

**Request for Proposal (RFP) 2024-024
Conduct Forensic Audit on all Financial Accounts**

I. Purpose

Spalding County is soliciting proposals from qualified certified accounting firms to conduct a comprehensive forensic audit on all Spalding County accounts, including but not limited to the General Fund, Fire District Fund, E-911 Fund, Water Fund, and Other Funds as defined in our annual audit conducted by Mauldin & Jenkins CPAs & Advisors. Additionally, the scope will include a thorough review and examination of all checking, savings, investment, money market, and financial holding accounts of any kind to examine the records to locate and identify any funds. This audit is necessary due to “located funds” above the reported fund balance and a separate, recent incident involving missing funds from the Tax Commissioner's Office, leading to criminal charges against an employee of that office.

The primary objective of this forensic audit is to uncover any irregularities, discrepancies, or potentially fraudulent activities within the financial records of Spalding County. The selected accounting firm will be expected to perform a thorough examination of financial transactions, records, and processes across all relevant departments and funds to identify any misappropriation of funds, unauthorized transactions, or other financial improprieties.

II. Instructions to Respondents

- A. All responses to this Request for Qualifications shall be sent to:

**Spalding County Board of Commissioners
Attn: Procurement Director
119 E Solomon Street
PO Box 1087
Griffin, Georgia 30224**

- B. Please place one (1) original and four (4) copies of your response in a sealed envelope and clearly label it in the lower left corner **“Solicitation No. 2024-024 Request for Proposals – Forensic Audit, April 18, 2024.”** No faxed, emailed, or telephone statements will be accepted.
- C. All responses must be received by **April 18, 2024 @ 10:00 a.m. ET**, at which time they will be opened. It is the responsibility of the respondent to ensure that the RFP is received by Spalding County by the date and time specified above. Late responses will be returned to the respondent unopened. To ensure a fair review and selection process, firms and individual CPA's submitting qualifications are specifically requested not to make other contacts with Spalding County staff regarding this request.
- D. Any questions regarding this Request for Qualifications shall be in writing by email to edye@spaldingcounty.com. No questions shall be received after **5:00 p.m. ET, Friday, April 5, 2024**. Responses will be provided in an addendum by **5:00 p.m. ET, Monday, April 8, 2024**. No other County Staff or officials associated with this project should be contacted regarding this RFP. **DOING SO, MAY RESULT IN DISQUALIFICATION.**

- E. All addenda, notices, additional information, etc. will be posted to Spalding County’s website at www.spaldingcounty.com under the Purchasing Departments bid opportunities.

III. Time Schedule

The following schedule is supplied as a guideline rather than a set of absolute deadlines. The County reserves the right to modify or alter the schedule as needed.

Event	Date & Time
Issue RFP – First Advertisement	Friday, March 22, 2024
Second Advertisement	Friday, March 29, 2024
Third Advertisement and Questions Due	Friday, April 5, 2024, 5:00 pm ET
Addendum/Responses to Questions	Monday, April 8, 2024, 5:00 pm ET
Forth Advertisement	Friday, April 12, 2024
Deadline for submittal of RFP	Monday, April 18, 2024, 10:00 am ET
Selection of respondent	Monday, May 6, 2024, 6:00 pm ET

IV. Terms and Conditions

- A. The County reserves the right to reject any and/or all proposals, call for new proposals, to waive any informalities in a proposal, and to select the qualified parties. The County reserves the right to accept, reject, and/or negotiate all proposals or parts of proposals deemed by the Board to be in the best interest of the citizens of Spalding County.
- B. The County reserves the right to request clarification of information submitted and to request additional information from any respondent.
- C. The County reserves the right to award any contract to the next most qualified respondent if the successful respondent does not execute a contract within thirty (30) days after the selection of the respondent.
- D. Any proposal may be withdrawn up until the date and time set above for opening of the RFP responses. No proposal may be modified or withdrawn for a period of one hundred-twenty (120) calendar days thereafter.
- E. The professional services contract resulting from acceptance of a proposal by the County shall be in a form supplied or approved by the County and shall reflect the specifications in this RFP. The County reserves the right to reject any proposed agreement or contract that does not conform to the specifications contained in this RFP, and which is not approved by Spalding County Board of Commissioners.
- F. Ownership of all data, materials, and documentation prepared for and submitted in response to this RFP shall belong exclusively to Spalding County and will be considered a public record and subject to public inspection in accordance with Georgia public records laws. Exceptions may be requested by the applicant, citing applicable statutory authority for holding specific information in confidence. The approval of exceptions will be in the sole discretion of the County.

- G. By submitting their qualifications, all proposing parties certify that their proposals are made without collusion or fraud and that they have not offered or received any inducements from any other person or party in connection with their proposals, and that they have not conferred on any Spalding County employee or official having official responsibility for this procurement transaction of any payment, loan, subscription, advance, deposit of money, services, or anything of value of more than nominal value, present or promise, unless consideration of substantially equal or greater value was exchanged.
- H. By submitting their qualifications, all proposing firms certify that they are not currently debarred from submitting bids or proposals on contracts by any agency of the State of Georgia and the federal government, nor are they an agent of any person or entity that is currently debarred from submitting bids on contracts by any agency of the State of Georgia or the federal government.
- I. Those submitting responses do so entirely at their expense. There is no expressed or implied obligation by the County to reimburse any individual for any costs incurred in preparing or submitting bids or providing additional information when requested by the County.

V. Scope of Services

- Review and analyze financial records, including but not limited to bank statements, ledgers, invoices, receipts, and payroll records, for all Spalding County accounts.
- Conduct interviews with relevant personnel to gather additional information and insights into financial operations and procedures.
- Perform data analysis and forensic testing to identify any anomalies or irregular patterns in financial transactions.
- Assess internal controls and procedures related to financial management and recommend improvements to prevent future incidents of fraud or misappropriation.
- Prepare a comprehensive report detailing findings, including any instances of financial misconduct, evidence of fraud, or weaknesses in internal controls.
- Provide recommendations for remedial actions and best practices to enhance financial transparency, accountability, and integrity within Spalding County.
- Assessment of causation and damages.

VI. Submission Requirements

Interested accounting firms are invited to submit their proposals in response to this Request for Proposal (RFP) by April 18th, 2024. Proposals should include the following information:

- **Company Profile:** Brief overview of the firm's history, qualifications, and experience in conducting forensic audits for governmental entities.

- **Team Composition:** Description of key personnel who will be involved in the audit, including their qualifications, certifications, and relevant experience.
- **Approach and Methodology:** Detailed outline of the proposed approach and methodology for conducting the forensic audit, including specific procedures and techniques to be employed.
- **Timeline:** Proposed timeline for completing the audit, including key milestones and deliverables.
- **Cost Proposal:** Itemized cost estimate for the forensic audit, including all fees, expenses, and any other relevant costs.

VII. Selection Criteria

Proposals will be evaluated based on the following criteria:

EVALUATION CRITERIA	WEIGHT GIVEN
Respondent Qualifications	20
Experience of the CPA firm	20
Respondent’s availability and capacity to provide timely forensic audit services	20
Understanding the required services and quality assurance	10
Approach and Methodology for Conducting the Forensic Audit; Defined procedures for assessment of causation and damages	10
Timeliness and Feasibility of Proposed Timeline	10
Overall Suitability and Fit with the Needs of Spalding County	5
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Please submit your proposal through sealed envelope to Erica Dye at:

Spalding County Board of Commissioners
Attn: Procurement Director
119 E Solomon Street
PO Box 1087
Griffin, Georgia 30224

Submissions are required by April 18th, 2024 at 10:00 am. Any questions or requests for clarification regarding this RFP should be directed to Erica Dye at edye@spaldingcounty.com.

Spalding County reserves the right to reject any or all proposals, to waive any irregularities or informalities in the proposals received, and to negotiate with any qualified firm or firms deemed to be in the best interest of Spalding County.

Thank you for your interest in providing forensic audit services for Spalding County. We look forward to receiving your proposal.