. Expected volatilities are based on historical volatility of our common stock. The risk-free interest rate is derived from the U.S. Treasury yields in effect at the time of grant and the dividend yield is based on historical experience and expected future changes.

A summary of the weighted average assumptions used to value options granted and the grant date fair value follows:

	Year Ended December 31,	
	2012	2011
Expected life (in years)	4.4	4.2
Risk-free interest rate	0.63%	1.34%
Expected volatility	70%	67%
Dividend yield	0%	0%
Fair value	$2.13	$2.55

(13) Shareholders' Equity (Continued)

A summary of stock option activity for 2013 is presented below:

	Number of Options	Weighted Average Exercise Price	Weighted Average Remaining Contractual Term (In Years)	Aggregate Intrinsic Value
	(In thousands, except per share amounts or as otherwise disclosed)			
Outstanding at January 1, 2013	8,115	$4.58		
Granted	—	$ —		
Exercised	(635)	$3.43		
Expired or canceled	(1,801)	$6.00		
Forfeited	(302)	$4.42		
Outstanding at December 31, 2013	5,377	$4.33	3.22	$3,500
Vested and expected to vest at December 31, 2013	5,336	$4.34	3.19	$3,469
Exercisable at December 31, 2013	4,375	$4.55	2.86	$2,682

The total intrinsic value of options exercised (which is the amount by which the stock price exceeded the exercise price of the options on the date of exercise) was $0.5 million, $0.3 million, and $2.1 million during the years ended December 31, 2013, 2012, and 2011, respectively.

RSUs

RSUs granted during the last three fiscal years under the 2004 Plan are generally subject to vesting over a period of one to three years, varying from graded vesting or performance-based conditions in combination with graded vesting, as well as other possible vesting schedules as determined at the date of grant by the Board of Directors. The fair value of the RSUs, equivalent to the Company's stock price at the date of grant, is expensed over the vesting term.

A summary of RSU activity for 2013 is presented below:

	Number of RSUs	Weighted Average Grant Date Fair Value
	(In thousands, except per share amounts)	
Nonvested shares outstanding at January 1, 2013	1,685	$4.43
Granted	3,244	$4.12
Vested	(1,770)	$4.29
Forfeited	(410)	$4.06
Nonvested shares outstanding at December 31, 2013	2,749	$4.09

The total fair value of RSUs that vested during the years ended December 31, 2013, 2012, and 2011, was $6.8 million, $2.9 million, and $2.8 million, respectively.

(13) Shareholders' Equity (Continued)

As of December 31, 2013, there was approximately $9.3 million of total unrecognized compensation cost related to the nonvested stock options and RSUs disclosed in the tables above. That cost is expected to be recognized over a weighted average period of 2.0 years.

At December 31, 2013, there were 16,305,984 shares of Ciber common stock reserved for share-based awards outstanding or available for future grants under our share-based plans.

Employee Stock Purchase Plan—Under our Employee Stock Purchase Plan ("ESPP"), which is a non-qualified plan, substantially all employees may elect to contribute up to 10% of their compensation during one calendar year, or a maximum of $10,000. Our ESPP allows eligible employees to purchase shares of our common stock at a price equal to 95% of fair market value on the last day of the applicable three-month offering period. The Company records no compensation cost for our ESPP. We issued approximately 206,000, 281,000, and 442,000 shares in 2013, 2012, and 2011, respectively, under our ESPP.

Shelf Registration Statements on Form S-4—At December 31, 2013, we had two effective registration statements on Form S-4, under which together approximately 13,469,000 shares of our common stock remained available. The shares available under either one of these registration statements may be used by Ciber from time to time in connection with future business combinations.

Stock Purchase Rights—Pursuant to our Rights Agreement, dated August 31, 1998, Ciber, Inc. paid a dividend of one preferred stock purchase right (a "Right") for each outstanding share of Ciber, Inc. common stock ("Common Stock") on September 21, 1998. A Right is also attached to all shares of Common Stock issued after the dividend date. On May 2, 2008, we amended and restated our original Rights Agreement. Under the Amended Rights Agreement, each shareholder of the Company holds one Right for each share of Common Stock held. The Rights generally become exercisable only in the event that an acquiring party accumulates 15% or more of our outstanding Common Stock. Each Right entitles the registered holder to purchase one thousandth of a share of Series A Junior Participating Preferred Stock of Ciber, Inc., par value $0.01, at a purchase price of $37.00, subject to the conditions set forth in the Amended Rights Agreement. If this were to occur, subject to certain exceptions, each Right (except for the Rights held by the acquiring party) would allow its holder to purchase Common Stock with a value equal to twice the exercise price of the Right. In the event that, after an acquiring party has accumulated 15% or more of our outstanding Common Stock, the Company is acquired in a merger or other business combination transaction or 50% or more of its consolidated assets, cash flow or earning power are sold, each unexercised Right (except for the Rights held by the acquiring party) would thereafter allow its holder to purchase stock of the acquiring company (or our Common Stock if it is the surviving company to the transaction) with a value equal to twice the purchase price of the Right. If the Rights were fully exercised, the shares issued would cause substantial dilution to the acquiring party or the shareholders of the acquiring company. The Amended Rights Agreement provides a period of time during which we may redeem the Rights, in whole or in part at a price of $0.001 per Right, such that this period will end on the earlier of (i) the tenth business day following the date a person or group becomes the beneficial owner of 15% or more of the Common Stock or (ii) the final expiration date of the Rights, which is May 2, 2018.

(14) Restructuring Charges

2013 Plan

On July 30, 2013, we approved a restructuring plan primarily focused on our International operations ("the 2013 Plan"). The goal of the 2013 Plan is to improve utilization, strategically engage our lower-cost off-shore and near-shore resources, and centralize management of administrative functions in key markets to leverage shared services functions. The actions of this plan are expected to impact approximately 250 employees. The 2013 Plan began in the third quarter of 2013 and a majority of restructuring activities have been completed as of December 31, 2013. The total amount of the restructuring charges for the 2013 Plan are expected to be approximately $13 million, substantially all of which will be settled in cash. The charges associated with the 2013 Plan are substantially all related to personnel severance and related employee benefit costs.

The changes in our 2013 Plan restructuring liabilities, which are recorded in other accrued expenses, during 2013 are as follows:

	(In thousands)
Restructuring liability, as of January 1, 2013	$ —
Restructuring charges	13,421
Non-cash items	(137)
Cash paid	(5,990)
Foreign exchange rate changes	160
Restructuring liability, as of December 31, 2013	$ 7,454

Restructuring charges by segment are as follows:

	Year ended December 31, 2013(1) (In thousands)
North America	$ 660
International	12,116
Other	64
Corporate	581
Total	$13,421

(1) As a majority of the actions have been completed through December 31, 2013, the total charges to date approximate the total anticipated charges by segment.

2012 Plan

On November 5, 2012, we approved a company restructuring plan ("the 2012 Plan"). The restructuring activities commenced in the fourth quarter of 2012 and related primarily to the consolidation of our real estate footprint, as well as organizational changes designed to simplify business processes, move decision-making closer to the marketplace, and create operating efficiencies. In the third quarter of 2013, all restructuring actions associated with this plan were completed. Total restructuring charges associated with the 2012 Plan were $11 million, of which approximately $1 million

(14) Restructuring Charges (Continued)

are non-cash charges related to stock compensation and lease-related expenses. The total restructuring expenses for the 2012 Plan include approximately $7 million related to personnel severance and related benefits primarily in our International segment, and approximately $4 million related to the closure of 17 offices and the consolidation of those locations into other existing Ciber locations, mostly in North America.

The changes in our restructuring liabilities, which are recorded in other accrued expenses, during 2012 and 2013 are as follows:

	Employee Severance and Termination	Office Closures	Total
	(In thousands)		
Restructuring liability, as of January 1, 2012	$ —	$ —	$ —
Restructuring charges	6,517	1,464	7,981
Non-cash items	(743)	68	(675)
Cash paid	(2,218)	—	(2,218)
Restructuring liability, as of January 1, 2013	3,556	1,532	5,088
Restructuring charges	370	3,132	3,502
Non-cash items	—	510	510
Cash paid	(3,851)	(2,421)	(6,272)
Foreign exchange rate changes	(75)	17	(58)
Restructuring liability, as of December 31, 2013	$ —	$ 2,770	$ 2,770

Restructuring charges by segment are as follows:

	Year ended December 31, 2013	Plan to Date(1)
	(In thousands)	
North America	$ 241	$ 1,705
International	1,306	7,080
Corporate(2)	1,955	2,698
Total	$3,502	$11,483

(1) Our restructuring charges, particularly lease-related office closure costs, are subject to estimate. If we are unable to find tenants for vacated offices or sub-lease terms are different from our estimates, our actual restructuring charges will differ from our current estimates.

(2) 2012 corporate restructuring charges consist of share-based compensation expenses associated with severance for employees in our International division. Share-based compensation is not charged to operating divisions, but rather is recorded as part of our corporate expenses. 2013 corporate restructuring charges include costs for administrative facility consolidation.

(15) Segment Information

Excluding discontinued operations, our operating divisions for 2013 consisted of International and North America. Our International division provides a range of IT consulting services, including ERP software implementation, application development, and systems integration and support services, with a significant emphasis on SAP-related solutions and services. Our North America division primarily provides application development, integration, support, as well as software implementation services for ERP software from software vendors such as Oracle, SAP and Lawson. North America also provides a wide range of managed services offerings to support the above products. All prior period segment data has been adjusted to conform to the 2013 presentation.

We evaluate our divisions' results of operations based on operating income before amortization of intangible assets and restructuring charges. We do not track our assets by operating segments. Consequently, it is not practical to show assets by operating segment. The accounting policies of our divisions are the same as those disclosed in the Summary of Significant Accounting Policies in Note 1, except for share-based compensation. Share-based compensation is not charged to operating divisions, but rather is recorded as part of our corporate expenses.

In 2013, the Netherlands and Germany comprised approximately 14% and 13% of our consolidated revenue, respectively. No individual country other than the United States comprised more that 10% of our long-lived assets at December 31, 2013.

The following presents financial information about our reporting segments:

	Year Ended December 31,		
	2013	2012	2011
		(In thousands)	
Revenues:			
International	$456,424	$434,193	$460,197
North America	423,340	432,832	429,289
Other	3,357	3,109	3,510
Inter-segment	(5,828)	(4,537)	(4,610)
Total revenues	$877,293	$865,597	$888,386
Operating income (loss) from continuing operations:			
International	$ 23,390	$ 23,245	$ 25,583
North America	33,511	30,169	12,385
Other	315	446	499
Corporate expenses	(39,774)	(32,005)	(29,680)
Unallocated results of discontinued operations	—	(562)	(1,355)
Earnings before interest, taxes, amortization and restructuring	17,442	21,293	7,432
Goodwill impairment	—	—	(16,300)
Amortization of intangible assets	—	(644)	(1,534)
Restructuring charges	(16,923)	(7,981)	—
Total operating income (loss) from continuing operations	$ 519	$ 12,668	$ (10,402)

(15) Segment Information (Continued)

Our revenue by location is as follows:

	Year Ended December 31, 2013	2012	2011
	(In thousands)		
Total foreign revenue(1)	$464,115	$444,253	$472,263
Total domestic revenue(1)	$413,178	$421,344	$416,123
Netherlands(2)	$121,875	$120,325	$136,980
Germany(2)	$111,779	$104,007	$106,588

(1) Represents sales to all foreign/domestic clients based on client locations.

(2) Represents revenues based on Ciber locations.

Long-lived assets by location are as follows:

	December 31, 2013	2012
	(In thousands)	
Total foreign long-lived assets(1)	$160,881	$156,047
Total domestic long-lived assets(2)	$139,365	$141,142

(1) This balance includes $148.0 million and $142.9 million of goodwill as of December 31, 2013 and 2012, respectively.

(2) This balance includes $133.7 million of goodwill as of December 31, 2013 and 2012.

(16) Supplemental Statement of Cash Flow Information

Supplemental statement of cash flow information is as follows:

	Year Ended December 31, 2013	2012	2011
	(In thousands)		
Cash paid for interest	$1,974	$5,655	$7,272
Cash paid for income taxes, net	$5,714	$6,182	$8,616

(17) Selected Quarterly Financial Information (Unaudited)

	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Total
	(In thousands, except per share amounts)				
Year ended December 31, 2013					
Revenues	$219,541	$220,395	$215,057	$222,300	$877,293
Gross profit	55,226	56,038	54,062	57,731	223,057
Operating income (loss) from continuing operations	4,786	5,035	(13,469)	4,167	519
Net income (loss) from continuing operations	1,449	2,935	(13,513)	1,522	(7,607)
Income (loss) from discontinued operations, net of income tax	18	(4,555)	(952)	(1,435)	(6,924)
Net income (loss) attributable to Ciber, Inc.	1,613	(1,766)	(14,469)	102	(14,520)
Basic and diluted earnings (loss) per share attributable to Ciber, Inc.:					
Continuing operations	$ 0.02	$ 0.04	$ (0.18)	$ 0.02	$ (0.10)
Discontinued operations	—	(0.06)	(0.01)	(0.02)	(0.09)
Basic and diluted earnings (loss) per share attributable to Ciber, Inc.	$ 0.02	$ (0.02)	$ (0.19)	$ —	$ (0.19)
Year Ended December 31, 2012					
Revenues	$218,580	$216,264	$211,216	$219,537	$865,597
Gross profit	55,326	57,514	53,420	57,218	223,478
Operating income (loss) from continuing operations	7,094	4,650	4,297	(3,373)	12,668
Net income (loss) from continuing operations	1,286	422	195	(5,976)	(4,073)
Loss from discontinued operations, net of income tax	(83)	(297)	(9,510)	(119)	(10,009)
Net income (loss) attributable to Ciber, Inc.	1,143	(81)	(9,449)	(6,240)	(14,627)
Basic and diluted earnings (loss) per share attributable to Ciber, Inc.:					
Continuing operations	$ 0.02	$ —	$ —	$ (0.08)	$ (0.06)
Discontinued operations	—	—	(0.13)	—	(0.14)
Basic and diluted earnings (loss) per share attributable to Ciber, Inc.	$ 0.02	$ —	$ (0.13)	$ (0.08)	$ (0.20)

Item 9. Changes in and Disagreements with Accountants on Accounting and Financial Disclosure

Not applicable.

Item 9A. Controls and Procedures

Evaluation of Disclosure Controls and Procedures—During the fiscal period covered by this report, our management, with the participation of our principal executive officer and principal financial officer, carried out an evaluation of the effectiveness of the design and operation of our disclosure controls and procedures, as defined in Rules 13a-15(e) and 15d-15(e) of the Exchange Act. Based upon this evaluation, our principal executive officer and principal financial officer have concluded that, as of the end of the period covered by this report, our disclosure controls and procedures were effective to ensure that information required to be disclosed by us in reports we file or submit under the Exchange Act is (1) recorded, processed, summarized and reported within the time periods specified in Securities and Exchange Commission rules and forms, and (2) accumulated and communicated to our management, including our principal executive officer and principal financial officer, to allow timely decisions regarding required disclosure.

Management's Report on Internal Control Over Financial Reporting—Our management is responsible for establishing and maintaining adequate internal control over financial reporting, as such term is defined in Exchange Act Rule 13a-15(f). Ciber's internal control systems were designed to provide reasonable assurance to the Company's management and Board of Directors regarding the preparation and fair presentation of published financial statements. All internal control systems, no matter how well designed, have inherent limitations. Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Therefore, even those systems determined to be effective can provide only reasonable assurance with respect to financial statement preparation and presentation. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Under the supervision and with the participation of our management, including our principal executive officer and principal financial officer, we conducted an evaluation of the effectiveness of our internal control over financial reporting as of December 31, 2013, based on the framework in Internal Control—Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission (1992 framework). Based on our evaluation, our management concluded that our internal control over financial reporting was effective as of December 31, 2013.

The attestation report on our internal control over financial reporting as of December 31, 2013, issued by Ernst & Young LLP, the independent registered public accounting firm who also audited our consolidated financial statements, is included following this Item 9A.

Changes in Internal Controls—There were no changes in our internal control over financial reporting that occurred during our most recently completed fiscal quarter that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting.

On July 30, 2013, we announced plans to centralize the management of administrative functions in key markets to leverage shared services functions. As a result of the transition of these accounting operations to central locations, the personnel responsible for executing controls over the processing of transactions in certain processes changed. These central locations began processing transactions in the fourth quarter of 2013. Management believes it took the necessary steps to monitor and maintain appropriate internal controls during the period of change.

We continue to monitor the effectiveness of our internal controls and make necessary modifications to our processes and testing as appropriate on an on-going basis.

Report of Independent Registered Public Accounting Firm

The Board of Directors and Shareholders of Ciber, Inc.

We have audited Ciber, Inc. and subsidiaries' (the Company) internal control over financial reporting as of December 31, 2013, based on criteria established in Internal Control—Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission (1992 framework) (the COSO criteria). The Company's management is responsible for maintaining effective internal control over financial reporting, and for its assessment of the effectiveness of internal control over financial reporting included in the accompanying Management's Report on Internal Control over Financial Reporting. Our responsibility is to express an opinion on the company's internal control over financial reporting based on our audit.

We conducted our audit in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether effective internal control over financial reporting was maintained in all material respects. Our audit included obtaining an understanding of internal control over financial reporting, assessing the risk that a material weakness exists, testing and evaluating the design and operating effectiveness of internal control based on the assessed risk, and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion.

A company's internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

In our opinion, the Company maintained, in all material respects, effective internal control over financial reporting as of December, 31, 2013, based on the COSO criteria.

We also have audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States), the consolidated balance sheets of the Company as of December 31, 2013 and 2012, and the related consolidated statements of operations, comprehensive income (loss), shareholders' equity and cash flows for each of the three years in the period ended December 31, 2013 and our report dated February 19, 2014 expressed an unqualified opinion thereon.

/s/ Ernst & Young LLP

Denver, Colorado
February 19, 2014

Item 9B. Other Information

Not applicable.

Part III

The information required by Part III is omitted from this Report on Form 10-K because the Registrant will file a definitive proxy statement for its 2014 Annual Meeting of Shareholders scheduled for May 7, 2014 (the "2014 Proxy Statement"), within 120 days after December 31, 2013, and certain information included therein is incorporated herein by reference.

Item 10. Directors, Executive Officers and Corporate Governance

Corporate Governance Matters

We have a Code of Business Conduct and Ethics (the "Code") that applies to our principal executive officer, principal financial officer, principal accounting officer, or persons performing similar functions. The code can be found on our website (www.ciber.com). We also have Corporate Governance Guidelines and charters for the Audit, Compensation, and Nominating/Corporate Governance Committees of our Board of Directors. These Guidelines and Charters can also be found on our website. Any amendments or waivers to our Code will be disclosed as necessary on our website. Additionally, copies of our Code and Corporate Governance Guidelines, as well as the Charters for the various Committees of the Board of Directors are available in print, free of charge, to any shareholder that requests them.

As required by Section 303A.12(a) of the Listed Company Manual of the New York Stock Exchange ("NYSE"), the Company has filed with the NYSE the chief executive officer's annual certification regarding compliance with the NYSE's corporate governance listing standards. Additionally, the Company's chief executive officer and chief financial officer certifications required by Section 302 of the Sarbanes-Oxley Act are included as Exhibits 31.1 and 31.2 in this Annual Report on Form 10-K.

The additional information required by this item is incorporated by reference from the sections captioned "Directors and Executive Officers," "Section 16(a) Beneficial Ownership Reporting Compliance," and "Corporate Governance Practices" in Ciber's 2014 Proxy Statement.

Item 11. Executive Compensation

The information required by this item is incorporated by reference from the sections captioned "Executive Compensation" and "Corporate Governance Practices" in Ciber's 2014 Proxy Statement.

Item 12. Security Ownership of Certain Beneficial Owners and Management and Related Shareholder Matters

Securities Authorized for Issuance under Equity Compensation Plans

The information required by this item is incorporated by reference from the sections captioned "Equity Compensation Plans" and "Security Ownership of Certain Beneficial Owners and Management" in Ciber's 2014 Proxy Statement.

Item 13. Certain Relationships and Related Transactions, and Director Independence

The information required by this item is incorporated by reference from the sections captioned "Certain Relationships and Related Party Transactions" and "Corporate Governance Practices" in Ciber's 2014 Proxy Statement.

Item 14. Principal Accountant Fees and Services

The information required by this item is incorporated by reference from the section captioned "Independent Registered Public Accounting Firm" in Ciber's 2014 Proxy Statement.

Part IV

Item 15. Exhibits and Financial Statement Schedules

(a) (1) Financial Statements

The following financial statements are filed as part of this report:

Report of Independent Registered Public Accounting Firm	47
Consolidated Statements of Operations—Years Ended December 31, 2013, 2012 and 2011	48
Consolidated Statements of Comprehensive Income (Loss)—Years Ended December 31, 2013, 2012, 2011	49
Consolidated Balance Sheets—December 31, 2013 and 2012	50
Consolidated Statements of Shareholders' Equity—Years Ended December 31, 2013, 2012 and 2011	51
Consolidated Statements of Cash Flows—Years Ended December 31, 2013, 2012 and 2011	52
Notes to Consolidated Financial Statements	53

(2) Financial Statement Schedules

All schedules are omitted, either because they are not applicable or because the required information is shown in the consolidated financial statements or notes thereto.

(3) Exhibits

The Exhibits filed as part of this Annual Report on Form 10-K are listed on the Exhibit Index immediately preceding such Exhibits, which Exhibit Index is incorporated herein by reference.

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, as amended, the Registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Ciber, Inc.

By: /s/ DAVID C. PETERSCHMIDT
David C. Peterschmidt
President and Chief Executive Officer

Date: February 19, 2014

Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the registrant on February 19, 2014.

Signature	Title
/s/ DAVID C. PETERSCHMIDT David C. Peterschmidt	Chief Executive Officer, President and Director (Principal Executive Officer)
/s/ CHRISTIAN M. MEZGER Christian M. Mezger	Chief Financial Officer (Principal Financial Officer)
/s/ CHRISTOPHER L. LOFFREDO Christopher L. Loffredo	Vice President and Chief Accounting Officer (Principal Accounting Officer)
* Paul A. Jacobs	Chairman of the Board and Director
* Michael Boustridge	Director
* Jean-Francois Heitz	Director
* Stephen S. Kurtz	Director

Signature	Title
* Kurt J. Lauk	Director
* Archibald J. McGill	Director
* James C. Spira	Director
* Bobby G. Stevenson	Founder and Director

*By: /s/ M. SEAN RADCLIFFE

M. Sean Radcliffe
Attorney-in-Fact

EXHIBIT INDEX

Exhibit Number	Exhibit Description	Incorporated by Reference Form	File No.	Date Filed
2.1	Asset Purchase Agreement by and between Ciber, Inc. and CRGT Inc., dated January 21, 2012	8-K	001-13103	1/23/2012
2.2	Asset Purchase Agreement by and between Ciber, Inc. and Savvis Communications Corporation, dated July 28, 2012	10-Q	001-13103	8/7/2012
3.1	Restated Certificate of Incorporation of Ciber, Inc.	10-Q	001-13103	11/7/2005
3.2	Amended and Restated Bylaws of Ciber, Inc., as adopted February 15, 2001; Amendment to the Amended and Restated Bylaws of Ciber, Inc., as adopted February 18, 2003; Amendment to the Amended and Restated Bylaws of Ciber, Inc., as adopted May 3, 2005; Amendment to the Amended and Restated Bylaws of Ciber, Inc., as adopted February 25, 2009	10-K	001-13103	3/5/2009
3.3	Amendment to the Amended and Restated Bylaws of Ciber, Inc., as adopted June 2, 2010	10-Q	001-13103	8/5/2010
4.1	Form of Common Stock Certificate	S-1	33-74774	2/2/1994
4.2	First Amended and Restated Rights Agreement, dated as of May 2, 2008, between Ciber, Inc. and Wells Fargo Bank, National Association.	8-A/A	001-13103	5/2/2008
10.1*	1989 Ciber, Inc. Employee Stock Option Plan	S-1	33-74774	2/2/1994
10.2*	Form of Ciber, Inc. Non-Employee Directors' Stock Option Plan	S-1	33-74774	2/2/1994
10.3*	Ciber, Inc. Non-Employee Directors' Stock Compensation Plan (as amended July 1, 1997)	10-K	001-13103	9/24/1998
10.4*	Ciber, Inc. Equity Incentive Plan, amended and restated as of February 15, 2001	10-Q	001-13103	5/7/2001
10.5*	Form of Change of Control Agreement adopted as of February 18, 2003	10-K	001-13103	3/27/2003
10.6*	Form of Indemnification Agreement adopted as of February 18, 2003	10-K	001-13103	3/27/2003
10.7*	Ciber, Inc. SCB Employment Inducement Award Plan, effective March 1, 2004	S-8	333-113259	3/3/2004
10.8*	Employment Agreement, dated July 1, 2010, between Ciber, Inc. and David Peterschmidt	8-K	001-13103	7/1/2010
10.9*	Ciber Non-Qualified Option Agreement, dated July 1, 2010, between Ciber, Inc. and David Peterschmidt	8-K	001-13103	7/1/2010

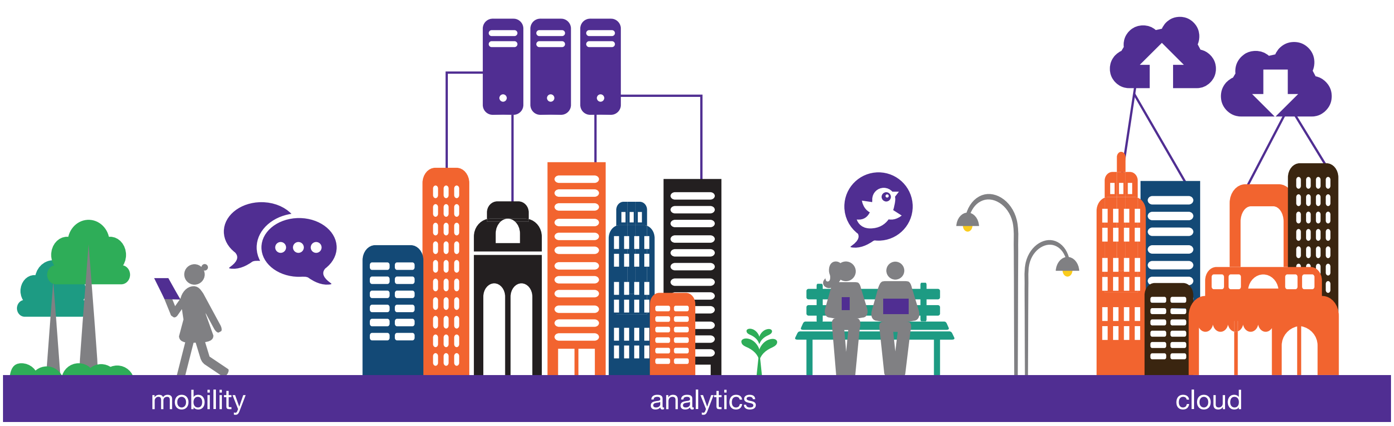
Exhibit Number	Exhibit Description	Incorporated by Reference		
		Form	File No.	Date Filed
10.10*	Employment Agreement dated March 7, 2011 between Ciber, Inc. and Claude J. Pumilia	8-K	001-13103	3/10/2011
10.11*	Ciber Notice of Grant of Stock Options and Non-Qualified Option Agreement, dated April 4, 2011, between Ciber, Inc. and Claude J. Pumilia	8-K	001-13103	4/6/2011
10.12*	Ciber Notice of Grant of Restricted Stock Units and Restricted Stock Units Agreement, dated April 4, 2011, between Ciber, Inc. and Claude J. Pumilia	8-K	001-13103	4/6/2011
10.13*	Letter Agreement, effective as of June 16, 2011, between Ciber, Inc. and Bobby G. Stevenson	8-K	001-13103	6/17/2011
10.14**	Letter Agreement by and between Ciber, Inc. and CRGT Inc., dated March 9, 2012	10-K	001-13103	3/12/2012
10.15	Credit Agreement, by and among Ciber, Inc., as U.S. borrower, certain foreign subsidiaries of Ciber, Inc., as European borrowers, Wells Fargo Bank, N.A., as administrative agent, lead arranger, sole arranger, sole book runner and U.K. security trustee, and the lenders from time to time party thereto, dated as of May 7, 2012.	8-K	001-13103	5/8/2012
10.16	Guaranty and Security Agreement, by and among Ciber, Inc. and certain subsidiaries of Ciber, Inc., in favor of Wells Fargo Bank, N.A., in its capacity as administrative agent, dated May 7, 2012.	8-K	001-13103	5/8/2012
10.17*	Employment and Confidentiality Agreement between Ciber Inc., and Richard A. Genovese dated as of August 21, 2011	8-K	001-13103	4/5/2013
10.18*	Offer Letter from Ciber, Inc. to Anthony Fogel dated February 14, 2012	8-K	001-13103	4/5/2013
10.19*	Employment and Confidentiality Agreement between Ciber, Inc., and Anthony S. Fogel dated as of February 14, 2012	8-K	001-13103	4/5/2013
10.20*	Employment and Confidentiality Agreement between CIBER, Inc. and R. Bruce Douglas dated as of October 4, 2011	8-K	001-13103	4/8/2013
10.21	Amendment No. 2 to Wells Fargo Credit Agreement, dated March 26, 2013	10-Q	001-13103	4/30/2013
10.22*	Ciber, Inc. 2004 Incentive Plan, as amended May 8, 2013	10-Q	001-13103	7/31/2013
10.23*	Mutual Release of Claims between Ciber Inc. and Claude J. Pumilia dated September 16, 2013	10-Q	001-13103	10/29/2013

Exhibit Number	Exhibit Description	Incorporated by Reference		
		Form	File No.	Date Filed
10.24*	Employment and Confidentially Agreement between Ciber Inc. and Michael E. Lehman dated September 24, 2013	10-Q	001-13103	10/29/2013
10.25*	Mutual Release of Claims between Ciber Inc. and Richard A. Genovese dated January 1, 2014		Filed herewith	
10.26*	Employment and Confidentially Agreement between Ciber Inc. and Christian M. Mezger dated June 10, 2013		Filed herewith	
21.1	List of Subsidiaries of Ciber, Inc.		Filed herewith	
23.1	Consent of Independent Registered Public Accounting Firm		Filed herewith	
24	Power of Attorney		Filed herewith	
31.1	Certification of Principal Executive Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002		Filed herewith	
31.2	Certification of Principal Financial Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002		Filed herewith	
32	Certification Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002		Furnished	
101.INS	XBRL Instance Document		Filed herewith	
101.SCH	XBRL Taxonomy Extension Schema Document		Filed herewith	
101.CAL	XBRL Taxonomy Extension Calculation Linkbase Document		Filed herewith	
101.LAB	XBRL Taxonomy Extension Label Linkbase Document		Filed herewith	
101.PRE	XBRL Taxonomy Extension Presentation Linkbase Document		Filed herewith	
101.DEF	XBRL Taxonomy Extension Definition Linkbase Document		Filed herewith	

* Indicates a management contract or compensatory plan or arrangement.

** The annexes and schedules to the Letter Agreement have been omitted from this filing pursuant to Item 601(b)(2) of Regulation S-K. The Company will furnish copies of any of the annexes or schedules to the U.S. Securities and Exchange Commission upon request.

We ♥ technology



Client focused. *Results driven.*

Ciber | 6363 South Fiddler's Green Circle | Suite 1400 | Greenwood Village, Colorado 80111 | USA
www.ciber.com

City of Fort Lauderdale, FL - ERP System Solution

Pricing Forms - Proposal Summary

Ciber, Inc.				
Proposal Summary	No data entry is required in the Proposal Summary. Comments are optional for each Cost Category.			
Cost Category	**One-Time Cost**	**On-Going Annual Cost**	**Ten Year Costs***	**Comments**
Core Components				
Application Software	$860,552	$189,319	$2,564,423	
Other Software	$231,755	$47,610	$660,245	
Hardware (Optional)	$0	$0	$0	
Implementation Services	$1,107,180	N/A	$1,107,180	
Train-the-Trainer Training	$73,872	N/A	$73,872	
Data Conversion Services	$69,280	N/A	$69,280	
Interfaces	$247,240	$0	$247,240	
Form Services	$0	N/A	$0	
Modifications	$0	$0	$0	
Other Implementation Services	$1,011,650	N/A	$1,011,650	
Travel & Lodging Costs	$367,500	N/A	$367,500	
Discount (if applicable)	*$0*	*N/A*	$0	
Subtotal - Core Components	**$3,969,029**	**$236,929**	**$6,101,390**	
Optional Components				
Application Software	$0	$0	$0	
Other Software	$110,985	$19,980	$290,805	
Hardware (Optional)	$0	$0	$0	
Implementation Services	$0	N/A	$0	
Train-the-Trainer Training	$0	N/A	$0	
Data Conversion Services	$0	N/A	$0	
Interfaces	$0	$0	$0	
Form Services	$0	N/A	$0	
Modifications	$0	$0	$0	
Other Implementation Services	$0	N/A	$0	
Travel & Lodging Costs	$0	N/A	$0	
Discount (if applicable)	*$0*	*N/A*	$0	
Subtotal - Optional Components	**$110,985**	**$19,980**	**$290,805**	
Grand Total	**$4,080,014**	**$256,909**	**$6,392,195**	

Additional Optional Pricing Not Included in Grand Total:				
Cost Category	**One-Time Cost**	**On-Going Annual Cost**	**Ten Year Costs***	**Comments**
Optional End-User Training	$0	N/A		
Optional Components				
Optional End-User Training	$0	N/A		

* Assumes no inflation for initial analysis of proposals. Also assumes that the Vendor provides a warranty for the first year, waiving the maintenance costs, per item 25 "Warranty / Extended Maintenance / Subscriptions / Licenses" in Part III of the RFP - Special Conditions. Any exceptions should be stated in Exhibit A of the Vendor's proposal.

Replace this text with vendor name in the first module.	
Code	**Availability Definition**
Y	Functionality is provided out of the box through the completion of a task associated with a routine configurable area that includes, but is not limited to, user-defined fields, delivered or configurable workflows, alerts or notifications, standard import/export, table driven setups and standard reports with no changes. These configuration areas will not be affected by a future upgrade. The proposed services include implementation and training on this functionality, unless specifically excluded in the Statement of Work, as part of the deployment of the solution.
R	Functionality is provided through reports generated using proposed Reporting Tools.
T	Functionality is provided by proposed third party functionality (i.e., third party is defined as a separate software vendor from the primary software vendor). The pricing of all third party products that provide this functionality MUST be included in the cost proposal.
M	Functionality is provided through customization to the application, including creation of a new workflow or development of a custom interface, that may have an impact on future upgradability.
F	Functionality is provided through a future general availability (GA) release that is scheduled to occur within 1 year of the proposal response.
N	Functionality is not provided.

4.26 - Volunteers and Interns			**Talent Acquisition**			
Objective: To provide an automated system for efficient management of volunteers and interns.						
Number	**Application Requirements**	**Priority**	**Availability**	**Cost**	**Required Product(s)**	**Comments**
1	**Applicant Tracking**					
2	Ability to electronically accept and separately track applications for volunteer and other non-paid positions	H	Y		GHR-Talent Acquisition	
3	Ability to manage volunteers by groups in cases where individual names are not available.	M	Y		GHR	Resources can be placed in groups and mass actions can be performed by group.
4	Ability for the applicant to submit an application even if there is not a specific vacancy (for volunteer recruitment purposes)	H	Y		GHR-Talent Acquisition	
5	**Personnel Administration**					
6	Ability to maintain the current status and chronological history of all employees and allow comprehensive searching/sorting/reporting on the following information:	-				
7	Funding source (e.g., grant funded vs. general fund)	H	Y		GHR-List views, Standard PR and HCM Reports and Infor Reporting Tools	
8	Hours worked (including for interns)	H	Y		GHR-List views, Standard PR and HCM Reports and Infor Reporting Tools	
9	Event or initiative	H	Y		GHR-List views, Standard PR and HCM Reports and Infor Reporting Tools	
10	Ability to be able to tie costs associated with volunteers/interns with agency subsidies that offset City expenditures.	H	R		GHR	Infor tracks many employee/volunteer related costs and provides for as many as desired user-defined fields to track other information. Such user-defined fields do not have a negative impact on any future upgrades.
11	Ability to schedule and manage assignments and acknowledgement from time as a volunteer as being part of the recruiting application	H	Y		GHR	This requirement is unclear. Volunteers can follow the same applicant process as one who will eventually be hired as an employee.

4.26 - Volunteers and Interns			Talent Acquisition			
Objective: To provide an automated system for efficient management of volunteers and interns.						
Number	**Application Requirements**	**Priority**	**Availability**	**Cost**	**Required Product(s)**	**Comments**
12	Ability to send e-mails in mass, group, or selected individuals, and schedule communications in advance	H	Y		GHR	
13	Ability to log activity and communications with volunteers and interns	H	Y		GHR	
14	Ability to schedule volunteer events and shifts	H	Y		WFM	
15	Automatic notification of volunteer sign up to coordinator	H	M		GHR and Infor Process Automation	Depending on your business process an existing process flow can be used or a user-defined process can be created.
16	Ability to schedule tasks	H	N			Task Management is part of the Infor Workforce Management Time and Attendance System which is not included in this proposal.
17	Ability to schedule automatic reminders to Outlook	M	N			
18	Ability for volunteer to update their password protected information, log hours and retrieve reports	H	Y		GHR-Talent Acquisition	In addition to accessing and changing relevant employee information in Employee Self Service, links to documents, other applications, and reports can be provided as well.
19	Ability to merge large quantities of spreadsheet data	H	R		GHR-List views, Standard PR and HCM Reports and Infor Reporting Tools	
20	**Training Management & Administration**					
21	Ability to list outside (not internal program) courses identified as effective in meeting specific training needs	L	Y		Infor LMS	
22	Ability to track training data for volunteers and non-paid staff	H	Y		Infor LMS	
23	Dynamically the HCM system should be able to request information from the volunteer-management system on various functions, and should be able to request information from the HCM system. Such as: hours, training, etc.	H	Y		Infor ION	
24	**Interfaces**					
25	Ability to interface with City website	H	Y		Infor ION	
26	Ability to interface with social media (Instagram, Facebook, twitter)	M	Y		Infor ION	
27	Ability to interface with smartphones and other devices	M	Y		Infor HCM Mobile	
28	**Other Reporting Requirements**					
29	Ability to report on volunteers and paid / unpaid interns by department, division, program, and supervisor	H	R		Standard PR and HCM Reports and Infor Reporting Tools	
30	Ability to include volunteer and intern information, when requested, within the reporting domain of HCM	H	R		Standard PR and HCM Reports and Infor Reporting Tools	

140800

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 12/4/2012

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER
Commercial Lines - (404) 923-3700
Wells Fargo Insurance Services USA, Inc.
3475 Piedmont Road NE, Suite 800
Atlanta, GA 30305-2886

CONTACT NAME: Leona Speir
PHONE (A/C, No, Ext): 404-923-3638 FAX (A/C, No): 877-362-9069
E-MAIL ADDRESS: leona.speir@wellsfargo.com

INSURER(S) AFFORDING COVERAGE		NAIC #
INSURER A :	Federal Insurance Company	20281
INSURER B :	Chubb Indemnity Insurance Co.	12777
INSURER C :	Lloyd's of London	
INSURER D :		
INSURER E :		
INSURER F :		

INSURED
Infor Enterprise Applications LP and its Subsidiaries
13560 Morris Road
Suite 4100
Alpharetta GA 30004

COVERAGES **CERTIFICATE NUMBER:** 5246334 **REVISION NUMBER:** See below

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	**GENERAL LIABILITY** X COMMERCIAL GENERAL LIABILITY CLAIMS-MADE X OCCUR X Broad Form Property Damage X Blanket Contractual GEN'L AGGREGATE LIMIT APPLIES PER: POLICY PRO-JECT LOC			35851844	11/30/12	11/30/13	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG	$ 1,000,000 $ 1,000,000 $ 10,000 $ 1,000,000 $ 2,000,000 $ 2,000,000 $
A	**AUTOMOBILE LIABILITY** X ANY AUTO X ALL OWNED AUTOS SCHEDULED AUTOS X HIRED AUTOS X NON-OWNED AUTOS			73543744 Hired Car Physical Damage-ACV	11/30/2012	11/30/2013	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	$ 1,000,000 $ $ $ $
A	X **UMBRELLA LIAB** X OCCUR **EXCESS LIAB** CLAIMS-MADE DED X RETENTION $ 0			79839130	11/30/2012	11/30/2013	EACH OCCURRENCE AGGREGATE	$ 10,000,000 $ 10,000,000 $
B A	**WORKERS COMPENSATION AND EMPLOYERS' LIABILITY** Y / N ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? **(Mandatory in NH)** If yes, describe under DESCRIPTION OF OPERATIONS below	N / A		71718041 (All States) 0971725758 (Hawaii & Idaho)	11/30/2012 11/30/2012	11/30/2013 11/30/2013	X WC STATU-TORY LIMITS OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	 $ 1,000,000 $ 1,000,000 $ 1,000,000
C	E&O/Prof Liab Retro Date:02/01/04 Technology E&O			W101F5100601 Renewal of:	11/30/2012	11/30/2013	$5,000,000 $1,000,000 DED Claims Made/Each Claim	

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)

EVIDENCE OF INSURANCE.

CERTIFICATE HOLDER

ABC Company
123 Main Street
Anytown, America

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Jeanne Brandon

SOFTWARE LICENSE AGREEMENT

AGREEMENT NUMBER:_____

THIS SOFTWARE LICENSE AGREEMENT (the "Agreement") is made between **Infor Public Sector, Inc.**, ("Infor") and _____ ("Licensee") as of the Effective Date. The parties agree as follows:

1. Definitions.

(a) **"Affiliate"** means any entity, directly or indirectly, controlling, controlled by, or under common control with, Infor.

(b) "**Component System**" means any one of the computer software programs which is identified in the applicable Order Form as a Component System. **"Component Systems"** refers, collectively, to every Component System listed in the applicable Order Form between the parties.

(c) "**Confidential Information**" means non-public information of an Affiliate or a party to this Agreement that is identified as or would be reasonably understood to be confidential and/or proprietary. Confidential Information of Infor includes, without limitation, the Documentation, the Component Systems, all software provided with the Component Systems and all algorithms, methods, techniques, code (Source Code and Object Code) and processes revealed or utilized therein. Confidential Information does not include information that: (i) is or becomes known to the public without fault or breach of the Recipient; (ii) the Discloser regularly discloses to third parties without restriction on disclosure; (iii) the Recipient obtains from a third party without restriction on disclosure and without breach of a non-disclosure obligation; or (iv) is independently developed by the Recipient without access to Confidential Information.

(d) "**Delivery Address**" means the Licensee shipping address set forth in the applicable Order Form as the Delivery Address.

(e) "**Delivery Date"** means, for each Component System, the earliest of (a) the date that Infor places the Component System with a shipping agent, F.O.B. Shipping Point, for shipment to the Delivery Address or such other address Licensee specifies, (b) the date Infor provides Licensee electronic access to the Component System by, for example, providing Licensee a URL, where the Component System is available for immediate electronic download along with access codes permitting download and access to the Component System, or (c) the date that Licensee actually receives the Component System.

(f) "**Discloser**" means the party providing Confidential Information hereunder.

(g) "**Documentation**" means the then-current Infor-provided operating and technical documentation relating to the features, functions and operation of a Component System.

(h) "**Documented Defect**" means a material deviation between the then-current, general release version of the Component System and its Documentation, for which Documented Defect Licensee has given Infor enough information for Infor to replicate the deviation on a computer configuration which is both substantially similar to the Equipment and is under Infor's control.

(i) "**Effective Date**" means the date identified on the signature page of this Agreement as the Effective Date.

(j) "**Equipment**" mean the hardware and/or systems software configuration (e.g., the computer, computer platform, operating systems and/or data base management system) specified in the Order Form, or, in the absence of any such specification in the Order Form, the hardware and/or systems software configuration on which Infor generally supports use of the Component System.

(k) "**Intellectual Property Rights**" means any and all rights in patents, patent applications, copyrights, copyright registrations, trade secrets, trademarks and service marks (including, where applicable, all derivative works of the foregoing).

(l) "**Licensee Employees**" means: (i) Licensee's employees with a need to know; and (ii) third party consultants engaged by Licensee who have a need to know, who have been pre-approved in writing by Infor, and who, prior to obtaining access to the Component Systems, have executed an Infor-approved non-disclosure agreement and paid any applicable fees.

(m) "**Marketing Associate**" means a third party entity specified on an Order Form which has an agreement with Infor authorizing such third party to market the Component Systems and related services, maintenance and support to Licensee.

(n) "**Object Code**" means computer programs assembled, compiled, or converted to magnetic or electronic binary form, which are readable and useable by computer equipment.

(o) "**Order Form**" means each order form or similar ordering document (including all Software Supplements) between the parties incorporating the terms of this Agreement and/or the Support Agreement that sets forth the Component Systems, associated fees and User Restrictions, among other terms.

(p) "**Order Form Date**" means the date identified on the applicable Order Form as the Order Form Date.

(q) "**Recipient**" means the party receiving Confidential Information hereunder.

(r) "**Software Supplement**" means, with respect to a Component System, the addendum attached to the applicable Order Form that contains additional terms, conditions, limitations and/or other information pertaining to that Component System. If any terms of a Software Supplement conflicts with any other terms of this Agreement or the applicable Order Form, the terms of the Software Supplement will control.

(s) "**<u>Source Code</u>**" means computer programs written in higher-level programming languages and readable by humans.

(t) "**<u>Support Agreement</u>**" means the Software Support Agreement entered into between the parties as of the Effective Date.

(u) **"<u>Third Party Licensor</u>"** means a third party whose software products (**"<u>Third Party Products</u>"**) have been made available to Infor for distribution and licensing under the terms of its agreement with Infor (a **"<u>Third Party Agreement</u>"**).

(v) "**<u>User Restriction</u>**" means any Component System user restriction identified in an Order Form (for example, and without limitation, number of named or concurrent users).

2. <u>Right to Grant License and Ownership</u>. Infor has the right to grant Licensee this license to use the Component Systems. Infor either owns all right, title and interest to, or has the right to license, the Component Systems.

3. <u>License</u>. Subject to the terms and conditions of this Agreement and the applicable Order Form (including, without limitation, with respect to termination), Infor grants Licensee a perpetual (unless otherwise specified on the Order Form), non-exclusive, non-transferable license (without the right to sublease or sublicense) to use the Component Systems (including any updates, enhancements or modifications to such Component Systems that Infor provides under the Support Agreement) on the Equipment for Licensee's own, internal computing operations. The computer readable media containing the Component Systems may also contain software programs for which Licensee is not granted a license for use. Licensee may not make any use of any such software programs for which Licensee is not expressly obtaining a license for use under this Agreement. Any rights not expressly granted in this Agreement are expressly reserved.

(a) <u>Documentation</u>. Except as otherwise provided in the applicable Software Supplement, Licensee may make a reasonable number of copies of the Documentation for each Component System for its internal use in accordance with the terms of this Agreement.

(b) <u>Additional Restrictions on Use of the Component Systems</u>. Licensee's use of the Component Systems is subject to any User Restrictions specified in the applicable Order Form. Except to the extent contrary to applicable law, Licensee is prohibited from causing or permitting the reverse engineering, disassembly or de-compilation of the Component Systems. Licensee is prohibited from using the Component Systems to provide service bureau data processing services or to otherwise provide data processing services to third parties. Licensee will not allow the Component Systems to be used by, or disclose all or any part of the Component Systems to, any person except Licensee Employees. Licensee acknowledges and agrees that U.S. export control laws and other applicable export and import laws govern its use of the Component Systems and Licensee will neither export or re-export, directly or indirectly, the Component Systems, nor any direct product thereof in violation of such laws, or use the Component Systems for any purpose prohibited by such laws. Licensee acknowledges that a special security program or code ("Key") may be required to operate the Component System. Any such Key may prevent the Component System from operating (i) on any configuration other than the Equipment or (ii) for more than the maximum number of users specified in an Order Form.

(c) <u>Intellectual Property Rights Notices</u>. Licensee is prohibited from removing or altering any of the Intellectual Property Rights notice(s) embedded in or that Infor otherwise provides with the Component Systems. Licensee must reproduce the unaltered Intellectual Property Rights notice(s) in any full or partial copies that Licensee makes of the Component Systems.

(d) <u>Notice</u>. To use any of the Component Systems, Licensee may also need to obtain, install and maintain Infor-supported versions of certain software products, database software products and certain software/hardware peripherals. By this notice, Infor is advising Licensee that Licensee should request information about such necessary software products, database software products and software/hardware peripherals.

(e) <u>Source Code</u>. Unless otherwise explicitly provided in an Order Form, Licensee has no license to access or use, or any other rights in or to, the Source Code for a particular Component System. If the Order Form grants Licensee a license to use Source Code for a particular Component System, then Licensee has the limited right to use such Source Code to modify such Component System for its own, internal computing operations. Subject to the foregoing, Licensee will not disclose all or any part of the Source Code for a Component System to any person except Licensee Employees who, before obtaining access to the Source Code, have been informed by Licensee in writing of the non-disclosure obligations imposed on both Licensee and such Licensee Employees under this Agreement. Infor will own all right, title and interest to all derivative works of the Component System (**"<u>Derivative Works</u>"**), even if solely created by Licensee pursuant to a license to use Source Code hereunder. Licensee hereby assigns to Infor absolutely all of its rights, title and interest in and to any Derivative Works created by the Licensee together with all Intellectual Property Rights therein. Subject to the terms and conditions of this Agreement, Infor grants Licensee (if licensed to use Source Code hereunder) a perpetual (unless otherwise specified in the Order Form), non-exclusive, non-transferable license (without the right to sublease or sublicense) to use and copy for use the Derivative Works created by Licensee or created by Infor at Licensee's request and payment, for Licensee's own, internal computing operations. Upon Infor's request, Licensee will provide Infor with a copy (including all documentation related thereto) of all Derivative Works created by Licensee and will execute and deliver to Infor any documents reasonably necessary to vest in Infor all right, title and interest therein.

4. Delivery. Except as otherwise provided in the applicable Order Form, the Delivery Date shall not be later than thirty (30) days after the Order Form Date.

5. Payment and Taxes.

(a) Payment. Licensee will pay Infor all license fees (as specified on an Order Form) within fifteen (15) days of the Order Form Date and all invoices within fifteen (15) days of the date of invoice. Late payments are subject to a late charge equal to the lesser of: (i) one and one-half percent (1½%) per month; and (ii) the highest rate permitted by applicable law.

(b) Taxes and Shipping Charges. Licensee is responsible for paying all taxes (except for taxes based on Infor's net income or capital stock) and shipping charges relating to this Agreement, the Component Systems, any services provided and payments made under this Agreement. Applicable tax amounts (if any) are not included in the fees set forth in this Agreement and any Order Form. Infor will invoice Licensee for applicable tax and shipping amounts and such invoices are due upon Licensee's receipt thereof.

6. Limited Warranty, Disclaimer of Warranty and Remedies.

(a) Limited Software Warranty by Infor and Remedy For Breach. Infor warrants that each Component System licensed to Licensee will operate without a Documented Defect for a period of ninety (90) days from the Delivery Date. Infor warrants that the media on which the Component System is delivered will be free of material defects in material and workmanship for a period of ninety (90) days from the Delivery Date. Infor's sole obligation with respect to a breach of either of the foregoing warranties shall be to repair or replace the Component System or media giving rise to the breach of warranty. If Infor is unable to repair or replace such Component System or media within a reasonable period of time, then, subject to the limitations set forth in Section 15 of this Agreement, Licensee may pursue its remedies at law to recover direct damages resulting from the breach of the applicable warranty. The remedies in this Section 6(a) are exclusive and in lieu of all other remedies, and represent Infor's sole obligations, for a breach of the foregoing warranties. Licensee must provide notice to Infor of any warranty claim within the warranty period.

(b) Disclaimer of Warranty. The limited warranties in this Section 6 are made to Licensee exclusively and are in lieu of all other warranties. **INFOR MAKES NO OTHER WARRANTIES WHATSOEVER, EXPRESS OR IMPLIED, WITH REGARD TO THE COMPONENT SYSTEMS, IN WHOLE OR IN PART, OR ANY OTHER MATTER UNDER THIS AGREEMENT. INFOR EXPLICITLY DISCLAIMS ALL WARRANTIES OF NON-INFRINGEMENT, MERCHANTABILITY AND OF FITNESS FOR A PARTICULAR PURPOSE. INFOR EXPRESSLY DOES NOT WARRANT THAT THE COMPONENT SYSTEMS, IN WHOLE OR IN PART, WILL BE ERROR FREE, WILL OPERATE WITHOUT INTERRUPTION, WILL BE COMPATIBLE WITH ANY HARDWARE OR SYSTEMS SOFTWARE CONFIGURATION OTHER THAN THE EQUIPMENT, OR WILL MEET LICENSEE'S REQUIREMENTS.**

(c) Abrogation of Limited Warranty. Infor will have no obligation under this Section 6 to the extent that any alleged breach of warranty is caused by: (i) any modification of the Component System; (ii) Licensee's failure to promptly implement changes that Infor provides to correct or improve the Component System; or (iii) the use or combination of the Component System with any computer, computer platform, operating system and/or data base management system other than the Equipment. To the extent that an alleged breach of warranty concerns a Third Party Product that is subject to a more limited warranty under a Third Party Agreement than specified in Section 6(a) above, Infor's obligations hereunder will be further limited accordingly. The limited warranty in Section 6(a) shall not apply to (x) updates, enhancements or modifications provided under the Support Agreement or (y) previously licensed Component Systems for which Licensee is changing User Restrictions (e.g., without limitation, adding users) under an Order Form.

(d) **FAILURE OF ESSENTIAL PURPOSE. THE PARTIES HAVE AGREED THAT THE LIMITATIONS SPECIFIED IN SECTIONS 6 AND 15 WILL SURVIVE AND APPLY EVEN IF ANY LIMITED REMEDY SPECIFIED IN THIS AGREEMENT IS FOUND TO HAVE FAILED OF ITS ESSENTIAL PURPOSE, AND REGARDLESS OF WHETHER LICENSEE HAS ACCEPTED ANY COMPONENT SYSTEMS OR SERVICE UNDER THIS AGREEMENT.**

(e) **HIGH RISK ACTIVITIES. THE COMPONENT SYSTEMS ARE NOT FAULT-TOLERANT AND ARE NOT DESIGNED, MANUFACTURED OR INTENDED FOR USE AS ON-LINE CONTROL EQUIPMENT IN HAZARDOUS ENVIRONMENTS REQUIRING FAIL-SAFE PERFORMANCE, SUCH AS IN THE OPERATION OF NUCLEAR FACILITIES, AIRCRAFT NAVIGATION OR AIRCRAFT COMMUNICATION SYSTEMS, MASS TRANSIT, AIR TRAFFIC CONTROL, DIRECT LIFE SUPPORT MACHINES, OR WEAPONS SYSTEMS, IN WHICH THE FAILURE OF THE COMPONENT SYSTEMS COULD LEAD DIRECTLY TO DEATH, PERSONAL INJURY, OR SEVERE PHYSICAL OR ENVIRONMENTAL DAMAGE ("HIGH RISK ACTIVITIES"). ACCORDINGLY, INFOR DISCLAIMS ANY EXPRESS OR IMPLIED WARRANTY OF FITNESS FOR HIGH RISK ACTIVITIES. LICENSEE AGREES THAT INFOR SHALL NOT BE LIABLE FOR ANY CLAIMS OR DAMAGES ARISING FROM OR RELATED TO THE USE OF THE COMPONENT SYSTEMS IN SUCH APPLICATIONS.**

7. Confidential Information. Except as otherwise permitted under this Agreement, the Recipient will not disclose to any third party, or make any use of the Discloser's Confidential Information. The Recipient will use at least the same standard of care to maintain the confidentiality of the Discloser's Confidential Information that it uses to maintain the confidentiality of its own Confidential Information, but in no event less than reasonable care. Except in connection with the Component Systems and any software programs provided with the Component Systems, the non-disclosure and non-use obligations of this Agreement will remain in full force with respect to each item of Confidential Information for a period of ten (10) years after Recipient's receipt of that item. However, Licensee's obligations to maintain both the Component Systems and any software programs provided with the Component Systems, including all algorithms, methods, techniques, code and processes revealed therein, as confidential will survive in perpetuity.

8. Indemnity by Infor. Infor will defend, indemnify and hold Licensee harmless from and against any loss, cost and expense that Licensee incurs because of a third party claim that the Component System infringes any copyright of others. Infor's obligations under this indemnification are expressly conditioned on the following: (i) Licensee must promptly notify Infor of any such claim; (ii) Licensee must in writing grant Infor sole control of the defense of any such claim and of all negotiations for its settlement or compromise (if Licensee chooses to represent its own interests in any such action, Licensee may do so at its own expense, but such representation must not prejudice Infor's right to control the defense of the claim and negotiate its settlement or compromise); (iii) Licensee must cooperate with Infor to facilitate the settlement or defense of the claim. Infor will not have any liability hereunder to the extent the claim arises from (a) any modification of the Component System; or (b) the use or combination of the Component System with any computer, computer platform, operating system and/or data base management system other than the Equipment. If any Component System is, or in Infor's opinion is likely to become, the subject of a copyright infringement claim, then Infor, at its sole option and expense, will either: (A) obtain for Licensee the right to continue using the Component System under the terms of this Agreement; (B) replace the Component System with products that are substantially equivalent in function, or modify the Component System so that it becomes non-infringing and substantially equivalent in function; or (C) refund to Licensee the portion of the license fee paid to Infor for the Component System(s) giving rise to the infringement claim, less a charge for use by Licensee based on straight line depreciation assuming a useful life of five (5) years, provided that Licensee has returned or destroyed and discontinued its use of such Component System. Notwithstanding anything to the contrary herein, to the extent that a third party claim of copyright infringement concerns a Third Party Product that is subject to a more limited indemnification protection under a Third Party Agreement than specified herein, Infor's obligations hereunder will be further limited accordingly. **THE FOREGOING SETS FORTH INFOR'S EXCLUSIVE OBLIGATION AND LIABILITY WITH RESPECT TO INFRINGEMENT OF INTELLECTUAL PROPERTY RIGHTS.**

9. Term and Termination.

(a) Right of Termination. If either party materially breaches any material obligation in this Agreement or an Order Form (including, without limitation, any obligation to pay license fees), and fails to remedy such breach (if such breach can be remedied) within thirty (30) days of receipt of written notice of such breach, the other party may terminate this Agreement (including all Order Forms hereunder). Notwithstanding the foregoing, to the extent such material breach cannot be remedied through efforts of the breaching party, the other party has the right to terminate this Agreement (including all Order Forms hereunder) on less than thirty days' written notice. Notice to Infor of an alleged breach of warranty will not constitute a notice of termination of this Agreement.

(b) Effect of Termination. Upon termination of this Agreement by either party, Licensee will discontinue further use of the Component Systems, and will promptly return to Infor or (at Infor's request) destroy all copies of the Component Systems, and will certify to Infor in writing, over the signature of a duly authorized representative of Licensee, that it has done so. Termination of this Agreement will not relieve either party from making payments which may be owing to the other party under the terms of this Agreement.

(c) Survival of Obligations. All obligations relating to non-use and non-disclosure of Confidential Information, indemnity, limitation of liability, and such other terms which by their nature survive termination, will survive termination of this Agreement.

(d) Termination Without Prejudice to Other Rights and Remedies. Termination of this Agreement will be without prejudice to either party pursuing any other remedies available to it.

10. Notices. All notices and other communications required or permitted under this Agreement or required by law must be in writing and will be deemed given when: delivered personally; sent by registered or certified mail, return receipt requested; transmitted by facsimile confirmed by first class mail; or sent by overnight courier. Notices must be sent to a party at its address shown on the signature page of this Agreement, or to such other place as the party may subsequently designate for its receipt of notices in accordance with this Section. Licensee must promptly send copies of any notice of material breach and/or termination of the Agreement to Infor, Attention: General Counsel, 40 General Warren Blvd Suite # 110, Malvern, PA 19355, USA, FAX number 678-319-8949, or to such other place as Infor may subsequently designate for its receipt of notices.

11. Force Majeure. Except with respect to the payment of fees hereunder, neither party will be liable to the other for any failure or delay in performance under this Agreement due to circumstances beyond its reasonable control, including acts of war, terrorist acts, natural disasters, accident, labor disruption, acts, omissions and defaults of third parties and official, governmental and judicial action not the fault of the party failing or delaying in performance, or the threat of any of the foregoing.

12. Assignment. Licensee may not assign or otherwise transfer any of its rights or obligations under this Agreement, whether by law or otherwise, and any attempt at such assignment will be void without the prior written consent of Infor. For purposes of this Agreement, "assignment" shall include use of the Component Systems for benefit of any third party to a merger, acquisition and/or other consolidation by, with or of Licensee, including any new or surviving entity that results from such merger, acquisition and/or other consolidation.

13. No Waiver. A party's failure to enforce its rights with respect to any single or continuing breach of this Agreement will not act as a waiver of the right of that party to later enforce any such rights or to enforce any other or any subsequent breach.

14. Choice of Law; Severability. This Agreement will be governed by and construed under the laws of the State of New York, as applicable to agreements executed and wholly performed therein, but without regard to the choice of law provisions thereof. This Agreement is originally written in the English language and the English language version shall control over any translations. If any provision of this Agreement is illegal or unenforceable, it will be deemed stricken from the Agreement and the remaining provisions of the Agreement will remain in full force and effect. The United Nations Convention on the International Sale of Goods (CISG) shall not apply to the interpretation or enforcement of this Agreement.

15. LIMITATIONS OF LIABILITY.

(a) LIMITED LIABILITY OF INFOR. THE TOTAL LIABILITY OF INFOR, ITS AFFILIATES AND THIRD PARTY LICENSORS IN CONNECTION WITH THE COMPONENT SYSTEMS, THIS LICENSE OR ANY OTHER MATTER RELATING TO THIS AGREEMENT (WHATEVER THE BASIS FOR THE CAUSE OF ACTION) SHALL NOT EXCEED THE FEE THAT LICENSEE ACTUALLY PAID TO INFOR (OR, IF NO DISCRETE FEE IS IDENTIFIED IN THE APPLICABLE ORDER FORM, THE FEE REASONABLY ASCRIBED BY INFOR) FOR THE COMPONENT SYSTEM GIVING RISE TO THE LIABILITY.

(b) EXCLUSION OF DAMAGES. IN NO EVENT SHALL INFOR, ITS AFFILIATES OR THIRD PARTY LICENSORS BE LIABLE FOR ANY SPECIAL, INCIDENTAL, INDIRECT OR CONSEQUENTIAL DAMAGES OR DAMAGES FOR LOST PROFITS, WHETHER BASED ON BREACH OF CONTRACT, TORT (INCLUDING NEGLIGENCE), PRODUCT LIABILITY, OR OTHERWISE, AND WHETHER OR NOT INFOR HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES.

16. Compliance With Laws. Licensee will comply with all laws, rules and regulations applicable to the use of the Component Systems.

17. Audit Rights. Infor (including any third party auditor retained by Infor) may audit the records and systems of Licensee to ensure compliance with the terms of this Agreement and each applicable Order Form(s). Infor will notify Licensee in writing at least ten (10) business days prior to any such audit. Any such audit will be conducted during Licensee's regular business hours at Licensee's location and will not interfere unreasonably with Licensee's business activities. Infor may audit Licensee no more than once in any six (6) month period. If an audit reveals that Licensee is using a Component System beyond the scope of the license granted herein (such as for example, for a number of users greater than those that Licensee licensed pursuant to this Agreement), then, in addition to any other remedies available to Infor, Licensee will promptly reimburse Infor for the cost of such audit and pay Infor the underpaid license fees therefore and associated fees for Support (as defined in the Support Agreement), based on Infor's then-current list rates, as well as any applicable late charges.

18. Miscellaneous. Infor shall be permitted to reference this Agreement in one or more press releases; otherwise, no public statements concerning the existence or terms of this Agreement will be made or released to any medium except with the prior approval of both parties or as required by law. Infor and Licensee are independent contractors under this Agreement, and nothing herein will be construed to create a partnership, joint venture or agency relationship between them. This Agreement shall be construed as if drafted by both parties and shall not be strictly construed against either party. Infor is an Equal Employment Opportunity employer. As such, 41 CFR 60-1.4(a), 60-250.5, & 60-741.5 are herein incorporated by reference.

19. Entire Agreement. This Agreement contains the entire understanding of the parties with respect to its subject matter, and supersedes and terminates all prior oral and written communications between the parties about its subject matter. Any purchase order or similar document that may be issued by Licensee in connection with this Agreement does not modify this Agreement. No modification of this Agreement will be effective unless it is in writing, is signed by each party, and expressly provides that it amends this Agreement; provided, however, that a modification mutually agreed to pursuant to a click-thru or click-wrap agreement delivered by Infor will be effective. This Agreement and any signed agreement or instrument entered into in connection herewith or contemplated hereby, and any amendments hereto or thereto, to the extent signed and delivered by means of digital imaging, electronic mail or a facsimile machine, shall be treated in all manner and respects as an original agreement or instrument and shall be considered to have the same binding legal effect as if it were the original signed version thereof delivered in person. This Agreement and all Order Forms entered into pursuant hereto may be signed in counterparts.

THE PARTIES have executed this Agreement through the signatures of their respective authorized representatives.

Effective Date: _____

_____	**LICENSEE: _____**
Signature: ______________________	Signature: ______________________
Printed Name: _____	Printed Name: _____
Title: _____	Title: _____
Address: _____	Address: _____
Address: _____	Address: _____
Signature Date: _____	Signature Date: _____

SOFTWARE SUPPORT AGREEMENT

AGREEMENT NUMBER:

THIS SOFTWARE SUPPORT AGREEMENT (the "Support Agreement") is made between **Infor Public Sector, Inc.** ("Infor") and _____ ("Licensee") as of the Effective Date. The parties agree as follows:

1. Incorporation By Reference. Sections 1 (Definitions), 7 (Confidential Information), 10 through 14 (Notices, Force Majeure, Assignment, No Waiver and Choice of Law; Severability, respectively), and 16 through 18 (Compliance with Laws, Audit Rights and Miscellaneous, respectively) of the License Agreement are incorporated into this Support Agreement by this reference as fully as if written out below. If any provision incorporated by reference from the License Agreement conflicts with any provision of this Support Agreement, the provision of this Support Agreement will control.

2. Additional Definitions.

(a) "**Contract Period**" means, as applicable, the Initial Term or the Renewal Period for which Licensee has paid the applicable fee for Support.

(b) "**Initial Term**" means, with respect to the Component Systems specified in an Order Form, the twelve-month period beginning on the Order Form Date, unless otherwise specified in the Order Form.

(c) "**Renewal Period**" means, as applicable, each successive twelve-month period following the Initial Term.

(d) "**License Agreement**" means the Software License Agreement entered into between the parties as of the Effective Date.

3. Services.

(a) Types of Services. Subject to Licensee paying the applicable fee for Support hereunder for a particular Component System, Infor shall (a) provide Licensee with access (via the Internet, telephone or other means established by Infor) to Infor's support helpline, (b) provide, when and if generally available, updates, enhancements or modifications to the then-current, general release version of such Component System that are not separately priced or licensed as new products; and (c) use reasonable efforts to correct or circumvent Documented Defects (the foregoing referred to collectively as "Support").

(b) Third Party Products. With respect to Third Party Products, Infor's provision of Support will be limited to providing Licensee with the support that the Third Party Licensor provides to Infor for such Third Party Products.

(c) Restrictions. Infor shall have no obligation to provide Support if Licensee fails to pay the applicable fees hereunder or is otherwise in breach of this Support Agreement. Infor shall have no obligation to provide Support for any Component System on any hardware or systems software configuration other than the Equipment, or if the Component System has been modified other than in accordance with this Support Agreement. In addition, Licensee agrees to provide Infor with access to such facilities and equipment as are reasonably necessary for Infor to perform its obligations hereunder, including remote access to the Equipment. Support provided hereunder does not include related services, if any, required by Licensee, including, without limitation, installation or implementation of the Component System or any updates, enhancements or modifications thereto.

4. Payment and Taxes.

(a) Support Fees. For annual Support of the Component Systems specified on an Order Form, Licensee will pay Infor the Support Fee specified in the Order Form, which will be subject to successive increases on an annual basis (starting with the first Renewal Period) not to exceed the "Annual Escalation Percentage Cap" (as specified in the Order Form). If the Initial Term is less than 12 months, the fee for the Initial Term of Support will be prorated accordingly. Payment of the applicable fee for any Renewal Period of Support is due prior to the commencement of such Renewal Period. All payments hereunder are non-refundable.

(b) Additional Costs. Licensee will reimburse Infor for actual travel and living expenses that Infor incurs in providing Licensee with Support, with reimbursement to be on an as-incurred basis. Licensee will also reimburse Infor for charges incurred in connection with accessing Equipment, if any.

(c) Taxes. Licensee is responsible for paying all taxes (except for taxes based on Infor's net income or capital stock) relating to this Support Agreement or the services or payments provided for hereunder. Applicable tax amounts (if any) are not included in the fees set forth in this Support Agreement or the applicable Order Form. Infor will invoice Licensee for any applicable tax amounts.

(d) Invoices and Late Charges. Licensee will pay each Infor invoice within fifteen (15) days of the date of invoice and in any event, on or before the dates specified in this Support Agreement or the applicable Order Form. Late payments are subject to a late charge equal to the lesser of: (i) one and one-half percent (1½%) per month; and (ii) the highest rate permitted by applicable law.

5. Term. With respect to each Component System specified on an Order Form, the term of this Support Agreement shall begin on the Order Form Date and end on the last day of the Initial Term, and automatically renew for successive Renewal Periods, unless either party provides written notice to the other party of non-renewal at least ninety (90) days prior to the commencement of the Renewal Period.

6. Disclaimer of Warranties. Licensee acknowledges and agrees that **INFOR MAKES NO WARRANTIES WHATSOEVER, EXPRESSED OR IMPLIED, WITH REGARD TO ANY SUPPORT AND/OR ANY OTHER MATTER RELATING TO THIS SUPPORT AGREEMENT, AND THAT INFOR EXPLICITLY DISCLAIMS ALL WARRANTIES OF NON-INFRINGEMENT, MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE. FURTHER, INFOR EXPRESSLY DOES NOT WARRANT THAT A COMPONENT SYSTEM OR ANY SUPPORT WILL BE USABLE BY LICENSEE IF THE COMPONENT SYSTEM HAS BEEN MODIFIED, OR WILL BE ERROR FREE, WILL OPERATE WITHOUT INTERRUPTION OR WILL BE COMPATIBLE WITH ANY HARDWARE OR SYSTEMS SOFTWARE CONFIGURATION OTHER THAN THE EQUIPMENT.**

7. Termination. If either party materially breaches any material obligation in this Support Agreement (including, without limitation, any obligation to pay fees hereunder), and fails to remedy such breach (if such breach can be remedied) within thirty (30) days of receipt of written notice of such breach, the other party may terminate this Support Agreement. Notwithstanding the foregoing, to the extent such material breach cannot be remedied through efforts of the breaching party, the other party has the right to terminate this Agreement on less than thirty days' written notice. Notice to Infor of a suspected Documented Defect will not constitute a notice of termination of this Support Agreement. Termination of this Support Agreement will be without prejudice to the terminating party's other rights and remedies hereunder. Termination of this Support Agreement shall also terminate all Order Forms hereunder but only insofar as such Order Forms relate to Support. For the avoidance of doubt, termination of this Support Agreement shall not terminate licenses granted pursuant to the License Agreement unless such licenses are terminated pursuant to the terms of the License Agreement. Termination of this Support Agreement will not relieve either party from making payments which may be owing to the other party hereunder.

8. LIMITATIONS OF LIABILITY.

(a) LIMITED LIABILITY OF INFOR. THE TOTAL LIABILITY OF INFOR, ITS AFFILIATES AND THIRD PARTY LICENSORS IN CONNECTION WITH SUPPORT OR ANY OTHER MATTER RELATING TO THIS SUPPORT AGREEMENT (WHATEVER THE BASIS FOR THE CAUSE OF ACTION) SHALL NOT EXCEED THE FEE THAT LICENSEE ACTUALLY PAID TO INFOR FOR SUPPORT FOR THE TWELVE-MONTH CONTRACT PERIOD IN WHICH SUCH LIABILITY FIRST AROSE.

(b) EXCLUSION OF DAMAGES. IN NO EVENT SHALL INFOR, ITS AFFILIATES OR THIRD PARTIES BE LIABLE FOR ANY SPECIAL, INCIDENTAL, INDIRECT OR CONSEQUENTIAL DAMAGES OR DAMAGES FOR LOST PROFITS, WHETHER BASED ON BREACH OF CONTRACT, TORT (INCLUDING NEGLIGENCE), PRODUCT LIABILITY, OR OTHERWISE, AND REGARDLESS OF WHETHER INFOR HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES OR WHETHER ANY REMEDY SET FORTH HEREIN FAILS OF ITS ESSENTIAL PURPOSE.

9. Entire Agreement. This Support Agreement contains the entire understanding of the parties with respect to its subject matter, and supersedes and extinguishes all prior oral and written communications between the parties about its subject matter. Any purchase order or similar document, which may be issued by Licensee in connection with this Support Agreement does not modify this Support Agreement. No modification of this Support Agreement will be effective unless it is in writing, is signed by each party, and expressly provides that it amends this Support Agreement; provided, however, that a modification mutually agreed to pursuant to a click-thru or click-wrap agreement delivered by Infor will be effective. This Support Agreement and any signed agreement or instrument entered into in connection herewith or contemplated hereby, and any amendments hereto or thereto, to the extent signed and delivered by means of digital imaging, electronic mail or a facsimile machine, shall be treated in all manner and respects as an original Support Agreement or instrument and shall be considered to have the same binding legal effect as if it were the original signed version thereof delivered in person. This Support Agreement and all Order Forms entered into pursuant hereto may be signed in counterparts.

THE PARTIES have executed this Support Agreement through the signatures of their respective authorized representatives.

Effective Date: _____

_____	**LICENSEE: _____**
Signature: ____________________________________	Signature: ______________________________________
Printed Name: _____	Printed Name: _____
Title: _____	Title: _____
Address: _____	Address: _____
Address: _____	Address: _____
Signature Date:_____	Signature Date:_____

ciber

MASTER SERVICES AGREEMENT

This MASTER SERVICES AGREEMENT ("Agreement"), is made and entered into on _____________, 20__ ("Effective Date") by and between Ciber, Inc., a Delaware corporation ("Ciber") and ____________________, a _____________ corporation ("Customer") (each a "party" and together, the "parties").

RECITALS

Customer desires to contract to obtain certain information technology services and solutions to be provided by Ciber under this Agreement and Ciber desires to provide those information technology solutions and services under the terms and conditions set forth in this Agreement.

AGREEMENT

1. SERVICES

1.1 Scope of Work. Ciber will provide the services described in one or more Statements of Work signed by an authorized representative of each party (each an "SOW"). Each SOW is incorporated by reference into, and will be governed by the provisions of, this Agreement. Ciber will perform only work that is documented in an SOW. Ciber may authorize a parent, subsidiary, or affiliate of Ciber to enter into an SOW and for purposes of that SOW, such parent, subsidiary, or affiliate will be deemed "Ciber." Each SOW will describe the services to be performed ("Services"), the deliverables to be provided ("Work Products"), the schedule, the charges, and other essential information. Any inconsistency between this Agreement, an SOW, or any purchase orders or supplemental agreements, shall be decided in this order of precedence: (i) the SOW, including all Change Orders and Acceptance/Rejection Forms (as hereinafter defined), (ii) the Agreement, (iii) purchase orders and supplemental agreements.

1.2 Change Orders. To modify or add work to an SOW a party must submit a written request to the other party. The recipient may accept or reject the requested modifications, or present a counter-proposal, in its sole discretion. Ciber may bill Customer on a time and materials ("T&M") basis for the analysis of any modification proposed by Customer. Changes to an SOW will be effective and work commenced upon the written approval of an amendment to the SOW (a "Change Order") by an authorized representative of each party. A Change Order may include a revised price and schedule that increases Ciber's costs and time to perform the changed work. Failure to agree on any adjustment shall be a dispute under the Dispute Resolution clause of this Agreement.

1.3 Method of Performance. Ciber will determine the method, details, and means of performing the Services and providing the Work Products. Customer may require Ciber's personnel to observe Customer's safety policies and building rules when on Customer's site. Each party has the right to control its own personnel. Designation of a particular Ciber individual in an SOW does not preclude Ciber's termination or re-assignment of the individual, provided Ciber replaces the individual with a person with appropriate skills.

1.4 Acceptance. Acceptance criteria for Services and Work Products shall be set forth in each SOW, or in such other document that the parties mutually agree in writing, including without limitation, project charters or project governance plans, which shall be incorporated into the SOW by this reference. Upon Ciber's delivery of Services or Work Products, Customer must inspect the Services and Work Products for conformance with specifications. If Ciber has not received written notice from Customer (the "Acceptance/Rejection Form") within 3 business days following completion of the Services or delivery of the Work Products, the applicable Services or Work Products will be deemed accepted by Customer. Furthermore, for other kinds of work performed by Ciber, including without limitation, staffing work for which acceptance criteria are not specified in an SOW, the applicable Services or Work Products will be deemed accepted by Customer on the date of delivery unless Ciber receives an Acceptance/Rejection Form or other written notice from Customer specifying the reason for non-acceptance within 3 business days after completion of the Services or delivery of the Work Products.

2. CUSTOMER RESPONSIBILITIES

2.1 Access and Cooperation. Customer will provide the workspaces, facilities, equipment, properly configured computers (including, hardware, software, and connectivity), and personnel described in the SOW or otherwise required by Ciber. Ciber's timely performance of the Services and provision of the Work Products are contingent on Customer promptly providing (i) all required resources, (ii) the necessary assistance and cooperation of Customer's officers, agents, and employees, and (iii) complete, clean, and accurate information and data. If a delay is caused by Customer's failure to timely perform any obligation or deliver a necessary resource, the delivery schedule for the Services and Work Products shall be extended for the period of delay.

2.2 File Back-up. Unless otherwise specified in the SOW, Customer will maintain current comprehensive back-ups for all files, data, and programs that could be affected by the Services and implement procedures for recovering and reconstructing any files, data, and programs affected by the Services.

2.3 Health and Safety Hazards. Customer will provide Ciber with written notice of any known health and safety hazards and provide Ciber's personnel with appropriate safety procedures.

2.4 Work Rules and Conduct. Customer will provide Ciber written copies of all applicable policies and procedures, including those governing safety and security, use of equipment, sexual harassment and non-discrimination, alcohol and drug use, and integrity. Customer will report to Ciber any alleged violation of Customer's workplace conduct rules involving Ciber personnel and cooperate with Ciber in investigating the alleged violation.

2.5 Personnel Changes

i. Personnel Schedule Changes. Customer may request changes to the schedules of Ciber personnel. If Customer does not provide a written request at least 5 business days prior to the requested change, Ciber will charge Customer for the Services as scheduled.

ii. Open-ended Assignments. Customer may request termination of an open-ended assignment of Ciber personnel. If Customer does not provide a written request at least 30 days prior to the end of the assignment Ciber will charge Customer for the greater of (a) 15 days of Services that were to be performed by the affected Ciber personnel, or (b) the actual number of days of Services performed by the affected personnel after Ciber's receipt of the written request.

iii. Extension of Assignments. Ciber considers its personnel for new deployments 30 days before the expiration of their assignments. If Customer desires to extend Ciber personnel, Customer must notify Ciber at least 30 days before the scheduled expiration date to assure continued availability. Ciber will use reasonable efforts to accommodate extension requests received less than 30 days before the expiration of an assignment.

3. TERM AND TERMINATION

3.1 Term. The term of this Agreement commences on the Effective Date and continues until the date the Agreement is terminated as provided below. Termination of an SOW will not terminate the entire Agreement unless so stated in the termination notice.

3.2 Termination for Convenience. Either party may terminate this Agreement upon 30 days advance written notice. All SOWs in effect as of the Agreement's termination date shall continue until completed or terminated as provided in this Section 3.2. Unless otherwise stated in the applicable SOW, either party may terminate an SOW for time and materials Services upon 60 days advance written notice and an SOW for fixed price Services upon 90 days advance written notice. Ciber will advise Customer of the extent to which performance has been completed and deliver any work in progress. Ciber will be paid for all work performed and expenses incurred through the date of termination, including charges for materials ordered by Ciber that cannot be returned for a full refund. Specifically, Customer will pay (i) in full for all completed and accepted Services and Work Products, (ii) on a percentage of work performed basis, as reflected in the most recent project status report, for Services and Work Products completed by Ciber, but not accepted by Customer pursuant to Section 1.4; (iii) all of Ciber's reasonable costs to terminate and transition the work; and (iv) any cancellation fees applicable to the affected SOW as set forth in such SOW. Additionally, Customer will release all applicable retainage held by Customer and performance bonds in a form satisfactory to the bond underwriter(s).

Notwithstanding the foregoing, Customer may not terminate for convenience any SOW for outsourced Services and associated support except as set forth in the SOW. In the event Customer terminates such a SOW for convenience, Customer shall pay the cancellation fee set forth in the SOW, Ciber's charges for transition services, unabsorbed overhead costs and other general and administrative costs allocated to the terminated outsourced Services or support SOW.

3.3 Termination for Cause. Without prejudice to any other rights or remedies, either party may immediately terminate this Agreement if the other party:

i. Materially fails to perform its material obligations under this Agreement or any SOW and such failure continues for a period of 30 days after written notice;

ii. Ceases to carry on its business substantially as such business was conducted on the date of this Agreement; or

iii. Institutes or suffers a bankruptcy, reorganization, liquidation, receivership, insolvency or similar proceeding; or becomes generally unable to pay its debts as they become due.

Ciber may suspend work or terminate this Agreement or any SOW if Customer fails to pay undisputed amounts to Ciber within 15 days of Ciber's written notice specifying the undisputed amounts.

If Customer terminates this Agreement or SOW for default, Customer is obligated to pay for all undisputed Services and Work Products accepted by Customer pursuant to Section 1.4 and the unpaid portions of all disputed Services and Work Products completed by Ciber on a percentage of work performed basis, as reflected in the most recent project status report, prior to Ciber's receipt of Customer's dispute/default notice.

4. RELATIONSHIP OF THE PARTIES

Ciber is an independent contractor. Nothing in this Agreement will be construed to make Ciber or Customer partners, joint venturers, principals, agents, or employees of the other. No officer, director, employee, agent, affiliate, or contractor employed by Ciber to perform work on Customer's behalf under this Agreement will be deemed to be an employee, agent, or contractor of Customer. Neither party will have any right, power, or authority, express or implied, to bind or make representations on behalf of the other.

5. COMPENSATION

5.1 Pricing. Charges for all Services, Work Products**,** and expenses are set forth in each SOW. If pricing is on a T&M basis, Customer will make payments at the hourly rates in the SOW, based on a minimum per day charge of 8 hours, exclusive of sales, use, and similar taxes. Customer acknowledges and agrees that travel time to and from Customer's site is billable. Ciber will give Customer 60 days prior written notice of any change in hourly rates or prices. Ciber may impose a higher rate for Services exceeding 40 hours per week or on a weekend or holiday. Ciber does not guarantee T&M pricing estimates in any way or to any extent. If Ciber quotes a price for Services or Work Products and such price is specified without qualification in the applicable SOW, the amount quoted shall be deemed a fixed price. Unless an SOW provides for progress payments or deferral of payment after completion, Customer shall pay the full amount of the fixed price upon Ciber's completion of the specified Services or upon Customer's acceptance of the Work Products under such SOW. An SOW may provide for payment to be based on a fixed price for Services or Work Products to be rendered over a specified period of time or provide for T&M pricing not to exceed a specified amount. For fixed price onsite project work, if the travel costs are averaging over 10% of the per trip amount set forth in the SOW, Ciber will inform Customer and Ciber reserves the right to charge Customer for travel exceeding 10% of the per trip amount. Ciber will work with Customer to come up with reasonable alternatives if the travel costs exceed 10% of the budgeted amount, including performing remotely that work which is capable of being performed remotely.

5.2 Invoice and Payment. Ciber will invoice charges for third party materials purchased pursuant to an SOW upon delivery of the materials to Customer. Ciber will invoice T&M charges for Services or Work Products bi-weekly. Ciber will invoice fixed price charges for Services or Work Products in accordance with the payment schedule in the SOW. All invoices will be in Ciber's standard form and Customer agrees to receive invoices via email. Except for charges Customer disputes in good faith, all amounts are due and payable not more than 30 days from the invoice date. Customer agrees to make all payments via ACH. Ciber may change payment terms if, in Ciber's reasonable opinion, Customer's financial condition, previous payment record or relationship with Ciber merits such change. Customer must raise any concern or dispute in writing within 10 days from the date of the invoice or the invoice will be presumed payable. Customer's dispute of any amounts will not delay its payment of undisputed charges. If Customer defaults in payment of any charges, Ciber may immediately suspend further performance under any or all SOWs.

5.3 Taxes. Charges do not include taxes including, but not limited to, sales, use, gross receipts, and ad valorem taxes, duties or similar charges ("Taxes") imposed on the Services or Work Product (exclusive of taxes based on the property or net income of Ciber). Customer will pay or reimburse Ciber for all Taxes. If Customer is exempt from taxes, a valid tax exemption certificate or direct pay permit (collectively, "Certificate") must be provided to Ciber, Inc. upon execution of this Agreement or any applicable Taxes will be included on invoice to Customer. If Customer provides such a Certificate to Ciber, Customer agrees that Ciber is entitled to and will rely on the

Certificate and that any assessment of Taxes imposed on the Services or Work Products notwithstanding the Certificate will be paid by Customer. In the event of a tax examination involving Taxes imposed on the Services or Work Products provided pursuant to this Agreement, Customer agrees to cooperate with Ciber in any such examination including responding to questions and requests for documents by the taxing authority.

5.4 Expenses**.** Unless expressly set forth in a SOW as included in a fixed price, Customer will reimburse Ciber for reasonable out-of-pocket expenses such as long distance telephone charges, postage, shipping, and reasonable travel and living expenses. All charges exclude costs and expenses incurred for additional Services, Work Products, requirements, features, enhancements, Customer-caused delays, or expectations of Customer not explicitly stated in this Agreement or an SOW ("Additional Expenses"). Ciber will invoice Additional Expenses bi-weekly.

5.5 Interest; Collection Costs**.** Interest will accrue on amounts past due at the lower of eighteen percent (18%) per annum or the maximum permitted by applicable law.

6. CONFIDENTIALITY AND OWNERSHIP

6.1 Confidentiality. "Confidential Information" means any and all non-public technical or business information, including third party information, furnished or disclosed by one party to the other party that (i) the disclosing party has marked "confidential" or "proprietary"; or (ii) the disclosing party indicates is confidential or proprietary at the time of an oral disclosure and confirms is confidential or proprietary in a writing within 20 days after such oral disclosure. Each party will maintain Confidential Information it receives from the other in confidence using commercially reasonable standards and no less care than it uses with its own information, and will use and disclose such information only as contemplated by this Agreement or as authorized by the disclosing party. Each party will require its personnel to do likewise. Confidential Information does not include information that is: (a) generally available to the public other than by a breach of this Agreement; (b) rightfully received from a third party lawfully in possession of the information and not subject to a confidentiality or nonuse obligation; (c) independently developed by the receiving party or its personnel, *provided* the persons developing the information have not had access to the Confidential Information of the disclosing party; or (d) already known to the receiving party prior to its receipt from the disclosing party.

6.2 Permitted Disclosures. A receiving party is permitted to disclose Confidential Information if the disclosure is (i) approved in writing by the disclosing party; (ii) necessary for the receiving party to enforce its rights under this Agreement in connection with a legal proceeding; or (iii) required by law or by the order of a court or similar judicial or administrative body, *provided that* the receiving party notifies the disclosing party of such required disclosure promptly and in writing, and cooperates with the disclosing party, at the disclosing party's reasonable request and expense, in any lawful action to contest or limit the scope of such required disclosure. In addition, Ciber shall not be required to keep confidential any ideas, concepts, know-how, or techniques developed during the course of this Agreement by Ciber personnel or jointly by Ciber and Customer personnel.

6.3 Return of Confidential Information. Upon termination of this Agreement or the disclosing party's request, the receiving party will promptly return or destroy any Confidential Information of the other party.

6.4 Ownership. Unless the parties agree otherwise in writing, Work Products developed by Ciber pursuant to this Agreement belong to Customer. Customer ownership of Work Products does not extend to third party works, products, or materials or to Ciber Materials as defined below that may be included in Work Products. Customer acknowledges that Ciber is in the business of providing information technology consulting services and has accumulated expertise in this field and agrees that Ciber will retain all right, title, and interest in and to all Ciber Materials. "Ciber Materials" means all inventions, discoveries, concepts, and ideas, including, without limitation, patents, copyrights, trademarks, trade secrets, processes, methods, formulae, techniques, tools, solutions, programs, data, and documentation, and related modifications, improvements, and know-how, that Ciber, alone, or jointly with others, its agents or employees, conceives, makes, develops, acquires, or obtains knowledge of at any time before, after, or during the term of this Agreement without breach of Ciber's duty of confidentiality to Customer. To the extent Ciber Materials are included in any Work Products, Ciber will grant Customer a personal, perpetual, irrevocable, nonexclusive, worldwide, royalty-free license to use, execute, reproduce, and modify such Ciber materials, but only for Customer's internal use in conjunction with the Work Products. Ciber's grant to Customer of any interest in the Services and Work Products is effective only upon Customer's payment of all fees and charges invoiced by Ciber.

6.5 Residual Rights. Either party shall be free to use Residuals (as hereinafter defined) from any Confidential Information provided by the disclosing party for any purpose, including, without limitation, providing services or creating programming or materials for customers, subject to the obligation not to disclose, publish or disseminate such Confidential Information and subject to the patent rights and statutory copyrights of the other party. **"Residuals"** shall mean that information which may be retained in intangible form in the minds of those personnel of the receiving party, without intentionally reducing such information to memory, who have had access to Confidential Information in tangible form of the disclosing party during the term of this Agreement.

7. WARRANTY AND LIMITATIONS OF LIABILITY

7.1 Warranty and Disclaimer. Ciber warrants that it will perform all Services in a professional and workmanlike manner and provide Work Products that conform in all material respects to the specifications set forth in the SOW. To receive warranty remedies, Customer must report any deficiencies to Ciber in writing within 30 calendar days from the date of Customer's acceptance of the Services or Work Products. Customer's exclusive remedy and Ciber's entire liability is to provide Services to correct the deficiencies. If Ciber is unable to correct the deficiencies, Customer is entitled to recover the fees paid to Ciber for the deficient portion of the Services or Work Products. Ciber DISCLAIMS ALL OTHER WARRANTIES, EXPRESS OR IMPLIED, INCLUDING, BUT NOT LIMITED TO, IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR PARTICULAR PURPOSE. Ciber makes no warranties regarding Customer or third party modifications of Work Products, any portion of any deliverable developed by Customer or by any third party, including any third party software, hardware, or other third party products provided by Ciber.

7.2 Limited Liability. NEITHER PARTY WILL BE LIABLE TO THE OTHER PARTY FOR ANY LOST DATA, LOST PROFITS, OR INCIDENTAL, CONSEQUENTIAL, PUNITIVE, SPECIAL, OR OTHER INDIRECT DAMAGES OF ANY KIND FOR ANY REASON WHATSOEVER INCLUDING, BUT NOT LIMITED TO, DAMAGES BASED UPON, CONTRACT, WARRANTY, TORT, NEGLIGENCE, STRICT LIABILITY, OR ANY OTHER THEORY EVEN IF A PARTY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. Each party agrees that the other party's liability hereunder for damages, regardless of the form of action, will not exceed the total amount actually paid for Services and Work Products under the SOW giving rise to the damages. Notwithstanding the above, the liability of Customer shall be increased to include Ciber's costs of collection of Services fees, including without limitation, reasonable attorneys' fees and court costs. The parties agree that amounts stated herein are fair under the circumstances and that the charges reflect this limitation of liability.

8. INDEMNITY

8.1 General Indemnity. Ciber shall indemnify Customer and Customer's officers, directors, affiliates, subsidiaries, agents, and employees ("Customer Indemnitees") from any loss or damage arising out of a third party claim or action against Customer Indemnitees for injury to person or damage to real or tangible personal property to the extent caused by the negligent acts or omissions of Ciber's personnel while they are providing the Services to Customer under this Agreement. Customer shall indemnify and hold Ciber and Ciber's officers, directors, affiliates, subsidiaries, agents, and employees harmless from any injury to a third party or damage to real or tangible personal property of a third party to the extent caused by the negligent acts or omissions of Customer's personnel while Ciber is providing the Services to Customer under this Agreement. Neither party has a duty to indemnify or hold the other party and its officers, directors, affiliates, subsidiaries, agents, and employees harmless from or against any claim or action for injuries to person or damage to property or any other damage or loss to the extent caused or contributed to by the act or failure to act of the other party and its officers, directors, affiliates, subsidiaries, agents, and employees.

8.2 Intellectual Property Indemnity. Ciber shall defend, and pay any damages and costs awarded in final judgment or made in settlement of, any claim or suit against Customer by a third party alleging that a Service or Work Product provided by Ciber, when used in conformity with Ciber's instructions and documentation, infringes a U.S. patent, copyright or trade secret. If any Service or Work Product is determined by a court of competent jurisdiction to be infringing, or in Ciber's opinion is likely to become the subject of a claim of infringement or violation, Ciber may, at its option, procure for Customer the right to continue using the Service or Work Product, or replace or modify the Service or Work Product so it is not infringing. If Ciber cannot secure these remedies on a reasonable basis and if Customer must discontinue use of any Service or Work Product, Ciber will refund a portion of the fees paid for the infringing Service or Work Product based on the expected life of the Service deliverable of the Work Product.

The foregoing indemnity shall not apply to any infringement claim arising from (i) a Service or Work Product that has been modified by any party other than Ciber; (ii) Customer's use of a Service or Work Product in conjunction with the products or services of parties other than Ciber where such use gives rise to the infringement claim; (iii) Customer's use of a Service or Work Product after written notice to Customer to cease such use; (iv) a Service or

Work Product not used in accordance with Ciber's instructions and specifications; (v) Customer's use of other than the current release of a Service or Work Product if such claim would have been avoided by the use of the current release provided by Ciber; (vi) Customer's use of a Service or Work Product with services or products not provided by Ciber; or (vii) Ciber's compliance with any design, specification or instruction of Customer.

This Section sets forth Customer's sole and exclusive remedies for infringement or misappropriation of third party rights. Services and Work Products do not include any third party services, products or materials, whether or not supplied by Ciber.

8.3 Conditions. All indemnification under this Agreement shall be apportioned on a comparative basis taking into account the relative factors of all persons contributing to such claim or loss. An indemnifying party shall only be liable for that portion of the total indemnified claim or loss that its negligent acts or omissions bear to the negligent acts and omissions of all persons contributing to such total indemnified claim or loss.

A party's responsibility to indemnify any indemnified party is conditioned upon:

i. The indemnifying party receiving prompt written notice of any claim or action.

ii. The indemnifying party having the sole authority to defend the indemnified parties against any claim or action upon which third party indemnity is sought.

iii. The indemnified parties' cooperation with the indemnifying party's defense or settlement of the claim.

To the extent an indemnifying party's defense of the claim is materially prejudiced by an indemnified party's failure to provide prompt notice or full cooperation with indemnifying party's defense or settlement of the claim, indemnifying party shall be relieved of its indemnity obligations. The indemnifying party has no liability to indemnify or hold any indemnified party harmless for any payment by any indemnified party in settlement or compromise of a claim or action unless the indemnifying party receives written notice at least 10 business days in advance of such settlement or compromise and approves the settlement or compromise in writing before payment is made. All indemnification rights and obligations under this Agreement are subject to the terms of Section 7.2.

9. NONSOLICITATION

During the term of this Agreement and for a period of one year after its termination, neither party will directly or indirectly (i) solicit for hire or engagement any of the other party's personnel who were involved in the provision or receipt of Services or Work Products under this Agreement or (ii) hire or engage any person or entity who is or was employed or engaged by the other party and who was involved in the provision or receipt of Services or Work Products under this Agreement until 180 days following the termination of the person's or entity's employment or engagement with the other party. For purposes herein, "solicit" does not include broad-based recruiting efforts, including, without limitation, help wanted advertising and posting of open positions on a party's internet site. If a party hires or engages, directly or indirectly, any personnel of the other party in violation of (ii) above, the hiring/engaging party will pay the other party a finder's fee equal to three times the greater of (i) gross monthly salary or (ii) monthly billing rate (assuming 168 hours per month) for such personnel.

10. DISPUTE RESOLUTION

10.1 General. Subject to each party's right to seek injunctive or equitable relief in a court of competent jurisdiction, each party agrees to resolve all disputes under this Agreement in accordance with these dispute resolution procedures.

10.2 Informal Dispute Resolution . Each party will promptly notify the other in writing of any dispute. The parties' designated representatives will meet within 10 days following the receipt of such written notice and will attempt to resolve the dispute within 5 days of the initial meeting. If the parties agree, a dispute may be mediated. The parties will select a mediator within 20 days of agreeing to mediate. All mediations shall be non-binding.

10.3 Arbitration/Other Legal Proceedings.

(a) **Arbitration.** Any claim or dispute arising out of or relating to this Agreement or the services to be provided by Ciber hereunder, other than Excluded Disputes, as defined below, shall be resolved by binding arbitration under the Commercial Rules, but not the administration, of the American Arbitration Association. To the extent the Commercial Rules conflict with this provision, this Agreement shall control any arbitration. Each party may seek preliminary or permanent rights or remedies, judicial or otherwise, to maintain the status quo until the arbitration award is rendered or the dispute is otherwise resolved. The arbitration shall be conducted in Denver, Colorado and the laws of Colorado (except its conflict of laws provisions) shall govern the interpretation of this Agreement. Within 10 calendar days of service of a Demand for Arbitration pursuant to this Agreement, the parties shall agree upon a sole knowledgeable and impartial arbitrator. If the parties cannot agree upon a sole knowledgeable and impartial arbitrator, either party may apply to a court of competent jurisdiction for appointment of the arbitrator. If damages are to be awarded, the arbitrator shall only award equitable relief and damages in accordance with this Agreement but in no circumstances shall the arbitrator award exemplary or punitive damages.

Discovery in any arbitration shall be conducted as follows, unless otherwise agreed by the parties:

i. Discovery for each party is limited to 10 requests for production and 3 depositions, limited to 2 hours per witness.

ii. Requests for production shall be limited to documents that are directly relevant to the matters in dispute, be reasonably restricted in terms of time frame, subject matter and persons or entities to which the requests pertain and not include broad phraseology such as "all documents directly or indirectly related to." The description of custodians from whom electronic documents may be collected shall be narrowly tailored to include only those individuals whose electronic documents may reasonably be expected to contain evidence that is material to the dispute.

Each party shall pay its pro rata share of the arbitrator's fees and expenses unless the arbitrator decides otherwise. The decision of the arbitrator shall be final and binding and may not be appealed. A party may apply to any court having jurisdiction to obtain a judgment enforcing the decision of the arbitrator. The parties may cancel or terminate this Agreement in accordance with its terms and conditions without following the procedures in this Article.

(b) **Excluded Disputes.** Notwithstanding the above, Excluded Disputes shall not be subject to arbitration. As used herein, an "Excluded Dispute" means any action or proceeding with respect to this Agreement: (i) that is initiated by Ciber for collection of amounts due by Customer; or (ii) related to the allocation of ownership of Work Product or Services as between Ciber and Customer. All Excluded Disputes shall be brought exclusively in a court of competent jurisdiction located within the state of Colorado. Ciber and Customer each waive their respective rights to a jury trial in an Excluded Dispute. The laws of Colorado (except its conflict of laws provisions) shall govern with respect to such dispute. Notwithstanding subsection (a) above, if Ciber elects to initiate proceedings in court, all disputes between the parties shall be resolved in that forum.

10.4 Limit on Actions. Any dispute or other action arising out of this Agreement must be brought within two years of the date the cause of action accrued.

11. GENERAL PROVISIONS

11.1 Publicity. Ciber may reference its general business relationship with Customer for marketing purposes.

11.2 Applicable Laws. Each party will comply with applicable foreign, federal, state, and local laws, rules, regulations, orders, ordinances, and government requirements, including without limitation, Executive Order 11246 -- Equal Employment Opportunity.

11.3 Export Controls. Neither party will knowingly export or re-export or cause to be exported or re-exported any Work Product to any country for which the U.S. government requires an export license or other government approval without first obtaining the required license or approval.

11.4 Notices. All notices must be written and will be deemed received (i) when delivered by hand, (ii) on the next business day, if delivered by a recognized overnight courier, (iii) on the third business day if mailed (by certified or registered mail, return receipt requested) or (iv) upon separately confirmed facsimile transmission to the following addresses or facsimile numbers:

CUSTOMER **Ciber** **Ciber Business Unit**

____________________	Ciber, Inc.	____________________
____________________	6363 S. Fiddler's Green Circle, Suite 1400	____________________
____________________	Greenwood Village, Colorado 80111	____________________
____________________	ATTN: Law Department	ATTN: ____________
Phone ____________	Phone 303-220-0100	Phone ____________
Fax ____________	Fax 303-224-4125	Fax ____________

11.5 Entire Agreement. This Agreement, the applicable Exhibits, and SOWs set forth the entire agreement of the parties relating to the Services and Work Products provided by Ciber and supersede all prior written or oral understandings, agreements, or representations by or between the parties with respect to these subjects and the parties shall not be permitted to rely on any written or oral understandings, agreements or representations made prior to execution or outside of this Agreement, any other written or oral agreements, statements or representations made outside of the four corners of this Agreement or any course of dealing, trade usage or course of performance. Any modification or waiver of this Agreement is effective only if it is in writing signed by an authorized representative of the party to be charged. Provisions of a Customer purchase order or similar document are not applicable if they conflict with or add to the terms of this Agreement.

11.6 Waiver. No delay or failure by a party in exercising any right, power, or privilege under this Agreement or any other instruments given in connection with or pursuant to this Agreement will impair any such right, power, or privilege or be construed as a waiver of or acquiescence in any default. No single or partial exercise of any right, power, or privilege will preclude the further exercise of that right, power, or privilege or the exercise of any other right, power, or privilege.

11.7 Survival. All terms and provisions of this Agreement that should by their nature survive the termination of this Agreement shall so survive.

11.8 Force Majeure. If either party is delayed or prevented from performing due to a cause beyond its reasonable control, including without limitation, strike, labor or civil unrest or dispute, embargo, blockage, work stoppage, protest, criminal acts, acts of the public enemy, acts of government in a sovereign or contractual capacity, acts of war or terrorism, or attempted acts of terrorism, or acts of God or nature, the delay will be excused during the continuance of the delay and the period of performance will be extended as reasonable after the cause of delay is removed. If a delay continues for a period of more than 30 days, either party may terminate an affected SOW upon written notice to the other party and Customer will pay Ciber for all work performed, Work Product created and expenses incurred through the effective date of termination. Failure to make payment by Customer shall not be deemed to be a force majeure event.

11.9 Severability. If any provision of this Agreement is held invalid, void, or unenforceable to any extent, that provision will be enforced to the greatest extent permitted by law and the remainder of this Agreement and application of such provision to other persons or circumstances will not be affected. Notwithstanding the foregoing, if the invalid, void or unenforceable provision is material to the basis of the bargain of this Agreement or an SOW, or materially affects the relative economic benefits to the parties, both parties shall in good faith agree upon an equitable modification of such provision or the application thereof.

11.10 Parties in Interest. This Agreement is enforceable only by Ciber and Customer. It is not a contract or assurance regarding compensation, rights, obligations, or benefit of any kind to any other party. There are no third-party beneficiaries of this Agreement.

11.11 Assignment and Successors. Customer may not assign this Agreement without Ciber's prior written consent, except that Customer may assign the Agreement without consent to an entity controlling Customer, in common control with Customer or controlled by Customer. This Agreement benefits and will be binding upon Ciber, Customer, and their respective successors, heirs, and assigns.

11.12 Insurance. Upon request, Ciber will provide a certificate of insurance evidencing the workers' compensation, general liability, errors and omissions and automobile coverage it has in effect.

The parties, intending to be legally bound, have executed this Master Services Agreement on the date first set forth above.

CUSTOMER	**CIBER, INC.**
______________________ *Signature*	______________________ *Signature*
______________________ *Print Name*	______________________ *Print Name*
______________________ *Title*	______________________ *Title*
______________________ *Date*	______________________ *Date*

Infor Lawson Report and On Line Inquiry Listing

Infor Lawson Supply Chain Management

IC - Inventory Control – Reports

DR100 Distribution Requirements Report
IC110 Intransit Shipping
IC120 EOQ and Reorder Calculation
IC125 Standard Cost Valuation
IC130 General Ledger Interface
IC131 Stock Ledger, Purchase Journal Build
IC134 Inventory Turnover
IC135 Inventory Turnover by Issues
IC138 Bin Replenishment Report
IC140 Vendor Reorder Advice
IC141 Location Replenishment Report
IC142 Replenishment by Requisition PO's
IC143 Finished Good Replenishment
IC145 Stock Status Report
IC150 Movement Analysis - Cost
IC151 Movement Analysis - Sales
IC152 Movement Analysis – GMROI
IC153 Product Transfer and Sales Report
IC170 Freeze Selected Items
IC175 Update Variances
IC179 Delete Freeze Records
IC180 Dictionary Setup
IC182 Par Location Utilization
IC183 Par Level Load
IC190 Closing
IC191 Item Master Audit Trail
IC192 Item Location Audit Trail
IC199 Subsystem Close
IC200 Item Group Listing
IC201 Entity Listing
IC202 Location Listing
IC203 Report Group Listing
IC204 General Ledger Category Listing
IC205 Sales Class Listing
IC206 Inventory Class Listing
IC207 Purchase Class Listing
IC208 Generic Name Listing
IC209 Hazard Code Listing
IC210 Item Master Listing
IC211 Item Location Listing
IC212 Item Comments Listing
IC213 Item Substitutes Listing
IC215 Bin Listing
IC217 Reason Code Listing
IC219 Forecast Listing
IC220 Transaction History Report
IC221 Open Intransit Report
IC222 Unreleased Documents
IC223 Availability Report
IC224 Gross Margin Return on Investment
IC225 Inventory Reorder Advice
IC226 Leadtime Review Report
IC227 Potential Obsolete
IC228 Potential Overstock
IC229 Transactions by Reason Code
IC230 Lot Status Report
IC232 Serial Status Report
IC233 Inventory Valuation
IC234 Period End Valuation
IC235 Market Inventory Valuation
IC236 Freight Class Listing
IC237 Unapproved Bin Report
IC238 Bin Stock on Hand Report
IC239 Forecast Variance
IC240 General Ledger Audit Report
IC241 Bin Reorder Policy Listing
IC242 Transaction Audit Report
IC243 Killed Item Report
IC244 Inventory Issue Document
IC246 Inventory Status Report
IC260 Kit/Assembly Listing
IC262 Finished Good Listing
IC263 Burden Listing
IC270 Count Sheets
IC271 Select ID Listing
IC280 Distribution History Report
IC281 Par Inventory Worksheet
IC282 Requesting Location Usage
IC283 Par Location Valuation
IC284 Variance Explanations
IC286 Accuracy Progress
IC287 Transactions by Document
IC289 Batch Handheld Stop of IC588
IC290 Item Format Listing
IC295 Count Control Status

IC - Inventory Control – Maintenance and Interfaces

IC300 Inventory Purge
IC311 ITEMASTOUT Purge
IC320 Mass Item Location Copy
IC330 Item Mass Change
IC331 Par Cart Mass Changes
IC500 Transaction Interface
IC516 Load UNSPSC Product Codes
IC519 Forecast Interface
IC520 Handheld Item Master Interface
IC521 Bar Code Item Master Interface
IC522 HL7 Item Master - Atwork
IC523 HL7 Item Master - OmniCell
IC524 CSV Item Master
IC525 HL7 Item Master Interface
IC526 HL7 Item Master - HBOC/SSG
IC527 HL7 Item Master - DBS
IC550 Over-allocated Items
IC574 Physical Inventory Interface
IC588 Handheld Processing
IC589 Forecast Transfer
IC590 Out of Stock Extract
IC598 Bin Label Export
IC599 Label Print Export
IC800 Keyword Search Load
IC811 Item Master Load
IC812 Item Location Load
IC820 Beginning Balance Load
IC840 Cart Par Location Conversion
IC841 General Ledger Category Conversion
IC850 Transaction Load
IC851 History Load

IC - Inventory Control – Patient Charge - Reports

PC120 Price Calculation
PC210 Patient Charge Reconciliation
PC310 Patient Purge
PC320 Patient Charge Purge
PC520 Patient Upload
PC521 HL7 ADT Patient Interface
PC530 Patient Charge Download
PC540 Patient Charge Upload
PC810 Patient Charge Item Conversion

IC - Inventory Control – Inquiries

IC30.1 Item Search
IC31.1 Item Location Balances
IC35.1 Inquiry Formats
IC36.1 User defined Item Inquiry
IC37.1 Daily Transaction Summary
IC40.1 Availability by Location
IC40.2 Secondary Quantity Availability
IC41.1 Items within a Bin
IC42.1 Stock by Detail
IC42.2 Stock by Lot
IC42.3 Serial Numbers
IC42.4 Secondary Detail
IC43.1 Bin Type Inquiry
IC44.1 Inventory Stock Status
IC45.1 Stock Status
IC46.1 Inventory Status
IC47.1 Cost History
IC48.1 Open In-transits
IC49.1 Usage History
IC50.1 Transaction History
IC51.1 Available Bin Space
IC52.1 Serial or Lot History
IC53.1 Inventory Documents
IC55.1 Transaction History Inquiry
IC65.1 Components Where Used
IC67.1 Kit Availability
IC68.1 FG Component Availability
IC78.1 Select ID Status
IC88.1 Handheld Processing Parameters
IC89.1 Handheld Start - Stop of IC588
IC95.1 Receipts

PO - Purchase Order – Reports

PO100 PO Interface From Lawson Applications
PO101 Create Standing PO Release
PO115 Procurement Template Mass Change
PO120 Mass PO Issue
PO122 Transmitted PO Acknowledgement
PO125 Price Agreement Item Description Maintenance
PO130 Receiving Document
PO131 Receiving Log
PO132 Print Vendor RMA
PO133 Receiving Adjustment Log

PO134 Receiving Delivery and Putaway
PO135 Received, Not Invoiced Report
PO136 Matched, Not Received Report
PO137 Agreement Cost Update
PO150 Bid Load to Contract-Catalog
PO181 Load PO AUDITRULES
PO190 Close Purchase Order Header
PO199 Subsystem Close
PO202 Ship Terms Listing
PO203 Buyer Group Listing
PO204 Buyer Master Listing
PO206 Freight Terms Listing
PO210 PO Vendor Master Listing
PO212 Standard Comments Listing
PO213 Vendor Item Listing
PO215 Procurement Template Listing
PO216 Bid Analysis
PO220 PO Status Report
PO223 Buyer Expediting Report
PO224 PO Revision Log
PO225 Price Agreement Listing
PO226 Price Agreement Renewal
PO227 Contract Agreement Compliance
PO228 Consolidated Demand
PO229 Vendor Agreement Format Print
PO230 Unreleased Receivings Listing
PO231 Return Status Report
PO233 PO Received Quantity Exceptions
PO240 Sub Contractor Monitoring Report
PO251 PO Buyer Message Listing
PO254 PO Inquiry Report
PO258 Receipt Inquiry Report from PO
PO274 Returns Analysis
PO275 Delivery Date Analysis
PO276 Deliver Quantity Analysis
PO277 Deliver Quality Analysis
PO280 Purchases By Class
PO285 PO Activity By Source Report
PO295 Cash Requirements Forecast

PO - Purchase Order – Maintenance and Interfaces

PO300 PO and Receipt Purge
PO330 Arrival to Lawson Interface
PO420 PO Orphan Check - Report Only
PO421 PO Document Integrity Check
PO430 PO Orphan Record Check
PO431 PO Document Integrity Check
PO501 Purge EDI Files
PO502 EDI Translation
PO503 Check EDI Status
PO504 Create Null EDI Files
PO520 PO Interface From Non Lawson
PO522 PO Output Purge
PO529 PO Receiving File Create
PO536 Vendor Price Agreement Load
PO550 Bid Creation
PO560 Bid Response Load
PO813 Item Vendor Load

PO - Purchase Order – Inquiries

PO28.1 Agreement Item Lookup
PO45.1 Procurement Template Item Lookup
PO54.1 Purchase Order Inquiry
PO58.1 PO Receipt Inquiry
PO63.1 PO Inquiry By Item
PO64.1 PO Line Item History
PO66.1 PO Revision History
PO67.1 PO Inquiry By AOC
PO72.1 Vendors For An Item Inquiry
PO81.1 Vendor Return Inquiry
PO85.1 Receipts Inquiry
PO94.1 Vendor Performance Inquiry

RQ – Requisitions – Reports

MM280 Departmental Procurement Expense
RQ111 Print Requisitions
RQ140 Open Requisition Report
RQ201 Location Listing
RQ202 Approval Code Listing
RQ204 Requester Listing
RQ230 Department Usage Report
RQ235 Issues Audit List
RQ240 Requisition Volume Summary Rpt
RQ250 Item Catalog

RQ – Requisitions – Maintenance and Interface Programs

RQ300 Requisition Purge
RQ420 RQ Orphan Check - Report Only
RQ421 RQ Document Integrity Check
RQ430 RQ Orphan Record Check
RQ431 RQ Document Integrity Check
RQ500 Requisition Interface
RQ510 Inventory Depletion Interface
RQ511 HL7 Inventory Reorder - OmniCell

RQ512 PO-EDI 850 Requisition Interface
RQ513 Inventory Depletion Interface-HBOC/ESI
RQ810 Request Location Load

RQ – Requisitions – Inquiries

RQ40.1 Requisitions by Location
RQ41.1 Requisition Status
RQ42.1 Requisitions by Item
RQ44.1 Requisition Inquiry
RQ44.2 Requisition Detail Inquiry
RQ50.1 Issues History

WH – Warehouse – Reports

WH110 Batch Allocation
WH120 Route Creation
WH126 POD Print
WH130 Pick List Print
WH131 Bulk Pick List
WH132 Batch Feedback
WH140 Bill Of Lading Print
WH190 Shipment Release
WH201 Process Type Listing
WH210 Route File Listing
WH211 Shipping Method Listing
WH220 Ready to Allocate
WH221 Allocated Not Printed
WH222 Shipments In Process
WH224 Packing List Print
WH225 MSDS Listing
WH226 Items on Backorder Report

WH – Warehouse – Maintenance and Interfaces

WH330 Shipment Interface Purge
WH420 WH Orphan Check - Report Only
WH421 IT Document Integrity Check
WH422 WH-IC Integrity Check - Report
WH423 WH-IC Detail Integrity Check
WH430 WH Orphan Record Check
WH431 WH Document Integrity Check
WH432 WH-IC Integrity Check
WH433 WH-IC Detail Integrity Check
WH440 Data Verification Audit Report
WH520 Batch Feedback Interface

WH – Warehouse – Inquiries

WH80.1 Shipment Inquiry
WH80.2 Shipment Inquiry by System
WH80.3 Orders Shipped Not Invoiced
WH80.4 Shipments By Batch
WH81.1 Shipment Line Inquiry

CM – Contract Management

CM Off Contract Purchasing
CM Contract Compliance
CM Rebated by Due Date
CM Buyer Contracts by Expiration Date
CM Item Cost Variance
CM Projected Rebate Distributions
CM Contract Tier Detail
CM Contract Rebate Activity

SS – Strategic Sourcing (Bid and Supplier Management)

SS Event Listing
SS Event Response Listing
SS Line Response Listing
SS Supplier Listing
SS Supplier Response History
SS Suppliers by Commodity Code Registration
SS Supplier Response Detail
SS Commodity Code Analysis
SS Requisitions with PO Pending
SS Commodity Spend by Vendor
SS Awards by Reason Code
SS Diversity Participation by Category
SS Commodity Spend by Diversity Code
SS Invoice Spend by Diversity Code Certification
SS Diversity Detail
SS Event Supplier Notification Listing
SS Line Response Compare
SS Event Questions and Responses
SS Supplier Notifications
SS Supplier Participation
SS Supplier Bid Success
SS Supplier Responses by Commodity Code
SS Requisitions by Commodity Code
SS Open PO's by Commodity Code
SS Item History by Vendor
SS Award History by Diversity Code
SS Purchasing by Diversity Code Certification
SS Invoice Spend by Diversity Code
SS Buyer Performance
SS Event Q and A listing

BL – Billing – Reports

BL120 Invoice Batch Release
BL121 Invoice Verification Report
BL122 Invoice and Register Print
BL123 Sub-System Update Interface
BL125 EP Invoice Batch Release
BL130 Create Recurring Invoices
BL140 Base List Worksheet Creation
BL141 Base List Worksheet Update
BL199 Subledger Close
BL200 Entity Listing
BL201 Process Level Listing
BL202 Ship-To Listing
BL203 Standard Comments Listing
BL204 Customer Item Listing
BL205 Sales Class Accounts Listing
BL206 Invoice Type Listing
BL207 Reason Code Listing
BL208 Location Tax Listing
BL209 Add-On Charges Listing
BL210 Item Add-On Listing
BL212 Freight Code Listing
BL213 Electronic Payment Types
BL214 Customer Code Listing
BL215 Recurring User List
BL216 Electronic Payment Batch List
BL217 Electronic Payments
BL219 Customer Electronic Payments
BL220 Invoice Status
BL230 Recurring Invoice Listing
BL231 Customer Recurring Invoices
BL232 Billed To Date
BL240 Worksheet Reprint
BL241 Price Audit Report
BL243 Price Book Print
BL244 Discount Code Listing
BL245 Price List Listing
BL246 Contract Listing
BL247 Promotion Listing
BL248 Base Listing
BL290 Sales Journal
BL291 Invoice Register
BL293 GL Distribution Report

BL – Billing – Maintenance & Interface Programs

BL320 Invoice Purge
BL330 Recurring Invoice Purge
BL331 Customer Recurring Invoice Purge
BL340 Base List Worksheet Purge
BL341 Base List Audit Purge
BL520 Billing Interface
BL530 Credit Card Interface
BL546 Expired Contracts

BL802 Ship-to Load

BL820 Invoice Load

BL – Billing – Inquiries

BL80.1 Invoice Inquiry
BL80.2 Invoices By Invoice Number
BL80.3 Invoices By Customer
BL80.4 Invoices By Order
BL80.5 Billing Fax
BL80.6 Unreleased Invoices By Batch
BL81.1 Invoice Line Inquiry
BL82.1 Electronic Payment Transaction
BL85.1 Sea Inquiry
BL85.2 Sea Inquiry
BL85.3 Sea Inquiry
BL90.1 Pricing Inquiry
BL91.1 Invoices On Hold
BL92.1 Released Invoice
BL98.1 Billing Interface Data
BL98.2 Billing Interface Line Data
BL99.1 Electronic Payment Conversion

OE – Order Entry – Reports

OE110 Batch Order Release
OE111 EP Batch Order Release
OE112 Acknowledgement Print Report
OE113 Quotation Listing and Delete
OE114 Ship Immediates
OE116 Order Line Mass Change Update
OE129 Daily Shipment Journal
OE130 Returns GL Posting
OE210 Order Audit Report
OE229 Inter-Entity Shipping Invoice
OE230 Returns Listing
OE251 Order Type Listing
OE252 Order Source Listing
OE253 User ID Option List
OE254 Standard Order Listing
OE259 Order Discount Code Listing
OE260 Route Listing
OE270 Fill Rate Analysis
OE85.2 Returns By Location
OE85.3 Returns By Customer
OE86.1 Return Line Inquiry
OE86.2 Returns Inquiry
OE86.3 Returns By Item
OE271 On-Time Orders
OE272 Reason Code Analysis
OE280 Open Orders By Customer
OE281 Open Orders By Operator
OE282 Cancellation Report
OE283 Price Overrides
OE284 Credit Overrides Report
OE285 Customers On Hold Report
OE286 Orders On Hold Report
OE287 Items On Hold Report
OE288 Sales By Salesrep
OE289 Sales By Item
OE290 Sales By Customer
OE291 Credit Hold Report
OE292 Cash Down Payments by Customer
OE293 Contract Status Report
OE294 Credit Sales Report
OE86.4 Returns By Reason Code
OE88.1 Inter-Entity Shipment Inquiry
OE90.1 Release Orders On Hold
OE90.2 Release Order Lines On Hold

OE – Order Entry – Maintenance and Interface Programs

OE310 Order History Purge
OE330 Returns Purge
OE420 OE Orphan Check - Report Only
OE421 OE Document Integrity Check
OE430 OE Orphan Check – Rpt and Updt
OE431 OE Document Integrity Check
OE510 EDI Order Creation
OE530 Return Feedback Interface
OE810 Order Load Program
OE830 Returns Load Program

OE – Order Entry – Inquiries

OE80.1 Order Inquiry
OE80.2 Orders By Customer
OE80.3 Orders By Order Number
OE80.4 Orders By Operator
OE80.5 Orders By Order Date
OE80.6 Orders By Customer PO
OE81.1 Order Line Inquiry
OE81.2 Item Orders By Customer
OE81.3 Open Item Order Inquiry
OE85.1 Returns Inquiry

SA – Sales Analysis – Reports

SA100 SA File Create
SA101 SA File Info Reset
SA110 Summary Option Change
SA200 Entity Listing
SA201 Format Listing
SA202 Entity Budget Listing
SA203 Customer Budget Listing
SA204 Item Budget Listing
SA250 Sales By SalesRep
SA251 Gross Profit By Item
SA252 Gross Profit By Customer
SA253 Gross Profit By SalesRep
SA254 Contract Analysis
SA255 Promotion Analysis
SA256 Reason Code Analysis
SA257 Performance Trend Analysis
SA258 Sales Commissions
SA260 Entity Gross Profit
SA261 Customer Gross Profit
SA262 Item Gross Profit
SA270 Entity Margin-Markup
SA271 Customer Margin-Markup
SA272 Item Margin-Markup
SA280 Entity Booking Actual
SA281 Customer Booking Actual
SA282 Item Booking Actual
SA290 Entity Budget Actual
SA291 Customer Budget Actual
SA292 Item Budget Actual

SA – Sales Analysis – Purges

SA300 SA Detail Purge
SA310 SA Summary Purge

SA – Sales Analysis – Inquiries

SA80.1 Entity Summary
SA80.2 Customer Summary
SA80.3 Item Summary
SA90.1 Entity Formatted Inquiry
SA90.2 Customer Formatted Inquiry
SA90.3 Item Formatted Inquiry

Infor Lawson Enterprise Financial Management

AC – Activity Management – Reports

AC105 Account Category Copy
AC108 Structure Reorganization
AC110 Activity Copy
AC112 Mass Activity Status Change
AC113 Activity Account Mass Change
AC120 Level Reorganization
AC121 Budget Calculation
AC123 Budget Copy
AC127 Budget Interface
AC130 Allocation Calculation
AC131 Allocation Update
AC135 Attribute Effective Date Update
AC145 Mass Transaction Backout
AC160 Asset Management Interface
AC165 Percent Complete Calculation
AC190 Activity Posting
AC191 Accounting Unit Balance Post
AC195 System Control
AC197 Burden Recalculation by Cost
AC198 Burden Rate Recalculation
AC200 Activity Group Listing
AC202 Status Listing
AC203 Resource Assignment Listing
AC204 GL Code Listing
AC205 Account Category Listing
AC206 Acct Cat Assignment Listing
AC207 Account Assignment Listing
AC208 Process Group Listing
AC210 Activity Listing
AC211 POP Template Listing
AC213 Activity Attribute Listing
AC217 Resource Rate Listing
AC218 Activity Resource Rate Listing
AC220 Budget Listing
AC223 Spread Code Listing
AC225 Budget Control Report
AC227 Budget Interface Listing
AC228 Activity Group Relationship List
AC229 Activity Relationship Listing
AC230 Allocation Listing
AC240 Journal Edit Listing
AC246 Manual Commitment Listing
AC255 Transaction Writer Listing
AC256 Transaction Writer Report
AC260 Burden Code Listing
AC261 Burden Assignment Listing
AC262 Pool Driver Values Listing
AC263 Provisional Rate Listing
AC264 Burden Type Listing
AC265 Percent Complete Report
AC290 Transaction Listing
AC295 Activity Commitment Summary
AC298 Commitment Detail Report

AC – Activity Management – Maintenance and Interfaces

AC300 Activity Group Purge
AC310 Activity Purge
AC346 Manual Commitments Purge
AC400 Activity Group Analysis Report
AC401 Activity Trend
AC410 Activity Analysis Report
AC412 Activity Status Report
AC420 Budget Variance Report
AC421 Change Order History
AC440 Resource Charge
AC460 Capitalization History
AC471 Bill of Costs
AC472 Bill of Activities
AC473 Profit and Loss Statement
AC480 Activity Balances
AC490 Activity Reconciliation
AC493 Output Measure Analysis
AC494 Activity Acct Unit Analysis
AC500 Activity Interface
AC502 Attribute Interface
AC510 Attribute Interface
AC520 Resource Interface
AC540 Transaction Interface
AC558 Structure Interface
AC580 Balance Rebuild
AC581 Mass Report Currency Change
AC583 Activity Transaction Rebuild
AC881 PO135 Commitment Delete

AC – Activity Management - Inquiries

AC25.1 Budget Control
AC90.1 Activity Analysis
AC91.1 Activity Attributes
AC92.1 Resource Analysis

AC93.1 Output Measure Analysis
AC94.1 Activity Acct Unit Analysis
AC95.1 Account Category Analysis
AC96.1 Transaction Analysis
AC98.1 Commitment Detail Analysis

AD – Average Daily Balance – Reports

AD190 Transaction Posting
AD191 Cost of Funds
AD210 AD Entity Listing
AD220 Account Listing
AD290 ADB-Cost of Funds Report
AD300 AD History Delete
AD320 Variable Level Rebuild
AD325 ADAMOUNTSX Rebuild

AD – Average Daily Balance – Inquiries

AD90.1 Daily Transaction Analysis
AD95.1 Account Analysis
AD96.1 Query by Date
AD97.1 Query by Account
AD98.1 Query by Accounting Unit

AM – Asset Management – Reports

AM115 Mass Additions
AM117 Mass Distribution Split
AM118 Repair Release
AM120 Asset Book Copy
AM125 Mass Adjustments
AM135 Mass Transfers
AM145 Mass Disposals
AM152 Inventory Update
AM153 Asset Bar Code Labels
AM154 AM Bar Code File Interface
AM170 Processing Release
AM180 Depreciation Calculation and Listing
AM185 Insurance and Replacement Calc
AM190 Period Close
AM192 Short Year Close
AM195 Year End Close
AM200 System Setup Listings
AM205 Entity Setup Listings
AM206 Product Category Workbook
AM207 Location Detail Workbook
AM210 Book Group Listing
AM211 Asset Template Workbook
AM212 Addition Template Listing
AM213 Asset Group Listing
AM214 Class Depreciation Rate List
AM219 PO Asset Detail Report
AM220 Addition Report
AM221 Asset
AM222 Asset Book Listing
AM223 Item Listing
AM224 Repair Report
AM225 Adjustment Report
AM230 Transfer Report
AM235 Item Transfer Report
AM240 Disposal Report
AM241 Reinstated Disposals Report
AM245 Item Disposal Report
AM250 Inventory Worksheet
AM251 Item Adjustment Interface Listing
AM252 Inventory Comparison
AM255 Projection Report
AM260 Asset Report
AM265 Property Report
AM266 Continuing Property Records
AM267 Asset Register
AM270 Account Balance Report
AM275 Transaction Report
AM277 Activity Report
AM278 Leased Asset Report
AM280 Current Year Depreciation Report
AM281 Depreciation History Report
AM282 Class Depreciation Report
AM285 Book Comparison Report
AM287 Depreciable Asset Register
AM290 Tax Credit Report
AM292 Recapture Report
AM295 FASB Reconciliation Report

AM – Asset Management – Maintenance and Interfaces

AM300 Historical Purge
AM310 Book Purge
AM320 Depreciation History Rebuild
AM500 Asset Management Interface
AM501 Depreciation History Balances
AM502 Additional Book Conversion
AM520 Book Name Change
AM550 Dictionary Load and Listing

AM551 Item Update Adjustment Interface
AM580 Depreciation Recalculation
AM700 Depr Expense Allocation Update

AM – Asset Management – Inquiries

AM70.1 Asset Analysis
AM75.1 Account Analysis
AM80.1 Transaction Analysis
AM85.1 Activity Analysis
AM90.1 Asset Book Analysis
AM90.4 Asset Book Salvage Analysis
AM90.5 Asset Book Depreciation Analysis
AM90.6 Class Deprecation Analysis
AM91.1 Leased Asset Book Analysis
AM91.4 Leased Asset Book Salvage Analysis
AM91.5 Leased Asset Book Depreciation Analysis
AM95.1 Disposal Analysis
AM95.4 Disposal LTD Analysis
AM95.5 Disposal Gain/Loss Analysis
AM95.6 Disposal Proceeds/Cost Analysis

AP – Accounts Payable – Reports

AP100 Vendor Group Copy
AP101 Pay Group Update
AP102 Process Group Update
AP109 Vendor Current Address Update
AP110 Mass Vendor Update
AP115 Vendor Merge
AP125 Batch Release
AP126 Invoice Registration Release
AP130 POD Notification
AP131 Chargeback
AP135 Vendor/Invoice Audit Report
AP136 Invoice Accrual Reconciliation
AP141 Invoice Hold
AP145 1099 Forms Creation
AP146 1099 Tape Creation
AP150 Cash Requirements
AP151 Bill of Exchange Generation
AP155 Payment Forms Creation
AP156 Bill of Exchange Creation
AP160 Payment Tape Creation
AP161 Electronic Payment Creation
AP162 Vendor Attribute Interface
AP166 Bill of Exchange Bank Stmt
AP167 Bill of Exchange Cashing Stmt
AP170 Payment Closing
AP175 Invoice Distribution Closing
AP176 Match Discount Posting
AP177 Financial Reporting Update
AP178 AP Activity Update
AP180 Bill of Exchange Cashing Update
AP181 Bill of Exchange Stmt Update
AP185 Bill of Exchange Distribution
AP190 Invoice Reinstatement
AP191 Unrealized Gain/Loss
AP193 Recurring Invoice Update
AP195 Period Closing
AP197 Vendor Balance Rebuild
AP198 Invoice Data Archival
AP199 Vendor Balance Year End
AP200 Vendor Group-Entity Listing
AP201 Pay Group Listing
AP202 Process Group Listing
AP205 Accounts Payable Codes Listing
AP210 Vendor Listing
AP211 Vendor Invoicing
AP212 Comments Listing
AP213 Vendor Account Balance
AP214 Bill of Exchange Maturity List
AP220 Invoice Edit Report
AP230 Open Payables Report
AP235 Incoming Invoice Register
AP237 Distribution Approval Listing
AP236 Invoice Payment Approval Edit
AP240 Hold Payments Report
AP245 Reportable Income Report
AP250 Cash Forecasting
AP251 Match Analysis Report
AP252 Unmatched Invoice Listing
AP255 Bank Account Payment History
AP260 Invoice Accrual Reconciliation
AP262 Vendor Attribute Interface
AP265 Cash Payment Register
AP266 Bill of Exchange Report
AP270 Vendor Payment History
AP272 AP Tax Exempt Transaction Report
AP275 Invoice Distribution History
AP282 French DAS2 Preparation Report
AP284 Vendor Grand Livre
AP290 Vendor Labels
AP295 Invoice Processing Statistics

AP - Accounts Payable - Maintenance and Interface Programs

AP300 History Purge
AP305 AP Entity Purge
AP510 Vendor Conversion
AP520 Invoice Interface
AP700 AP taxable - Upgrade-Convert
AP912 Vendor and Invoice Comment Conversion

AP – Accounts Payable – Inquiries

AP53.1 Invoice Conversion
AP57.1 Amount Scripting to Alpha String
AP90.1 Invoice Search by Vendor-Invoice
AP90.2 Invoice Search by Invoice Date
AP90.3 Invoice Search by Voucher
AP90.4 Invoice Search by Purchase Order
AP90.5 Cash Payment
AP90.6 Entity Vendor Balances
AP90.7 Vendor Group Vendor Balances
AP91.1 Vendor Activity
AP91.2 Bill of Exchange
AP92.1 Vendor Invoices
AP92.2 Pay Group Invoices
AP93.1 Archived Vendor Invoices
AP93.2 Archived Pay Group Invoices
AP95.1 Invoice Distributions
AP95.2 GL Account Distributions
AP95.3 Activity Distributions
AP96.1 Ap Archive Inquiry
AP96.1 Archived Invoice Search by Vendor, Invoice
AP96.2 Archived Invoice Search by Voucher
AP96.3 Archived Invoice Search by PO

AR - Accounts Receivable - Reports

AR100 EFT Notification Extract
AR105 EFT Notification Print
AR110 EFT Extract
AR112 National Account Trans Update
AR115 EFT Payment Creation
AR120 Mass Customer Update
AR124 Cash Batch Release Report
AR129 Automatic Prepayment Apply
AR130 Automatic Cash Application Audit
AR131 Automatic Memo Application
AR132 Application Audit
AR135 Automatic Transaction Removal
AR136 Finance Charge Initiation
AR137 Finance Charge Late Payment
AR140 Dunning Letter Selection
AR141 Dunning Letter File Generation
AR145 Dunning Letter File Update
AR150 Statement Print
AR155 Payment Request Notice Print
AR160 Dunning Letter Select
AR161 Dunning Letter Print
AR170 Customer Review Selection
AR180 Application Reversal Creation
AR190 Application Closing
AR191 Chargeback Creation
AR194 Audit Summary
AR195 Application Closing
AR196 Unrealized Gain Loss Report
AR198 Transaction Status Update
AR199 Period Closing Report
AR200 Customer Group Listing
AR201 Entity Process Level Listing
AR203 Report Group Listing
AR204 Cycle Listing
AR205 Customer Class Listing
AR206 Operational Setup1 Listing
AR207 Finance Charge Listing
AR208 Customer Defaults Listing
AR209 Customer Labels Print
AR210 Customer Listing
AR211 Customer Optional Fields Listing
AR212 National Account Listing
AR213 MICR Customer Listing
AR214 Lock Box Listing
AR215 Operational Setup2 Listing
AR216 Hold Listing
AR217 Comments Listing
AR218 Dunning Text Listing
AR219 Customer Credit Card Listing
AR220 Cash Batch Report
AR222 Customer Cash Report
AR223 Prepayment Report
AR227 Unapplied Credit Report
AR228 Unapplied Unassigned Cash Report
AR229 Transferred Transaction Report
AR230 Payment Application Report
AR232 Transaction Application Report
AR233 Unposted Application Report
AR234 Open Chargeback Report
AR235 Application Adjustment Report
AR242 Unreleased Transaction Report
AR245 Disputed Transaction Report
AR250 Customer Aging Report
AR251 Entity Aging Report
AR252 Report Group Aging Report
AR253 Summary Aging Report
AR255 National Account Aging Report
AR256 Receivables Tie Back Report

AR258 Cash Forecasting Report
AR260 Customer Add Alert
AR261 Customer Credit Alert
AR271 Critical Review Report
AR274 Dunning History Report
AR275 Credit Exception Report
AR282 Returned Payment Report
AR285 Customer Audit
AR286 Customer Grand Livre
AR287 Customer Account Balance
AR290 Customer Statistic Report
AR291 Customer Hold Report
AR292 Customer Inactivity Report
AR293 Activity History Report
AR294 Transaction History Report
AR295 Distribution Report

AR - Accounts Receivable – Maintenance and Interfaces

AR300 Transaction Purge
AR301 Customer Purge
AR501 Customer Conversion
AR502 Transaction Conversion
AR503 Payment Conversion
AR504 Application Conversion
AR505 Customer Balance Conversion
AR506 Dispute and Comment Conversion
AR507 Distribution Conversion
AR510 User Sort File Build
AR515 Customer Attribute Load
AR520 Last Statement Balance Build
AR550 Customer Interface
AR560 Transaction Interface
AR570 Lock Box Interface
AR575 Payment1 Interface
AR580 Payment2 Interface

AR - Accounts Receivable – Inquiries

AR41.1 Intrastat
AR46.1 Dispute Inquiry
AR50.1 Customer Aging
AR53.1 Application Inquiry
AR58.1 Transaction
AR72.1 Credit Review
AR75.1 Customer Account Summary
AR90.1 Customer Account Inquiry
AR95.1 Distribution Inquiry

BR - AC Billing Revenue

BR120 Billing Calculation
BR121 Invoice Print and Interface
BR122 Online batch invoice process
BR130 Revenue Calculation
BR131 Revenue Realization
BR140 Billing and Revenue Backout
BR142 Mass Transaction Hold
BR145 Invoice Control Maintenance
BR165 Contract Percent Complete Calc
BR190 Billing and Revenue Recalculation
BR200 Billing Listing
BR202 Retainer Listing
BR203 Billing Rate Listing
BR204 Burden Billing Rate Listing
BR205 Milestone Listing
BR206 Invoice Group Listing
BR208 Reason Code Listing
BR209 Jurisdiction Code Listing
BR210 Contract Listing
BR211 Activity Customer Listing
BR212 Contract Modification List
BR215 Fee Code Listing
BR216 Service Location Listing
BR217 Bill-To Group Listing
BR218 Contract Category Group Listing
BR220 Invoice Audit Listing
BR245 Invoice Control Listing
BR265 Contract Percent Complete Rpt

BR – AC Billing Revenue Recognition – Maintenance and Interfaces

BR300 Invoice Purge
BR400 Billing History

BR405 Milestone Analysis
BR420 Billing Invoice Report
BR430 Revenue History
BR450 Unbilled Activity Aging Report
BR515 Fee Code Recalculation
BR516 Fee Code Rebuild
BR521 Billing Import
BR530 Revenue Import
BR580 Applied Balance Rebuild

BR – AC Billing Revenue Recognition – Inquiries

BR90 Contract Modification Inquiry

CB - Cash Ledger - Reports

CB145 EFT Extract Update
CB150 Mass Release
CB162 Cash Code Attribute Interface
CB175 Bank Transaction Posting
CB180 Cash Ledger Void Update
CB185 Bank Tape Mass Reconciliation
CB190 Bank Period Close
CB191 Bank Statement Close
CB195 Entity Period Close
CB210 Cash Receipt Deposit Listing
CB211 Cash Code Group Listing
CB215 Bank Transfer Listing
CB220 Bank History Report
CB221 Bank Transaction Listing
CB245 EFT Extract Listing
CB246 Return Payment Listing
CB255 Payment Listing
CB260 Cash Account Activity
CB262 Cash Code Attribute Interface

CB - Cash Ledger – Maintenance and Interface Programs

CB300 History Purge
CB500 Bank Transaction Interface
CB543 Receipts Load
CB544 Returned Payment Load
CB554 Payment Load

CB - Cash Ledger - Inquiries

CB90.1 Current Bank Account Balance
CB90.2 Currency Analysis
CB90.3 Bank Account Period Balance
CB90.4 Bank Transactions

EE - Employee Expense - Reports

EE135 Mass Employee Release
EE175 Entity Expense Posting
EE220 Expense-Advance-Payback Edit
EE230 Expense-Advance Report
EE235 Expense Release Edit
EE275 Expense Analysis Report

EE - Employee Expense - Interfaces

EE520 Expense Interface

EE - Employee Expense – Inquiries

EE90.1 Advance Inquiry
EE90.2 Expense Inquiry

GL - General Ledger – Reports

GL100 Mass Chart Acct Change Delete
GL105 System, Source Code Load
GL106 Subledger Attribute Load
GL110 Entity Copy Delete
GL120 Level Reorganization
GL121 Mass Account Addition
GL122 Mass Account Change Delete
GL123 Acct Unit Template Conversion
GL124 Mass Accounting Unit Addition
GL130 Chart Map Creation
GL134 IntraEntity Chart Map Maintenance
GL135 InterEntity Chart Map Posting
GL141 Consolidation Unload
GL145 Journal Entry Hold Release
GL146 Batch Journal Control
GL147 General Journal Report
GL148 Zone Rebalancing

GL160 Chart of Accounts Interface
GL161 Accounting Unit Interface
GL162 AU Attribute Interface
GL165 Transaction Interface
GL167 Balance Interface
GL170 Recurring Journal Interface
GL179 Recurring Journal Closing
GL190 Journal Posting
GL191 Currency Revaluation
GL195 Translation Calculation
GL196 Report Currency Translation
GL197 GL Commitment Period Closing
GL198 Non-GL Period Closing
GL199 Period Closing
GL200 Chart of Accounts Listing
GL201 System Control Listing
GL204 Reconciliation Code Listing
GL205 Source Code Listing
GL208 Organization Relationship Listing
GL209 Account Relationship Listing
GL210 Entity Listing
GL211 Entity Group Listing
GL213 Subaccount Template Listing
GL214 Accounting Unit Template Listing
GL215 Chart Compare
GL216 Accounting Unit-Accounts Template Listing
GL219 Language Code Listing
GL220 Accounting Unit Listing
GL221 Posting Accounts Listing
GL222 Posting Accounts Listing by Acct

GL223 Template Conversion Listing
GL225 InterEntity Relationship Listing
GL230 Inter-zone Relationship Listing
GL235 AR Currency Rounding GL Report
GL238 Split Distribution Report
GL240 Journal Edit Listing
GL241 Period Transaction Listing
GL243 Daily Transaction Listing
GL245 Journal Control Report
GL247 Centralization Book Report
GL250 Ledger Report Listing
GL255 Transaction Writer Listing
GL256 Transaction Writer Report
GL260 Chart Interface Listing
GL261 Acct Unit Interface Listing
GL262 AU Attribute Interface Listing
GL265 Transaction Interface Listing
GL267 Balance Interface Listing
GL270 Recurring Journal Edit Listing
GL275 Recurring Journal Control Report
GL281 French Trial Balance
GL284 AP Grand Livre Report - Period
GL285 AP Grand Livre Report - Date
GL286 AR Grand Livre Report - Period
GL287 AR Grand Livre Report - Date
GL288 GL Grand Livre Report - Period
GL289 GL Grand Livre Report - Date
GL290 General Ledger Report
GL291 Trial Balance
GL292 Balance Sheet
GL293 Income Statement
GL294 Projection by Level
GL295 Projection by Account
GL296 Currency Exposure Report
GL297 Posting Sequence Number Report
GL298 GL Commitment Analysis Report
GL300 General Ledger History Delete
GL310 Report Currency Purge
GL311 Remote Site GL Transaction Upload
GL320 Consolidation File Creation
GL325 GLAMOUNTS, GLUNITS File Rebuild
GL326 GLAMOUNTSX, GLUNITSX File Rebd
GL327 Report Currency File Rebuild
GL328 Daily Report Currency Rebuild
GL330 Undistributed RE Rebuild

GL342 Journal Entry Log Mass Delete
GL500 Fiscal Year Change
GL565 Treasury Mgmt to GL Upload

JB200 Journal Book Listing
JB240 Journal Book Report

GL - General Ledger – Currency - Reports

CU160 Currency Rate Interface
CU161 Interface Translation Rates
CU162 Currency Relations Interface
CU201 Currency Codes Listing
CU202 Currency Relationship Listing
CU203 Entity Currency Gain/Loss Accounts Listing
CU205 Translation Code Listing
CU210 Exchange Rate Listing
CU220 Translation Rate Listing
CU260 Currency Rate Interface Listing
CU261 Translation Interface Listing
CU262 Currency Relation Interface Listing
CU300 Currency Rate History Delete

GL - General Ledger – Cost Allocations - Reports

CA110 Allocation Calculation
CA160 Allocation Code Interface
CA190 Allocation Interface
CA195 Budget Allocation Interface
CA199 Allocation Closing
CA200 Allocation Group Listing
CA205 Allocation Code Listing
CA210 Allocation Edit Listing
CA215 Allocation Control Listing
CA240 Allocation Comparison
CA260 Transaction Interface
CA290 Allocation Ledger

GL - General Ledger – Cost Allocations - Reports

FB100 Budget Calculation - Computes
FB101 Budget Calculation - Rates
FB111 Budget Edit Group Build
FB120 IntraEntity Mass Budgeting
FB121 InterEntity Mass Budgeting
FB122 Budget Version
FB141 Remote Budget Consolidation
FB145 Budget Batch Journal Control
FB160 Budget Edit Group Interface
FB165 Budget Interface
FB190 Budget Double Entry Posting
FB195 Translation Calculation
FB201 User Class Listing
FB210 Spread Code Listing
FB211 Budget Edit Group Listing
FB220 Budget Listing
FB225 Budget Control Report
FB230 Computed by Acct Unit Listing
FB231 Computed by Account Listing
FB235 Interbudget Relationships
FB240 Budget Journal Edit Listing
FB260 Budget Edit Group Listing
FB265 Budget Interface Listing
FB295 Budget Analysis Report
FB296 Budget Audit

GL - General Ledger – Report Writer - Reports

RW100 Report Generation
RW200 Report Listing
RW201 Folder Listing
RW202 Process Group Listing
RW203 User Class Listing
RW205 Data Dictionary Listing
RW210 Row Listing
RW215 Row Chart Compare
RW220 Format Listing
RW230 Ratio Listing
RW240 Group Listing
RW250 Compute Listing
RW260 Total Range Listing
RW270 Total Name Listing
RW298 Usage Report
RW299 Detail Report Listing
RW590 Data Dictionary Load
RW591 AC Subset Data Dictionary Load

GL - General Ledger – Attributes - Reports

MX100 Attribute, Element Load
MX123 List Member Build
MX135 ACCTU Attributes Effect Date Update
MX160 Attribute Valid Value Interface
MX200 Element Listing
MX201 Attribute Listing
MX202 Attribute Value Listing
MX205 Template Listing

MX210 List Listing
MX220 View Listing
MX223 List Member Listing
MX260 Attribute Valid Value Listing
MX500 Attribute Value Population

GL - General Ledger – Inquiries

FB95.1 Budget Analysis
GL41.1 Journal Analysis
GL42.1 Journal Entry Log
GL43.1 Daily Transaction Analysis
GL85.1 Ratio Analysis
GL90.1 Transaction Analysis
GL94.1 Commitment Analysis
GL95.1 Account Analysis
GL96.1 Query of Accounting Units
GL97.1 Query of Accounts
GL98.1 Query of Companies
GL99.1 Organization Query

GM – Grant Management - Reports

GM110 Salary Encumbrance Processing
GM115 Labor Distribution Mass Change
GM140 Salary Encumbrance Clearing
GM165 Effort Certification Report
GM170 Labor Cost Transfer Processing
GM171 Non-Lawson Payroll Cost Transfer
GM200 Institution Listing
GM201 Award Listing
GM202 Code Listing
GM203 Award Protocol Alert Report
GM204 Award Deliverables Alert Report
GM210 Labor Distribution Listing
GM212 Labor Cost Transfer Listing
GM220 Contract Funding Report
GM265 Effort Exception Report
GM269 Financial Status Report
GM272 Federal Cash Transaction Report
GM275 Grant Schedule of Expenditures
GM290 Expenditure Allocation Listing
GM295 Contract Activity Analysis
GM300 Labor Dist and Effort Purge
GM400 Award Summary Report
GM401 Award Close
GM410 Labor Dist Expiration Report
GM411 Labor Dist Status History Report
GM415 Grant Summary Report
GM465 Effort Variance Report
GM500 Non-Lawson Payroll Tran Import

GM – Grant Management – Inquiries

GM15.4 Grant Contract Pay Requests and Receipts
GM15.5 Grant Project Funding
GM15.6 Grant Pay Requests and Receipts
GM15.8 Grant Prepayments
GM16.3 Non-Grant Funding
GM16.2 Non-Grant Funding by Contract
GM20.5 Contract Pay Requests and Receipts
GM20.9 Contract Prepayments

LM - Lease Management

LM121 Mass Lease Release
LM131 Invoice Creation
LM135 Lease Audit Report
LM136 Mass Payment Approval
LM140 AP Interface
LM180 Interest Calculation
LM190 Lease Posting
LM199 Period Closing
LM205 Executory Cost Code Listing
LM206 Lease Type Listing
LM207 Date Code Listing
LM221 Lease Listing
LM223 Lease Attribute Listing
LM230 Payment Schedule Listing
LM228 Allocation Code Listing
LM231 Invoice Listing
LM235 Advanced Compute Opt Listing
LM245 Lease Terminations
LM246 New Debt Report
LM250 Lease Interface Listing
LM300 Lease Purge
LM421 Lease Analysis Report

Reports and Inquiries

LM430 Lease Projections
LM500 Lease Interface
LM551 Payment Schedule Interface

LM Lease Management – Inquiries

LM22.1 FAS 13
LM90.1 Lease Invoice Inquiry
LM94.1 Lease Analysis

MA – Matching - Reports

MA126 Auto Matching
MA180 Open Receipt Archive
MA200 Entity Listing
MA205 Code Listing
MA208 Add on Charge/Allowance Listing
MA231 Unmatched Receipt Listing
MA236 Invoiced, Not Received Report
MA264 Invoice Message Listing
MA278 Cost Variance Analysis

MA – Matching – Maintenance and Interface Programs

MA310 Pool Count Rebuild
MA530 ERS Invoice Creation
MA531 Receipt Interface
MA540 Invoice Interface

MA – Matching – Inquiries

MA05.2 Vendor Handling Code
MA05.3 Entity Handling Code
MA05.4 Process Level Handling Code
MA62.1 Reconciliation screens
MA95.1 Vendor History
MA95.2 Vendor History Analysis

ML - Multi-Ledger – Reports

ML110 Ledger Entity Copy Delete
ML145 Ledger Journal Hold Release
ML146 Batch Ledger Journal Control
ML165 Ledger Transaction Interface
ML167 Ledger Balance Interface
ML170 Ledger Recurring Journal Interface
ML190 Ledger Journal Posting
ML191 Ledger Currency Revaluation
ML195 Ledger Translation Calculation
ML196 Ledger Report Currency Translation
ML199 Ledger Period Closing
ML210 Ledger Listing
ML211 Ledger Group Listing
ML212 ML Calendar Map Listing
ML240 Ledger Journal Edit Listing
ML241 Ledger Period Transaction List
ML245 Ledger Journal Control Report
ML250 Ledger Report Listing
ML265 Ledger Transaction Interface Listing
ML267 Ledger Balance Interface List
ML270 Ledger Recurring Journal Edit List
ML275 Ledger Recurring Journal I Control Report
ML290 Ledger Report
ML291 Ledger Trial Balance
ML292 Ledger Balance Sheet
ML293 Ledger Income Statement

ML - Multi-Ledger – Maintenance and Interfaces

ML300 Ledger History Delete
ML320 Consolidation File Creation
ML325 Ledger AMOUNTS, GLUNITS Rebuild
ML327 Ledger Report Currency Rebuild
ML330 Ledger Undistributed RE Rebuild

ML - Multi-Ledger – Inquiries

ML41.1 Journal Entry Inquiry
ML42.1 Ledger Journal Entry Log
ML90.1 Ledger Transaction Analysis
ML94.1 YTD ML and GL Actuals
ML95.1 Ledger Account Analysis
ML96.1 Query of Accounting Units
ML97.1 Query of Accounts
ML98.1 Query of Companies
ML99.1 Organization Query

SL - Strategic Ledger

SL146 Error Trans Release
SL160 User Analysis Value Interface
SL165 Transaction Interface
SL190 Strategic Ledger Posting
SL195 Interface Suspended Trans
SL200 User Analysis Listing
SL201 User Analysis Group Listing
SL202 Relation Listing
SL203 User Analysis Class Listing
SL250 Strategic Ledger Listing
SL260 User Analysis Value Interface Listing
SL265 Transaction Interface Listing
SL291 Transaction Report
SL300 Strategic Ledger Trans Purge
SL350 Strategic Ledger Delete

SL - Strategic Ledger – Inquiries

SL90.1 Strategic Ledger Transaction Analysis
SL41.1 User Analysis Smart Select
SL95.1 Ledger Analysis

TX - Tax – Inquiries

TX40.1 Tax Inquire for Vertex Quantum

TX - Tax – Reports

IN120 Intrastat Data Report
IN201 Intrastat Country Code Listing
IN202 Intrastat Codes
IN501 Country Code Load
TX100 Tax Analysis Report
TX101 Journal File Create
TX120 VAT Returns Report
TX125 Purchase and Sales Report - Be
TX130 EC Sales Report
TX140 Vertex Quantum Geocode Update
TX200 Tax Entity Listing
TX201 Tax Code Master Listing
TX202 Tax Code Listing
TX203 Tax Rate Listing
TX204 Tax Transaction Listing
TX220 Vendor-Customer Tax Audit
TX221 Tax Transaction Audit
TX222 Tax Reconciliation Report
TX226 Purchasing and Sales Journal
TX300 Tax History Purge
TX301 Journal Detail Purge
TX804 Tax Transaction Conversion

Infor Human Resource Management

BN - Benefits- Reports

BN100 Employee Change Benefit Update
BN101 Mass Benefit Add
BN102 Plan Employee Update
BN103 Mass Benefit Termination
BN104 Frequency Table Update
BN105 Plan Update
BN106 Benefit Transaction Export
BN107 Stock Splits Update
BN134 Current Flex Time Record Delete
BN137 Stock Option Purge
BN138 Vacation Hours Update
BN140 Savings Bond Update
BN141 Stock Purchase Update
BN145 Flex Dollars Calculation
BN150 Life Insurance Reportable Income
BN170 COBRA Notification Report
BN171 COBRA Letter Print
BN175 Outstanding Invoice Listing
BN180 Invoice Edit
BN181 Invoice Print
BN190 General Ledger Update
BN200 Employer Parameter Listing
BN201 Insurance Carrier Listing
BN202 Rate Table Listing
BN203 Vesting Schedule Listing
BN204 Frequency Table Listing
BN205 Broker Listing
BN206 Flex Plan Listing
BN207 Stock Listing
BN215 Plan Parameter Listing
BN216 Benefit Entry Rules Listing
BN220 Benefit Plan Status Report
BN223 Stock Option Grant Listing
BN230 Plan Participant Report
BN231 Employee Benefit Report
BN232 Benefits Statement
BN233 COBRA and Retiree Benefit Report
BN234 Employee Stock Option Listing
BN236 Participation Report
BN237 Vesting Report
BN238 Vacation Hours History
BN240 Savings Bond Balance Report
BN242 One Page Benefits Statement
BN245 Benefit Election Form
BN246 Flex Missing Benefits Report
BN247 Beneficiary Listing
BN248 Savings Bond Sequence Listing
BN252 Benefit Plans Listing
BN258 Spending Account Balance
BN259 Spending Account Payment Report
BN270 COBRA Participant Listing
BN281 Cash Application Edit
BN285 Standard Letter Print
BN300 Key Employees Report
BN305 Highly Compensated Employee Re
BN310 Top Heavy Report
BN320 Monthly Premium Report
BN321 Dependent Benefit Listing
BN325 Benefit Type Exception Report
BN330 Defined Contribution Distribution
BN331 HIPAA Certification Report
BN335 Employee Deferral Report
BN340 ADP & ACP Tests
BN345 Min Coverage Test - Percent
BN350 Min Coverage Test - Classification
BN430 Benefit Purge
BN480 Invoice/payment Purge Program
BN531 Batch Benefit Enrollment
BN532 Batch Dependent Benefit Enrollment
BN533 Emp Stock Option Grant Conversion
BN534 Emp Stock Option Transact Conv
BN547 Beneficiaries Conversion
BN555 DB/DC Account Balance Conversion
BS531 Web Pending Employee Benefit Extract

BN – Benefits – Inquiries

BN46.1 Flex Benefit Periods
BN46.2 Flex Benefit Inquiry
BN50.1 Current Plan Participants
BN51.1 Employee Benefit Summary
BN51.2 Employee Benefit Detail
BN52.1 Plan Inquiry
BN55.1 DC/DB Account Balance
BN56.1 Compensation History
BN57.1 Vesting Hours
BN59.1 Spending Account Transactions
BN60.1 Savings Bond History
BN61.1 Stock Savings History
BN67.1 Forecasting Defined Contribution
BN77.1 Benefit History By Participant
BN82.1 Transaction Inquiry
BS09.1 Employee Annual Enrollment Rule

BS10.1 Current Benefit Inquiry
BS11.1 Employee Flex Dollar Inquiry
BS12.1 New Plan Inquiry

HR - Human Resources – Reports

HR105 Employee Audit Report
HR125 Employee Audit Purge
HR130 Correspondence Purge
HR155 Employee Group Update
HR170 HR Writer Report Request
HR200 Employer Listing
HR201 Process Level Listing
HR202 Department Listing
HR203 Employee Status Code Listing
HR204 HR Code Listing
HR205 Job Class Listing
HR206 Job Code Listing
HR207 Supervisor Listing
HR208 Processing Group Listing
HR209 User Data Item Security Listing
HR210 Data Item Attribute Listing
HR211 Employee Listing
HR212 Employee Security Listing
HR213 Dependent Listing
HR217 Work Eligibility Listing
HR220 Additional Contact Listing
HR221 Work schedule Report
HR222 Job Occupation Codes Listing
HR230 Correspondence Tracking Listing
HR250 Grant Management Pay Code Listing
HR255 Employee Group Listing
HR403 Country Specific HR Code List

HR - Human Resources – Inquiries

HR506 Job Code Conversion
HR507 Supervisor Conversion
HR511 Employee Conversion
HR513 Dependent Conversion
HR514 Alternate Rates Conversion
HR515 User Field Conversion
HR521 Employee History Conversion

HR - Human Resources – Inquiries

HR70.1 Hr Writer Inquiry
HR79.1 Currency Calculation
HR99.1 Messages
HS10.1 Direct Report Inquiry

LP - Absence Management – Reports

LP100 Employee Absence Plan Update
LP101 Mass Absence Plan Add
LP103 Mass Absence Plan Termination
LP130 Absence Plan Payout
LP138 Absence Plan Hours Update
LP140 Employee Absence Plan Calculation
LP145 Allotment Adjustment Calculation
LP180 Mass Absence Plan Transfer
LP188 Length of Service Hours Update
LP197 Absence Plan Close
LP198 General Ledger Liability Update
LP201 Absence Plan Listing
LP203 Absence Plan Rules Listing
LP204 Rules Tables Listing
LP206 Formula Listing
LP207 Calculation Listing
LP208 Service Code Listing
LP209 Reason Code Listing
LP210 Service Class Listing
LP211 Reason Class Listing
LP231 Employee Plan Master Listing
LP240 Employee Plan Transaction Rpt
LP251 Employee Leave of Absence Rep
LP260 Employee Service, Event Report

LP262 Employee Event Audit Report
LP264 Employee Transaction History
LP270 Open Manual Transactions
LP331 Employee Absence Plan Purge
LP353 Employee Service History Purge
LP370 Emp Trans Consolidation
LP553 Emp Service and Event CSV Load
LP554 Employee Service,Event Hist Co
LP570 Manual Transaction Conversion
LP900 LP Enable

LP - Absence Management – Inquiries

LP60.1 Employee Service Inquiry
LP61.1 Employer Event Inquiry
LP62.1 Employee Date Calendar
LP63.1 Absence Plan Balances
LP64.1 Employee Transaction Inquiry
LP65.1 Plan Master Inquiry Menu

PA – Personnel – Reports

PA100 Action Update
PA102 Position Update
PA103 Mass Position Changes
PA105 Employee Audit Report
PA111 Recalculate Assigned Resources
PA113 Retroactive History Update
PA115 Employee Purge
PA120 Applicant Purge
PA125 Employee History Purge
PA130 Employee Comments Purge
PA135 Applicant Comments Purge
PA149 Update Scheduled Tests
PA170 Budget Update
PA171 Job Budget Transfer
PA172 Initiate Preliminary Budget Data
PA182 Salary Encumbrance Update
PA201 Position Class Listing
PA202 Position Listing
PA204 User Field Listing
PA206 Position Rules Listing
PA207 Competency Proficiency Listing
PA208 Position and Job Description List
PA210 Length of Service Report
PA211 Assigned Resource Listing
PA212 Emergency Contact Listing
PA213 Position and Job Listing
PA214 Military Service Listing
PA215 Medical Listing
PA216 Employer Property Listing
PA217 Automobile Listing
PA218 Travel Listing
PA219 Prior Work History Listing
PA220 Education Listing
PA221 Employee Competency Listing
PA222 Certification Listing
PA223 Starters and Leavers Report
PA224 Relocation Listing
PA225 Employee Benefits Listing
PA227 Contract Listing
PA230 Applicant Status Listing
PA231 Applicant Profile
PA232 Applicant Reference Listing
PA233 Applicant Job History Listing
PA234 Applicant Education Listing
PA235 Applicant Competency Listing
PA236 Applicant Certification Listing
PA238 Applicant Relocation Listing
PA239 Applicant Military Service Listing
PA240 Applicant Medical Listing
PA241 Interview Listing
PA242 Requisition Listing
PA243 Requisition Log
PA244 Applicant History
PA248 Test Listing
PA249 Employee and Applicant Test Listing
PA250 Personnel Action Code Listing
PA259 Grievance and Disciplinary Listing
PA262 Qualified Employees Listing
PA263 Qualified Applicants Listing
PA271 Budget Listing
PA272 Budget and Assigned Resource Listing
PA290 Health and Safety Incident Listing
PA292 Incident Establishment Listing
PA294 Canadian EEA - Setup Listing
PA295 Grade Range Schedule Listing
PA296 Official Languages Bilingual Requirements
PA302 Position Purge
PA310 Employee Birthdate Listing
PA311 Employee Profile
PA313 Employee Pos,Job History Purge
PA315 Employee Telephone Listing
PA320 Employee Interoffice Directory
PA325 Employee Post Office Mailing L
PA330 Employee Inter Office Labels
PA335 Employee Listing

PA340 Personnel Action Listing
PA341 Hire and Term Listing and CSV
PA345 Employee Review Schedule
PA349 Employee, Applicant Test Purge
PA350 Employee Review History Report
PA355 Active Actions Report
PA360 Employee Wage Analysis Report
PA370 Employee Review Document
PA371 Budget Purge
PA372 Health, Safety Incident Purge
PA390 EEO-1 Report
PA391 EEO-4 Report
PA392 EEO-5 Report
PA393 VETS-100 Report
PA402 Position Employee Listing
PA406 Position Rules Audit Listing
PA490 OSHA Log, Summary Report
PA495 IPEDS Report
PA496 Official Languages Report

PA – Personnel - Conversions

PA502 Position Conversion
PA512 Emergency Contact Conversion
PA513 Position and Job Conversion
PA520 Employee and Applicant Code Conversion
PA531 Applicant Conversion
PA532 Code/Requisitions Exports
PA533 Job History Conversion
PA534 e-Recruiting Employee Export
PA535 e-Recruiting Requisition Conversion
PA549 Employee and Applicant Test Conversion
PA570 Budget Conversion
PA590 Health and Safety Incident Conversion
PA594 EECRS CSV Interface
PA754 Update Personnel Act Pos Level

PA – Personnel - Training - Reports

TR113 Group Track
TR114 Job Code Track
TR120 Group Session Registration
TR121 Job Code Session Registration
TR200 Notification Letter Extract
TR201 Course Profile
TR202 Course Catalog Extract
TR204 Session Listing
TR205 Track Listing
TR207 Instructor Listing
TR210 Course Cost Listing
TR220 Session Roster
TR221 Session Wait List Listing
TR222 Required Employee Training Listing
TR500 Training Conversion

PA – Personnel - Inquiries

HS11.1 Web Competency Profile
HS12.1 Web Expired Competencies
HS13.1 Web Competency Compliance Rpt
HS14.1 Web Professional Profile-Phys-Nurse
HS15.1 Web Direct Rpt Inquiry – Emp Detail
HS51.1 Job Search by Qualification
HS52.1 Group Qualify Gap Profile
PA10.1 Length of Service
PA62.1 Employee Job Qualification Search
PA63.1 Applicant Job Qualification Search
PA64.1 Employee Job Qualification
PA64.2 Employee Position Qualification
PA65.1 Applicant Job Qualification
PA65.2 Applicant Position Qualification
PA66.1 Employee Action Summary
PA66.2 Employee Action Inquiry
PA66.3 Employee Action Detail
PA66.4 Employee Action Comments
PA67.1 Pay Rate History
PA79.1 Current Totals
PA80.1 Position Budget Inquiry
PA81.1 Employee Test Inquiry
PA82.1 Salary Encumbrance Inquiry
PA91.1 Health, Safety Incident Inquiry

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PR – Payroll – Reports

HS535 Pending Time Record Extract
PR110 Step And Grade Audit
PR113 U.S. Tax Deduction Update
PR114 Create Linked Deduction
PR115 Ded
PR116 Step And Grade Schedule Update
PR120 Mass Pay Update
PR125 Ontario Employee Wages for EHT
PR127 Year-End Parameters Copy/Delete
PR128 Offset Time Record Creation
PR130 Canadian Vacation Calculation
PR131 Retroactive Pay Calculation
PR132 FLSA Overtime Calculation
PR134 Automatic Time Records
PR135 Time Record Edit
PR136 Missing Time Records
PR137 Batch Time Record Update
PR139 Arrears Automation
PR140 Earnings and Deductions Calc
PR141 Payroll Register
PR142 Consolidated Payroll Register
PR155 Bank Reconciliation
PR160 Payment Print
PR162 Payment Register
PR165 Bank Reconciliation Tape Processing
PR180 Manual Payment Print
PR188 Payroll Hours Update
PR189 Gross Up Calculation
PR195 Accrual Program
PR196 Period Closing
PR197 Payroll Close
PR198 General Ledger Posting
PR201 Bank Listing
PR204 Funding Sources Listing
PR205 Deduction Listing
PR206 Tax Authority Listing
PR209 Tax Reporting Groups Listing
PR212 Direct Deposit Account Listing
PR214 Employee Deduction Listing
PR216 Step And Grade Schedule Listing
PR218 US WC Classification Listing
PR220 Pay Code Listing
PR221 Pay Plan Listing
PR223 Payroll Distribution Listing
PR225 Garnishment Rules Listing
PR226 Employee Garnishment Listing
PR227 W-2 Parameter Report
PR229 Pension Participant Listing
PR230 Standard Time Record Listing
PR239 One Time Deduction Listing
PR240 Canadian Federal T4
PR241 T4-T4A Magnetic Media
PR242 T4-T4A Reports
PR243 Releve Slips
PR244 Releve Magnetic Media
PR245 Releve Reports
PR246 Garnishment Rules Listing
PR247 Employee Garnishment Listing
PR248 Annual Reports
PR250 1099-R Form Reporting
PR251 1099-R Magnetic Media Report
PR252 US Territory W-2 Form Printing
PR253 1099-R Reporting
PR260 Payment Detail Listing
PR265 Year To Date Payment Report
PR270 Employee Wage Report
PR275 Deduction Report
PR276 Employee Deduction Report
PR277 Garnishment History Report
PR278 US Workers Compensation Report
PR280 Deduction Audit Report
PR281 Manual Payment Audit Report
PR282 ROE - Canada
PR283 Employees with No Earnings
PR284 Seniority Audit Report
PR285 Payroll Activity Report
PR286 Report on Hirings
PR287 941 Report
PR289 Weeks Worked Calculation
PR290 Quarterly Report
PR291 Unemployment Continuation Form
PR292 Quarterly UI Mag Media
PR293 Enumeration Verification
PR294 Balancing Report
PR295 Distribution History Report
PR296 New Hire Reporting
PR297 W-2 Forms
PR298 W-2 Magnetic Media
PR299 Table Creation

PR – Payroll – Maintenance and Conversions

PR300 History Purge
PR313 Tax Locator Deduction Purge
PR418 Canada Workers Compensation Rpt
PR512 Employee ACH Dist Interface
PR514 Employee Deduction Master Load
PR529 Pension Payroll Conversion
PR530 Time Record Interface CSV
PR560 Payroll History Load CSV
PR702 PRMINWAGE and CODA Update
PR712 EAD Conv and PREMPBANK Load
PR925 Load Req US Federal Garn Rules
PR927 PR27 Conversion for 1998
PR999 Payroll Year End Close

PR – Payroll – Inquiries

HS20.1 Time Form Inquiry
HS21.1 Time Form Inquiry
HS22.1 Pending Time Summary
PR50.1 Quarterly Payment Inquiry
PR50.2 Payment Inquiry
PR51.1 Pay Stub Inquiry
PR52.1 Payroll History Year to Date
PR55.1 Activity Inquiry

TA - Time Accrual – Reports

TA125 Employee Enrollment Update
TA145 Canadian Employee Enrollment
TA146 Canadian Vacation Calculation
TA147 Canadian Vacation Audit
TA148 Canadian Vacation Rollover
TA170 Time Accrual Update
TA175 Time Accrual Report
TA180 Mass Plan Transfer
TA181 Mass CA VAC Plan Transfer
TA195 General Ledger Liability Update
TA196 Canadian G L Liability Posting
TA198 Time Accrual Close
TA199 Time Accrual Close
TA205 Plan Class Listing
TA220 Plan Listing
TA230 Formula Listing
TA241 Canadian Vacation Transaction
TA242 Canadian Vacation Employee Plan-Balance Listing
TA260 Employee Plan Listing
TA265 History Usage Report
TA270 Open Manual Transactions
TA290 Transaction History Report

TA - Time Accrual – Maintenance Routines

TA300 Time Accrual Trans Purge
TA310 Employee Plan Purge
TA340 Canadian Vacation Purge
TA341 Employee CA Vacation Plan Purge
TA542 Canadian Vacation Balance Load
TA570 CSV Load Balances

TA - Time Accrual – Inquiries

TA65.1 Plan Balance Inquiry
TA65.2 Yearly Activity Inquiry
TA65.3 Employee Transaction Inquiry

TM - Time and Attendance - Reports

TM201 Attendance Code Listing
TM202 Attendance Class Listing
TM240 Employee Attendance Code Report
TM245 Employee Attendance Class Report
TM250 Attendance Code Distribution Report
TM255 Attendance Class Distribution Report
TM260 Absence Monitoring Report
TM265 Lost Time Report
TM300 Attendance History Purge
TM470 Attendance History Audit Report
TM570 Attendance History Conversion

TM - Time and Attendance – Inquiries

TM50.1 Employee Attendance Inquiry
TM52.1 Attendance Inquiry
TM60.1 Employee Date Calendar
TM61.1 Employee Days Calendar

TP - Tips – Reports

TP100 Shortfall Allocation Calculation
TP105 Tips Purge
TP115 Gross Receipts Edit - Hours Worked
TP120 Gross Receipts Edit - Employee
TP125 POS Gross Receipts Interface
TP130 Tip Pay Report
TP135 Tip Calculation
TP140 Tax Credit Calculation
TP200 Allocation Level Listing
TP210 Year End Shortfall Report
TP220 Shortfall Allocation Report
TP230 Year End Allocation Summary Re
TP231 Form 8027 Magnetic Media

TP - Tips – Inquiries

TP40.1 Gross Receipts Inquiry by Alloc. Level
TP40.2 Employee Tips Allocation Inquiry
TP40.3 Employee Shortfall Allocation
TP40.4 Allocation Processing Status

Global Human Resources Reports

Turnover Analysis by Supervisor
Turnover Analysis by Organizational Unit
Leavers Analysis (Terminations)
Starters Analysis (Hires)
Transfer Analysis
Organizational Unit Headcount Report
Job Information Listing
Position Information Listing
Organizational Chart
Supervisor Chart
Work Request Status Report
Workflow Audit Reports
Employment Contract Status Chart
Employment Contract Term Range Report
US EEO-1 Report
US VETS-100 Report
Competency Model Skills & Competencies Listing
Competency Group Summary Report
Competency Detailed Behaviors & Attributes
Skill Detailed Information Report
Resource Information Report
Resource Expired Credential Report
Resource Transition Task Status Report
Correspondence Tracking Report
Audit Log List

Talent Acquisition Reports

Recruiting Costs by Requisition
Recruiting Costs by Total
Recruiting Costs by Organization Unit
Recruiting Costs by Cost Type
Recruiting Costs by Cost Type Chart
Recruiting Costs Offer Details
Recruiting Activity Summary with Details
Recruiting Activity Summary Totals
Requisitions Requested vs Filled Chart
Time to Fill by Requisition
Average Time to Fill
Candidate Source Analysis with Details
Candidate Source Analysis by Organization Unit
Candidate Source Analysis by Organization
Unit Candidate Referrals Detail Report
Hired Candidate Referrals Report
Candidate Offer Status Analysis
Selection Process Stage Detail Report
Active Candidate Listing
Candidate Search Results Report
Job Requisition Information Report
Candidate Application Information Profile

Performance & Goal Management Reports

Competency Groups/Model List
Resource List
Competency Analysis - Variety of Ways
Education, Achievements, Credential Lists
Appraisal Criteria
Appraisal Forms
Appraisal Templates
Email Templates
Appraisal Status
Employee Appraisal Status
Employee Appraisal Detail
Performance & Goal Management
Active Performance Appraisals by Due Date
Resource Pay for Performance Chart
Historical Performance Appraisals Ratings
Resource Active & Percent Complete Goals
Resource Historical Goals Detail Report
Resource Development & Goal Report
Organizational Goal Status Report
Resource Goal Alignment Report
Resource Active Goal Completion Percent
Resource Historical Goal Completion Report
Appraisal Creation Audit Report
Top Performer's Learning Analysis

Succession Management Reports

Job Succession Analysis - Feeder Job and Career Path Report
Resources in Feeder Job Detail Report
Resource Potential & Retention Risk Comparison Report
Open Job Requisitions for Selected Succession Job
Organization Bench Strength Report
Organization Bench Strength Chart
Position Successors Readiness Report
Successors Percent Fit Analysis
Succession Matrix Graph
Succession Pool Matrix Graph
Resource Succession Summary Profile
Key/Critical Position Bench Strength Report
Succesion Profile
Talent Pool Listing
Talent Pool Resource Report

Compensation Reports

Compensation Structure List
Compensation Plans
Compensation Management
Resource Comp Analysis By Salary Structure
Resource Compensation Analysis By Supervisor
Resource Compensation Analysis By Organization
Salary Awarding Audit List
Collective Agreement Compensation List
Active Step & Grade Rate Progression Schedules
Rate Progression Lump Sum Payout Report
Compensation Program Group Enrollment Report
Resource Compensation Analysis Report
Resource Bonus Objective Status Report
Resource Bonus Objective History Report
Resource Comp Program Calculated Payout
Resource Special Incentives Report
Salary Planning Pending Updates Report
Focal Period Awarding Completion Status Report
Focal Period Awarding Status Chart
Focal Period Manager Compensation Awarding Detail Report
Focal Period Compensation Awarding Status
Anniversary Period Awarding Completion Status
Anniversary Period Awarding Status Chart
Anniversary Period Manager Compensation Awarding Detail Report
Anniversary Period Manager Compensation Awarding Status Report
Variable Pay Program Enrollment Report
Variable Pay Program Calculated Payout Report
Comp Open Item Report – Pending Rate Changes
Resource Compensation Summary
Resource Pay Rate History Report
Manager Compensation Awarding Records Status
Manager's Resource Detailed Compensation Awarding Report
Resource Pay for Performance Chart
Manager Budget & Awarding Totals Report
Resource Salary Awards by Program Detailed
Manager Budget Analysis Detailed & Rollup
Individual Manager Budget Report
Collective Agreement Plan
Salary Planning
Compensation Payout Reports
Mass Rate Calculations
Compensation Analysis – Variety of Ways

Learning and Development Reports

Develop for Excellence Analysis
Capacity Analysis

Failure Analysis
Development Budget Consolidated View
Percent of Devel Budget Spent & Remaining
Development Budget Analysis by Category
Manager Development Budgets Chart
Employee Development Activities Request Detailed Report
Development Activity Request Analysis Status
Employee Development Activity New Requests Analysis & Cost Report
Registration Reminder for Approved Activities
Session Start Date Approaching Alert
Learning & Development Provider List
Provider Contract & Payment Report
Preferred Provider Activity Report
Activity Catalog Capacity & Analysis Report
Activity Session Roster & Registration Report
Activity Catalog Detailed Report
Activity Session Status & Percent Capacity
Activity Session Attendance by Date Report
Activity Session Roster
Resource Activity Report
Resource Registration Requests
Resource Attendance Analysis
Resource & Organizational Development Hours Analysis
Development Budget Status Report & Chart