

Request for Proposals – Special Forensic Audit Services

Hart and Franklin Counties, Georgia, Board of Commissioners are Requesting RFP's for Forensic Financial Audits of Franklin / Hart Airport Authority.

**Separate proposals for
the Following time
spans**

**For FY 2012 thru FY
2018**

**For FY 2014 Thru
FY2018**

**For FY 2016 Thru FY
2018**

**REQUEST, SOLICITATION AND INVITATION FOR PROPOSAL
FOR FORENSIC AUDITS OF FRANKLIN / HART AIRPORT
AUTHORITY FOR 3, 5, AND 7 YEAR INCREMENTS**

SPECIAL FORENSIC AUDIT SERVICES

INTRODUCTION

The Hart County Board of Commissioners on behalf and with approval of the Franklin County Board of Commissioners are seeking proposals for forensic audits of the financial,

The Hart County Board of Commissioners, the Franklin County Board of Commissioners and the Franklin / Hart Airport Authority are independent reporting entities within the criteria adopted by the Governmental Accounting Standards Board "GASB" as established by GASB 14.

The response to this request, together with the related costs, data, and supporting documentation will be used to make the final vendor selection. The proposals will be included as part of the contract between the Hart County Board of Commissioners and the Franklin County Board of Commissioners and the selected firm. The Counties reserves the right to reject any and all proposals and the right to its option to waive or refuse to waive any defect or informality in any proposal. Qualified County personnel for the purpose of selecting proposals with whom negotiations may be conducted, will subject all responsive proposals received to an evaluation.

Offeror(s) are cautioned to initially submit sufficient information to enable the evaluation personnel to fully ascertain each offeror(s) capability to perform all the requirements contemplated by this solicitation. All commitments made in the proposal shall become a part of any resultant contract.

Negotiations may be conducted with all offeror(s) considered to be in the competitive range, if it is determined that negotiations are required. However, the County may award a contract without discussion.

Proposals must be submitted so as to arrive to the Hart County Board of Commissioners Office no later than **3:00 pm, on Thursday, February 18, 2021.**

Attention: Lawana Kahn
County Clerk/HR Generalist
Hart County Board of Commissioners
800 Chandler Street
Hartwell GA. 30643
lawanak@hartcom.net

Award of contract(s) will be made in the best interest of The Hart County Board of Commissioners and the Franklin County Board of Commissioners.

DESCRIPTION OF SERVICES REQUIRED

A. Purpose

- a. The Hart County Board of Commissioners and the Franklin County Board of Commissioners is soliciting Request for Proposals for the purpose of entering into a Contract for Professional Services – Forensic Audit of the Franklin / Hart Airport Authority. Separate Proposals for fiscal years of FY 2012 thru FY 2018, FY 2014 Thru FY2018 and FY 2016 Thru FY 2018.

B. Scope of Work to be Performed

- a. The auditor shall perform such forensic accounting procedures as necessary to identify, quantify and ameliorate any and all irregular contracting, purchasing, procurement, inventory, standard operation procedures, policies, regulations, and/or other financial activity past and present relating to fiscal years of FY 2012 thru FY 2018, FY 2014 Thru FY2018 and FY 2016 Thru FY 2018. Submission must include quotes for hourly rates.
- b. During the course of the initial investigation, the scope of work may be further expanded or altered at the recommendation of the auditor, with written approval by the Hart County Board of Commissioners and the Franklin County Board of Commissioners. Submission must include quotes for hourly rates for additional services.
- c. After completion of the service contract with this request, further forensic investigation may be requested. Further, the auditor shall be available as a witness both fact and expert, to support any and all legal action on behalf of the Boards. Submission must include quotes for hourly rates for additional services.

C. Reports to be Issued

- a. Following the completion of the audit, the auditor shall issue a written report communicating all discovered abnormal activity, past or present, its quantification, cause and consequence.
- b. Immediately upon completing of the Forensic Audit, the auditor shall orally report its finding to the Hart County Board of Commissioners and the Franklin County Board of Commissioners.
- c. For the forensic activity so engaged, the auditor will be required to quantify and document its results to a level consistent with Generally Accepted Accounting Principles and Government Auditing Standards.
- d. It is further expected that the auditor will advise the Boards and recommend to the Boards and Airport Authority appropriate actions to prevent further irregular activities relating to contracting, purchasing, inventory, standard operating procedures, policies, regulations, procurement and other financial activity.
- e. All working papers and reports must be retained, at the auditor's expense for a minimum of seven (7) years unless the firm is notified by the Boards in writing to extend that period.

D. Professional & Minimum Qualifications Required

- a. Firms submitting quotes must be qualified to perform independent audits of Governmental Records and have certification in financial forensics (CFF) as well as Certified Fraud Examiner (CFE). The firm must have been engaged during the last five (5) years, as independent Forensic Auditors. The selected firm shall be retained for the express purpose of rendering an opinion on the activity and procedures related to the financial affairs of the Franklin / Hart Airport Authority

for the periods previously indicated.

- b. The firm must demonstrate their experience and expertise in conducting forensic audits of public entities, including staff that are Certified in Financial Forensics.
- c. The firm must be a member of the American Institute of Certified Public Accountants.
- d. The firm must employ a minimum of two (2) certified public accountants who have been licensed in that capacity for a period of not less than five (5) years each prior to the date of appointment.
- e. The firm must have a minimum of five (5) years of experience in providing auditing services within the State of Georgia.

E. Independence

The firm should provide an affirmative statement that it is independent of the Hart County Board of Commissioners and the Franklin County Board of Commissioners as defined by generally accepted accounting standards and the U.S. Comptroller General's Government Auditing Standards.

F. Firm Experience

- a. The proposal should state the size of the firm, the size of the firm's forensic governmental audit staff, the location of the office(s) from which the work on this engagement is to be performed and the number and nature of the staff to be employed on this engagement.
- b. The firm shall also provide information on the results of the firm's latest federal or state desk reviews or field reviews of its audits. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations.

G. Insurance / Indemnification

- a. The successful respondent to who the contract is awarded shall provide to Hart County Board of Commissioners and the Franklin County Board of Commissioners with contract documents a Professional Liability Insurance Certificates with the following limits.
 - i. \$1,000,000 Each Incident; Occurrence, Wrongful Act
 - ii. \$3,000,000 Aggregate.
- b. The insurance certificated names as to the certificate holder shall be as follows: Hart County Board of Commissioners and the Franklin County Board of Commissioners and remain in full force during the term of Contract.
- c. The successful respondent shall defend and indemnify the Board and hold, it, its officers, agents, representatives and employees, harmless from any and all losses, claims, liabilities or damages of any kind, including attorney's fees and costs, for personal injury (including death), professional liability, damage to property or other liabilities of any kind resulting from, or arising out of, the performance, or lack thereof, of the successful respondent's, its employees' and its agents' obligations under the contract.

H. Miscellaneous

- a. The successful respondent shall comply with all local, state and federal directives, orders and laws as applicable to this agreement.
- b. All submissions in addition to the above shall include all legally required documents.
- c. The contract, if awarded, shall be awarded to the Professional Service Provider

who submits a response which is deemed to provide for the highest quality of service at a fair and competitive price which is most advantageous to the Boards, price and other factors considered.

PROPOSAL PREPARATION & SUBMISSION

All Firms responding the RFP are expected to comply with the preparation instructions and submission requirements presented in this section for content and format. Failure to comply with these instructions and requirements may result in the disqualification of the offeror(s) proposal from further consideration.

It is the offeror(s) responsibility to ensure that they have a complete and thorough understanding of all the requirements, expressed or implied, regarding the specifications of the RFP prior to the submission of the proposal.

Three (3) proposals shall be enclosed in a single sealed package plainly marked with the words "PROPOSAL FOR SPECIAL FORENSIC AUDIT SERVICES". All proposals will be firm offers and may not be withdrawn for sixty (60) day following the last day for acceptance of best and final offer. Proposals must be signed by an officer of the Firm who is authorized to bind the Firm.

Request for Proposal

**Special Forensic Audit Services fiscal
years of FY 2012 thru FY 2018, FY 2014
Thru FY2018 and FY 2016 Thru FY 2018.**

Required Documentation

The following documents should be included in proposal by all prospective firms:

- Certificate of Liability Insurance (Attachment A)
- Conflict of Interest Certification (Attachment B)
- Proposal Certification (Attachment C)
- Statement of Corporate Ownership (Attachment D)

Date:

Hart County
Board of Commissioners
800 Chandler Street
Hartwell GA. 30643

Re: Request, Solicitation and Invitation for proposal – Special Forensic Audit Services

Dear Board of
Commissioners:

The undersigned hereby submits the enclosed proposal for the position of Special Forensic Audit Services.

The undersigned hereby undertakes and promises to serve as Special Forensic Auditor and to do all work requested as appropriate and required herein as well as the contract documents concerning the same, including all written amendments and changes thereto, if any, which are incorporated herein by reference and made a part of this proposal.

SIGNATURE

BUSINESS NAME

Type or Print Full Name

Title

Date

Telephone Number

Fax Number

E-Mail

ATTACHMENT B

CONFLICT OF INTEREST CERTIFICATION

THE UNDERSIGNED CERTIFIES TO THE THE HART COUNTY BOARD OF COMMISSIONERS, THE FRANKLIN COUNTY BOARD OF COMMISSIONERS, AND THE FRANKLIN / HART AIRPORT AUTHORITY, STATE OF GEORGIA THAT IN PERFORMING SERVICES TO THE BOARD HE/SHE IS AWARE OF NO CIRCUMSTANCE THAT WOULD CONSTITUTE A CONFLICT OF INTEREST, FINANCIAL OR OTHERWISE, BETWEEN HIMSELF/HERSELF (OR HIS/HER FIRM) AND THE INTERESTS OF THE BOARD. THE UNDERSIGNED CERTIFIES THAT HE/SHE HAS MADE A SEARCH OF HIS/HER FIRM'S CLIENT BASE AND HAS EXECUTED THIS CERTIFICATION SUBSEQUENT TO SUCH SEARCH.

THE UNDERSIGNED ACKNOWLEDGES THIS IS A CONTINUING CERTIFICATION, AND SHALL REMAIN IN EFFECT FOR THE TERM OF THE SERVICES CONTAINED IN THE SOLICITED REQUEST FOR PROPOSAL. I CERTIFY THAT THE FOREGOING STATEMENTS MADE BY ME ARE TRUE. I AM AWARE THAT IF ANY OF THE FOREGOING STATEMENTS MADE BY ME ARE FALSE, THE BOARD IS FREE TO TERMINATE ANY PROFESSIONAL SERVICE AGREEMENT ENTERED INTO WITH THE UNDERSIGNED AND/OR HIS OR HER FIRM.

Applicant Signature: _____

Typed Firm Name: _____

Title: _____

Date: _____

**STATEMENT OF CORPORATE
OWNERSHIP**

Part I – Ownership Disclosure Certification

I certify that the list below contains the names and home addresses of all owners having an "Interest" in the "Business Entity".

Check the box that represents the type of Business Entity:

Partnership Corporation Sole Proprietorship
 Subchapter S Corporation
Limited Partnership Limited Liability Corporation Limited Liability Partnership

| Name of Owner | Home Address |
|---------------|--------------|
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Part 2 – Signature and Certification:

I certify that the foregoing statements made by me are true to the best of my knowledge, information and belief. I am aware that if made any statements that are knowingly false, I am subject to punishment under the law.

Name of Business Entity: _____

Signature: _____ Date: _____

Print Name: _____ Title: _____