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## **REQUEST FOR PROPOSALS**

**Forensic Auditing Services**  
RFP #2024-01

**Published: December 18, 2024**

**RFP Due Date: January 31, 2024, at 4:00 P.M. CST Sealed**  
Proposals not received by this date and time may not be  
considered.

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**Notice**

**Sisseton Wahpeton College  
Request for Proposal (RFP)  
for  
Forensic Auditing Services (RFP #2024-01)**

Sisseton Wahpeton College (College) seeks proposals from qualified firms to provide forensic auditing services for the College.

The electronic copy of this RFP can be found on the College's website:  
<https://www.swcollege.edu/newscollege/about-us/documentation/forms/>  
Or by emailing: [GLavergne@swcollege.edu](mailto:GLavergne@swcollege.edu).

Each Proposal must conform to the RFP documents, including but not limited to the Scope of Work and RFP Forms. Any Proposal that is submitted late and/or does not conform to the requirements set forth in this RFP document may be rejected as non-responsive.

All questions and inquiries should be made in writing and e-mailed to Gretta Lavergne at [GLavergne@swcollege.edu](mailto:GLavergne@swcollege.edu). Any resultant changes will be issued in the form of an addendum to the RFP on the SWC website: <https://www.swcollege.edu/newscollege/about-us/documentation/forms/>

It is the responding firm's responsibility for ensuring that they have received any and all addenda. If not, the firm may be considered non-responsive. Firm shall acknowledge, in writing, receipt and incorporation of all addenda and clarifications in its response. Specifically, Firm's acknowledgment of the addenda must be declared in the proposal in the **Cover Sheet Form**.

All proposals must be sealed and received no later than **4:00 P.M. CST on January 31, 2025**. Late proposals may be rejected. It is the responsibility of the submitting firm to make sure the proposal is delivered to the specified location by the date and time specified above.

Proposals must be sealed with the envelope(s) clearly marked in the lower left-hand corner "**Sealed Proposal for Forensic Auditing Services (RFP #2024-01)**" to the following address:

Sisseton Wahpeton College  
Attn: Gretta Lavergne  
12572 BIA RD 700 Sisseton, SD 57262

An electronic copy must be emailed to [GLavergne@swcollege.edu](mailto:GLavergne@swcollege.edu)

Sisseton Wahpeton College reserves the right to reject any or all proposals or to waive any irregularities therein. No proposals may be withdrawn for a period of sixty (60) days after the proposal submission date.

## **Section 1: General Information**

### **1.1. Introduction**

This Request for Proposals (RFP) contains specifications and related documents covering forensic audit services as specified herein.

This RFP and all subsequent modifications thereto are hereby designated as the sole reference and authority for the preparation of Proposals.

This RFP shall not be construed to (1) create an obligation on the part of the College to enter into a contract with any audit firm; or (2) serve as the basis for a claim for reimbursement for expenditures related to the development of a proposal.

### **1.2. About Sisseton Wahpeton College**

Sisseton Wahpeton College (College) was founded on August 7, 1979 as Sisseton Wahpeton College (SWC or College). The College is governed by seven elected members on its Board of Trustees and a Student Trustee elected by the Student Body. The College's affairs are administered by the President, who is appointed by the Board of Trustees.

Sisseton Wahpeton College offers 10 associate degrees, 6 certificate programs and 2 Bachelor degrees. The College is training and educating the next generation of Dakota language teaching professionals. The College also offers degrees in Early Childhood, Addiction & Diversity Counseling, Behavioral Science, Business Administration, Culinary Food Service and Licensed Practical Nursing. The College employs 21 faculty members serving approximately 208 students and more than 58 staff and administrators.

The College draws students from the geographical areas of South Dakota, North Dakota, and Minnesota.

**1.3. Scope of Service**

The SWC Board desires to complete a forensic audit. The College’s Board of Trustees passed an Action Item to conduct a comprehensive investigative/forensic audit of Sponsored Programs, Payroll, and Student Accounts in the last five years. Based upon the scope involved in this matter, the College believes review will require assistance of a qualified forensic auditor to:

1. Audit all grants in the last five years to determining whether the policies and internal controls were followed or if any conflicts of interest were involved in the implementation.
2. Investigate student accounts to determine if the policies and internal controls were followed in the last five years.
3. The College has approximately 79 employees. Investigate all employee payroll records to determine if policies and internal controls were followed, including the issuing of W-2’s, 1099’s and or other tax documents.
4. Reporting directly to the President and Board of Trustee’s Chairperson, the forensic auditor will be required to make an immediate, written report of all irregularities and conflict of interest or indications of illegal acts of which they become aware.

**1.4. Term of Contract**

The College anticipates to retain a firm no later than February 28, 2025. The successful firm will enter into a contract with the College for an undetermined period or until the services are no longer needed.

The College may terminate the contract at any time for any reason by giving at least 15 days notice in writing to the firm. If the contract is terminated by the College as provided herein, the firm will be paid a fair payment as negotiated with the College for the work completed as of the date of termination.

**1.5. RFP Schedule**

The College reserves the right to modify the below schedule of events:

Publication of RFP	December 18, 2024
Last day to submit questions	January 31, 2025
Proposals Due	No later than 4:00 P.M. CST, January 31, 2025
Committee Review of Proposals	February 19, 2025
Award Contract	February 25, 2025

## 1.6. Evaluation Process

The review process used to select a qualified audit firm will be as follows:

- a) The College shall review and evaluate all proposals received using the criteria noted in Section 1.7. Incomplete proposals may be rejected as non-responsive.
- b) The College may elect to conduct oral interviews of selected short-listed firms. The College may request selected firms to make an oral/visual presentation in connection with the oral interview. The purpose of this interview is to confirm information provided in the Proposal submitted by the firm. This will also be another opportunity for the College to request additional clarifications. In these interviews, the firm may expand on the information provided.

## 1.7. Evaluation Criteria

Firms submitting a proposal are advised that all responsive documents will be evaluated to determine each firm's ability to best meet the needs of the College. The College's evaluation may include, but is not limited to, a consideration of the following criteria:

- a) **Responsiveness.** Responsiveness of the Proposal clearly states the firm's practice areas, services, and in meeting the requirements of the RFP.
- b) **Qualifications/Experience.** The extent of the firm's previous experience and background in conducting similar forensic auditing services. Such experience will also include assessment of the firm's outcomes for matters handled by the firm. Preference may be given to firms with prior experience with Tribal Colleges and/or higher education institutions. This shall include the quality of key personnel to deliver high-quality professional forensic auditing services in a timely manner.
- c) **References.** Information obtained by the College from the Firm's provided references and other clients.
- d) **Cost.** The Firm's proposed fees for services.
- e) **Other criteria** as deemed appropriate.

## 1.8. Cancellation of Solicitation

The College may cancel this solicitation at any time.

## 1.9. Conflict of Interest/Restrictions on Lobbying and Contacts

For the period beginning on the date of the issuance of this RFP and ending on the date of the award of the contract, no person or entity submitting a response to this RFP, nor any officer, employee, representative, agent, or consultant representing such a person or entity, shall contact through any means or engage in any discussion regarding this RFP, the evaluation or selection process/or the award of the contracts with any member of the College's Governing Board,

selection members, or with any employee of the College except for clarifications and questions as described herein. Any such contact shall be grounds for disqualification of the submitting firm.

**1.10. Limitations**

The College reserves the right to contract with any firm responding to this RFP. The College makes no representation that participation in the RFP process will lead to an award of contract or any consideration whatsoever. The College reserves the right to amend this RFP and the RFP process and to discontinue or re-open the RFP process at any time.

**1.11. Right to Negotiate and/or Reject Proposal**

Firms understand that this RFP does not commit or obligate the College to accept any Proposal submitted. The College reserves the right to accept or reject any or all of the Proposals, waive any irregularities, and to negotiate with selected firm(s) for any price or provision, in part or in its entirety, whenever, in the sole opinion of the College, such action shall serve its best interests and those of the taxpaying public. The College further expressly reserves the right to postpone the Proposal opening date for its own convenience. Firms are encouraged to submit their best prices in their Proposals, and the College intends to negotiate only with Firm whose Proposal most closely meets the College's requirements at the best value. The Contract, if any is awarded, will go to the Firm whose Proposal best meets the College's requirements and provides the greatest overall value to the College.

**1.12. Preparation Expenses**

The College shall in no event be responsible for the cost of preparing any Proposal in response to this RFP. The sole responsibility for compliance with the requirements of this RFP lies with each firm submitting a response. Each firm is solely responsible for costs in preparing a response to this RFP and any and all other activities associated with same.

**1.13. Confidential and Proprietary Information**

All materials submitted relative to this RFP will be kept confidential until such time as an award is made or the RFP is cancelled. At such time, all materials submitted may be made available to the public.

**1.14. Errors/Discrepancies/Clarification/Information of RFP**

Any errors, discrepancies, clarification or questions regarding information contained in this RFP should be immediately directed and submitted in writing to Gretta Lavergne, Interim Vice President of Administrative Services at [GLavergne@swccollege.edu](mailto:GLavergne@swccollege.edu) by **January 31, 2025**. Interested firms are encouraged to submit their questions as soon as possible in order to give the College an opportunity to reply in a timely manner.

### **1.15. Notice**

Any formal notice shall be deemed to be sufficient when given by the College to the firm by registered or certified mail addressed to the firm on the business address shown on the Proposal. Any formal notice given by the firm to the College shall be deemed sufficient when sent by registered or certified mail to Sisseton Wahpeton College, Attention: Gretta Lavergne, VP of Administrative Services, Contracts and Purchasing, 12572 BIA RD 700 Sisseton SD 57262.

### **1.16. Modification to RFP Response**

A firm may modify their Proposal after submission by written notice to the College of withdrawal and resubmission before the date and time specified for receipt of proposals. Modifications will not be considered if offered in any other manner.

### **1.17. Withdrawal of Proposal**

A Proposal may be withdrawn by submitting a written request to the College at any time prior to the proposal submission deadline. A new Proposal may be submitted before the submission deadline. Proposals may not be withdrawn after the proposal submission deadline.

## **Section 2: Instructions for Proposal Submission**

The Firm's Proposal should fully state its experience and expertise as it relates to **Section 1.3: Scope of Service**. The submitted Proposal should be organized and indexed in a format noted below that ensures the College can easily review to effectively evaluate the Firm's Proposal.

### **Required Proposal Documents**

#### **2.1 Cover Sheet Form (page 10)**

#### **2.2 Letter of Interest**

The individual who is authorized to bind the firm's business contractually, must sign the cover letter, which must accompany the firm's RFP response. This cover letter must indicate the authorized signatory and title or position held in the firm. An unsigned letter of interest may cause the Proposal to be rejected. The letter must contain a statement that the firm acknowledges that all documents submitted pursuant to this RFP process will become a matter of public record. The letter must also contain the following:

- a) The firm's name, address, email, and telephone.
- b) The name, title or position, and telephone number of the individual signing the cover letter.
- c) A statement indicating the signer is authorized to bind the firm contractually.
- d) A statement expressing the firm's understanding of the services to be performed as stated in the RFP.
- e) A statement indicating that all forms, certificates, and compliance requirements included in this RFP are completed and duly submitted in the Proposal response.



## **2.3 Proposal Questionnaire**

2.3.1 Profile of the Independent Auditor: The profile of firm should include general background information, such as:

2.3.1.1 The organization and size of the firm, whether it is local, regional, national, or international in operations.

2.3.1.1 The location of the office from which the work is to be done and the number of professional staff, by staff level, employed at that office.

2.3.1.2 A description of the range of activities performed by the local office such as auditing, accounting, tax service, or management services.

2.3.2 Qualifications and Experience: The qualifications and experience of the firm should include the following information:

1. Clearly state the understanding of the scope of work to be performed and in demonstrating the intention and ability to perform the work.
  - a) Submit a work plan to accomplish the scope defined in the RFP. The work plan should include time estimates for each significant segment of the work and the staff level to be assigned. Where possible, individual staff members should be named, and their titles provided. The planned use of specialists should be specified.
2. Discuss experience in conducting similar forensic audits for public agencies or higher education institutions of similar nature, size, and complexity, and the forensic auditor's commitment to maintaining technical expertise in forensic auditing.
3. Discuss the number of key and supervisory personnel who will directly participate in the forensic accounting. Provide the technical experience and professional qualifications of the forensic accounting team.

## **2.4 Cost: Rate/Fee Schedule(s)**

2.4.1 The total estimated cost or total forensic audit hours detailed by partner, senior manager, manager, field supervisor and other staff.

2.4.2 Hourly rate detailed by partner, senior manager, manager, field supervisor and other staff.

## **2.5 References**

A minimum of three (3) verifiable references preferably from a educational institution and/or public agency. This list may include current and former clients, with all references being able to fully comment on the Firm's related experience.

## **2.6 Optional Materials**

2.6.1 Firm may include other materials that they feel may improve the quality of their Proposal submissions and/or are pertinent to this RFP.

2.6.2 Proposers are encouraged to include letters of reference and/or testimonials in their Proposal.

**Proposal Cover Sheet Form**  
This form must be submitted with the Proposal.

**Forensic Auditing Services**  
RFP #2024-01

**RFP Due Date: January 31, 2024, at 4:00 P.M. CST**

Sealed Proposals not received by this date and time will not be accepted/considered.

A complete Proposal will be submitted in the following sequence pursuant to **Section 3: Instructions for Proposal Submission** of this RFP and shall include, but not be limited to, the following completed documents:

1. Cover Sheet Form (page 11)
2. Letter of Interest
3. Proposal Questionnaire
4. Cost: Rate/Fee Schedule(s)
5. References
6. Optional Materials

The undersigned officer, having become familiar with the Request for Proposal, the specifications, the contract terms and conditions, the solicitation conditions, and the instructions for completing the Proposal, hereby offers to provide the products and services described in the request for proposal for Forensic Auditing Services (RFP #2024-01).

Firm proposes and agrees to provide the services and related documentation required for the proposal described as, Forensic Auditing Services (RFP #2024-01), in the amounts proposed in your response. A duly executed copy of the Proposal Cover Sheet Form of this proposal document must accompany your response.

Firm Name:

Firm Address:

Phone Number:

Authorized  
Signature:

Date:

Print Name & Title/Position:

Number of Addenda received, acknowledged and incorporated into this Proposal:

