

Haliwa-Saponi Indian Tribe

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REQUEST FOR PROPOSAL September 22, 2021

BACKGROUND/OVERVIEW

The Haliwa-Saponi Indian Tribe (HSIT), a Tribal Entity and 501c3 not-for-profit organization primarily funded by the Department of Housing and Urban Development, with other Federal, State and private grant fund sources seeks a responsive and responsible vendor to audit the financial statements of and issue an opinion on those financial statements in accordance with the single audit requirements of 2 CFR 200 Subpart F – Audit Requirements.

The audit services are to include an examination of financial statements of the Haliwa-Saponi Indian Tribe in accordance with (1) Generally accepted Accounting Principles and Practices (GAPP) as included in Statement of Auditing standards published by the American Institute of Certified Public Accountants; (2) Generally Accepted Government Auditing Standards (GAGAS) and (3) Office of Management and Budget (OMB) Circular A-122 and A-133. In addition to preparing the audit a 990 tax return and indirect cost rate proposal will need to be prepared.

PROPOSAL SUBMITTAL

An original and two (2) copies must be submitted if mailed or hand-delivered. A single PDF must be submitted if emailed. Proposals must be postmarked on or before October 22, 2021 at 5:00 p.m. EDT.

Send to Trina Lynch, Financial Officer to Haliwa-Saponi Indian Tribe, PO Box 99, Hollister, NC 27844, tlynch@haliwa-saponi.com

The envelope or email subject line must be clearly marked: AUDIT REQUEST FOR PROPOSAL. Envelopes must also be labeled: “**Do Not Open.**” Faxed proposals will not be accepted.

QUESTIONS

Questions should be addressed to Trina Lynch, Finance Officer at 252-586-7914, tlynch@haliwa-saponi.com

SPECIFIED DATES

FY beginning 7-1-20 and ending FY 6-30-21

CONTRACT TERM

The awarded contract will be in effect for a period of 1 year with an option to extend for one additional year based on satisfactory performance, mutual consent and agreed upon pricing. The yearly contract extension shall be automatically renewed for one year unless either party gives written notice of thirty (30) days prior to the expiration thereof.

RESERVES THE RIGHT

The Haliwa-Saponi Indian Tribe reserves the right to reject any and all proposals that do not align with the need of any specific project and to make a selection based on the best interest of the Haliwa-Saponi Indian Tribe for the specified service or project. American Indian preference shall apply to this position pursuant to the Indian Self-Determination and Education Assistance Act (24 U.S.C. 450, et seq.), 25 CFR 271.44 and other relevant laws (title 25, U.S. code, Section 472 & 473). The Haliwa-Saponi Indian Tribe is an equal opportunity employer and service provider that complies with all federal and state requirements, regulations and laws outlined by the Equal Employment Opportunity Act, namely Title VII of the 1964 Civil Rights Act, the "Office of Federal Contract Compliance Programs (OFCCP).

SCOPE OF WORK

The awarded contractor will:

- a) Conduct an audit of the financial statements in accordance with generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.
- b) Conduct an audit of the HSIT financial statements in accordance with the Single Audit requirements of 2 CFR 200 Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards.
- c) Perform auditing procedures on the HSIT financial statements in accordance with State provisions of North Carolina.
- d) Financial audit services will cover the calendar year ending June 30, 2021 with an option to extend contract one (1) additional year, for a total of three (3) years. HSIT will be responsible for preparing for the financial statements, footnotes, statement of cash flow, required supplemental information and the Management Discussion & Analysis in accordance with GASB34, Basic Financial Statements and Management's Discussion & Analysis for State and Local Governments. It is expected the successful responder will provide technical assistance with regard to presentation and required notes as well as editing and formatting of the above documents at no additional charge.
- e) Audited financial statements will be issued no later than June 30 of each year. Audit fieldwork is expected to begin no later than May 31 of each year. {note, HSIT may adjust dates to fit internal capacity and timelines, to insure they meet the audit filing due dates, which at the latest is 9 months after the end of the audit period}.

f) Provide technical assistance as requested by HSIT throughout the year with regard to accounting transactions, generally accepted accounting principles, tax related questions, new business start-up, and reporting requirements as deemed appropriate by HSIT staff.

INDIAN PREFERENCE

Preference will be given to Natives American Indians. Firms requesting a preference must submit the HUD form 5369-C with the proposal.

INDEMNITY AND INSURANCE REQUIREMENTS

The successful awardee will provide a copy of certificate of insurance that covers that dates of this contract and shall provide updated certificates annually.

GENERAL RFP CONDITIONS TO PROPOSERS

The general rules and conditions which follow apply to all proposals unless otherwise specified.

REQUEST FOR PROPOSAL (RFP): is defined as a request for an offer, by one party to another, of terms and conditions with reference to some work or undertaking. This document constitutes a RFP, and is thus a solicitation for responses, and any acceptance of a proposal shall NOT result in a binding contract, but instead will enable negotiations to take place which may eventually result in a detailed and refined agreement or contract between the proposer and HSIT.

Completeness/Authorization of Proposal: Proposer shall supply all information and submittals required by the proposal documents to constitute a proper proposal. The proposal shall clearly state the legal name, address, telephone number, and fax number of the proposer. The proposal shall be signed above the typed or printed name and title of the signer. The signer shall have the legal authority to bind the proposer to the proposal.

Subletting of Contract: Proposer shall not assign, transfer, convey, sublet or otherwise dispose of the contract or their right, title or interest therein, or their power to execute such contract to any other person, firm or corporation without the prior written consent of HSIT, but in no case shall such consent relieve the Proposer from their obligations, or change the terms of the contract.

PROPOSAL SUBMITTAL REQUIREMENTS

Proposals should include the appropriate narrative and supporting materials to adequately address the scoring criteria. Proposals not containing all of the items listed below may be determined nonresponsive.

For consistency and to facilitate evaluation of all responses, proposers must organize their proposals as defined below.

Tab 1. Cover page. Proposals must be signed and include the firm name, local address, telephone number, the name of the person authorized to submit the proposal, along with the person's title and telephone number, and the name and title of the person authorized to execute a contract.

Tab 2. Executive Summary. Each proposal shall include an Executive Summary section indicating the respondent's:

- a) Brief understanding of the scope of the proposal,
- b) General overview of proposed plan to provide the requested services,
- c) A statement as to the respondent's qualifications to perform the services,
- d) Proposed team and resources available to perform the audit services, and the principal contact.

Tab 3. Qualifications and Experience

- a) Describe the qualifications of the firm (persons) to perform these services. b) Each proposal shall include a fully detailed resume of proposed primary and backup resources including job assignments, educational backgrounds, and certifications. The proposal shall also include a listing of support personnel, if applicable, and a brief description of their technical qualifications and professional experience.
- c) Names and contact information for three (3) references from clients of a similar size/nature. Include a brief description of scope of work provided for each.

Tab 4. Work Proposal and Approach –This should fully explain the Proposer's timelines, approach and plan for addressing the requirements as specified. Proposer shall include a brief understanding of the scope of the proposal as well as explain how their plan meets or exceeds the Scope of Work.

Tab 5. Proposed fees. Each cost proposal shall indicate specifically what is included in the proposed fees. Break down the costs by activities, plus any additional fee-for-service items if applicable. Provide details for education opportunities and discounts.

Tab 6. Completed Certifications and Representations of Offerors (Section 004546)

TEST OF COMPLIANCE

There are fourteen (14) areas that the auditor is required to test:

1. Activities Allowed or Unallowed Activities under NAHASDA
2. Allowable Costs/Costs Principals
3. Cash Management
4. Equipment and Real Property
5. Davis Bacon Act
6. Eligibility
7. Earmarking
6. Up to 10% pf the annual grant maybe used to provide housing to families between 8% and 100% AMI
7. Administrative Costs
Less than \$500,000 may use 30% of the annual expenditures of annual grant whichever is greater. More than \$500,000 may use up to 20% of its annual expenditure of its annual grant amount, whichever is greater.
8. Period of Availability of Federal Funds
9. Procurement and Suspension and Debarment

10. Program Income
11. Financial Reporting
Quarterly From 425
Annual Form 52737 9APR)
12. Real Property Relocation
13. Subrecipient Monitoring
14. Special Tests and Provisions
Environmental Review (ERR)
Investment of IHBG Funds

EVALUATION PROCESS

Proposals received in response to this RFP will be reviewed by the Evaluation Committee. The committee may, at its discretion, decide to interview the proposers.

An evaluation committee will independently evaluate the merit of proposals received in accordance with the evaluation factors defined in the RFP. Failure of the bidder to provide any information requested in the RFP may result in disqualification of the proposal and shall be the responsibility of the proposer. The evaluation process shall be based on a 100 point scale. The proposal that accrues the highest point total shall be recommended for award subject to the best interests of HSIT Categories have been identified for the evaluation process. Each category shall receive a point value within the specified range based on how well the proposal meets or exceeds the requirements. The following table lists the maximum points associated with each category.

Each proposal submitted stands alone and will be evaluated on its own merits in terms of meeting the RFP requirements, terms and conditions, pricing, and overall responsiveness to the Request for Proposal.

Vendor submission of a proposal implies vendor acceptance of the evaluation technique and vendor recognition that some subjective judgments shall be made by the evaluators.

All contractors who submitted a proposal will be notified in writing of the results after the scoring and subsequent due diligence is completed.

Any award as a result of this proposal shall be contingent upon the execution of an appropriate contract. This RFP and its attachments shall form the basis of the Contract Terms and Conditions. Exceptions or deviations to this proposal must not be added to the proposal pages, but must be on vendor's letterhead and accompany the proposal. Any exceptions to the Terms and Conditions will be taken into consideration when evaluating proposals submitted. HSIT reserves the right to reject any or all proposed modifications.

AUDIT SERVICES: HALIWA-SAPONI INDIAN TRIBE

RFP Scoring Criteria:

	CRITERIA	MAXIMUM POINTS TO AWARD
a)	Qualifications of the firm's staff as it relates to this project. This list shall include the entire audit team, including partners, managers, and audit staff, and shall specify qualifications (CPA, CPA candidate, and experience the senior and manager) have on performing the audits of similar size and entity type.	15
b)	Native American Indian owned business preference. (Maximum points shall be 15)	15 OR 5
c)	Experience auditing Tribes federal grants, including NAHASDA, For profit, Not-for-profit and companies involved in social enterprise. Provide a list of clients served in the last five years by the above categories	20
d)	Technical assistance team: The Tribe is seeking qualified and experienced staff that can answer technical questions regarding accounting, presentation and audit of various business types, including capital development, property management, social enterprise, and general governmental, for-profit, not-for-profit companies	20
e)	Peer Review and external quality control reviews	10
f)	Price: Include price for audit of combined financial statements, statement of cash flow, notes to financial statements, and supplemental information, including the management discussion and analysis, as well as standalone financial statements and tax returns. If price is subject to change based on major programs with regard to state and federal single audit requirements, price structure must be clearly defined. In addition, price structure should reflect experience of senior and manager of audit team.	20

AWARD

Rejection of Proposals: HSIT reserves the right to accept or reject any or all proposals, to waive irregularities and technicalities, and reject the proposal of any proposer who has previously failed to perform properly or complete on time contracts of a similar nature, or a proposal from a proposer who, investigation shows, is not in a position to satisfactorily and timely perform the contract.

Selection: HSIT desires to enter into negotiations and ultimately reach an agreement with a Proposer, or Proposers, who demonstrate the best combination of attributes to conduct the project, and who also negotiates a project cost with HSIT that is fair and reasonable. HSIT may conduct discussions with any proposer who has submitted a proposal to determine qualifications, for further consideration, since the initial review will be deemed preliminary in nature, the document and process will be deemed confidential until

such time as the successful proposer is selected. The HSIT is not required to accept the proposal with the lowest cost estimate.

No proposal shall be withdrawn for a period of ninety (90) days subsequent to the deadline date for receipt of the proposals without the written consent of HSIT. In no way does this request for proposal constitute a contract or obligate HSIT in any way.

A contract for the work will be awarded to the successful respondent that submits the highest rated proposal and the awarded Contractor will be required to provide the following:

State of North Carolina Business License

Certificate of insurance as defined by this RFP xIRS Form W-9