



BUENA VISTA RANCHERIA
BAND OF ME-WUK INDIANS
1418 20TH STREET
SACRAMENTO, CA 95811
916-491-0011

Request for Proposals:

Audit Services

BVR_AUDIT_01122021

SECTION 1. GENERAL INFORMATION

1.1 Significant Dates:

Posted Date: 01/12/2021
Deadline for Questions: 5:30PM PST on 01/25/2021
Closing Time and Date: 5:30PM PST on 02/08/2021
Selected Firm Notified: 02/15/2021
Contract Date: TBD

Single Audit and Tribe Wide Audit

1.2 Description of Proposals Sought:

The Rancheria is requesting proposals an A133 single audit for Federal special revenues funding spending above \$750,000. Along with a single audit, the Rancheria would like tribe wide audited financial statements.

The audits are to be performed in accordance with generally accepted auditing standards, the standards set forth for financial audits in the U.S. Government Accountability Office (GAO) *Government Auditing Standards* (2011), the provisions of the Amended Single Audit Act of 1996, U.S. Office of Management and Budget (OMB) Uniform Guidance – Title 2 Part 200 Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards and Corporation of Public Broadcasting - Principles of Accounting and all other appropriate OMB Circulars, Governmental Accounting Standards Board Statements as mandated.

1.3 About Buena Vista Rancheria Tribe:

(A) Background

The Buena Vista Rancheria of Me-Wuk Indians of California (Tribe) is a federally recognized Indian Tribe. The Tribe has been listed by the Secretary of the Interior as such since 1985. The Tribe currently has diversified facilities and land for development.

(B) Location and Size

The Tribe is located at: 1418 20th Street, Sacramento, CA 95811.

The central government of the the Tribe is composed of three branches:

The **Legislative** branch consists of the Tribe Council, a body of 4 members.

The **Executive** branch is comprised of the Office of the Chairperson and the Chief of Staff, and all the programs and departments that they supervise.

(D) Fund Structure

The Tribe uses the following fund types:

- General Fund
- Special Revenues Fund
 - Program and Indirect Cost sub-funds
- Economic Development Fund
- Capital Asset Fund

The Tribe utilizes MIP Fund Accounting Software.

The Tribe operates approximately 7 programs funded by 3 Federal Agencies, plus CARES Act related funding.

The accounting and financial reporting functions of the Tribe are centralized.

(E) Federal and State Financial Assistance

The Tribe received federal financial assistance from numerous Federal agencies, as defined under Office of Management and Budget Uniform Guidance Title 2 Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards.

The Tribe operates approximately 7 programs and is funded by 3 Federal Agencies, plus CARES Act funding and its related COVID Programs

1.4 Response Format:

Proposals should be prepared simply, providing a straightforward and concise delineation of the Offerors approach and capabilities necessary to satisfy the criteria listed in Section 3. The proposal should be single-spaced with no less than 12-point font. Emphasis in the proposals should be on completeness, clarity of content, and adherence to the presentation structure required by this RFP. Responders that deviate from the required format may be deemed non-responsive.

1.5 Audit Target Dates

The Tribe will have all records ready for audit and all management personnel available to meet with the firm's personnel on or before February 28th, 2021.

Timelines for Fieldwork shall be completed and reported to the Tribe's team. The auditor shall have a preliminary draft of the Tribe's audit report available to the Finance Officer by on or before April 30, 2021.

1.6 Assistance to be Provided to the Auditor and Report Preparation

(A) Accounting Department Staff and Managers

The Accounting Office staff and responsible management personnel will be available during the audit to assist the firm by providing information, documentation and explanations.

(B) Work Area, Internet, Telephone, Photocopying and Fax Machines

The Tribe will provide the auditor with reasonable workspace, desks and chairs. The auditor will also be provided with access to the internet, telephone line, photocopying and fax machines.

(C) Report Preparation

Report preparation, editing and printing shall be the responsibility of the auditor.

1.7 Completeness of Proposal

The Offeror must submit a completed Proposal signed by a Offeror representative authorized to bind the proposing Offeror contractually. The Offeror must identify on the form any exceptions the Offeror takes to the RFP or declare that there are no exceptions taken.

During the evaluation process, the Tribe reserves the right, where it may serve the Tribe's best interest, to request additional information or clarifications from proposers, or to allow corrections of errors or omissions.

1.8 Response Date and Location

Proposals must be submitted no later than 5:30PM PST on 02/08/21. Proposals shall be submitted via an online portal https://rfp.collective-strategies.com/buena-vista-tribe/bvr_audit_01122021/ . All proposals

and accompanying documentation will become the property of the Tribe and will not be returned. Offerors accept all risk of late delivery.

1.9 Offeror's Cost to Develop Proposals

Costs for developing proposals in response to the RFP are entirely the obligation of the Offeror and are not chargeable in any manner to the Tribe—no exceptions.

SECTION 2. TERMS AND CONDITIONS

2.1 Questions Regarding the RFP

Requests for interpretation/clarification of this RFP must be submitted via the portal https://rfp.collective-strategies.com/buena-vista-tribe/bvr_audit_01122021/. Unauthorized contact with other tribal employees regarding this RFP may result in disqualification. All oral communications will be considered unofficial and non-binding on the Tribe.

All questions must be submitted no later than 5:30PM PST on 01/25/2021. All responses will be posted on https://rfp.collective-strategies.com/buena-vista-tribe/bvr_audit_01122021/ no later than 5:30 p.m. PST within 2 business days after receipt of the question. It is the Offeror's responsibility to check the website https://rfp.collective-strategies.com/buena-vista-tribe/bvr_audit_01122021/ for any information posted in the questions & answers section prior to submitting a proposal response.

2.2 RFP Amendments

The Tribe reserves the right to request any respondent clarify its proposal or to supply any additional material deemed necessary to assist in the evaluation of the proposal. The Tribe reserves the right to change the RFP schedule or issue amendments to the RFP at any time. The Tribe also reserves the right to cancel or reissue the RFP. All such addenda will become part of the RFP. It is the Offeror's responsibility to check the Tribe's https://rfp.collective-strategies.com/buena-vista-tribe/bvr_audit_01122021/ for the issuance of any amendments prior to submitting a proposal response.

2.3 Withdrawal of Proposal

Provided notification is received in writing to the email address rfp@collective-startegies.com, proposals may be withdrawn at any time prior to the proposal response due date and time specified. Proposals cannot be changed or withdrawn after the time designated for receipt.

2.4 Rejection of Proposals

The Tribe reserves the right to reject any or all proposals, to waive any minor informalities or irregularities contained in any proposal, and to accept any proposal deemed to be in the best interest of the Tribe.

2.5 Proposal Validity Period

Submission of a proposal will signify the Offeror's agreement that its proposal and the content thereof are valid for 30 days following the proposal response deadline unless otherwise agreed to in writing by both parties. The proposal may become part of the Contract negotiated between the Tribe and the successful Offeror.

2.6 Proposal Signatures

An authorized representative of the Offeror must sign proposals, with the Offeror's address and telephone information provided. Unsigned proposals will not be considered.

2.7 Ownership of Documents

Any reports, studies, conclusions, and summaries prepared by the Offeror shall become the property of the Tribe. The Tribe may provide the Offeror with a limited license to use such material.

2.8 Hold Harmless

The Offeror shall hold harmless, defend, and indemnify the Tribe and the Tribe officers, agents, and employees against any liability that may be imposed upon them by reason of the Offeror's failure to provide worker's compensation coverage or liability coverage.

2.9 Limitations on Costs and Expenses

The Offeror's cost proposal may not include: any costs that can be described as overhead, including secretarial, clerical, or file management work; on-line research services charges (in-house photocopying; unnecessary express mail/overnight courier mailings); or for developing invoices for the Tribe.

2.10 Dispute Resolution and Venue

The Tribe will require the selected Offeror to expressly consent to the jurisdiction of the Buena Vista Rancheria Tribal Court for any and all disputes that may arise from the Tribe engagement of the Offeror's services, including the application of tribal law.

2.11 Appropriated Funds

Any contract awarded pursuant to this RFP is subject to the Tribe's appropriation and budgetary process, which operates on a calendar fiscal year from January 1 - December 31. Any required payments under the contract are contingent on the availability of funds in the tribal treasury. As funds are appropriated yearly any contract awarded would be for the remainder of the fiscal year, at which time it would be renewable on a yearly basis.

2.12 Indian Preference

The RFP is non-restricted, but Indian Preferences applies to the award of this contract in accordance with Regulations 24 CFR 1000.52, Section 7 (b) of the Indian Self Determination and Education Assistance Act U.S.C. 450 (b), and the Buena Vista Rancheria Tribe, Procurement and Property Management Policy & Procedure Manual.

2.13 Local Tribal Laws

Local tribal laws shall apply.

2.14 Debarment

Selected Offeror must sign a Certification Regarding Debarment and Suspension (See Attachment A).

2.15 Contract

The selected Offeror will be required to enter into the Tribe's standard form contract which will include a "no assignment" provision indicating that the Contract may not be assigned without written consent of the Tribe. Any increase in contract price following execution of the contract

requires a written modification to the term to continue.

2.16 Legal Review

All contracts and addendums to existing contracts must be reviewed by the Tribal General Council before execution. The Tribal General Council will review contractual obligations imposed on both parties of the contract. Generally, the Tribal General Council will not review for subject matter; however, as Offerors may attempt to modify certain terms of the agreement in the scope of work, the Tribal General Council will review the contract in its entirety and will address any issues and concerns. The Tribal General Council may impose amendments and require changes to specific contract wording in order to adequately protect the Tribe.

SECTION 3. REQUESTED SERVICES

3.1 Duration of Services

The Tribe anticipates the service period for this work to end by 12/31/2021. However, if the work extends beyond this period, any agreement would require an agreed-upon modification to the term to continue.

3.2 Scope of Work

A. Reports to Be Issued

The auditor shall issue the following audit reports for the Tribe:

1. Tribe Basic Financial Statements and Independent Auditors' Report which includes all government funds, business entities and component units.
2. Separated Tribal Government Services Department which includes Financial Statements, Independent Auditors' Report and Single Audit Reporting Package and satisfies all the requirements of the Single Audit Act, including Tribe Healthcare, but excluding other business entities and component units.
3. Enterprise Financial Statements, Independent Auditors' Report and Independent Auditors' Report on Internal Control and Compliance

B. Irregularities and Illegal Acts

Auditors shall be required to make an immediate, written report of all irregularities or illegal acts or indication of illegal acts, of which they become aware to the Chief of Staff.

C. Reporting to the Tribe

Auditors shall be required to inform the Tribe of each of the following:

1. The auditor's responsibility under generally accepted auditing standards.
2. Management judgments and accounting estimates.
3. Significant audit adjustments.
4. Other information in documents containing audited financial statements.
5. Disagreements with management.
6. Management consultation with other accountants.

7. Major issues discussed with management prior to retention.
8. Difficulties encountered in performing the audit.

D. Additional Reporting

All other industry standard reports and inclusions are expected.

3.3 Special Considerations

Cognizant Agency

As required by Uniform Guidance Title 2 CFR 200.513, the cognizant agency for audit assignment for the Tribe is the U.S. Department of the Interior.

3.4 Working Paper Retention and Access to Working Papers

All working papers and reports must be retained, at the auditors' expense, for a minimum of seven (7) years, unless the firm is notified in writing by the Tribe of the need to extend the retention period. The auditor will be required to make working papers available to the Tribe, Chief Administrative Officer, Treasurer and Finance Officer, upon request.

Upon completion of the audit, the auditor shall deliver copies of their work papers along with electronic file copies to the Tribe's Finance Officer.

In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing significance.

3.5 Required Information

The Offeror's Proposal must include the following:

- A. Transmittal Letter. A one- or two-page summary stating the Offeror's understanding of the work to be done and making a positive commitment to perform the work.
- B. Table of Contents. A clear identification of the material by section and page number.
- C. Profile of the Offeror. Include location of the Offeror's office(s), number of partners, associates, and other professional staff. Describe the range of activities performed by your Offeror.
- D. Approach. Provide a clear description of the Offeror's anticipated approach for providing these services. The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in this request for proposals. Proposers will be required to provide the following information on their audit approach:
 - a. Proposed segmentation of the engagement.
 - b. Level of staff and number of hours to be assigned to each proposed segment of the engagement.

- E. Offeror Organization and Management. Show the team proposed for the work identified, including the identification of persons assigned to individual tasks, and, if applicable, the function and responsibilities for applicable major subcontractors.

F. Statement of Qualifications:

Experience of Offeror: Provide a statement of the Offeror's experience conducting similar projects.

Partner, Supervisory and Staff Qualifications and Experience:

The firm should identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement and indicate whether each such person is licensed to practice as a certified public accountant in Utah. The firm also should provide information on the government auditing experience of each person, including membership in professional organizations relevant to the performance of this audit.

The firm should provide as much information as possible regarding the number, qualifications, experience and training of the specific staff to be assigned to this engagement. The firm also should indicate how the quality of staff over the term of the agreement will be assured.

The proposer should identify the extent to which staff to be assigned to the audit reflect the Tribe's commitment to Affirmative Action.

Engagement partners, managers, other supervisory staff and specialists may be changed if those personnel leave the firm, are promoted or are assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of the Tribe. However, in either case, the Tribe retains the right to approve or reject replacements.

Other audit personnel may be changed at the discretion of the proposer provided that replacements have substantially the same or better qualifications or experience.

- G. Offerors must include a statement in the proposal to the effect that "the key personnel assigned to this project as described in this proposal will not be removed from the audit without prior approval of the Tribal Attorney."
- H. Offerors must describe their Firm's Qualifications and Experience.
The proposal should state the size of the firm, the office location from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement.
If the proposer is a joint venture or is subcontracting a portion of the audit work to a Native American-owned CPA firm, the qualifications of each firm comprising the joint venture or consortium should

be separately identified and the firm that is to serve as the principal auditor should be noted, if applicable.

The firm is also required to submit a copy of the report on its most recent external quality control review, with a statement whether that quality control review included a review of specific government engagements.

The firm shall provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with the state regulatory bodies or professional organizations.

- I. Current Assignments. Provide a statement concerning the Offeror's ability to devote sufficient time and resources to this type of work in relation to existing or anticipated assignments of the Offeror.
- J. Disclosure of Potential Conflicts of Interest. Provide a statement regarding any potential conflict of interest issues the Offeror might have or encounter in providing these services to the Buena Vista Rancheria Tribe.
- K. Prior Engagements with the Tribe. The firm should list separately all work performed for the Tribe within the last three years (i.e., audit, management advisory services, other). For each engagement, the firm should indicate the scope of work, date, engagement partners, and total hours.
- L. Similar Engagements with Other Government Entities. For the firm's office that will be assigned responsibility for the audit, list the most significant engagements (maximum of 5) performed in the last five years that are similar to the engagement described in this request for proposals. Indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact.
- M. License to Practice in California
An affirmative statement should be included indicating that the firm and assigned key professional staff are properly licensed to practice public accounting in the State of CA.
- N. Detailed Cost Proposal. Provide a detailed statement of any and all costs for providing these Services. This statement must include proposed hourly rates for all persons employed by or contracting with the Offeror to provide the work described herein, as well as rates for travel and other expenses when travel is necessary.

SECTION 4. PROPOSAL EVALUATION

4.1 Evaluation Procedures

A Selection Committee will evaluate proposals. The selection will consider how well the Offeror's proposal meets the needs of the Tribe as described in the Offeror's response to each requirement listed in Section 3.5. In evaluating the proposals, the Tribe will use a criteria evaluation process. Evaluations

will be based on criteria as outlined in Section 4.2. All proposals will be evaluated using the same criteria and weighting. Any proposal that does not contain each element described in this RFP, fully completed, initiated or executed, as appropriate, may be judged to be incomplete and may not be considered further.

4.2 Scoring and Evaluation Factors

The evaluation factors reflect a wide range of considerations. While cost is important, other factors are also significant. Consequently, the Tribe may select a contract other than the one providing the lowest cost solution. The objective is to choose the entity capable of providing reliable and effective services within a reasonable budget.

Evaluation will be based on the following criteria:

- 1) Responsiveness of the proposal in clearly stating an understanding of the work to be performed. (0-15)
- 2) Reasonableness of overall time estimates as well as the time estimates for each major section of the work to be performed. (0-20)
- 3) Qualifications of Offeror (0-15)
- 4) Size and structure of Offeror and ability to maintain continuity of work (0-5)
- 5) Experience of Offeror in conducting projects; must also complete Attachment B (0- 20)
- 6) Qualifications and experience of staff to be assigned. Education, position in the Offeror, and years and types of experience will be considered (0-10)
- 7) Indian preference (0 – 10)
- 8) TERO certification documented & included (0-5)
- 9) Cost (0-10)

Maximum Points: (100 plus (0-10) for Indian Preference)

4.3 In-Person Discussion Sessions

One or more Offerors who have scored well on the evaluation may be invited by the Tribe, without cost to the Tribe, to a discussion with the managers of relevant tribal programs, and others invited to the Session to provide the Offeror the opportunity to demonstrate its services, to discuss its approach/methodologies, implementation process, schedule, staffing and other applicable professional services. The Discussion Session will be informal, as the Tribe is not interested in a sales presentation by Offeror but rather an interactive discussion; it is important that those key personnel identified by the Offeror to be assigned to the project will fully participate in the presentation and discussion.

4.4 Final Selection

The Selection Committee will formulate their recommendation for award of the contract, which will be forwarded to the Buena Vista Rancheria Chief of Staff. Each Offeror submitting a response to this RFP will be notified in writing as to acceptance or rejection of their proposal. Release of notification letters shall be within thirty (30) days of the proposal submission date. Buena Vista Rancheria Tribe reserves the right to delay this action if it is deemed to be in the best interest of the Tribe.

4.5 Contract Award and Execution

The Tribe reserves the right to make an award without further discussion of the proposals submitted. Therefore, proposals should be initially submitted on the most favorable terms the Offeror can offer.

This should not be interpreted to prohibit either party from proposing additional contract terms and conditions during negotiations of the final document.

The RFP document and the successful Offeror's proposal response, as amended by agreement between the Tribe and the Offeror, including e-mail or written correspondence relative to the RFP, may become part of the Contract between the Tribe and the successful Offeror. Additionally, the Buena Vista Rancheria Tribe may verify the Offeror's representations appearing in the proposal. Failure of the Offeror to perform as represented may result in elimination of the Offeror from competition or in Contract cancellation or termination.

The apparent successful Offeror will be expected to enter into a contract with the Tribe. If a contract is not entered into within a reasonable time after selecting the proposal, the Tribe may elect to cancel the award or award the Contract to the next highest ranked Offeror. The Tribe shall not be bound or in any way obligated until both parties have executed a contract. No party may incur any chargeable costs prior to the execution of a final contract.

After opening and ranking, an award may be made on the basis of the proposals initially submitted, without discussion, clarification or modification, or, the Tribe may discuss with the selected Offeror offers for cost reduction and other elements of the Offeror's proposal. If the Tribe determines that it is unable to reach a contract satisfactory to the Tribe with the selected Offeror, then the Tribe will terminate discussions with the selected Offeror and proceed to the next Offeror in order of selection ranking until a contract is reached or the Tribe has rejected all proposals. The Tribe will not disclose any information derived from the proposals submitted from competing offers in conducting such discussions.

The Tribe reserves the right to award a contract for all or any portion of the requirements proposed by reason of this request, award multiple Contracts, or to reject any and all proposals if deemed to be in the best interests of the Tribe and to re-solicit for proposals, or to reject any and all proposals if deemed to be in the best interests of the Tribe and to temporarily or permanently abandon the procurement.

