



Department of Purchasing

100 N. Main Street, 2nd Floor
Suffolk, VA 23434
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October 28, 2025

To: Interested Parties

Re: RFP 1910-P Forensic Audit Services

Addendum 1: Questions and Answers

1. Regarding Insurance Items U-X: Should proof of insurance be submitted with the proposal, or only upon award of the contract? **Proof of insurance should be submitted with the RFP**
2. Regarding State Corporation Commission ID Number (Item Y): Is an out-of state firm required to register with the State of Virginia for purposes of this contract? If so, should proof of registration be included with the proposal? **If an out of state firm is not authorized to do business in Virginia as stated under item Y of the RFP, they must include why they are not required to be registered with their proposal. CPA firms must be compliant with license regulations in Virginia**
3. Are remote services acceptable for this engagement? If yes, what is the expected percentage of remote versus on-site work. **20 to 40 percent in person and 60 to 80 remote**
4. Per the Board meeting on May 8, 2025, the Board expected the forensic audit cost "not to exceed \$4,000." Does this "not to exceed" amount apply to the current RFP, as it is not referenced in the document? **The \$4,000. was a statement from Board Chair Howell. It does not apply to this RFP.**
5. Please provide the location of the questionnaire referenced in Section 1. Scope of Services (3. Proposer is to answer all of the questions in the questionnaire in order to be evaluated. Any questions left unanswered will lead to points being deducted."). **This will be fulfilled by the completion of all items listed in Section II, Proposal Requirements.**
6. Please confirm that the intended scope comprises P-Cards, Accounts Payable, Cash & Bank (including reconciliations/lines of credit), and an Internal Controls review; optional modules (e.g., payroll or grants) may be proposed as separately priced options at Suffolk's discretion. **P-Cards, AP, Cash & Bank and Internal Controls review**
7. Please confirm the required deliverables (Interim briefing/memo, Draft Report, Final Report, Corrective Action Plan) and whether Suffolk prefers editable source files (Word/Excel) in addition to PDF. **Interim briefing/memo, Draft Report, Final Report, Corrective Action Plan and pdf only**
8. Please identify any blackout periods for onsite work (e.g., fiscal close, testing windows) and whether a virtual kickoff is acceptable. **May-October due to year end**
9. Please confirm that post-award Suffolk will facilitate access to data/personnel and that native data exports (CSV/Excel) are acceptable file formats under policy. **We can provide reports in excel format**
10. Please confirm the preferred status reporting cadence (e.g., weekly email highlights and bi-weekly virtual touchpoints or monthly written reporting and weekly/bi-weekly touchpoints, etc.). **Monthly reporting is sufficient**
11. Please confirm whether Suffolk requests a redacted public-release version of the final report in addition to the full confidential version. **Yes. We reserve the right to redact by VA FOIA**
12. Please confirm invoice frequency, acceptance criteria, and whether milestone-based billing is preferred for interim/final deliverables. **Detailed milestone-based measurement.**

13. Please indicate whether Suffolk has a target NTE or funding ceiling for the initial term, or if Suffolk prefers a best-value tradeoff without a disclosed target. **We prefer a best-value tradeoff**
14. Please confirm stakeholder availability windows, and anticipated NTE number of interviews. **Onsite stakeholder availability would be during non-blackout times and according to school calendar**
15. Please provide the number of purchase card holders during the assessment period. **Avg 75**
16. Will Suffolk Public Schools provide read-only access to the financial or accounting system, or will all records be shared through secure data exports (e.g., Excel, PDF, or reports)? **Read-only**
17. Which accounting or ERP system does the division currently use for general ledger, accounts payable, and P-Card management? **Linq, BOA Worksonline and Schools Funds Online**
18. How will supporting documents such as P-Card statements, receipts, and invoices be provided — digitally, through a secure portal, or as hard copies? **Combination of secure portal and hard copies**
19. Approximately how many P-Cards were issued during the audit period (FY 22/23–24/25)? **Avg 75**
20. Will the awarded vendor receive the complete P-Card dataset for those fiscal years, or should we plan to perform a sample-based audit? **Complete set**
21. What is the preferred report format for findings (e.g., narrative report, Excel summary tables, PowerPoint presentation)? **Monthly narrative, Excel, Power Point at the conclusion**
22. Will on-site visits at the administrative offices be required, or may most of the review and meetings be conducted remotely? **Yes. See question 3 above**
23. Are there any specific confidentiality or IT security requirements (e.g., secure transfer methods or encryption standards) that vendors must follow when handling School Board data? **A Data Privacy Agreement will be required (dpa)**
24. What is the expected frequency of progress meetings or updates between the contractor and Suffolk Public Schools during the engagement? **Monthly updates and final presentation**
25. Would the School Board consider proposals from a small business prime contractor that partners with certified forensic accountants or CPA firms as subcontractors to perform the technical audit? **As long as required standards are met and they are licensed in Virginia**
26. Is there any anticipated follow-up phase after the forensic audit for internal control training or implementation support, if desired by the School Board? **Not at this time**
27. Section VI. 6. Contractor/Employee Background Certification states "any employee who will have direct contact with students shall provide appropriate background certifications." We do not foresee interacting with students on this project but would like clarification on this requirement. Background Certifications will not be an issue to provide, however, I would like full understanding on the possibility of having to work with students. **This is standard language found in a school division solicitation. No student contact is expected with this RFP**
28. To what extent may the scope of work be completed remotely? **20 to 40 percent in person and 60 to 80 remote**
29. To what extent does the Suffolk School Board envision the need for on-site presence? **20 to 40 percent in person and 60 to 80 remote (i.e., Such as project kickoff, interviews, obtaining documentation, project closeout, and deliverable, etc.)**
30. Is the Suffolk School Board open to receiving bids from - and potentially issuing the award to - an out-of-state vendor? *For instance, our principal location is in NYC. We are in other metro areas throughout the country, but not in Virginia)* **As long as they are licensed and registered in Virginia**
31. To best determine the scope of work from a quantitative standpoint, can you please provide additional information on:
 - a. The number of P Card transactions per year for the fiscal years 22/23, 23/24, and 24/25-**FY 23-7922, FY 24-8041, FY 25-7950**
 - b. The number of P Card holders per year for the fiscal years 22/23, 23/24, and 24/25-**Avg 75**
 - c. The number of vendor payments per year for the fiscal years 22/23, 23/24, and 24/25- **FY 23 - 15,177, FY24-15,782, FY 25-15,815**

- d. The number of individual payments per year for the fiscal years 22/23, 23/24, and 24/25 – **Payroll- FY23-58,633, FY24 -58,299, FY25-61,315**
 - e. The number of SPS bank accounts **22**
32. Please provide the Suffolk School Board’s range of total cost for the RFP. *(Please note full coverage audits are lengthy and costly. The overall budget may impact the quantity of transactions that are reviewed)* **We are searching for the best-value**
 33. What is the dollar value and number of transactions for the period under forensic audit FY 2022/23 to FY2024/25? **Revenue & Expenses for the District and the Schools is \$474,369,192.22 FY 23, \$466,979,653.60 FY 24 and \$457,926,452.36 FY 25.**
 34. How many PCard users were there for the forensic audit period? **AVG 75**
 35. What is the estimated value and number of transactions for accounts payable payments for the period under forensic audit? **The AP Expenses for all 3 yrs are \$699,401,939.56**
 36. How many vendor contracts are applicable to the forensic audit period? **Approximately 100**
 37. Will email communications of relevant parties be made available to the forensic auditor (e.g. procurement employees, board members, etc.). **Email addresses will be provided for all related parties**
 38. If so, how many individuals would be included in the email review? **Approximately 50**
 39. How many bank accounts existed during the forensic audit period? **22**
 40. How many lines of credit are applicable to the forensic audit period? **17 CC-School Level, 75 CC-SPS and 31 Fuel Credit Cards (FY 25 Only)-SPS.**
 41. Generally, what are the sources of revenue (including checks and cash collections) for SPS? **Federal Government, State Government, Local Government, Food Service Deposits, School Activity Funds Deposits, Finance Deposits**
 42. How many current/former SPS employees are knowledgeable of the internal controls relating to PCards, accounts payable, cash and bank account (this question is for purposes of determining the number of interviews likely required) **Approximately 50**
 43. Will the supporting documentation for PCard purchases, accounts payable, vendor contracts and related procurement, be available electronically or on paper only? **Some of the district’s documentation are paper, all of the school’s documentation are paper**
 44. Has a specific budget been approved for this comprehensive forensic audit?
If yes, what is the budget amount? **We are looking for best-value**
 45. Please indicate whether the proposed engagement may present any actual or perceived conflicts of interest with other professional responsibilities or relationships including performance of other financial statement audits, examinations, other attestation services, or outsourced or co-sourced internal audit services previously performed for the period under forensic audit. If applicable, kindly describe the nature of the conflict and any recommended mitigation measures. **No conflicts anticipated**
 46. Is there a percentage requirement of on-site work v. remote off site work? **20 to 40 percent in person and 60 to 80 remote**
 47. Are all records available electronically? Or are all records hard-copy? Or a mix? **There is a mix**
 48. Is Suffolk Public Schools fully staffed so as to respond to document requests and interview needs? **It will be requested to the board to hire a specific staff member for this project**
 49. Is it likely the scope of work be more than what is outlined in the RFP or limited to the areas outlined? **Limited**
 50. Have similar forensic services been provided in these areas in the past? **No**
 51. What events gave rise to the issuance of this RFP? **Community input and School Board discussion**
 52. Are there any known or suspicions of improper activity related to accounts payable, bank or p-cards? If so, can any additional details be provided during the proposal process? **None known**
 53. Please identify all relevant current (and prior if within scope period) accounting and billing systems. **Linq, Bank of America Worksonline and Schools Fund Online.**
 54. Will the organization be able to provide the cash-handling, revenue cycle, procurement, and expenditure-related policies/procedures applicable to the scope period for these areas? **Yes**
 55. Approximately how many bank transactions occur each fiscal year? **See 31 above**

56. Approximately how many P-card transactions occur each fiscal year? **FY 23-7922, FY 24-8041, FY 25-7950**
57. Will supporting documentation such as bank records, credit card records, contracts, purchase orders, invoices, and receipts be electronically available for the scope period? **There will be a mix of hardcopies and electronic**
58. Approximately how many employees are involved in the p-card, accounts payable, and procurement processes? **Approximately 50**
59. Our engagement will be performed under the *Statements on Standards for Consulting and/or Forensic Services* issued by the American Institute of Certified Public Accountants (AICPA). Will these standards be acceptable? **The vendor must be licensed and in compliance with the standards and regulations for the state of Virginia**
60. Regarding the Terms and Conditions provided, to ensure adherence with professional standards are vendors allowed to include exceptions provided by our legal team within the proposal or will there be a contract negotiation period following award? **No exceptions**
61. In addition to the School Board, are findings to be presented publicly or made available to any other entities? **Full confidential report provided to the School Board with redacted findings made available at a public presentation**
62. Will SPS provide direct access to accounting and record systems or will data and records need to be extracted for analysis? **Extracted**

Addendum 1 Acknowledged:

_____ Date _____

Sent by:



Linda Bates, NIGP-CPP, VCO, VCA
Coordinator of Purchasing