

April 9, 2024

Q & A 2nd Addendum Spalding County Forensic Audit 2024-024

- The RFP includes the following language: “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.”
Can the country provide an example of the form expected?
Form to follow:
At a minimum, the form of the document shall include:
 1. **Introduction:** Begin by providing context, explaining the purpose of the audit, and identifying the company or entity under investigation.
 2. **Scope and Objectives:** Clearly define the scope of the audit, including the specific areas or transactions being examined. State the objectives of the investigation.
 3. **Methodology:** Describe the audit techniques and procedures used during the investigation. Explain how evidence was collected, analyzed, and verified.
 4. **Findings:** Present the key findings of the audit. This section should include details about any irregularities, fraud, or misappropriation of assets discovered. Use evidence to support your conclusions.
 5. **Evidence Summary:** Summarize the evidence gathered during the audit. Include relevant documents, witness statements, and any other supporting materials.
 6. **Fraud Explanation:** Explain how the fraud or irregularities occurred. Provide a step-by-step account of the fraudulent activities, including who was involved and how they manipulated the financial records.
 7. **Recommendations:** Offer suggestions on how to prevent similar frauds in the future. Highlight areas where internal controls can be strengthened or improved. At the discretion of the bidder, additional items may be added with an explanation of the intended output.
- How would you describe the maturity level of the County’s current process and control documentation (e.g. SOPs, process memos, training guides) **The process of the county’s system is person dependent. We do not have a documented process.**
- What is the time frame or requested scope period associated with this engagement? **We are asking for the firms to provide their best available deliverable date to complete and deliver the information requested. Delivery date will be a part of the overall score of the bids.**
- Approximately how many known bank accounts exist that would be part of the scope? **12 in the Finance Department, 2 for the Water Authority.**
- What format are supporting accounting documents available in? **Excel and PDF**
- Has an internal investigation been completed? If so, is there a report available for review? **Yes, and a copy of the report will be made available at time of award.**
- Does the county have an organizational diagram for all county departments, that includes individual job duties? **Yes**
- How many individuals are involved in the accounting process for the funds/accounts for this engagement? **Five in Administration and at least one person from each department who enters PO’s. Additionally, there a several departments who receive credit cards or cash for services. A**

complete list of employees will be provided through the organizational chart and employee job duties.

- Does the county prefer to have all information gathering interviews conducted onsite? **Yes.** The audit should include a visual review of the associated worksite for each of the employees who have access to the financial system and those who accept forms of payment (credit card or cash).
- Has the county ever engaged in a forensic audit in the past? **No**
- Will it be expected for us test compliance over expenditures made (bonds, federal/state funds, etc.)? **Yes.**