

REQUEST FOR PROPOSALS

RFP 2022-03

Sitka Tribe of Alaska

SUMMARY

Sitka Tribe of Alaska is requesting proposals for a financial and compliance audit of the Tribe and related enterprises in accordance with OMB Circular A-133, Single Audit Act, Governmental Accounting Standards, and applicable federal, state, and tribal laws and regulations.

Proposal Deadline: November 18th, 2022, no later than 3:00pm local time

OVERVIEW

Sitka Tribe of Alaska is requesting proposals from qualified certified public accounting firms for audit services for the year ending December 31, 2022, with the option of extending the contract for up to three additional years.

While knowledge, experience and understanding of state and federal government, private business and Tribal government are all desirable, the Tribe's evaluation of proposals will assign more weight to experience with Tribal, federal and state government over private business.

STA is seeking proposals from vendors that can perform the scope of work as defined below. Contractors shall comply with all applicable federal, state, and local laws, ordinances and regulations.

Vendors submitting proposals should review the procurement requirements listed. The selected vendor will be required to:

- Execute a Master Services Agreement with STA;
- Complete applicable forms and background checks;
- Provide proof of commercial insurance;
- Provide tax ID and UIN.

Vendors interested in bidding can register by contacting **Robin Sherman** by email at robin.sherman@sitkatriben-sn.gov.

Questions about this RFP and the expectations for the scope of work will be addressed in writing until **11/4/2022**. Questions must be emailed to STA's Special Projects Director, Robin Sherman, robin.sherman@sitkatriben-sn.gov with the subject line: RFP 2022-03 Questions. Answers to questions will be provided to all registered vendors.

Services to commence by **2/1/2023**, with project completed no later according to schedule outlined under Services Required below.

PROPOSAL REQUIREMENTS

Proposals shall include the following required elements; vendors are advised to complete the checklist on page **10** of this RFP:

1. **Vendor information:** Business name and DBA (if applicable), number of years in business, physical address, email address, phone number and website.
2. **Current contracts:** List of vendor's current contracts and those completed within the past three years for branding, graphic and web design services, including client names, addresses, phone numbers and email addresses for a contact person.
3. **Project personnel:** Name, title and qualifications of key personnel assigned to project, including the designated project manager.
4. **Project plan:** Narrative describing approach to project, proposed workflow and timeline.
5. **References:** Contact information for at least three professional references that can speak to vendor's ability to complete scope of work, including name, business name, address, phone number and email address.
6. **Demographic Information Form** to allow STA to determine eligibility for Indian and MBE/WBE preference (appendix A).
7. **Firm qualifications and experience performing similar engagement working with Tribal organizations,** include a list of current and/or former tribes for which the firm has provided similar services.
8. **Fee proposal using the Bid Form provided** (appendix B), including a summary of all costs to deliver the scope of services in this RFP, broken down by task.
9. **Certification of eligibility to receive federal funds:** Statement attesting that the vendor and any subcontractors have not been disbarred, suspended, or otherwise determined to be ineligible to receive federal funds. STA is required to confirm that vendor and any subcontractors have not been disbarred, suspended, or otherwise determined to be ineligible to receive federal funds on SAM.gov.
10. **Signature:** The signature of the vendor's authorized company representative who can certify compliance with all the proposal requirements.

TECHNICAL CONSIDERATIONS FOR THE SCOPE OF WORK

Under this request, the Tribe is soliciting contracts for audit services for the following reporting units:

1. Tribal Government – The primary government basic financial statements do not include financial data for the Tribe's legally separate component units and sponsored employee benefit plans. The component units are comprised of various business enterprises wholly owned by the Tribe, and a Tribal nonprofit organization. The primary government financial statements report annual

governmental activities with expenses of approximately \$11.8 million, and revenues (inclusive of profit distributions to the Tribal government from component units) of approximately \$11.5 million. This activity is accounted for in four (4) major and seventy (70) nonmajor governmental funds, as well as four (4) internal service funds. The primary government financial statements report total assets of approximately \$39.2 million.

Annual budgets are prepared on a basis consistent with generally accepted accounting principles and budgetary comparison schedules for all major governmental funds are presented as required supplementary information in the primary government financial statements.

2. The Tribe uses Abila/MIP Fund Accounting software to maintain financial records and process transactions for the Primary Government and all component units.

SERVICES REQUIRED

■ Financial Statements

The auditor will draft the financial statements, note disclosures, and supplementary financial information for each entity to be reported on. The Tribe’s management will review the financial statement drafts to determine that they fairly present financial position, changes in financial position and cash flows, where applicable in accordance with U.S. generally accepted accounting principles (GAAP). The Tribe will prepare Management’s Discussion and Analysis which must accompany the primary government and the component unit financial statements prepared in accordance with generally accepted accounting principles.

The auditor will report on the fair presentation in conformity with generally accepted accounting principles of the financial statements for each reporting entity above. The auditor will also perform procedures necessary to express an “in-relation-to” opinion on the fair presentation of combining financial statements and supplementary financial schedules.

■ Schedule for Scope of Work

Draft Trial Balance Prepared	April 30, 2023
Draft SEFA Prepared	June 30, 2023
Preliminary Financial Statements Prepared	July 31, 2023
Final Draft Financial Statements Prepared	August 18, 2023

Meeting with Management	Week of August 21, 2023
Present Draft Financial Statements to Finance Committee	September 5, 2023
Audit approved by Tribal Council	September 20, 2023
File audit with Federal Clearinghouse	Prior to September 30, 2023

■ Federal Award Programs

The auditor will perform audit procedures satisfying the requirements of Office of Management and Budget (OMB) 2 CFR part 200, subpart F Audit Requirements and the Single Audit Act related to federal awards expended by the Tribe’s primary government. The auditor will report on:

- ◆ Compliance and internal control over financial reporting based on an audit of the financial statements in accordance with *Government Auditing Standards* issued by the U.S. General Accountability Office.
- ◆ Compliance and internal control over compliance applicable to each major federal program in accordance with OMB 2 CFR part 200, subpart F Audit Requirements and the Single Audit Act.
- ◆ Schedule of Findings and Questioned Costs.

■ Auditing Standards

The audits of the primary government shall be performed in accordance with U.S. generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants, the standards for financial audits set forth in the U.S. General Accountability Office’s *Government Auditing Standards*, the provisions of the Single Audit Act of 1984 (as amended) and the provisions of 2 CFR part 200, subpart F Audit Requirements.

The audits of all other entities’ financial statements shall be performed in accordance with U.S. generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants.

In addition, all aspects of the engagement shall be performed in accordance with the highest professional standards and comply with all applicable federal, state, and local laws.

■ Working Paper Retention and Access to Working Papers

All working papers and reports must be retained, at the auditor’s expense, for a minimum of three (3) years, unless the firm is notified in writing by the Tribe of the need to extend the retention period. The working papers will not be shared with

anyone outside the audit firm, including Federal agencies, without the written consent of the Tribe, which will not be unreasonably withheld if access is needed to comply with professional standards regarding inspection of audit working papers for quality inspection purposes.

In addition, the firm shall respond to the inquiries of successor auditors and allow successor auditors to review working papers related to matters of accounting significance and internal control.

- **Special Considerations**

The firm receiving the contract for audit services shall procure and maintain, for the duration of the contract, insurance as required in the standard services contract.

The firm must provide a Certificate of Insurance. The firm will also be required to obtain and maintain a valid business license for the term of the contract.

AUDIT ASSISTANCE AND CLIENT RESPONSIBILITIES

- The accounting books and records will be current as of the end of the audit year and supported by appropriate documentation. A trial balance of accounts, supporting schedules and reconciliations will be provided to the auditor. The Tribe's staff and appropriate management personnel will be available during the audit to assist the auditors by providing information, documentation, and explanations. In addition, we will provide routine clerical assistance such as preparation of confirmation requests and scheduling meetings with Tribe personnel.
- The Tribe will provide the auditors with reasonable workspace, desks and chairs and access to telephone lines, photocopying facilities, and facsimile machines.
- Procedure for Payment: Once a Master Services Agreement is executed and work commences, the vendor shall submit final itemized invoices for services performed on a monthly basis to the Tribe by postal mail to Accounts Payable, Sitka Tribe of Alaska, 204 Siginaka Way, Sitka AK 99835 with a copy by email to ap@sitkatriben-sn.gov. Payment will be based on invoices submitted by the vendor for satisfactorily completed work. Invoices will be processed for payment upon verification of work performed and receipt of required vendor submittal.

TENTATIVE SCHEDULE FOR SELECTION PROCESS

The following is a tentative schedule provided as a courtesy to potential proposers. The actual schedule may vary from the one provided above without notice to potential proposers. Any

changes made to the proposal due date will be made in the form of an addendum provided to all potential proposers who have received RFP documents.

- On-site visits, if necessary (call to schedule) November 1 or before
- Deadline to submit questions November 4, 2022
- Due date for proposals November 18, 2022
- Interviews with firms if needed December 1, 2022
- Tribal Council award contract December 7, 2022
- Selected firm notified December 9, 2022
- Contract Finalized January 31, 2022

PROPOSAL FORMAT

The proposal should be prepared simply and economically, providing a straightforward, concise description of the audit firm's capabilities to satisfy the requirements of the request for proposal. It should be formatted as follows:

- **Title Page**

Title page showing the request for proposal's subject; the firm's name; the name, address and telephone number of a contact person; and the date of the proposal.

- **Table of Contents**

- **Transmittal Letter**

A signed letter of transmittal briefly stating the work to be done, the commitment to perform the work within the time period, a statement why the firm believes it is qualified to perform the engagement, and a statement that the proposal is a firm and irrevocable offer for ninety days.

- **Qualifications, Experience and Resources**

This section should describe the firm, its history, size, location, and areas of expertise. The proposal should include the qualifications of the firm and the team to be assigned to this engagement. The firm's competence and capacity to undertake and complete the independent audits of the Tribe should be demonstrated, including:

- ◆ Firm qualifications and experience for performing similar engagements.
- ◆ Experience working with Tribal organizations, including tribes with enterprise units and gaming. STA has a gaming license from the state of Alaska, and operated bingo and a pull-tab parlor in 2022. The Tribe does not have a casino.
- ◆ Contact information for current and/or former Tribes for which the firm has provided similar services.
- ◆ Qualifications and experience of the partner, manager(s), senior(s), and specialists who would be assigned to the engagements.
- ◆ Audit approaches and methodologies to improve audit efficiency and effectiveness while minimizing audit cost.
- ◆ Estimated hours, by significant audit area, to complete the engagements for each of the next three years.
- ◆ Identification of any anticipated audit or accounting issues and how they will be resolved.
- ◆ The proposal should include affirmative statements that -
 - The firm is independent of the Tribe and its component units for the audit period under the guidelines established by the American Institute of Public Accountants and under *Government Auditing Standards* issued by the U.S. General Accountability Office.
 - There are no regulatory investigations or disciplinary actions related to the firm or any of its members during the past 3 years.
 - The firm and all key personnel assigned to the audit meet all State and other licensing and regulatory requirements applicable to the audit services requested under this RFP.

■ Peer Review

The firm's latest peer review report, including any associated letter of comments, should be included as an exhibit to the proposal.

■ References

Provide contact information for three (3) of the firm's current government auditing clients and two (2) non-current government clients served within the last three (3) years, with Tribal governments preferred. Contact information should include the name of the Tribe, name and title of contact person, telephone number, and email

address.

■ Cost

The cost section should specify the maximum cost for the audit on the bid form provided as appendix B. Out-of-pocket expenses should be detailed by major categories. The firm should also discuss rates per hour by staff level if additional services are requested by the Tribe and billing policies.

■ Differentiators

Describe what makes your firm different from other firms providing the same service and describe how that will translate to the level of services received.

PROPOSAL SUBMITTAL

Proposal responses shall be submitted electronically in .pdf format. All costs are to be final.

Proposals will be accepted by email to **Robin Sherman** at robin.sherman@sitkatriben-sn.gov with the subject line RFP 2022-003 Proposal until **3:00 PM, November 18th, 2022**. Proposals received by the deadline will be acknowledged by email with a time stamp. Incomplete proposals will be deemed unresponsive and will not be considered.

PROPOSAL EVALUATION

1. Proposals will be evaluated according to the following criteria:
 - a. Qualitative criteria (up to 40 points) Technical criteria – Firms meeting the mandatory requirements will be further evaluated based on:
 1. The Tribal, governmental, and other relevant audit experience of the firm and audit team members.
 2. The resources of the firm available to complete and issue each audit report by the specified due date.
 - b. Capacity to deliver scope of services on time and on budget, given qualifications and experience of project personnel and subcontractors and other current work. (up to 20 points)
 - c. References from previous clients, with consideration given to timeliness, quality of preliminary, intermediate, and finished products, cooperative/negotiation abilities, and project coordination for work of a similar nature. (up to 15 points)
 - d. Ownership of vendor's firm by an enrolled citizen of a federally recognized Indian tribe and participation of Native personnel on the project. (up to 10 points)
 - e. Participation of Minority or Woman-Owned Business (Businesses owned by enrolled

Tribal Citizens may receive points in this category in addition to previous criteria) (up to 5 points)

- f. Best value for fee proposed. (up to 10 points)

After the initial evaluation of the proposals, STA may hold interviews with the top ranked vendors. Vendors selected for an interview will be contacted by **email**. Each interview will be no more than 45 minutes, with the vendor's presentation limited to not more than 20 minutes. Any area of specific concern will be identified before the interview. The Sitka Tribe Alaska reserves the right to select a vendor based solely on proposals submitted without conducting interviews. If interviews are required, they will be held on **December 1, 2022**.

- 2. The Sitka Tribe of Alaska reserves the right to reject all proposals and waive any and all informalities and the right to disregard all nonconforming or conditional proposals or counter proposals. Sitka Tribe of Alaska reserves the right to reject any proposal if investigation of such proposer fails to satisfy the Sitka Tribe of Alaska that such proposer is properly qualified to carry out the obligations and to complete the work contemplated by the contract documents. All proposals will be rejected if there is reason to believe that collusion exists among the proposers. The signature on the face of the proposal certifies that the proposal is made without prior understanding, agreement, or connection with any corporation, firm, or person also submitting a proposal for the same services and is in all respects fair and without collusion or fraud. Proposer's signatory agrees to abide by all conditions of this proposal and certifies that he/she is authorized to sign the proposal for the proposer.

PROPOSAL CHECKLIST

- Vendor information:** Business name and DBA (if applicable), number of years in business, physical address, email address, phone number and website.
- Current contracts:** List of vendor's current contracts and those completed within the past three years for branding, graphic and web design services, including client names, addresses, phone numbers and email addresses for a contact person.
- Subcontractor information:** Business name and DBA (if applicable), number of years in business, physical address, email address, phone number and website.
- Project personnel:** Name, title and qualifications of key personnel assigned to project, including the designated project manager.
- Project plan:** Narrative describing creative approach to project, proposed workflow and timeline.
- References:** Contact information for at least three professional references, including name, business name, address, phone number and email address.
- Demographic Information Form**
- Firms' qualifications and experience performing similar engagement working with Tribal organizations,** include a list of current and/or former tribes for which the firm has provided similar services.
- Fee proposal using the bid form provided**
- Certification of eligibility to receive federal funds:** Statement attesting that the vendor and any subcontractors have not been disbarred, suspended, or otherwise determined to be ineligible to receive federal funds.
- Signature:** The signature of the vendor's authorized company representative

APPENDIX A:
Sitka Tribe of Alaska
Demographic Information Form

RFP #

2022-03

Vendor Name

Name(s) of Firm Owner(s)	<i>Enrolled Citizen of Sitka Tribe of Alaska</i>	<i>Enrolled Citizen of other federally-recognized Indian Tribe</i>	<i>African American</i>	<i>Asian American</i>	<i>Latinx</i>	<i>Pacific Islander</i>	<i>Female</i>

Key Project personnel (Include all personnel with a substantive role in the project)

Name and title/role	<i>Estimated % of work on project</i>	<i>Enrolled Citizen of Sitka Tribe of Alaska</i>	<i>Enrolled Citizen of other federally-recognized Indian Tribe</i>

**Sitka Tribe of Alaska
RFP Number: 2022-03**

Note: Bid Schedule for a one-year period based on estimated service. By signing below, I agree to furnish all necessary labor, materials, and equipment. Work shall be accomplished on a workman like manner to the satisfaction of STA.

Task Number	Description	Qty.	Unit Price
1	Prepare STA Financial Statements and Audit report for the fiscal year ending December 31, 2022, as detailed in proposal		
2	Travel expenses		
3	Other expenses		
4	Hourly rate(s) for services not anticipated in the Scope of Work		

Total Price: _____

Business Name:	_____
Business Address:	_____

Phone Number:	_____
Email:	_____
Authorized Rep. Name:	_____
Title:	_____
Signature:	_____
Date:	_____

Bids must be accompanied by proposals and received by Sitka Tribe of Alaska by November 18, 2022, 3:00 PM Alaska time to be considered responsive. Late proposal and bids will not be accepted.