

REQUEST FOR QUALIFICATIONS

Forensic Audit Services



RFQ Solicitation No: 245
RFQ Issue Date: Thursday, June 4, 2026

Opening Date & Time:
Tuesday, June 30, 2026
11:00 AM Central Time

Recreation and Park Commission
for the Parish of East Baton Rouge
6201 Florida Boulevard
Baton Rouge, LA 70806

RFQ Issue Date	Thursday, June 4, 2026
Pre-Conference Date:	Wednesday, June 10, 2026
Proposals Due:	Tuesday, June 30, 2026 by 11:00 AM Central Time
Submission Method:	Electronic submission to venice.fleming@brec.org or delivery to Dedra.fountain@brec.org
Questions Deadline:	Tuesday, June 16, 2026
Anticipated Award:	TBA
Audit Period:	January 1, 2018 through December 31, 2025
Contact Person:	Aneatra Boykin, General Counsel and CAO at Aneatra.boykin@brec.org

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for
Forensic Audit Services

PART I. PURPOSE AND BACKGROUND

1. PURPOSE AND BACKGROUND

BREC (the "Organization") hereby solicits qualifications from certified public accounting firms to provide comprehensive forensic audit services. This solicitation has been authorized by the BREC Commission and is issued in the public interest to ensure the integrity, accountability, and transparency of the Organization's financial operations.

The Organization seeks an independent, qualified forensic accounting firm to conduct a thorough examination of its financial records and internal controls for the period January 1, 2018 through December 31, 2025, with particular focus on the Finance Department.

This engagement will produce findings suitable for use in administrative, regulatory, or legal proceedings as appropriate.

2. SCOPE OF WORK

2.1 General Scope

The selected firm shall conduct a forensic audit of the Organization's financial records and operations encompassing the following:

- Examination of all financial statements, general ledgers, and supporting documentation for fiscal years 2018 through 2025
- Comprehensive review of the Finance Department's policies, procedures, and internal controls
- Analysis of revenue receipts, disbursements, payroll, purchasing, and contract expenditures
- Identification of any irregularities, discrepancies, or evidence of fraud, waste, or misappropriation of funds
- Review of bank reconciliations, wire transfers, and cash handling procedures
- Analysis of vendor relationships, procurement processes, and contract compliance
- Examination of any related-party transactions
- Review of grant funds management and compliance, if applicable

2.2 Finance Department Focus

The Finance Department shall receive heightened scrutiny, including but not limited to:

- Review of all journal entries, adjusting entries, and account reconciliations
- Testing of internal controls and segregation of duties
- Interviews with Finance Department personnel and other relevant staff
- Review of expense approvals, authorization hierarchies, and override documentation
- Examination of any prior audit findings and management responses

2.3 Contracts

The selected firm shall conduct a thorough investigation into the Organization's contracting practices and relationships with subcontractors, vendors, and interested parties. This review shall specifically examine whether any improper financial arrangements, undisclosed conflicts of interest, or ethics violations have occurred. The scope shall include, but is not limited to:

- Review of all contracts, amendments, change orders, and sole-source justifications executed during the audit period to identify irregularities in award, scope, or pricing
- Investigation of potential kickback arrangements between Organization personnel and subcontractors, vendors, or other interested parties, including analysis of payments, gifts, personal benefits, or other improper compensation
- Examination of undisclosed conflicts of interest, including personal, familial, or financial relationships between Organization employees and contractors, subcontractors, or vendors
- Assessment of compliance with the Organization's ethics policies, procurement rules, and applicable state and local laws governing public contracting and conflicts of interest
- Tracing of subcontractor and vendor payments to identify unusual patterns, inflated invoices, fictitious vendors, or payments to parties with undisclosed relationships to Organization personnel
- Review of required financial disclosure statements, recusal records, and ethics filings by officers and key employees for completeness and accuracy
- Interviews with current and former employees, contractors, and other relevant parties to identify potential whistleblower information or corroborating evidence of improper conduct

2.4 Deliverables

The selected firm shall provide the following deliverables:

1. Preliminary Assessment Memorandum — issued within 60 days of engagement start, identifying any urgent findings requiring immediate action
2. Interim Status Reports — provided monthly throughout the engagement
3. Draft Forensic Audit Report — submitted to the Commission for review in confidence
4. Final Forensic Audit Report — incorporating Commission feedback, including: executive summary; detailed findings; evidence of any irregularities; root cause analysis; recommendations for corrective action; and management response section
5. Presentation to Commission — the lead auditor shall present and defend findings in a formal Commission session

3. PROPOSED PROJECT TIMELINE

The Organization anticipates the following aggressive but legally defensible schedule. Proposers should confirm their ability to meet these milestones or provide a justified alternative.

Phase	Activity	Target Timeline
1	RFQ issuance, proposal receipt, and firm selection	Weeks 1–3
2	Contract execution, kickoff meeting, and data preservation orders	Week 4
3	Preliminary assessment and document collection (2018–2025)	Weeks 5–8
4	Fieldwork: transaction testing, interviews, reconciliations	Weeks 9–16
5	Draft findings report submitted to Commission (confidential)	Weeks 17–18
6	Commission review, legal consultation, response period	Weeks 19–20
7	Final report issued and presented to Commission	Weeks 21–22

Total anticipated engagement duration: approximately 5–6 months from contract execution.

4. MINIMUM QUALIFICATIONS

Firms must demonstrate all of the following minimum qualifications to be considered:

- Certified Public Accounting (CPA) firm licensed to practice in Louisiana
- Minimum of five (5) years of experience conducting forensic audits of governmental entities, public commissions, or similarly regulated organizations
- At least one (1) Certified Fraud Examiner (CFE) on the engagement team
- No actual or perceived conflict of interest with the Organization or any of its employees, vendors, or contractors
- Demonstrated experience providing findings suitable for use in legal or administrative proceedings
- No pending disciplinary actions, sanctions, or adverse peer review findings
- Adequate professional liability (errors & omissions) insurance: minimum \$5 million per occurrence/\$10 million aggregate

5. PROPOSAL REQUIREMENTS

Submissions must include all of the following components:

5.1 Firm Qualifications and Experience

- Firm history, ownership structure, and organizational chart
- Description of firm's forensic audit practice and relevant governmental experience
- Minimum of three (3) references from comparable forensic audit engagements completed within the past five (5) years, including client name, contact information, scope, and outcome
- Copy of most recent peer review report and rating

5.2 Engagement Team

- Resumes and credentials for all key personnel assigned to this engagement, including partner, manager, and senior staff
- Identification of the engagement partner who will sign the final report and present findings
- Disclosure of any staff changes planned during the engagement period

5.3 Technical Approach

- Narrative describing the firm's proposed methodology for conducting a forensic audit of this scope and time period
- Description of data collection, evidence preservation, and chain-of-custody procedures
- Proposed project timeline with milestones
- Description of how the firm will maintain confidentiality and security of sensitive documents

5.4 Fee Proposal

- Detailed fee schedule including hourly rates by staff classification
- Estimated total fees and expenses for the full engagement
- Billing and payment terms
- Disclosure of any anticipated subcontractors or outside specialists

5.5 Conflict of Interest Disclosure

- Signed disclosure statement certifying no conflict of interest with the Organization, its officers, employees, vendors, or contractors
- Identification of any prior engagements with the Organization or related parties

6. EVALUATION CRITERIA

Proposals will be evaluated by a selection committee on the following criteria:

Evaluation Criterion	Maximum Points
Firm qualifications and relevant experience	25
Qualifications of the engagement team	25
Technical approach and methodology	25
Proposed fee and cost reasonableness	20
References and past performance	5
TOTAL	100

7. SUBMISSION INSTRUCTIONS

- Proposals must be submitted electronically in PDF format to [email address] no later than [Date] at 5:00 PM Central Time
- Subject line must read: "RFQ# 245 — Forensic Audit Proposal — [Firm Name]"
- Questions regarding this RFQ must be submitted in writing to Aneatra Boykin (aneatra.boykin@brec.org) no later than [Questions Deadline Date]
- All questions and responses will be posted publicly on LAPAC and distributed to all known proposers
- Late submissions will not be accepted
- The Organization reserves the right to reject any or all proposals, to waive informalities, and to accept the proposal deemed most advantageous to the public interest

8. CONFIDENTIALITY AND PUBLIC RECORDS

Proposers are advised that this RFQ and all submissions are subject to applicable public records laws. While the Organization will take reasonable steps to protect legitimately proprietary information, proposers should not assume that any submitted materials will remain confidential. Proposers must clearly identify and justify any information claimed as proprietary or trade secret at the time of submission.

The work product, findings, and reports produced under any resulting contract shall be the sole property of the Organization and may be released publicly at the Commission's discretion.

9. TERMS AND CONDITIONS

- This RFQ does not constitute a contract or commitment to award
- The Organization is not liable for any costs incurred by proposers in preparing responses
- The selected firm will be required to execute the Organization's standard professional services agreement
- The engagement is contingent upon Commission approval and appropriation of funds
- The selected firm and all engagement personnel must submit to background checks prior to commencement of work
- All engagement personnel must execute confidentiality agreements prior to accessing organizational records

