



A proposal for

# DeKalb County School District

Purchasing Card Audit – RFP 25-604

**Primary Contact**

Jamie D. Amos, PhD, CFE, PMP  
Manager  
Phone: 770.377.1887

**Secondary Contact**

Thomas N. Haldiman, CPA, ACDA, CFE  
Managing Director  
Phone: 816.221.6300

Submitted by Forvis Mazars



Forvis Mazars, LLP  
191 Peachtree Street NE, Suite 2700  
Atlanta, GA 30303  
404.575.8900  
[forvismazars.us](http://forvismazars.us)



October 31, 2024

Mr. Fred Christopher  
Procurement Manager III – Non-Capital  
DeKalb County School District  
1701 Mountain Industrial Boulevard  
Stone Mountain, GA 30083

Dear Mr. Christopher:

Forvis Mazars is ready to help the DeKalb County School District (DCSD) with their purchasing card audit. We currently serve more than 300 education clients and have extensive experience in internal audit and purchasing card expense monitoring. More importantly, we have a positive working relationship with DCSD through our recent forensic accounting services; this will lessen the learning curve and save DCSD both time and financial resources. As we combine our knowledge of internal audit of purchasing card programs and purchasing card expense monitoring, we are confident in our ability to provide DCSD with a unique combination of in-depth analytic services, knowledge of DCSD's current financial systems, and an **Unmatched Client Experience**<sup>®</sup>.

Forvis Mazars understands your request for an outsourced internal audit of DCSD's purchasing card program. We have been providing internal audit services for more than 30 years. Our approach is to listen to understand your processes and develop a plan, work collaboratively with you to execute that plan, leveraging data analytics where appropriate and generate an insightful report with recommendations for stakeholders.

We believe our proposal will help you select our firm for efficient and objective services delivered by experienced professionals. Please contact us if you have any questions about our proposal.

Respectfully Presented,

A handwritten signature in black ink that reads "Jamie Amos".

Jamie D. Amos, PhD, CFE, PMP  
Manager  
770.377.1887  
[jamie.amos@us.forvismazars.com](mailto:jamie.amos@us.forvismazars.com)

A handwritten signature in black ink that reads "Tom Haldiman".

Thomas N. Haldiman, CPA, ACDA, CFE  
Managing Director  
816.221.6300  
[tom.haldiman@us.forvismazars.com](mailto:tom.haldiman@us.forvismazars.com)

# Contents

Addendum 1 .....	4
Compliance Information.....	5
Evaluation Criteria .....	10
1. Firm Overview .....	10
2. Scope of Services .....	20
3. Firm’s Relevant Experience and Expertise.....	26
4. Professional References.....	28
RFP Page 5 Requirements.....	33
Offeror E-Verify Affidavit.....	34
Contractor Affidavit .....	35
Exceptions to Terms and Conditions .....	36

INFORMATION CONTAINED IN FORVIS MAZARS’ RFP RESPONSE, WHICH IT ASSERTS AS CONFIDENTIAL, IS EITHER BUSINESS AND/OR PROPRIETARY TRADE SECRET INFORMATION NOT SUBJECT TO DISCLOSURE AS SET FORTH IN THE STATE OF GEORGIA OPEN RECORDS ACT. SUCH CONFIDENTIAL INFORMATION HAS INDEPENDENT ECONOMIC VALUE TO FORVIS MAZARS, IS NOT REASONABLY ASCERTAINABLE BY THIRD PARTIES, AND IS THE SUBJECT OF REASONABLE EFFORTS BY FORVIS MAZARS TO MAINTAIN ITS SECRECY AND/OR CONFIDENTIALITY. SUCH INFORMATION IN THIS PROPOSAL SHALL BE DESIGNATED WITH THE WORD “CONFIDENTIAL.”

# Addendum 1



1701 MOUNTAIN INDUSTRIAL BOULEVARD, STONE MOUNTAIN, GA 30083  
<https://dekalbschoolsga.ionwave.net/Login.aspx>

October 24, 2024

TO: ALL OFFERORS UNDER REQUEST FOR PROPOSAL  
RFP 25-604 – Purchasing Card Audit

FROM: Procurement Department, DeKalb County School District

## ADDENDUM NO. 1

RFP 25-604 – Purchasing Card Audit is hereby amended as follows:

1. Refer to **RFP 25-604 Q&A Responses** for responses to questions received by the questions submission deadline.
2. The following has been attached:
  - **RFP 25-604 Optional Pre-Proposal Conference Sign-In Sheet**
3. All other conditions remain in full force and effect.
4. All offerors under this solicitation are kindly requested to acknowledge receipt of this **Addendum No. 1** by signing the page below and uploading with your proposal.

Forvis Mazars, LLP/

  
\_\_\_\_\_  
COMPANY NAME/CERTIFYING OFFICIAL SIGNATURE

**Addendum No. 1 RFP 25-604 Purchasing Card Audit**

# Compliance Information

The submitting company must be licensed by the State of Georgia or otherwise duly licensed in such a manner as to be able to provide all services specified in this RFP in Georgia and all documents must be in the name of the submitting company.

Per RFP instructions, we have uploaded a copy of our Georgia business license to the portal.

All employees of the submitting company that are assigned to this project must be either licensed by the State of Georgia or, if licensed by another state, authorized by Georgia to provide the licensed services in Georgia. Company must submit copies of all employees' licenses that will be assigned to this project.

We have provided copies of licenses for our employees who will be assigned to this project. The licenses are organized by employee name.

## Jamie D. Amos, PhD, CFE, PMP

The image shows two sections of a document. The top section is a dark blue box with white text for 'CONTACT MEMBER SERVICES' and contact information for ACFE. The bottom section is a yellow box with the ACFE mission statement. Below that is a dark blue box with the ACFE logo and the text 'CERTIFIED FRAUD EXAMINER'. The bottom section is white with black text providing the name 'Jamie Amos, Ph.D., CFE', member number '857877', certification date 'April 20, 2018', and expiration date 'November 30, 2025'.

**CONTACT MEMBER SERVICES**  
Global Headquarters • The Gregor Building  
716 West Ave • Austin, TX 78701-2727 • USA  
Tel: (800) 245-3321 / +1 (512) 478-9000  
Email: [memberservices@ACFE.com](mailto:memberservices@ACFE.com)  
Fax: +1 (512) 478-9297 • Web: [ACFE.com](http://ACFE.com)

THE MISSION OF THE ACFE IS TO REDUCE THE  
INCIDENCE OF FRAUD AND TO ASSIST THE MEMBERSHIP  
IN ITS DETECTION AND DETERRENCE.

  
**CERTIFIED FRAUD EXAMINER**

**Jamie Amos, Ph.D., CFE**  
Member # 857877  
Certified: April 20, 2018  
Expiration Date: November 30, 2025



THIS IS TO CERTIFY THAT

**Jamie Amos**

HAS BEEN FORMALLY EVALUATED FOR DEMONSTRATED EXPERIENCE, KNOWLEDGE AND PERFORMANCE IN ACHIEVING AN ORGANIZATIONAL OBJECTIVE THROUGH DEFINING AND OVERSEEING PROJECTS AND RESOURCES AND IS HEREBY BESTOWED THE GLOBAL CREDENTIAL

**Project Management Professional (PMP)®**

IN TESTIMONY WHEREOF, WE HAVE SUBSCRIBED OUR SIGNATURES UNDER THE SEAL OF THE INSTITUTE

LuAnn Piccard, PMP | Chair, Board of Directors



Pierre Le Manh | President & CEO

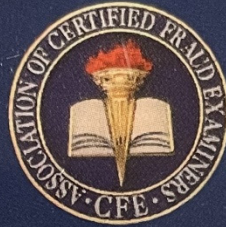
Certification Number: 3159595

Original Grant Date: 09 November 2021

Expiration Date: 09 November 2024



**Thomas N. Haldiman, CPA, ACDA, CFE**



**CERTIFIED FRAUD EXAMINER**

**Mr. Thomas Neil Haldiman, CFE, CPA**

**554726**

**Certified: February 25, 2010**

**Expiration Date: February 28, 2025**



**Diana Munoz-Scaggs, CFE, PMP**



**CONTACT MEMBER SERVICES**  
Global Headquarters • The Gregor Building  
716 West Ave • Austin, TX 78701-2727 • USA  
Tel: (800) 245-3321 / +1 (512) 478-9000  
Email: [memberservices@ACFE.com](mailto:memberservices@ACFE.com)  
Fax: +1 (512) 478-9297 • Web: [ACFE.com](http://ACFE.com)

THE MISSION OF THE ACFE IS TO REDUCE THE  
INCIDENCE OF FRAUD AND TO ASSIST THE MEMBERSHIP  
IN ITS DETECTION AND DETERRENCE.



**CERTIFIED FRAUD EXAMINER**

**Diana Munoz-Scaggs, BSc, CFE**  
Member # 972851  
Certified: October 13, 2020  
Expiration Date: June 30, 2025

**Annie Laudick Cortez, CFE, ACDA**

**CONTACT MEMBER SERVICES**  
Global Headquarters • The Gregor Building  
716 West Ave • Austin, TX 78701-2727 • USA  
Tel: (800) 245-3321 / +1 (512) 478-9000  
Email: [memberservices@ACFE.com](mailto:memberservices@ACFE.com)  
Fax: +1 (512) 478-9297 • Web: [ACFE.com](http://ACFE.com)

THE MISSION OF THE ACFE IS TO REDUCE THE  
INCIDENCE OF FRAUD AND TO ASSIST THE MEMBERSHIP  
IN ITS DETECTION AND DETERRENCE.



**CERTIFIED FRAUD EXAMINER**

**Ann Laudick Cortez, CFE**  
Member # 1038922  
Certified: March 14, 2023  
Expiration Date: December 31, 2024

**Litigation Information: Identify and briefly discuss any instances in the past five (5) years where your contract was terminated, with or without cause. Provide Owner name, project name and Owner Project Representative Name and Number. For joint ventures responding to this RFP, provide the above information as it pertains to the joint venture and for each partner or entity creating said joint venture. If there is no failure or failures to complete a contract, please include a statement that the Firm has never failed to complete a contract or contracts or have defaulted or have been declared in default on any contract.**

To our knowledge, we have not failed to complete an engagement due to lack of ability on our part to perform the engagement. Contracts are sometimes terminated, but very infrequently, and we do not track such circumstances. Termination is almost always due to changes in client circumstances that alter or eliminate the need for our services.

**Identify any legal actions that have been filed against your company for services rendered in connection within the past (5) years. Provide a brief explanation for each occurrence and the outcome/disposition. If there have been no legal actions filed against your company, please include a statement that the Company has not had any legal actions filed against them in the past five (5) years.**

To avoid litigation, Forvis Mazars maintains an extensive risk management program addressing a multitude of issues ranging from client acceptance to final working paper and financial statement review. Yet, as with any firm our size, the firm may experience litigation from time to time. Details of litigation cannot be disclosed pursuant to confidentiality agreements; however, the results of litigation have never been material to the firm. Currently, there is no substantial litigation outstanding.

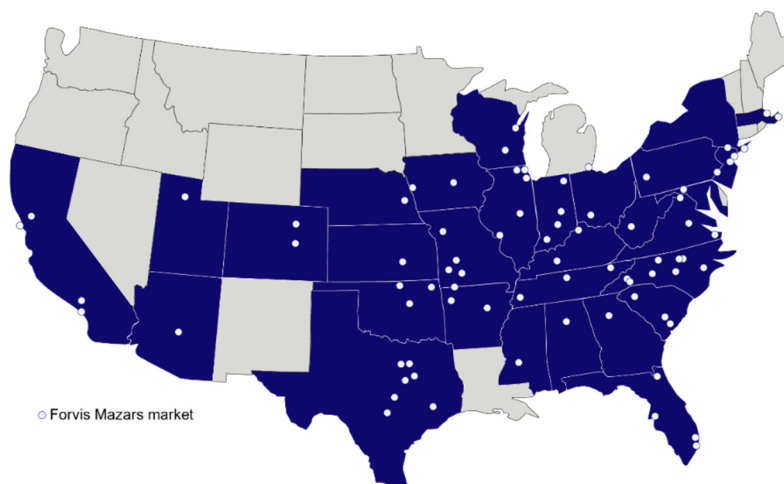
# Evaluation Criteria

## 1. Firm Overview

**a. Provide a full and complete company profile to include, but not limited to Firm’s name, address, headquarters and or branch office handling this project, as well as primary contact name, title, related telephone/fax numbers and email address.**

Forvis Mazars, LLP (Forvis Mazars) is a Delaware limited liability partnership and an independent member of Forvis Mazars Global Limited, a leading global professional services network. Forvis Mazars was formed in 2022 through the combination of two nearly 100-year-old firms, both committed to providing Unmatched Client Experiences®—BKD, established in Kansas City and Joplin, Missouri, in 1923, and Dixon Hughes Goodman LLP (DHG), established in Norfolk, Virginia, in 1932. The current name, Forvis Mazars, LLP, was created in 2024 when FORVIS and Mazars created a two-firm network.

Ranked among the largest public accounting firms in the United States, the firm’s 7,000 dedicated team members provide an Unmatched Client Experience through the delivery of assurance, tax, and consulting services for clients in all 50 states and internationally through the global network.



Our professionals combine the insight and ideas of multiple disciplines to serve numerous industries, including:

- Commercial Products
- Construction & Real Estate
- Dealerships
- Education
- Financial Services
- Healthcare
- Insurance
- Nonprofit
- Private Client
- Private Equity
- Public Sector
- Technology & Services

The address of our Atlanta office, which will primarily be handling this project, is 191 Peachtree Street NE, Suite 2700, Atlanta, GA 30303. As a modern, forward-thinking firm, we have a virtual headquarters with professionals serving in offices throughout the country to better serve our national client base.

Our primary contact is Jamie D. Amos, PhD, CFE, PMP, Manager. His contact information is listed below:

- Telephone: 770.377.1887
- Fax: 404.575.8870
- Email: jamie.amos@us.forvismazars.com

**b. State how many years licensed to do business under the name stated above. Describe firm ownership structure and history.**

While Forvis Mazars was licensed to do business under its current name in June 2024, our legacy firms have a collective 100+ years of experience.

Over 1,800 partners and principals have an ownership interest in Forvis Mazars. Regional managing partners oversee the operations of each of Forvis Mazars' six regions, and local managing partners oversee the operations of each of Forvis Mazars' offices. No person owns more than 5% of Forvis Mazars.

## History and Mergers of Legacy Firms

In 1923, Baird, Kurtz & Dobson, LLP (BKD) opened offices in Kansas City and Joplin, Missouri. BKD expanded over the years and in 2022, merged with Dixon Hughes Goodman, LLC (DHG) to create FORVIS and become one of the largest CPA and consulting firms in the United States, serving clients in all 50 states and internationally.

Details of BKD's history include:

### 1923

- Baird, Kurtz & Dobson opens offices in Kansas City and Joplin, Missouri

### 2001

- Baird, Kurtz & Dobson merges with Indianapolis-based Olive LLP, doubling the size of the firm

### 2011

- Waco-based accounting firm Parrish, Moody & Fikes, P.C. joined BKD

### 2013

- Pennsylvania-based accounting firm Malin Bergquist & Co. LLP joined BKD

### 2014

- Chicago-based accounting firm Wolf & Company joined BKD

### 2015

- Wichita-based accounting firm Peterson, Peterson and Goss joined BKD

### 2016

- Iowa- and Wisconsin-based accounting firm Kiesling Associates LLP joined BKD

### 2017

- Denver-based firm Paragon Audit & Consulting, Inc. joined BKD

### 2018

- Portion of Grant Thornton LLP's Wichita audit and tax practices joined BKD
- Fort Worth-based firm Rylander, Clay & Opitz, LLP joined BKD
- New York City-based firm Loeb & Troper LLP joined BKD

### 2019

- Austin-based firm Teegardin & Associates CPAs joined BKD
- Salt Lake City-based firm Stayner Bates P.C. joined BKD

### 2020

- Dallas-based firm CampbellWilson, LLP joined BKD

### 2021

- Chicago-based Strategic Sourcing Results joined BKD
- Indianapolis-based firm Hamernik, LLC joined BKD

### 2022

- Phoenix-based firm Schmidt Westergard & Company, PLLC joined BKD
- Merger between BKD and DHG to create FORVIS

## 2024

- Development of a two-firm network between FORVIS and Mazars to create Forvis Mazars Global Limited. In connection with this, FORVIS acquired the operations of Mazars US.

The oldest predecessor firm to Dixon Hughes Goodman, LLP (DHG) was Goodman & Company, LLP (Goodman) first founded in 1932. DHG has expanded since then and in 2022, merged with BKD to create FORVIS and become one of the largest CPA and consulting firms in the United States, serving clients in all 50 states and internationally.

Details of DHG's history include:

## 1932

- M. Lu Goodman

## 1945

- Goodman, Norman & Company

## 1959

- Dixon and Hauser

## 1961

- Dixon Hauser and Odom

## 1975

- Dixon, Odom & Co.

## 1997

- Dixon Odom PLLC

## 2004

- Dixon Odom PLLC and Crisp Hughes Evans LLP merged and create Dixon Hughes PLLC

## 2011

- Dixon Hughes merged with Goodman & Company to form Dixon Hughes Goodman

## 2015

- Dixon Hughes Goodman LLP shortened the firm's operating name to DHG

## 2016

- Stegman and Company joined Dixon Hughes Goodman
- Parke, Guptill & Company merged with DHG

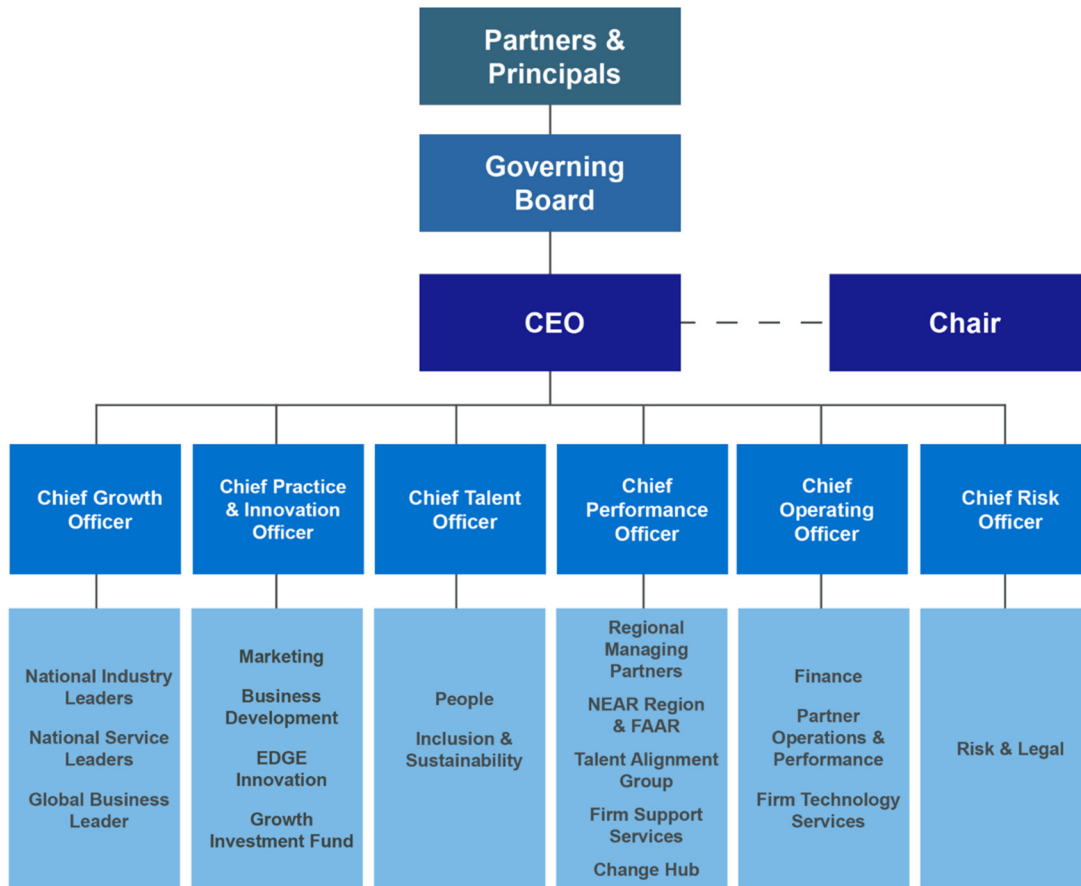
## 2022

- Merger between BKD and DHG to create FORVIS

Forvis Mazars, LLP, was created on June 1, 2024, when FORVIS and Mazars created a two-firm global network.

**c. List the number of permanent licensed (if applicable) employees and provide an organizational chart of the firm. Include management-level employee(s) the firm intends to assign to the project. Include a professional biographical summary including any certifications/licenses and detailed outline of the role and responsibility of each employee that will be assigned to the project.**

Forvis Mazars has over 7,000 permanent employees. Our firm organizational chart is below.



## Engagement Team

We take team selection seriously and have the appropriate team of advisors to meet your needs. Previous experience is a primary determinant for assigning professionals to your engagement, and we have assigned the following individuals who are experienced in purchasing card audits and analytics, as well as the DeKalb County School District, to your engagement. Their resumes that include roles and responsibilities are on the following pages.

- Jamie D. Amos, PhD, CFE, PMP – Engagement Executive
- Thomas N. Haldiman, CPA, ACDA, CFE – Purchasing Card Data Analytics Executive
- Diana Munoz-Scaggs, CFE, PMP – Project Manager
- Annie Laudick Cortez, CFE, ACDA – Data Analytics Manager
- Caroline Elmer – Data Analytics Consultant
- DeAndre Campbell – Senior Consultant

All Forvis Mazars client-facing professionals, including consultants, CPAs, and non-CPAs, are required to complete a specific number of hours of continuing professional education. These hours can be obtained through firm programs, American Institute of Certified Public Accountants (AICPA) and state association meetings, sponsored programs, programs presented by other registered sponsors, and self-study programs to satisfy both the annual in-firm 40-hour requirements and the triennial in-firm 120-hour requirement. In addition, all licensed CPAs are responsible for compliance with all continuing education requirements of the state board in which they are licensed.

Forvis Mazars employees and contractors who will access Forvis Mazars systems are required to complete an appropriate background check through a third-party vendor. The employment offer, or contractor, start date is contingent on the background check. Each background report is carefully reviewed and evaluated in the context of the position, the nature of any issues identified, and relevant laws. In addition, employees complete a subsequent background check for senior levels of promotion. Upon request, background checks may be confirmed for the individuals assigned to this engagement.



**Jamie D. Amos, PhD, CFE, PMP**  
Manager/Engagement Executive  
770.377.1887  
jamie.amos@us.forvismazars.com

---

### **Engagement Responsibilities**

As the engagement executive for DCSD, Jamie will be responsible for overall project success including planning, execution, and final product. He will outline the project objectives, work closely with the client contact, oversee tasks, and monitor project status to see that everything runs smoothly. Jamie has several years of experience auditing purchase card processes in the public sector including federal, state, and local government entities and nonprofit agencies. He has reviewed internal controls around procurement in the private sectors for large, medium, and small organizations.

### **Experience**

Jamie worked on a recent forensic accounting project for the DeKalb County School District and has knowledge of the DCSD's policies, procedures and systems. Jamie also works on the internal audits for DeKalb County. Along with this first-hand knowledge of specific processes and procedures, he brings more than 20 years of experience in the internal audit, financial management, project management, and higher education industries. He verifies compliance with established internal control procedures by examining records, reports, operating practices, policies, and procedures. Jamie creates tests to assess compliance with operational standards. He manages multimillion-dollar revenue streams, writes program review for SACS accreditation, and creates business matrices for department competencies. He exhibits strong values and ethics, with an emphasis on details and accuracy, and uses effective problem-solving skills to help clients achieve their goals. Jamie is a team-oriented leader who motivates others to exceed project expectations.

He is a Certified Fraud Examiner (CFE) and a PMP. The CFE credential denotes proven expertise in fraud prevention, detection, and deterrence.

Jamie is a graduate of Jackson State University, Mississippi, with a B.S. degree in finance; a graduate of Kennesaw State University, Georgia, with an M.B.A. degree; and a graduate of Hampton University, Virginia, with a Ph.D. degree in business administration.



**Thomas N. Haldiman, CPA, ACDA, CFE**

Managing Director/Purchasing Card Data Analytics Executive

816.221.6300

tom.haldiman@us.forvismazars.com

---

**Engagement Responsibilities**

As the purchasing card data analytics executive for DCSD, Tom will be responsible for providing input during the planning process regarding how analytics can be leveraged on this engagement to improve efficiency and/or effectiveness, as well as overseeing the execution of those analytics. This may include Purchasing Card Risk Analytics and other custom analytics necessary to test compliance with policy.

**Experience**

Tom worked on a recent forensic accounting project for Dekalb County School District, providing analytics support related to accounts payable and payroll transactions. Tom is a member of the Analytics practice unit and focuses on process automation and product development. He oversaw the development of our Purchasing Card Risk Analytics solution. His passion lies in the development of innovative solutions by leveraging technology. His experience includes managing large data analytics projects, creating new solutions to automate processes, and developing new industry-specific products. His public accounting background also includes forensic investigations, litigation support, business valuation, and financial statement audits.

Tom joined the firm's Forensics & Valuation service line in early 2008 and has provided consulting services to clients in a wide range of industries, including healthcare, manufacturing, financial institutions, and education. He has experience with embezzlement investigations, including a \$1.2 million embezzlement, and litigation support projects involving disputes totaling billions of dollars. Tom has unique experience with ticketing operations and has worked with university and professional sports teams, as well as theater and concert venues, to identify and quantify inappropriate ticket activity and abuse.

Tom joined the Analytics team in 2016. He has experience using Alteryx, SQL, ACL, IDEA, Tableau, and Excel software for analysis, data visualization, and process automation. He has customized, implemented, and helped clients to leverage these tools within their organization.

Tom is a member of the American Institute of CPAs, Association of Certified Fraud Examiners (ACFE), and Kansas City ACL User Group. He has attained the Alteryx Designer Core Certification and the ACL Certified Data Analyst (ACDA) certification, which denotes expertise in performing data analytics with Alteryx and ACL Analytics software, respectively. He also is a CFE.

Tom is a 2006 *summa cum laude* graduate of Missouri State University, Springfield, with a B.S. degree in accounting, and a 2007 graduate with an MAcc. degree.



**Diana Munoz-Scaggs, CFE, PMP**

Manager/Project Manager

804.474.6844

diana.munozscaggs@us.forvismazars.com

---

**Engagement Responsibilities**

As the project manager for DCSD, Diana will be responsible for overseeing daily tasks that include testing, documentation review and analysis, client requests, and other duties for project success. Diana has participated in purchase card audits for numerous organizations including government agencies, public sector agencies, and the private sector. She has internal controls review skills and has provided numerous recommendations to organizations to improve their control environment.

**Experience**

Diana has worked in the financial services industry for more than 14 years. She possesses critical knowledge surrounding operational risk management, internal controls, and risk mitigation. Her career highlights include:

- Investigated and reported operational risk events above set thresholds
- Assessed operational risk framework to see that current risk mitigation strategies and controls were appropriate to mitigate identified risk
- Provided forensic analysis of general ledger activity to identify operational losses
- Helped ensure compliance with federal and state regulations as well as investor requirements
- Audited sample of newly originated loans with cures/refunds issued to identify process failures; this effort drove process and systematic enhancements resulting in process efficiency and savings greater than \$900K
- Created training materials and process/procedure documentation
- Completed quality validation of charged off transactions to determine root cause and identify process gaps within multiple lines of business
- Identified, documented, requested, and recouped \$1.2 million of operational losses from mortgage investor
- Researched and resolved complaints directly from regulators and government agencies including the Consumer Financial Protection Bureau, Federal Reserve Bank, U.S. Department of Housing and Urban Development, and Attorney General's Office

She holds the CFE designation.

Diana is a graduate of Virginia Commonwealth University, Richmond, with a B.S. degree in accounting.



**Annie Laudick Cortez, CFE, ACDA**  
Managing Consultant/Data Analytics Manager  
317.383.4002  
annie.laudick@us.forvismazars.com

---

### **Engagement Responsibilities**

As the purchasing card data analytics manager for DCSD, Annie will be responsible for providing input during the planning process regarding how analytics can be leveraged on this engagement to improve efficiency and/or effectiveness, as well as managing the execution of those analytics. This may include Purchasing Card Risk Analytics and other custom analytics necessary to test compliance with policy.

### **Experience**

Annie worked on a recent forensic accounting project for Dekalb County School District, providing analytics support related to accounts payable and payroll transactions. Annie is a member of the Analytics team who focuses on product development and automation. Annie's experience includes developing new products and helping to streamline and automate existing products. She led the development of our Purchasing Card Risk Analytics solution. She performs analytics to help identify fraud, waste, and abuse in payment data that can help highlight opportunities for internal control improvements. Annie has worked in a variety of industries including higher education, public sector, and commercial products. As part of this work, she regularly works with the Internal Audit practice unit to help bring a data-driven approach to internal audits. In addition, Annie frequently works alongside the Forensics & Valuation practice unit, assisting with data-heavy fraud investigations and fraud prevention projects.

She is a member of the ACFE and has received the CFE designation. In addition, she holds an Alteryx Designer certification and is an ACDA, which denotes expertise in performing data analytics with Alteryx and ACL Analytics software. Annie also has experience using SQL, Tableau, and Excel for data analysis, data visualization, and automation.

Prior to joining Forvis Mazars, Annie served as an SAP consultant at an international accounting firm. In this role she focused on SAP security and the analytics needed to understand clients' environments. She can draw upon these analytics skills to better understand Forvis Mazars client data and provide high-impact insights.

She is a *summa cum laude* graduate of Marquette University, Milwaukee, Wisconsin, with a B.S. degree in business administration with a major in information technology.



**Caroline Elmer**

Consultant/Data Analytics

260.460.4058

caroline.elmer@us.forvismazars.com

---

**Engagement Responsibilities**

As the purchasing card data analytics consultant for DCSD, Caroline will be responsible for execution of the analytics. This may include Purchasing Card Risk Analytics and other custom analytics necessary to test compliance with policy.

**Experience**

Caroline worked on a recent forensic accounting project for Dekalb County School District, providing analytics support related to accounts payable and payroll transactions. Caroline is a member of the Analytics team and focuses on performing analytics to identify fraud, waste, and abuse in payment data that can help highlight opportunities for internal control improvements. She specializes in data cleansing and product development. Caroline has worked with a variety of industries including public sector, higher education, and commercial products. She regularly works with the Forensics & Valuation practice units to assist in data-heavy fraud investigation and in automating completeness and journal entry testing to service the Audit practice unit.

Caroline has achieved multiple analytics focused certifications including the Alteryx Designer Core certification and the Microsoft Excel Expert certification. She has created and delivered both firmwide and analytic professional specific Excel trainings. She also has experience working with visual analytics reporting in Tableau, pdf conversion with Teammate Analytics, and data processing with ACL Analytics.

Caroline graduated *cum laude* from Butler University in Indianapolis, Indiana with a B.S. degree in business with a double major in management information systems and entrepreneurship & innovation.

**DeAndre Campbell**

Senior Consultant

816.221.6300

deandre.campbell@us.forvismazars.com

---

**Engagement Responsibilities**

As a senior consultant for DCSD, DeAndre will be responsible for performing testing activities and documentation review. He will obtain an understanding of the rules, regulations, and policies that govern the organization to help with identifying risk so quality standards are upheld. DeAndre has experience working in the school system. He is also knowledgeable about purchase cards as a participant and as someone responsible for overseeing the proper use of purchase cards.

**Experience**

DeAndre worked on a recent forensic accounting project for DeKalb County School District and has knowledge of DCSD's policies, procedures, and systems. A member of the Grants Management Services practice, DeAndre aids clients from various public sector entities, including the DeKalb County School District. He has extensive experience managing funds from the following federal sources: Elementary and Secondary School Emergency Relief Fund (ESSER II, III), CARES Act, and Title I funds.

DeAndre's experience managing grants funds includes researching allowable expenditures, managing budget development, balancing control procedures, and creating innovative ways to spend funds while facilitating compliance. He has helped to see that expenditures followed pass-through entity requirements while aligning with federal funding protocol. In addition, he has conducted technical assistance and training for grantees as well as developed subrecipient monitoring tools and risk indicators for reporting.

Prior to joining Forvis Mazars, DeAndre worked in the Kansas City Public Schools where he served in a variety of roles related to administration, budgeting, and finance. As a professional in the public sector, his responsibilities included financial tracking and reporting, bookkeeping, managing grants, and overseeing program operations.

DeAndre has a B.S in business administration and management from the University of Central Missouri, Warrensburg and a M.Ed. in athletic administration from William Woods University.

## 2. Scope of Services

a. Please provide your company's detailed methodology and proposed strategy for conducting a purchasing card audit. The methodology should include but is not limited to the following:

- i. A detailed description of your firm's audit process including data collection, analysis, and reporting.
- ii. Proposed schedule to complete the work with timeframes.

i. Our goal is to deliver a comprehensive service offering tailored to DCSD's needs which includes an assessment of DCSD's purchase card policy, purchase card security and purchase card use. We will work collaboratively with you throughout this process, which will include an initial planning meeting, development of a project plan, regular updates and coordination, and a comprehensive final report which will highlight the purchasing card program's strengths, weaknesses and failures. This report will also include recommendations for remediation, process improvement, ongoing monitoring and transaction assessment.

### Phase 1 – Discovery

**Objective:** During this phase we will first gain a deeper understanding of DCSD's goals, objectives and specific areas of concern, by conducting an Initial Planning Meeting with DCSD Internal Audits and Compliance Department personnel. We will study your current policies and procedures documentation to gain a better understanding of your written policies and procedures and perform an initial assessment of those policies and procedures. We will also discuss these policies and procedures with you to understand, from your perspective, where the actual practices may differ from the formal policies and procedures. We will also gain an initial understanding of the data landscape, including available data sets, potential shortcomings of available data, and key personnel with a deeper understanding of available data.

The Forvis Mazars team will collaborate with DCSD to identify process owners and key stakeholders to include in subsequent discussions and walkthrough processes related to the purchasing card program and related data environment. This process will shape our project plan, define the cadence of updates, determine appropriate coordination with district staff, and identify opportunities to improve efficiencies and/or effectiveness of the execution of the plan by leveraging analytics where appropriate.

### Phase 2 – Interviews & Walkthroughs

**Objective:** The primary goals of this phase will be to gain a comprehensive understanding of the current processes and relevant data for testing. We will interview key personnel, walk transactions through the various processes and gain an understanding of which systems capture what data. Specifically, we will focus on gaining an understanding of the following processes and relevant data:

#### Purchase Card Security

- Issuance process
- Change process, including monitoring and approval
- Deactivation process
- Monitoring of existing cardholders to see that cards in circulation are accounted for and maintained by authorized users

#### Purchase Card Use

- Review, approval and reconciliation process
- Purchasing threshold setting process and monitoring
- Purchasing authorization process and monitoring
- Process for handling unapproved purchases
- Payment of purchasing card bill

We will also document the review, approval and reconciliation process and identify risks and controls in place.

### Phase 3 – Data Acquisition

**Objective:** The goal of this phase is to obtain the relevant data needed for testing. For certain processes or subprocesses, we will achieve 100% testing by leveraging analytics. For others, we will utilize sampling. We will work collaboratively with you on which approach is the best fit for which process and subprocess, but will consider availability of data, complexity of the process,

relative level of effort required and risk factors, and other variables. We will utilize Engage for sharing data, which is a secure online application hosted by Forvis Mazars with easy upload functionality.

## Phase 4 – Testing

The focus of this phase is to determine whether the policies and procedures were followed. The specific questions we will answer during this phase include:

### Purchase Card Security

- Were all Purchasing Cards issued in accordance with policy?
- Were changes to existing cards properly monitored and approved?
- Were cards deactivated when employees were terminated?
- Were all cards in circulation accounted for and maintained by authorized users?

### Purchase Card Use

- Were purchasing thresholds effectively set?
- Were purchasing thresholds adhered to?
- Were purchasing authorizations effectively set?
- Were purchasing authorizations adhered to?
- Were purchases made in accordance with policy and established procedures?
- Were approvals made in accordance with policy and established procedures?
- Were unapproved purchases properly identified?
- Were unapproved purchases charged back to card assignees?
- Were reconciliations performed timely and accurately?
- Were payments made timely and accurately?

As part of our testing, we will use our Purchasing Card Risk Analytics solution to identify non-compliant transactions and transactions at higher risk of being fraudulent, wasteful or abusive. Forvis Mazars has a rich 20 plus year history performing purchasing card and expense analytics to help identify potential fraud, waste, and abuse, monitor expenses, and identify potential operational and internal control improvement opportunities. This experience has led us to develop a standard suite of procedures that analyzes 100% of transactions. Our standard analytics are detailed below.

- Identification of transactions occurring on:
  - Weekends
  - Holidays
  - Shopping holidays (Black Friday, Cyber Monday)
- Transactions on employee vacation days
- Analysis of transactions with:
  - High-risk merchants (iTunes, Apple Store, Kindle Store, PayPal, eBay, Square, and utility charges)
  - Unauthorized merchant types (based on client's policies)
  - Potential split transactions
  - Indications of gift card purchases
  - Analysis of line-item purchase detail (where available)
- Dashboards of activity and key results by:
  - Employee
  - Merchant Category Code
  - Merchant
  - Department (if available)
  - Job type (if available)
  - Location (if available)
- Monthly and quarterly trending of spend by:
  - Employee
  - Merchant Category Code
  - Merchant
  - Department (if available)
  - Job type (if available)
  - Location (if available)
- Monthly limit analysis
- Outlier transaction analysis

## Phase 5 – Reporting

This phase will pull together everything we've learned throughout the engagement into a concise, easy to understand report. This report will include the following:

- An overview of the project
- Detail of information considered, including documents reviewed, personnel interviewed, and data obtained
- Our assessment of DCSD's Purchasing Card Policies and Procedures
- Documentation of the review, approval and reconciliation process
- Results from our testing and management's responses
- Recommendations for remediation, process improvement, ongoing monitoring and transaction auditing

In addition, you will have access to your Payment Risk Analytics results via online, interactive dashboards for a period of one year from conclusion of the engagement, for up to three users.

ii. DCSD deserves to work with a firm that understands time is money. Performing your professional services according to your timeline and providing timely reports is essential to your operations and among the expectations you have of your professional services firm. We will coordinate our efforts with DCSD to meet deadlines and produce timely results. Our proposed schedule to complete the work, including timeframes, is below. This assumes an award date of November 18, 2024.

Phase	Timeframe	Estimated Completion Date
Phase 1 – Discovery	1 week	January 13, 2025
Phase 2 – Interviews and Walkthroughs	2 weeks	January 27, 2025
Phase 3 – Data Acquisition	1 week	February 3, 2025
Phase 4 – Testing	2 weeks	February 17, 2025
Phase 5 – Reporting	2 weeks	March 3, 2025

### **b. Explain the company's capability to provide the specified services with the resources required in the Scope of Services.**

We have provided an earliest start date of January 13, 2025 and a latest start date of January 27, 2025. Our ability to adhere to the aforementioned timeline assumes DCSD will provide timely access to key personnel for interviews and follow-up questions, as well as provide data in a timely manner. Data sets anticipated to be required to perform Payment Risk Analytics procedures include the following, for the scope period from July 1, 2023 to September 30, 2024:

- Purchasing Card Detail
- Purchasing Cardholder Limits
- Paid Time Off/Vacation Detail with Crosswalk to Purchasing Card Detail (OPTIONAL – to perform transactions during time off)

Additional data sets may be required depending on the outcomes of the Discovery phase and the Interviews & Walkthroughs phase and could include documentation related to initial issuance of cards, changes to cards and associated records related to their monitoring and approval, documentation of routine accounting and maintenance of authorized users, deactivation records, review/approval/reconciliation documentation, assessments of purchasing thresholds and purchasing authorizations, documentation of unapproved purchases and related charge backs, documentation of reconciliations, and documentation of payments.

### **c. Describe in as much detail as possible why the proposer's company should be selected to assess the DCSD Operations and Information and Instructional Technology divisions.**

In addition to working with over 300 education clients and our internal audit experience, Forvis Mazars routinely performs data analytics to help organizations monitor expenses. Our team has experience in multiple industries including higher education, manufacturing, healthcare, nonprofit, and public sector. Forvis Mazars has performed similar expense monitoring analytics for the following education institutions and public sector entity:

- Aurora Public Schools
- Springfield School District
- Alcorn State University
- LeMoyne College
- Texas Christian University
- University of Dallas
- Town of Castle Rock

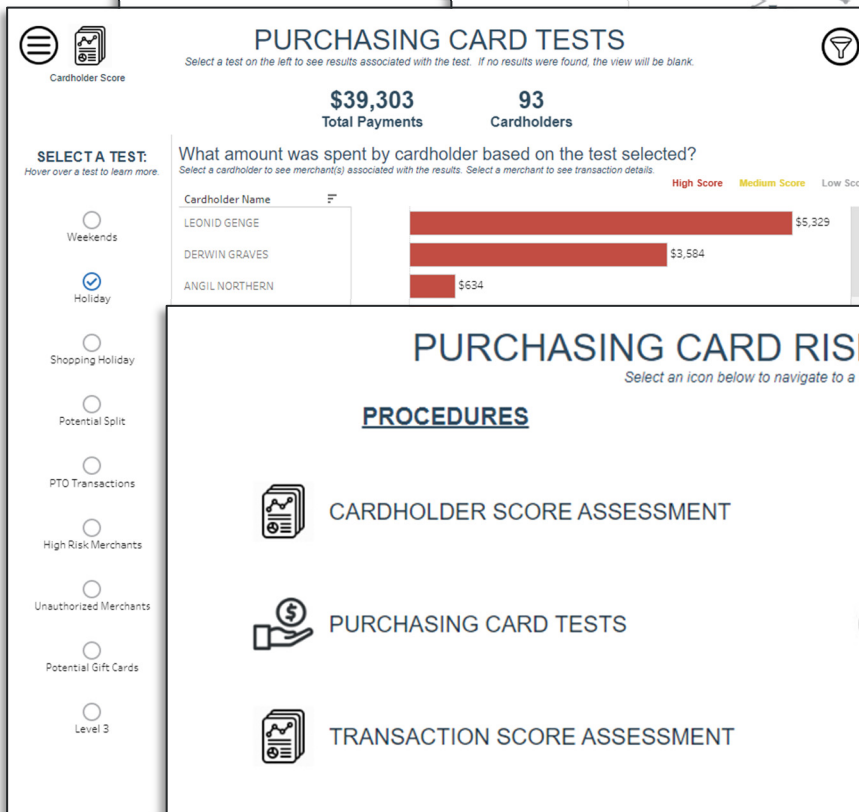
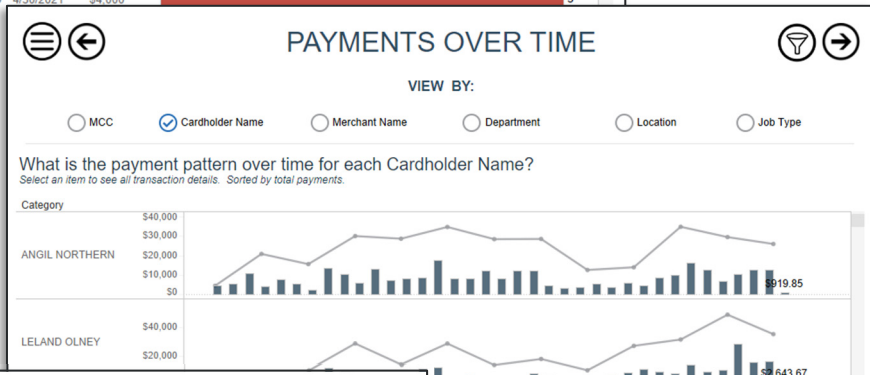
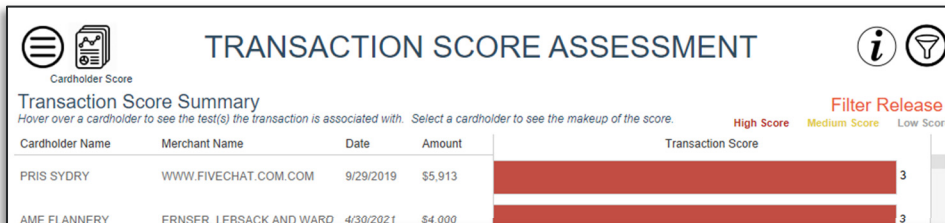
Our goal is to match the right solutions with the needs of each engagement and to be a leader in our profession in identifying and leveraging technologies effectively for the benefit our clients. As such, we continually explore advanced technologies that use advanced analytics and data visualization. This drive for innovation has resulted in our deliverables being online, interactive dashboards.

Click [here](#) to listen to Tom Haldiman talk about payment risk analytics, our flag ship product to help organizations monitor expenses. See the following links for more information.

[Payment Risk Overview Analysis](#)

[Payment Risk Analytics](#)

We believe a picture is worth a thousand words. Below are snapshots of our Purchasing Card Risk Analytics solution that highlight our standard analytics. You will see our risk-based approach to analyzing your data and the operational insights that can be achieved. We would be happy to provide a demonstration of the tool and reports should DCSD want additional information prior to selection.



**PURCHASING CARD RISK ANALYTICS**

Select an icon below to navigate to a test.

<b>PROCEDURES</b>	<b>OPERATIONAL</b>
CARDHOLDER SCORE ASSESSMENT	SPEND BY CATEGORY
PURCHASING CARD TESTS	OUTLIER TRANSACTIONS
TRANSACTION SCORE ASSESSMENT	PAYMENTS OVER TIME
SCORE PARAMETERS	MONTHLY LIMIT ANALYSIS



**d. Provide the name and telephone number of the individual(s) that can be contacted in case of an emergency or for services needed after hours, holidays or weekends.**

Your primary contact for emergencies or after-hours services is Jamie D. Amos, PhD, CFE, PMP. His phone number is 770.377.1887.

### 3. Firm's Relevant Experience and Expertise

**a. Submit past experience with projects that are comparable in scope and organizational size which best illustrates your firm's ability to complete purchase card audits or assessments for large K-12 or other governmental entities.**

**Please list no more than ten (10) projects and do not list projects that were not completed by your firm or completed over ten (10) years ago. Each project listed should include the following information:**

**1. Company/Entity Name**

**2. Mailing Address**

**3. Contact Name, Phone Number, and Email Address**

**4. Scope of Services Provided**

**5. Project Start and Finish Date**

We have included our experience with the following similar projects for a public sector entity and large K-12 schools:

- Town of Castle Rock
- Aurora Public Schools
- Springfield School District

#### **1. Town of Castle Rock**

2. 100 North Wilcox Street, Castle Rock, CO 80104

3. Trish Muller, CPA, Director of Finance, 303.660.1353, [tmuller@crgov.com](mailto:tmuller@crgov.com)

4. We provided the Town of Castle Rock with proactive Purchasing Card Risk Analytics services, Accounts Payable Risk Analytics services, and Payroll Risk Analytics services. For the Purchasing Card Risk Analytics project, we searched for transactions with higher risk attributes, such as transactions on weekends, transactions on holidays, transactions during time off, split transactions, and transactions to high-risk vendors. For the Accounts Payable Risk Analytics project, we searched for vendors and transactions with higher risk attributes, such as shared attributes with employees, duplicate vendors, gaps in check number, acceleration payment patterns, and transactions on weekends or holidays. For the Payroll Risk Analytics project, we searched for employees and paychecks with higher risk attributes, such as employees sharing attributes, employees with a mailbox service address, paychecks with significant one-time payment amounts, and paychecks not on the regular payroll cycle.

5. Project dates: All three of the above-mentioned services were performed from April 2021 – April 2022. Purchasing Card Risk Analytics and Accounts Payable Risk Analytics services were then performed a second time from January 2023 – November 2023.

#### **1. Aurora Public Schools**

2. 15701 East First Avenue, Aurora, CO 80011

3. Peter Doan, Internal Auditor, 303.365.5815 x28915, [pvdoan@aurorak12.org](mailto:pvdoan@aurorak12.org)

4. We provided Aurora Public Schools with Purchasing Card Risk Analytics services and Accounts Payable Risk Analytics services. For the Purchasing Card Risk Analytics project, we searched for transactions with higher risk attributes, such as transactions on weekends, transactions on holidays, transactions during time off, split transactions, and transactions to high-risk vendors. For the Accounts Payable Risk Analytics project, we searched for vendors and transactions with higher risk attributes, such as shared attributes with employees, duplicate vendors, gaps in check number, acceleration payment patterns, and transactions on weekends or holidays.

5. Project dates: The Purchasing Card Risk Analytics services were performed from September 2015 – March 2016. The Accounts Payable Risk Analytics services were performed from August 2021 – January 2022.

**1. Springfield School District**

2. 1359 East St. Louis Street, Springfield, MO 65801

3. Dr. Travis Shaw, Deputy Superintendent, 417.523.0214, [tcshaw@spsmail.org](mailto:tcshaw@spsmail.org)

4. We performed a purchasing card assessment for Missouri's largest fully accredited school district. The scope included assisting in the development of a risk assessment process to identify the overall risk within key operational areas and helping the District create an internal assessment plan, which led to a schedule of assessments to be performed. An internal assessment of purchasing card operations was the first assessment for the current year plan. We provided recommendations for improving the District's related procedures and control design. The evaluation process consisted of interviews, inquiry, observation, analysis of documentation, and sampling as applicable.

5. Project dates: February 2019 – April 2019

## 4. Professional References

**a. The firm shall submit a minimum of three (3) written recommendation letters from current or previous clients/owners. The recommendation must state actual examples of how the firm had a positive working relationship with prior organization(s).**

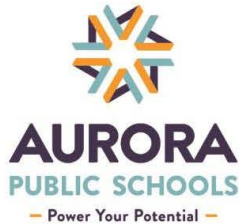
We have a track record of helping K-12 and public sector entities with similar projects and understand our clients are our best ambassadors. As such, we have included recommendation letters from four (4) clients:

- Aurora Public Schools
- Springfield School District
- Sedgwick County
- Town of Castle Rock

In addition to our provided recommendation letters, we have a positive working relationship with Joel Thibodeaux at DCSD through our recent forensic accounting project.

**b. DCSD reserves the option of contacting any of the references provided to confirm information provided.**

We welcome DCSD to contact our references to confirm the provided information.



**Office of the Superintendent**  
Internal Audit Department  
15701 E. First Ave., Suite 202  
Aurora, CO 80011

**Phone**  
303-365-5815

**Fax**  
303-326-1890

**Web**  
aurorak12.org

October 23, 2024

To Whom It May Concern:

Forvis Mazars, LLP has provided Aurora Public Schools with Analytics and Forensic Accounting Services. From September 2015 to March 2016, Forvis Mazars performed Purchasing Card Risk Analytics Services, during which their team developed customized scripts in ACL Analytics, enabling us to perform continuous auditing on purchasing card transactions. Additionally, from August 2021 to January 2022, Forvis Mazars conducted Forensic Accounting and Accounts Payable Risk Analytics Services as part of an investigation. Their expertise and guidance were instrumental in resolving the investigation.

Forvis Mazars is familiar with the specific nuances of public sector entities. Throughout our engagements, we benefited from their diverse teams of subject matter experts across different specialties within the firm. They were flexible and adjusted their involvement to meet our evolving needs, particularly during the investigation, when their adaptability was crucial. They consistently responded quickly to our requests and questions, usually within 24 hours during time-sensitive situations.

I am pleased to recommend Forvis Mazars, LLP as consultants to any government entity. They consistently deliver exceptional work paired with excellent customer service.

If you have any questions, please do not hesitate to contact me using the contact information in the letterhead or the signature line below.

Sincerely,

Peter Doan  
Internal Auditor  
Office of Internal Audit | Division of the Superintendent  
Aurora Public Schools  
303-365-5815  
pvdoan@aurorak12.org

aurorak12.org



---

October 24, 2024

To Whom It May Concern:

Forvis Mazars, LLP provides the Springfield Public Schools with internal audit consulting services. These services were performed from August 2018 to present.

Forvis Mazars provided the following services:

- Annual Risk Assessment and Internal Audit Plan
- Two to Three Outsourced Internal Audit Assessments Per Fiscal Year

Forvis Mazars has a proactive, open communication approach, committed to meeting deadlines, and is familiar with the specific nuances of public sector entities. Their team is reliable, detail-oriented, and knowledgeable. They communicate clearly, provide proactive advice, and have helped us resolve any concerns we had. They have responded quickly to our requests and questions, usually within 24 hours.

I am pleased to recommend Forvis Mazars as consultants to any government entity. They provide quality services with excellent customer service.

If you have any questions, please do not hesitate to contact me using the contact information in the signature line below.

Sincerely,

A handwritten signature in dark ink, appearing to read "Travis Shaw", written over a horizontal line.

Dr. Travis Shaw  
Deputy Superintendent  
417-523-0214  
[tcshaw@spsmail.org](mailto:tcshaw@spsmail.org)

Springfield Public Schools | Kraft Administrative Center | 1359 E. Saint Louis St. | Springfield, MO 65802 | 417.523.0000 | SPS.org



## DIVISION OF FINANCE

100 N. Broadway St, Suite 610 Wichita, KS 67202 • Phone (316) 660-7591 • Fax (316) 660-7622  
LINDSAY POE ROUSSEAU, CHIEF FINANCIAL OFFICER • [SEDGWICKCOUNTY.ORG](http://SEDGWICKCOUNTY.ORG)

October 22, 2024

To Whom It May Concern:

Forvis Mazars, LLP has and continues to provide Sedgwick County Kansas Government with a number of financial services, including financial and forensic audit services.

Since 2017, Forvis Mazars has provided a number of services to Sedgwick County, to include:

- Purchasing card record audit, including analysis of level 3 data to ensure policy/PCI best practice compliance
- Annual financial audit, including purchasing card transactions
- Grant review and compliance, including procurement compliance (including p-cards)

Forvis Mazars has a proactive, open communication approach, commitment to meeting deadlines, and is familiar with the specific nuances of public sector entities. Their team is very reliable, detail-oriented, and knowledgeable. They communicate clearly, provide proactive advice, and have helped us resolve any concerns we had. They have responded quickly to our requests and questions, usually within a few hours.

I am pleased to recommend Forvis Mazars as consultants to any government entity. They provide high quality services with excellent customer service.

If you have any questions, please do not hesitate to contact me using the contact information in the letterhead above or signature below.

Sincerely,

A handwritten signature in cursive script that reads "L. Poe Rousseau".

Lindsay Poe Rousseau  
Chief Financial Officer  
Direct: 316-660-7141  
Email: [Lindsay.PoeRousseau@sedgwick.gov](mailto:Lindsay.PoeRousseau@sedgwick.gov)



## Finance Department

October 22, 2024

To Whom It May Concern:

I am writing to provide a reference for Forvis Mazars and to share our experience with their data analysis services. Forvis Mazars, LLP has provided the Town of Castle Rock with Purchasing Card Risk Analytics, Accounts Payable Risk Analytics, and Payroll Risk Analytics services. All three of these services were initially performed from April 2021 to April 2022. Purchasing Card Risk Analytics and Accounts Payable Risk Analytics were then performed a second time from January 2023 to November 2023.

The Town of Castle Rock first engaged Forvis Mazars not because of any known fraud, but rather to proactively assess potential weaknesses in our accounts payable and payroll processes. Our goal was to strengthen these areas through thorough analysis and identify any opportunities for improvement.

From the outset, Forvis Mazars demonstrated a high level of professionalism and expertise. Their team conducted a detailed and comprehensive analysis of our processes, which was both methodical and precise. They consistently met every deadline without exception and communicated the results of their work clearly, ensuring we fully understood their findings.

In addition to the detailed analysis, Forvis Mazars provided proactive advice on improving our internal controls and practices, tailored to the unique needs of a public sector entity like ours. Their familiarity with the specific nuances of governmental operations was evident throughout the engagement, allowing them to provide highly relevant and effective recommendations.

Forvis Mazars' team is reliable, detail-oriented, and extremely knowledgeable. They have consistently been responsive to our inquiries, typically addressing our questions within a day or two, which has made working with them both productive and efficient.

Based on our positive experience, I highly recommend Forvis Mazars for any organization seeking high-quality data analysis and advisory services, particularly in the public sector. Their professionalism and expertise have been invaluable to our organization.

If you require any further information, please do not hesitate to contact me at 303-660-1353 or [tmuller@crgov.com](mailto:tmuller@crgov.com)

Sincerely,

A handwritten signature in black ink, appearing to read "Trish Muller".

Trish Muller, CPA  
Director of Finance  
Town of Castle Rock

100 North Wilcox Street, Castle Rock, Colorado 80104 | P: 720-733-2227

EXCELLENCE • DEDICATION • SERVICE

# RFP Page 5 Requirements

DeKalb County School District ("DCSD") extends this offer to submit a proposal for the possible purchase or lease of goods and/or services conforming to the following designated specifications, terms, and conditions. This solicitation will require DCSD Board of Education approval.

### **Format and Submission of Proposals**

Submittal responses to this solicitation will be received electronically on the DeKalb County School District website at <https://dekalbschoolsga.ionwave.net>.

The format requirements for RFP responses are designed to ensure uniformity in the responses, provide the information necessary to understand each offeror's proposal, and facilitate an efficient and comprehensive evaluation of all responses. Proposals must comply with the specifications and detailed instructions stated in this RFP document, be signed by the certifying company official, and be presented to the DCSD Purchasing Department according to the detailed instructions stated in this document.

- RFP responses must be submitted electronically via <https://dekalbschoolsga.ionwave.net>.
- Proposals must be presented in a PDF format. All attachments must be identified properly for easy recognition and association.
- Each page of the response must be numbered.
- Each proposal must contain a detailed Table of Contents and must be organized in the same order as the requirements are outlined in this RFP document. Each separate bullet point must be addressed individually. A response that does not adhere to a "point-by-point" format may be disqualified.
- Responses shall be organized simply and economically. Emphasis must be placed on completeness and clarity. Proposals that do not include all the required information may be disqualified.

**All potential respondents must register as a vendor at <https://dekalbschoolsga.ionwave.net>.**

Time is of the essence. Specify your earliest 1/13/25 and latest 1/27/25 service commencement dates after receipt of award letter.

### **Approval by the DeKalb County Board of Education**

Official approval by the DeKalb County Board of Education is required for this procurement. No contract shall be construed to be formed without the advance official approval of the DeKalb County Board of Education. **The successful offeror will be notified after DeKalb County Board of Education approval.**

### **Funding Provisions**

No award or contract will be made if funding is not approved by the DeKalb County Board of Education.

### **Compliance with Requirements**

Offeror must indicate below whether or not their proposal is in complete compliance with the stated requirements. If there are any deviations from these requirements, offeror must indicate in writing what the exact deviations are and what actual services will be provided. Attach and label additional sheets if necessary.

Proposal is in complete compliance with proposal requirements.

Proposal deviates from stated requirements as follows:

Forvis Mazars recognizes the RFP has certain terms and conditions that must be accepted in full to be responsive. Forvis Mazars intends to be responsive except a few changes will be needed to comply with professional standards and/or Forvis Mazars' policies. A complete list of exceptions is located in the Exceptions to Terms and Conditions section of this proposal.

# Offeror E-Verify Affidavit

## DEKALB COUNTY SCHOOL DISTRICT Offeror E-Verify Affidavit

By executing this affidavit, the undersigned Offeror verifies its compliance with **Immigration Reform and Control Act of 1986 (IRCA), Pub.L. 99-603**, stating affirmatively that the individual firm or corporation which is engaged in services on behalf of the **DeKalb County School District** has registered with, is authorized to use and uses the federal work authorization program commonly known as E-Verify, or any subsequent replacement program, in accordance with the applicable provisions and deadlines established by federal law and regulation. Furthermore, the undersigned Offeror will continue to use the federal work authorization program throughout the contract period. Offeror hereby attests that its federal work authorization user identification number and date of authorization are as follows:

Federal Work Authorization User Identification number: 69740


Date of Authorization: 6/17/15

Name of Project: Purchasing card audit

Solicitation Number (if applicable): RFP 25-604

Name of Public Employer: DeKalb County School District

I hereby declare under penalty of perjury that the foregoing is true and correct.

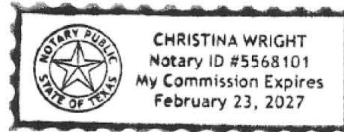
Executed on 10/22/2024 04:03 PM CDT 2024 in Dallas, TX  
(city) (state)  
Signature of Authorized Officer or Agent Thomas N. Haldiman 

Printed Name and Title of Authorized Agent: Thomas N. Haldiman, CPA, ACDA, CFE/Managing Director

SUBSCRIBED AND SWORN BEFORE ME ON THIS THE \_\_\_\_\_ DAY OF 10/22/2024 04:03 PM CDT 2024.

Notary Public Christina Wright 

My Commission Expires: February 23, 2027



Online Notary Public. This notarial act involved the use of online audio/video communication technology. Notarization facilitated by SIGNIX®

# Contractor Affidavit

**DEKALB COUNTY SCHOOL DISTRICT**  
**Contractor Affidavit under O.C.G.A. § 13-10-91(b)(1)**

By executing this affidavit, the undersigned contractor verifies its compliance with O.C.G.A. § 13-10-91, stating affirmatively that the individual firm or corporation which is engaged in the physical performance of services on behalf of the **DeKalb County School District** has registered with, is authorized to use and uses the federal work authorization program commonly known as E-Verify, or any subsequent replacement program, in accordance with the applicable provisions and deadlines established in O.C.G.A. § 13-10-91. Furthermore, the undersigned contractor will continue to use the federal work authorization program throughout the contract period and the undersigned contractor will contract for the physical performance of services in satisfaction of such contract only with subcontractors who present an affidavit to the contractor with the information required by O.C.G.A. § 13-10-91(b). Contractor hereby attests that its federal work authorization user identification number and date of authorization are as follows:

Federal Work Authorization User Identification number: 44-0160260

Date of Authorization: 6/17/15

Name of Subcontractor: Forvis Mazars, LLP


Name of Project: Purchasing card audit

Solicitation Number (if applicable): RFP 25-604

Name of Public Employer: DeKalb County School District


I hereby declare under penalty of perjury that the foregoing is true and correct.

Executed on 10/22/2024 04:03 PM CDT 2024 in Dallas, TX  
(city) (state)

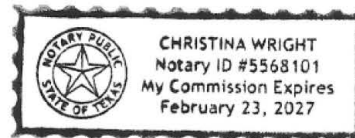
Signature of Authorized Officer or Agent Thomas N. Haldiman 

Printed Name and Title of Authorized Agent: Thomas N. Haldiman, CPA, ACDA, CFE/Managing Director

SUBSCRIBED AND SWORN BEFORE ME ON THIS THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 10/22/2024 04:08 PM CDT,  
2024.

Notary Public Christina Wright 

My Commission Expires: February 23, 2027



Online Notary Public. This notarial act involved the use of online audio/video communication technology. Notarization facilitated by SIGNiX®

# Exceptions to Terms and Conditions

Forvis Mazars recognizes the RFP has terms and conditions that must be accepted in full, unless any exceptions are identified in Forvis Mazars proposal, per the RFP's instructions. To this end, certain terms and conditions as referenced in the RFP may require modification to comply with professional standards and/or firm policies. As Forvis Mazars has successfully resolved similar agreements with school districts, Forvis Mazars is confident the parties can successfully negotiate mutually acceptable terms and conditions. Forvis Mazars sincerely appreciates DCSD's consideration and understanding. Forvis Mazars looks forward to working with DCSD on this engagement. Forvis Mazars and DCSD were able to come to an agreement of terms with regard to a July 2023 contract for other consulting services.

Therefore, we have identified the following exceptions:

- RFP Part II H. (2)(e) and (f)(ii). Forvis Mazars can generally comply with the insurance requirements noted in the RFP; however, there are specific issues which will require further discussion, e.g., deductibles and policy notifications. As you can appreciate, these specific issues are controlled by the terms of our policies and are outside Forvis Mazars or any other CPA firm's discretion. We are confident, though, any insurance issue will be satisfactorily resolved, if we are given the opportunity to provide professional services to you.
- RFP Part II I. Forvis Mazars does have some restrictions with respect to indemnifying clients, in accordance with professional standards and firm insurance policies. Therefore, only to the extent caused by Forvis Mazars negligence or intentional misconduct could Forvis Mazars agree to indemnify and hold you harmless for claims, actions and liabilities asserted by third parties against you and which result from the services performed by Forvis Mazars.
- RFP Part II L & M. We are required upon acceptance of the engagement to communicate the actual scope and terms of the engagement in a separate letter to be signed by DCSD and Forvis Mazars. The letter and its terms and conditions, prepared in accordance with professional standards, shall become a part of the contract between DCSD and Forvis Mazars.
- Attachment H. As previously mentioned, we are required upon acceptance of the engagement to communicate the actual scope and terms of the engagement in a separate letter to be signed by DCSD and Forvis Mazars. The letter and its terms and conditions, prepared in accordance with professional standards, shall become a part of the contract between DCSD and Forvis Mazars.

Therefore, we propose to modify these sections as follows:

## **PREAMBLE**

The Service Agreement consist of:

- a. This Service Agreement (Agreement for Services);
- b. **Service Provider's Engagement Letter, including its terms and conditions, signed by both parties. (Exhibit A)**
- c. Request for Proposal (RFP) No. **25-604 (Exhibit AB)**;
- d. The Service Provider's Proposal to the above-numbered RFP, including pricing, and any applicable Scope of Services and any applicable Payment and Payment Terms Schedule attached except that objections or amendments by Service Provider that have not been explicitly accepted by DCSD in writing in this Service Agreement shall not be included in this Service Agreement and shall be given no weight or consideration; **(Exhibit BC)**;
- e. Board Directive Signed by the Superintendent and dated \_\_\_\_\_ **(Exhibit CD)**; and
- f. Notice of Award dated \_\_\_\_\_ **(Exhibit DE)**.

Any inconsistency or conflict among the specific provisions of this Service Agreement shall be resolved as follows:

- a. First, by giving preference to the specific provisions of this Service Agreement and any change orders or modifications issued after execution of this Service Agreement;

- b. ~~Second~~, by giving preference to the specific provisions of the Service Provider's Engagement Letter, including its Terms and Conditions Addendum, attached hereto as Exhibit A;
- c. ~~Second~~ ~~Third~~, by giving preference to the specific provisions of the RFP attached hereto as **Exhibit "AB;"**
- d. ~~Third~~ ~~Fourth~~, by giving preference to the specific provisions of Service Provider's Proposal, including pricing and any applicable Scope of Services and any applicable Payment and Payment Terms Schedule attached hereto as **Exhibit "BC,"** except that objections or amendments by Service Provider that have not been explicitly accepted by DCSD in writing in this shall not be included in this Service Agreement and shall be given no weight or consideration.

## ARTICLE 2

### DURATION OF AGREEMENT

2.2 Agreement Renewal. In addition to the base period of one (1) year, there are four (4) one-year optional renewal terms (each a "Renewal Term") to be exercised ~~upon the Parties mutual agreement and contingent upon at the sole discretion~~ ~~and~~ approval of DCSD. Additionally, as required by O.C.G.A. § 20-2-506, this Service Agreement shall terminate absolutely and without further obligation on the part of DCSD at the close of the calendar year in which it was executed and at the close of each succeeding calendar year for which it may be renewed, but shall be automatically renewed for each subsequent calendar year during the term unless DCSD terminates this Service Agreement, by providing Service Provider with thirty (30) days advance notice of termination prior to the end of the calendar year. Renewal will depend upon the best interests of the DCSD, funding, and Service Provider's performance subject to the other termination methods available to the DCSD herein.

## ARTICLE 3

### SCOPE OF SERVICES

3.1 DCSD does hereby retain Service Provider to furnish those services and to perform those tasks (collectively, the "Services") as further described in (i) the DCSD's Request for Proposal \_\_\_\_\_, to include all attachments and addenda, attached hereto as Exhibit "A" and incorporated herein by reference; and (ii) the Service Provider's final responsive thereto, attached hereto as Exhibit "B" and incorporated into this Agreement by this reference ~~and the Service Provider's Engagement Letter~~. A complete copy of the Scope of Work section of RFP # 25-604, to include the Service Provider's final responsive proposal, is attached as Exhibit "B" and made a part of this Service Agreement.

## Article 9

### Responsibility for Services

9.5 ~~EXCEPT FOR DCSD'S RESPONSIBILITIES AND REPRESENTATIONS CONTAINED THE FULLY SIGNED SERVICE PROVIDER'S ENGAGEMENT LETTER~~, DCSD MAKES NO OTHER WARRANTIES, EXPRESS OR IMPLIED.

## ARTICLE 25

### ENTIRE SERVICE AGREEMENT

25.1 This Service Agreement constitutes the entire and exclusive Service Agreement between the Parties with reference to the Services and supersedes any and all prior communications, discussions, negotiations, understandings, or Service Agreements. ~~For the avoidance of doubt, the fully signed Service Provider's Engagement Letter, including its terms and conditions, are incorporated by reference as if fully set forth herein~~. This Service Agreement may be amended only by a writing signed by both the DCSD and the Service Provider. The signature of Service Provider below, represents to DCSD that he/she is duly authorized to execute and deliver this Service Agreement on behalf of Service Provider.

- Attachment H. The RFP does not indicate that DCSD requires the services to be performed in a language other than English.

Therefore, we do not believe this section is applicable and request to remove it in its entirety.

## ARTICLE 5

### WORKING RELATIONSHIP

~~5.3 For purposes of safety and otherwise, the Service Provider, at all times, shall ensure its ability to thoroughly and clearly communicate, in any and all necessary languages, with the DCSD representative and with the Service Provider's employees, agents, representatives, and subcontractors. The Service Provider agrees to employ one or more supervisory level personnel capable of thoroughly and clearly communicating, in any and all necessary languages, with the DCSD's representative and with the Service Provider's employees, agents, representatives, and subcontractors, and that such supervisory level and language capable personnel shall be stationed at and assigned to the location(s) or site(s) where, and at all times when, any and all work or services under this Service Agreement shall be performed.~~

- Attachment H. Professional standards require (and state law generally provides) that all workpapers related to our engagement are the property of Forvis Mazars.

Therefore, we propose to modify this section as follows:

## ARTICLE 10

### OWNERSHIP OF WORK PRODUCT

10.1 Any reports, recommendations, estimates, specifications, drawings, technical data, sketches, computer software, and all other information developed, created, procured or requested by the Service Provider in connection with its performance under this Service Agreement (the "Information") shall be the property of the DCSD. In entering into this Service Agreement, the Service Provider hereby transfers to the DCSD all right, title, and interest, including the copyright, in and to the Information. ~~Notwithstanding the foregoing, the parties acknowledge and agree that Service Provider retains ownership of its workpapers.~~

10.3 ~~Upon receipt of payment for services render to date, all original technical data, evaluations, final reports and other work product developed for DCSC of the Service Provider shall be delivered to the DCSD upon the completion, cancellation or termination of Services under this Service Agreement within three (3) business days of such completion, cancellation or termination. The Service Provider may retain one (1) copy of all documents produced by the Service Provider Contractor for its permanent file.~~

- Attachment H. Forvis Mazars' insurance carrier will not permit certain language to be included in firm contracts.

Therefore, we propose to modify this section as follows:

## ARTICLE 17

### INSURANCE

17.1 The Service Provider and all Subcontractors shall maintain insurance in the types and coverage amounts shown below, which insurance shall provide coverage for Service Provider during the term of this Service Agreement. Prior to the date the Service Provider signs this Service Agreement, the Service Provider shall provide the DCSD with (i) an endorsement from the insurer naming the DeKalb County School District and The DeKalb County Board of Education as an additional insured under the ~~Comprehensive General Liability and Comprehensive Auto Liability liability~~ policies and (ii) certificate(s) verifying that these insurance coverages and limits are in force. Additional certificates of insurance shall be provided whenever individual policies are renewed (or replaced) on their anniversary date and at such other times as the DCSD requests.

17.4 ~~To the extent permitted by Service Provider's insurance carriers, the Service Provider waives all rights, including rights of subrogation, against the DCSD and its respective directors, officers, partners, Board Members, officials, agents, insurers, subcontractors, consultants and employees for damages covered by any type of insurance during and after the completion of the Work.~~

17.5 Certificates of Insurance must be executed with the following provisions:

- (a) Certificates to contain policy number, ~~coverage limits listed in this Section 17 policy limits~~, and policy expiration date of all policies issued in accordance with this Service Agreement;
- (b) Certificates to contain the project number, location of property, name of property and operations information to which the insurance applies;
- (c) Certificates are to be issued to:

DeKalb County School District  
DeKalb County Board of Education  
1701 Mountain Industrial Blvd.  
Stone Mountain, GA 30083

Attention: Risk Management Department

~~(d) Certificates shall state that the policy or policies shall not expire, be cancelled or altered without at least sixty (60) days prior written notice to the DCSD.~~

(e) Service Provider shall be responsible and have the financial wherewithal to cover any deductibles or retentions included on the certificate of insurance.

- Attachment H. As previously mentioned, Forvis Mazars does have some restrictions with respect to indemnifying clients, in accordance with professional standards and firm insurance policies. Therefore, only to the extent caused by Forvis Mazars' negligence or intentional misconduct could Forvis Mazars agree to indemnify and hold you harmless for claims, actions and liabilities asserted by third parties against you and which result from the services performed by Forvis Mazars pursuant to this engagement.

Therefore, we propose to modify this section as follows:

## ARTICLE 20

### INDEMNIFICATION

20.1 The Service Provider agrees to hold harmless and indemnify the DCSD, its Board, officers, employees and representatives (herein "Released Parties") from and against any and all liability, claims, actions, causes of action, losses, damages, demands, suits, judgments, costs and expenses, **asserted by third parties**, arising out of bodily injury (including death) to persons, damage to property, or financial loss, including, but not limited to, any and all costs, expenses, legal fees and liabilities, incurred in and about investigation, defense or prosecution thereof, to the extent caused ~~in whole or in part~~ by a negligent act, error or omission of the Service Provider or any subcontractor(s), or as a result of defective Services under this Service Agreement.

~~20.2 The Service Provider further agrees to release, indemnify, defend and hold harmless the Released Parties from any and all claims, demands, rights, liabilities and causes of action inuring to the Service Provider from events over which the Released Parties exercise no control. The Service Provider further agrees to indemnify, defend and hold harmless the Released Parties from any and all claims, demands, rights, liabilities and causes of action arising out of DCSD's performance under this Service Agreement.~~

- Attachment H. In accordance with RFP Part III (B) (5), we do not believe this section is applicable. As part of our hiring policy, Forvis Mazars employees have already been subject to appropriate background checks through a third-party vendor. Verification of background check completion may be provided. However, Forvis Mazars is willing to allow DCSD to conduct its own background check of assigned engagement personnel if necessary.

Therefore, we propose to modify this section as follows:

## ARTICLE 26

### MISCELLANEOUS

26.6 Service Provider, and all personnel of Service Provider, agree to a background check. ~~Upon request, the The~~ Service Provider, and all personnel **assigned to this engagement who provide services on DCSD premises of Contractor**, shall undergo the same criminal background check, **within the last 365 days**, as required by DCSD employees. Such background checks will be performed by DCSD at the expense of the Service Provider. Additionally, any charges against the Service Provider, or personnel, may be deemed unacceptable in DCSD's sole discretion regardless of whether dismissed, expunged, sealed, removed from the record, treated as a "first offender" or dead docketed. Upon receipt and evaluation of DCSD's background check results, DCSD may demand that the personnel named in the check result, not provide services to DCSD premises. Any failure of the Service Provider, or personnel, to obtain a criminal records background check through DCSD, as stated herein, may result in termination of any resulting contract between Service

Provider and DCSD. Confirmation of background checks must be submitted in writing prior to commencement of any services to DCSD to: Ms. Carla Smith, Executive Director Vendor Services, DeKalb County School District, 1701 Mountain Industrial Boulevard, Stone Mountain, Georgia, 30083.

# Contacts

Jamie D. Amos, PhD, CFE, PMP  
Manager  
[jamie.amos@us.forvismazars.com](mailto:jamie.amos@us.forvismazars.com)

Thomas N. Haldiman, CPA, ACDA, CFE  
Managing Director  
[tom.haldiman@us.forvismazars.com](mailto:tom.haldiman@us.forvismazars.com)

© 2024 Forvis Mazars, LLP. All rights reserved.

[forvismazars.us](https://forvismazars.us)

**forv/s**  
**mazars**