



Request for Proposals for  
**AUDITING SERVICES**

for the

**FALLON PAIUTE-SHOSHONE TRIBE**

(Issued: August 14, 2019)

All questions and inquiries should be directed to Daniel Allen, Tribal Treasurer, by email at [fbctreasurer@fpst.org](mailto:fbctreasurer@fpst.org) or by calling (775) 423-6075; or Lynn Castro, Tribal Comptroller by email at [lynn.castro@fpst.org](mailto:lynn.castro@fpst.org) or by calling (775) 423-6075

**I. DESCRIPTION/SPECIFICATIONS**

**(A) PURPOSE**

The purpose of this contract is to obtain the services of an independent Certified Public Accounting firm to perform annual government financial and compliance audit of the Fallon Paiute-Shoshone Tribe. The audits will be conducted as codified in and in compliance with Title 2 Code of Federal Regulations Part 200, authorized pursuant to the Amended Single Audit Act of 1984 (P.L. 104-156). This contract for services is for three (3) years in duration for tribal fiscal years 2019, 2020 and 2021.

**(B) BACKGROUND**

The Fallon Paiute Shoshone Tribe (FPST) is a federally recognized Indian Tribe. FPST is geographically located near the incorporated City of Fallon, Churchill County, Nevada. FPST is a non-Indian Reorganization Act Tribe governed by its approved Constitution and By-laws. As a sovereign government, FPST is organized similarly to the State of Nevada, including administration, law enforcement, social services, natural resources, and public works. The FPST fiscal year is January 1 to December 31. The principal funding source for the Tribe are federal grants, primarily Indian Self-Determination Act Public Law 93-638 grants. Previous tribal audits are available through the Federal Audit Clearinghouse. For FPST, the cognizant federal agency is the U.S. Department of Interior, Bureau of Indian Affairs.

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

In order to facilitate the review process and obtain the maximum degree of comparison, proposal should include the following information presented in the order and format shown below:

**(A) TECHNICAL PROPOSAL**

1. Title Page: Show Request for Proposal (RFP) subject, name of proposer's firm, address, telephone and fax numbers, 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 required.
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 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 computerized systems.

5. Technical Approach: A clear description of the approach and methodology for implementing the statement of work.
  - a) Program organization and management: This subsection should show the project team proposed for the work identified (identification of persons assigned to individual task(s)) and, if applicable, the function and responsibilities for major subcontractors.
  - b) Program schedule: This subsection shall include the period of performance, proposed duration of the project in months and a milestone chart. Time for preparation and submission of the reports should be included in the schedule.
6. Qualifications and Experience of Staff:
  - a) Include a list of personnel to be used on this project and their qualifications. Résumé, including education, background accomplishments and any other pertinent information must be included for each of the key personnel to be assigned for direct work on the project (including subcontractors, if any).
  - b) The contractor 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 Fallon Business Council.”
7. Qualifications and Experience of Firm: Company experience which is relevant to the proposed program, i.e. experience with other Tribal governments.
8. Prior Working Experience with the Fallon Tribe: Please detail all prior and current working experience with the Fallon Tribe, including its former Housing Authority and the Fallon Tribal Development Corporation. Identify dates worked and the type of work performed.
  - *(Note: Prior and/or current work with the Fallon Tribe on other auditing project does not disqualify individuals/firms from applying for this RFP)*
9. Prior Working Experience with other federally recognized Indian Tribes: Please detail all prior or current working experience with other federally recognized Indian Tribes.
10. Additional data: Since the proceeding sections are to contain data that is specifically requested, any additional information considered essential to the project should be included in this section. If there is no additional information present, state “None”.

**(B) COST PROPOSAL**

Include a detailed itemized cost statement showing various classes of staff hours at appropriate rate, delineated by task. Also, include an itemized listing of all other expenses or fees that are anticipated. Also include a maximum cap that will be charged for each individual audit (excluding any unforeseen items).

**II. EVALUATION PROCEDURES & CRITERIA**

The proposals will be evaluated on the basis of the following criteria:

Evaluation Factors

1. Size and structure of firm and ability to maintain continuity of project, as well as the prior experience of the firm in auditing government entities;
2. Experience of 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. 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;
5. Cost Factor - Cost of audit as detailed in the Cost Proposal above; and
6. Native American/American Indian Preference (TERO)

**IV. STATEMENT OF WORK**

**(A) REQUIREMENTS**

The contractor shall furnish all qualified personnel, facilities, equipment, and supplies to conduct an organization-wide financial and compliance audit in accordance with appropriate standards on behalf of the Tribe. Please note: the audits to be conducted will not encompass the businesses and administration of the Fallon Tribal Development Corporation (a Section 17 corporation) which conducts its own separate audit.

**(B) SCOPE**

1. The Contractor shall perform a financial and compliance audit of the activities of the Fallon Paiute-Shoshone Tribe, analyze the data gathered and develop an audit work plan which will provide the audit coverage required by 2 CFR Part 200.
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 American Institute of Certified Public Accountants AICPA; the U.S. General Accounting Office (Government Auditing Standards) and guidance provided by the Fallon Paiute-Shoshone Tribe.

**(C) AUDIT PERIOD**

The audit periods shall be for the fiscal period beginning **JANUARY 1<sup>st</sup>** and ending **DECEMBER 31<sup>st</sup>**, for the **Calendar Years 2019, 2020, and 2021**. Also see the information contained in (D) below. The time frame for completion of the audits shall be as follows:

Required Schedule of Events for Audits

- Date of RFP Posting.....August 15, 2019
- Deadline for Submission of Proposals ..... September 27, 2019  
**(by 5:00 p.m. PDT)**
- Date of Contract Award ..... Prior to December 31, 2019
- Date of Delivery for Annual Audit Reports ..... Prior to June 30<sup>th</sup> of each year

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

A federally recognized Indian Tribal Government, with a General Fund, Investment Fund, Special Revenue Fund, Internal Service Fund, and a General Fixed Asset Group of Accounts.

**1. General Fund (revenues of approximately \$3.5 million)**

- a) This fund’s revenues are generated from indirect costs, investment income, program income, taxes, and rent/lease income that are unrestricted in their nature.
- b) This fund is administered in conjunction with the Investment Fund and the General Fixed Assets Group of Accounts.
- c) This fund’s financial records are fully computerized using Abila MIP Fund Accounting software (version 2019 19.1.2.0).

**2. Investment Fund (revenues of approximately \$5 million)**

- a) This fund’s revenues are from interest earned off the principal of a water settlement account (P.L. 101-618) and uses of these funds are governed by an approved Plan for Investment, Management, Administration and Expenditure.
- b) This fund’s financial records are fully computerized using Abila MIP Fund Accounting software (version 2019 19.1.2.0).

**3. Special Revenues (revenues of approximately \$7.9 million)**

- a) This fund includes approximately 50 account code cost centers, representing various federal and state funding sources – primarily the U.S. Bureau of Indian Affairs and the U.S. Indian Health Services.
- b) This fund’s financial records are fully computerized using Abila MIP Fund Accounting software (version 2019 19.1.2.0).

**4. Internal Service Fund**

- a) This fund accounts for the Tribe’s centralized administrative functions and approached approximately \$2.5 million of activity in CY2018.
- b) This fund’s financial records are fully computerized using Abila MIP Fund Accounting software (version 2019 19.1.2.0).

**5. General Fixed Asset Account Group**

- a) Equity of approximately \$15.9 million. This fund maintains property records for all programs/departments of the Tribe.
- b) This fund’s financial records are fully computerized using Abila MIP Fund Accounting software (version 2019 19.1.2.0).

**6. Payroll**

- a) The Tribe uses its Abila MIP Fund Accounting software (version 2019 19.1.2.0) for payroll processing. Total gross pay is expected to be approximately \$5 million for 2019.

**7. Checking and Savings Accounts**

- a) There are approximately 16 separate checking and savings accounts maintained within all the funds, two of which have considerable activity (General and Payroll), and four with medium levels of activity (Health Center Third Party, Housing, Grants, Per Capita). Inter-fund activity is reconciled by tribal Finance Department.

**(E) REPORTS REQUIRED**

1. The Audit Report and a management letter outlining recommendations for operational improvement shall be submitted in draft form to the Tribal Treasurer and Comptroller. The Treasurer and/or Comptroller shall notify the audit firm of any objections or approval of the draft audit report within 15 business days of its receipt.
2. The final reports shall be delivered to the Tribal Treasurer within ten (10) working days after receipt by the audit firm of the Comptroller’s comments on the draft report.
3. The contractor shall submit ten (10) copies of the final report to the Tribal Treasurer, and shall make oral presentation of the proposed audit to the Fallon Business Council for adoption at a public meeting.
4. The audit reports shall be submitted to the Tribal Treasurer at the following address:  
**Fallon Paiute-Shoshone Tribe**  
**ATTN: Tribal Treasurer**  
**565 Rio Vista Drive**  
**Fallon, NV 89406-6415**

**(F) WORKPAPERS**

The contractor shall summarize all audit findings, observations, conclusions and recommendations in a work paper file that without further oral explanation will support the financial statements reported on. 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**

Entrance and Exit Conferences shall be held with the Tribe and must be coordinated with the Tribal Treasurer and Tribal Secretary. Written notice shall be given to the Tribal Treasurer and Comptroller to assure availability of appropriate Tribal policy and technical staff for each of these meetings.

**V. TYPE OF CONTRACT**

Compensation section shall state the total hours and hourly rates for each staff classification and the resulting all-inclusive maximum fee (including out-of-pocket travel costs) for which the requested work will be done.

**VI. PERIOD OF PERFORMANCE**

Any contract let from this RFP shall be in effect upon the date of award and shall continue to be in effect until 90 days after delivery of the final audit report(s).

**VII. TECHNICAL DIRECTION**

The Tribe’s Authorized Representative (TAR) for this contract shall be the Tribal Treasurer.

1. The TAR is responsible for guiding the technical aspects of the project and for general surveillance of the work performed. The TAR is authorized to fill in details or otherwise to complete the general description of the work set forth herein.

2. The TAR is not authorized to make any commitments of any changes which constitute work not within the general scope of this contract, total estimated cost or extension of the contract period of performance.

#### **VIII. KEY PERSONNEL**

The personnel specified in the Contractor's proposal are considered to be essential to the work being performed hereunder. Prior to changing any of the individuals specified in the proposal, the contractor shall notify the TAR reasonably in advance and submit a justification for the proposed substitutions in sufficient detail (including names, titles and resumes) to permit the evaluation of the impact on the quality of work performed. No change shall be made by the Contractor without the prior written consent of the TAR.

#### **IX. PAYMENT**

1. Payment for work performed under this contract shall not exceed the agreed upon amount, unless otherwise agreed upon, in writing, by both parties hereto. Approval of annual or a three-year engagement letter can only be approved by the Fallon Business Council.
2. Payment shall be made to the contractor based on progress achieved. The contractor must submit each invoice in sufficient detail to document the audit's progress.
3. Invoices will not be accepted on more frequent intervals than once a month. Invoices requesting payments shall be prepared and submitted in duplicate and contain the following information: contract number, description of services, and total cost.

#### **X. TRIBAL BUSINESS LICENSE**

The successful Bidder is required to purchase a tribal business license.

#### **XI. SUBMITTAL OF PROPOSALS AND INDIAN PREFERENCE STATEMENTS**

The Fallon Paiute-Shoshone Tribe reserves the right to reject any and all proposals submitted and to request additional information from all prospective auditors. Any award made will be to the firm which, in the opinion of the Fallon Business Council, is the most qualified. Complete Proposals, as set forth in Section I of this RFP, along with eight (8) copies must be received **by Friday, September 27, 2019 at 5:00 p.m. Pacific Time** by:

Daniel Allen, Tribal Treasurer  
Fallon Paiute-Shoshone Tribe  
565 Rio Vista Drive  
Fallon, NV 89406-6415

In accordance with the Indian Preference Act of 1934 (Title 25, USC, Section 47) and the Tribal Employment Rights Ordinance (TERO), Indian Preference will apply in the selection process.