**Request for Proposal and Statement of Qualifications**

**FY 2024-2026 Auditing Services for the Nez Perce Tribe**

**Government operations, Health Clinic & 401(k) Plan**

**Issue Date: November 13, 2023**

**Deadline Date: December 29, 2023**

**Award Date: March 1, 2024, or sooner**

**All questions and inquiries should be directed to Elizabeth Bohnee, Finance Manager, by e-mail at ebohnee@nezperce.org or by calling (208) 621-3830.**

**I. PROPOSAL PREPARATION INSTRUCTIONS AND REQUIRED PROPOSAL INFORMATION**

The Nez Perce Tribe will be accepting proposals with Statements of Qualifications from Certified Public Accounting firms for annual financial statement and auditing services for a three-year contract term, to include the fiscal years ending September 30, 2024 through 2026. Interested firms should submit three (3) copies and one electronic copy of their proposal by December 15, 2023. In order to facilitate the review process and obtain the maximum degree of comparison, proposals should include the following information, presented in the order and format shown below:

**(A) TECHNICAL PROPOSAL**

1. Title Page: Show the Request for Proposal (RFP) subject, name of proposer’s firm, address, telephone, e-mail address, name of contact person and date of submission.
2. Transmittal Letter: A one or two-page summary stating the proposer’s understanding of the work to be done and making a positive commitment to perform the work within the time period and required deadlines.
3. Table of Contents: A clear identification of the material by section and page number.
4. Profile of the Proposer: Include location of office(s), number of partners, managers, supervisors, seniors, and other professional certified staff. If applicable, identify all major subcontractors necessary to conduct the project. Describe the range of activities performed by your firm, including capability for auditing large governmental entities.
5. Qualifications and Experience of Firm: Company experience which is relevant to the proposed program; more specifically experience with this or other tribal governments and their related entities.
6. Qualifications and Experience of Personnel:
   1. Include a list of personnel expected to be used on this project in Year 1, and their qualifications. A resume, including education, location/office based in, background accomplishments and any other pertinent information must be included for each of the key personnel who will be assigned for direct work on the audit in Year 1 (including subcontractors, if any).
7. Technical Approach: A clear description of the approach and methodology for implementing the statement of work.
   1. Program organization and management: This subsection should show the overall audit approach related to the financial statement and Single Audit.
   2. Program schedule: This subsection shall include the recommended period of performance, proposed duration of the project and a milestone chart. Time for preparation and submission of the reports should be included in the schedule. Note: the Nez Perce Tribe has a fiscal year ending September 30, and a June 30 deadline for submission to the federal clearinghouse. Section IV(C) below shows a draft schedule that generally follows what has taken place in recent years.
8. Prior Working Experience with federally recognized Indian Tribes: Please detail your firm’s prior and current working experience with the Nez Perce Tribe and/or other federally recognized Indian Tribes, including a listing of those who are current clients.
9. Additional data: Since the preceding sections are to contain data that is specifically requested, any additional information your firm considers essential to the project should be included in this section. If there is no additional information present, state “None”.

The technical proposal shall be limited to 20 pages, not including the cover letter.

**(B) COST PROPOSAL**

Include a total anticipated fee that will be charged for audit services for each of the three years (including estimated out-of-pocket expenses), both for an all-in, all-inclusive price for the three audits combined and also individually. Include the firm’s policy and pricing on charging any extra fees for items over and above the bid being submitted.

Separate pricing should be included for the government/Single Audit, the health clinic audit, the 401(k) audit, and then a combined total best-price bid for all three if your firm has the capability to conduct all of them.

**II. EVALUATION PROCEDURES & CRITERIA**

The proposals will be evaluated based on the following criteria, in no particular order:

1. Size and structure of firm and ability to maintain continuity of project, as well as the prior experience of the firm in:
   1. Performing governmental audits
   2. Performing Single Audits
   3. Performing audits of federally funded health clinics
   4. Performing ERISA audits for 401(k) plans
2. Experience of the firm in auditing Indian Tribes and/or tribal organizations.
3. Qualifications and experience of staff to be assigned, education, position in the firm, and years and types of experience, and supervision of the audit team by firm’s management.
4. Location of the offices where the service team will come from (including partner and seniors/staff, including a separate health care team, if applicable), and the availability of local or regional staff for consultation throughout the year.
5. Reasonableness of overall time estimates, as well as for each major section of work, and ability to complete audit with timeframes set by the Tribe and as required by federal regulations.
6. Cost Factor - Cost of the audit(s).

**III. DESCRIPTION/SPECIFICATIONS**

**(A) PURPOSE**

The purpose of this contract is to obtain the services of an independent Certified Public Accounting firm to perform a financial and compliance audit of the Nez Perce Tribe in accordance with the OMB Circular A-133, the Single Audit Act of 1984, as revised, Governmental Auditing Standards, and applicable Federal, State, or Tribal laws and regulations. The audit will cover the governmental unit, a health clinic and a 401(k) plan.

**IV. STATEMENT OF WORK**

**(A) REQUIREMENTS**

The contractor shall furnish all qualified personnel, facilities, equipment, and supplies to conduct the financial and compliance audits in accordance with appropriate standards on behalf of the Tribe. Please note that Tribe-Wide financial statements include the separately audited financial statements of the Tribal gaming and Convenience Store enterprises. These enterprises are currently audited by other CPA firms.

**(B) SCOPE**

1. The Contractor shall:
   1. Conduct a survey of the financial and compliance activities of the Tribe, analyze the data gathered and develop an audit work plan which will provide the audit coverage required by the Uniform Grant Guidance.
   2. Perform a financial and compliance audit in accordance with the approved audit work plan; the Uniform Grant Guidance; applicable American Institute of Certified Public Accountants (AICPA) Audit guides and professional standards; and any other guidance provided by the Tribe.
2. In performing audit surveys and the work required in this contract, the Contractor shall comply with the Generally Accepted Auditing Standards developed by the AICPA and those developed by the U.S. General Accounting Office (Government Auditing Standards).

**(C) TIMELINES & AUDIT PERIODS**

The audit periods shall be for the fiscal years ending September 30, 2024, 2025 and 2026 (calendar year ends for 401(k) plan), with options of annual renewals thereafter, if chosen by the Tribe. Also see the information contained in (D) below. The Tribe’s proposed time frames for completion of the audits shall be as follows, subject to adjustment:

• Date of Start of Fieldwork for Nimiipuu Clinic Financial and Single Audit…After January 15, 2025

• Date of Start of Fieldwork for the Tribal Single Audit………………..……After February 12, 2025

• Date of Start of Fieldwork for the Tribal Financial Audit………………..…After February 26, 2025

• Date of Delivery for Final Consolidated FY 2024 Audit Report ................... Prior to June 15, 2025

• Date of Start of Fieldwork for the 401(k) Audit……………………………..…..…After April 1, 2025

• Date of Delivery for Final 401(k) Audit Report for 12/31/2024 ............... Prior to August 31, 2025

**(D) DESCRIPTION OF ORGANIZATION AND RECORDS TO BE AUDITED**

The Nez Perce Tribe is federally recognized as a sovereign nation located in Idaho as outlined in the treaty of June 11, 1855. The Nez Perce Tribe is headquartered in Lapwai, Idaho with satellite offices in Joseph, Oregon, Kamiah, Idaho, Orofino, Idaho and McCall, Idaho.

This is an Indian Tribal Government, with General Fund, Grant and Contract Funds, internal service fund, fiduciary fund, and various enterprise Funds (Gaming and Store enterprises are separately audited). The 2022 Tribal Audited Financial Statements of the Tribe and Nimiipuu Health Clinic, the combined Single Audit report, and the 2021 401(k) plan audit are available upon request by e-mail in PDF form (2023 audits have not been completed as of this date). Any such request must be accompanied by an affirmative statement/warranty from the requesting firm assuring that the information will be kept confidential and will only be used in the evaluation steps necessary for the firm to submit a bid (or decide not to bid) under this RFP.

1. **General Fund**

This fund’s revenues and transfers are generated from enterprise distributions, taxes, settlement income and indirect.

1. **Grant & Contracts Fund**

This fund includes various federal and state funding sources as well as clinic third party billings.

1. **Nimiipuu Health Special Revenue Fund**

This fund for the health clinic has a separate accounting and internal control structure and separately audited financial statements. The Fund has approximately $24.5 million of IHS funding (included in the total above).

1. **Enterprise Funds**

Enterprise funds within the scope of this RFP are the Land Enterprise (major fund) and Loan Program Enterprise. The Loan Program Enterprise is substantially decentralized from the government’s accounting and control structure. The Gaming Enterprise and Convenience Stores enterprises are separately audited by other auditors.

1. **Internal Service Fund**

This fund accounts for the Tribe’s self-insured workers compensation activities.

1. **Fiduciary Fund**

This fund represents the Tribal member distributions trust fund is used to account for funds held by the Tribe for Tribal members to be distributed once certain eligibility requirements have been met.

**(E) REPORTS REQUIRED**

1. The contractor shall prepare reports in accordance with all applicable Standards, including the Single Audit Act and Government Auditing Standards.

The following reports will be issued:

1. Tribe-Wide report that includes all funds and component units .
2. Nimiipuu Health (Clinic) fund financial statements.
3. *Government Auditing Standards* Report on internal controls over financial reporting .
4. Single Audit report on compliance on each major federal program.

The auditor will be responsible for the preparation of the Tribe-Wide and Clinic financial statements and related notes, and all schedules included in the notes.

1. 401(k) report.
2. The selected firm shall submit two copies of the final report(s) to the Tribe, along with PDF versions of each, and shall prepare and present in person an oral report on the audit to 1) the NPTEC Budget and Finance Subcommittee in August each year and 2) the Nez Perce Tribe General Council near the end of each September each year. The General Council meetings are held in Lapwai and Kamiah, Idaho in alternating years.

**(F) WORKPAPERS**

The Tribe will prepare the work papers to support the financial statement balances, other than those noted below, and a first draft of the Schedule of Expenditures of Federal Awards.

The auditor will be expected to prepare the full financial statements on behalf of the Tribe, which also includes preparation and maintenance of the governmental funds depreciation schedule, capital asset roll-forward, debt roll-forward, including maturity schedules, and cash and investment disclosures with regards to maturities and classification.

The auditor shall summarize all audit findings, observations, conclusions, and recommendations in a work paper file that will support the reports. The audit work papers shall be made available for review by the Federal Cognizant audit agency, and the U.S. General Accounting Office during the course of the audit and for a period of three years after the audit has been accepted by the Federal Cognizant audit agency.

**(G) ENTRANCE AND EXIT CONFERENCES**

In-person entrance and Exit Conferences shall be held with the Tribe and must be coordinated with the Finance Manager and/or Treasurer.

**(H) ABOUT THE 401(k) PLAN**

The Nez Perce Tribe 401(k) Plan is a defined contribution plan. Participants may contribute a portion of their compensation, as defined in the Plan document, subject to certain limitations. Additionally, participants may contribute a portion of their pre-tax compensation, or their after-tax compensation and designate it as a Roth deferral contribution, or any combination of the two. Both types of contributions are eligible to receive a limited annual employer match.

Participants are immediately vested in their salary deferral contributions and rollover contributions. Vesting in employer discretionary matching and non-elective contributions occur on a three-year cliff-vesting schedule, where 0% is vested until after 3 years of employment.

The Plan is available to all employees of the Nez Perce Tribe and its entities and is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"). The Nez Perce Tribe currently has 4 entities participating in the 401K Retirement Plan: the Nez Perce Tribe Government Operations, Nez Perce Enterprises, Nimiipuu Health Clinic, and the Nez Perce Tribal Housing Authority. Oversight of the 401(k) plan is by an elected 5-member Board of Trustees.

The selected bidder will be responsible for planning and conducting a thorough research portfolio with assistance from the Trustees and each of the 4 entities Human Resource and Payroll Departments of the Nez Perce Tribe.

The following criteria must be met to achieve a successful 401(k) Audit:

 Conduct a limited scope audit of the Plan for the years ended December 31, 2024, 25 & 26

 Delinquent Participant Contributions

 Loans or Fixed Income Obligations in Default or Classified as Uncollectible

 Reportable Transactions

 Nonexempt Transactions

 Leases in default or classified as Uncollectible

 Assets held at end of year and assets acquired and disposed of within year.

**VI. TECHNICAL DIRECTION**

The Tribe’s Authorized Representatives for this contract shall be the Finance Manager for the Government Operations and the Health Clinic, while the Board of Trustees Chairman serves in this capacity for the 401(k) Plan. The Finance Managers are responsible for guiding the technical aspects of the project and for general surveillance of the work performed. The Finance Managers are authorized to fill in details or otherwise to complete the general description of the work set forth herein.

**VII. PAYMENT**

**(A) PAYMENT AND SUBMISSION OF INVOICES**

1. Payment for work performed under this contract shall not exceed the agreed upon amount, unless otherwise agreed upon in advance, in writing, by both parties. Approval by the Tribe shall be by the elected Tribal Council.

2. Partial payments shall be made to the selected firm based on actual progress achieved.

3. Invoices will not be accepted on more frequent intervals than once a month. Invoices requesting payments shall be submitted to the Finance Department and contain the following information: contract number, description of services, percentage of completion, and total cost.

**VIII. SUBMITTAL OF PROPOSALS AND INDIAN PREFENCE STATEMENTS**

The Tribal Council reserves the right to reject any and all proposals submitted and to request additional information from any or all prospective auditors. Any award made will be to the firm which, in the opinion of the Tribal Council, is the most qualified, competitive, and perceived best fit for the circumstances.

A complete original Proposal, as set forth in Section I, along with 2 copies must be received **no later than 4:30 p.m. on Friday, December 29, 2023,** to be considered. Proposals shall be submitted to:

Nez Perce Tribe

Attn: Finance Department

P.O. Box 365

120 Bever Grade

Lapwai, ID 83540

Thank you very much for your interest in this project.