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Description automatically generated Rappahannock Tribe of Virginia**

**5036 Indian Neck Road, Indian Neck, VA 23148**

**804-769-0260**

**www.rappahannocktribe.org**

**Request For Proposals (RFP 2022-001)**

1. The Rappahannock Tribe of Virginia (the Tribe) will accept proposals from Certified Public Accounting firms for the Tribe’s annual audit services for a one (1) year contract term for the fiscal year ending,

December 31, 2021 audit, with an option to renew for two (2) additional years. **Interested firms should submit the proposal by email to Pamela Davis at: PDavis@rappahannocktribe.org.**

The initial contract period shall be that of one (1) year to perform an annual audit according to the terms and conditions within these specifications, contracts, and the Rappahannock Tribe’s procurement policies. The proposal must be received by the Rappahannock Tribe no later than 5:00 p.m. on June 15, 2022.

1. The audit will cover all Tribal Government Federal Funds.
2. The Auditor must be in good standing with the Commonwealth of Virginia. The use of subcontractors who do not work directly for the CPA firm is not permitted.
3. Technical information regarding the accounting system may be obtained from Julie Coleman via email at [jcoleman@rappahannocktribe.org](mailto:jcoleman@rappahannocktribe.org)
4. Termination Clause: The Tribe further reserves the right to terminate the contract with 60 days’ notice.
5. Confidentiality clause. The Recipient shall limit disclosure of Confidential Information within its own organization to its directors, officers, partners, members, employees. The Recipient and affiliates will not disclose the confidential information obtained from the discloser unless required to do so by law. A complete Confidentiality document will be required upon contract award.

G. The Auditor shall disclose any judgments, pending or expected litigation, or other real or potential financial

reversals that might materially affect the viability or stability of the proposing organization. If no such conditions exist, this should be specifically stated in the proposal.

H. The audit working papers shall be retained by the Auditor for five years after the Single Audit Report is issued. The working papers shall be made available to the Tribe should the need arise during that time.

I. Assistance on Proposal Preparation: The RFP contact person is the sole point of contact for this procurement. All communication between the Auditor and the Tribe regarding this procurement, shall be in writing, submitted by email to the Tribal Administrator, Chief Anne Richardson at [arichardson@rappahannocktribe.org](mailto:arichardson@rappahannocktribe.org) by June 15, 2022. Auditors are to rely on written statements issued exclusively by the RFP contact and **not** consult with others, or other accountants, not directly assigned to this project.

# PART II. SCOPE OF SERVICES

1. The objective of the audit is to provide an opinion on the financial statements taken as a whole. The audit must meet accounting policies in accordance with:
   1. Government Auditing Standards, issued by the Comptroller General of the United States.
   2. The “State and Local Governments – AICPA Audit and Accounting Guide.”
   3. Generally accepted government auditing standards.
   4. Office of Management and Budget (OMB) Circular No. A‐133, “Audits of States, Local Governments, and Non‐Profit Organizations.
   5. The “OMB Circular A‐133 Compliance Supplement” for Single Audits of State and Local Governments.
   6. The Single Audit Act of 1984, P.L. 98‐502, as amended June 26, 2007.
   7. Governmental Accounting Standards Board (GASB) Statement No. 34.
2. The audit will be a financial and program compliance audit and shall include reports on the Tribe’s internal control over financial reporting and on its compliance with certain provisions of laws, regulations, contracts, and grants, as well as any other reports required by any of the above standards.
3. The Auditor will be expected to draft financial statements and schedules, as well as all required financial statement footnotes, based on the trial balances and other books and records of the Tribal Government and each of its federal programs.
4. The Auditor will perform financial and compliance testing of Federal grants using sufficient sample sizes to permit rendering opinions as to whether the financial statements of the governmental activities, the business‐type activities, each major fund, and the aggregate remaining fund information are free of material misstatement, and whether the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.
5. The Auditor will ensure that the appropriate year and authority (or lack of) for expenditures is reviewed for a reasonable size selection of transactions.

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1. **Period of performance: Contingent upon the Tribe providing the Auditor with a final trial balance for the Tribal Government for the fiscal year being audited (January 1, 2021 - December 31, 2021), the audit fieldwork should be completed by 9/1/22, and the statements must be ready for publication by 9/30/22.**

G. Place of Performance: All work documents will be reviewed at Tribal Headquarters. However, the audit write‐up and the final audit report may be completed at the CPAs’ work location. No Tribal documentation will be allowed off the Rappahannock Tribe’s lands.

H. Accompanying the financial statements, the Auditor will submit a management letter of comments and recommendations, if applicable, for improvement of program and financial management regarding the Auditor’s opinion after examining the Tribe’s systems.

I. The Auditor shall submit an audit report which shall comply with the applicable reporting standards. **Ten bound copies of each report shall be submitted to the Tribe. The Tribe shall also be provided with an electronic copy of the signed reports.** Each audit report shall contain at least the following:

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* 1. A cover letter and an index or Table of Contents.
  2. The auditor’s reports on:
     1. The annual financial statements and any supplementary data within the scope of the audit.
     2. The auditor’s study and evaluation of the entity’s system of internal accounting control and, where applicable, pertinent other control systems. The auditor’s report shall identify those systems established, those systems evaluated, those systems not evaluated and shall disclose any material control deficiencies which come to the Auditor’s attention.
     3. Compliance matters which may have a material effect on the financial statements reported upon. The auditor’s report shall include statements of positive assurance based on all items tested and negative assurance on items not tested.
     4. Any other disclosures or expressions of opinion required by previously referenced federal guidelines.
     5. Additional activities, if any, which are required to be included within the scope of the annual financial audit and included in the audit reports. A statement that the audit was made in accordance with generally accepted government auditing standards as well as all applicable laws and provisions.

. f. An exit conference with the Tribal Administrator, and/or others designated by the Tribe will

be conducted by the auditor in charge. At the exit conference, findings and recommendations regarding compliance and internal control shall be discussed. The Tribal Administrator or a designee shall have the opportunity to respond, orally or in writing, to the findings. Any such written responses shall be included in the audit report.

g.The audit principal and/or audit manager responsible for the work shall attend and present the final audit report to the Tribal Council not later than 9/15/22.

# PART III. THE RAPPAHANNOCK TRIBAL ACCOUNTING SYSTEM

1. TYPE OF GOVERNMENT BACKGROUND

The Rappahannock Tribe is a federally recognized Indian tribe located in King and Queen County, Virginia and recently recognized in January of 2018 by the U.S. Congress. Prior to federal recognition, the Tribal Government functioned as a 501-C3 organization which is still in place. Incorporated in 1921 as the Rappahannock Indian Association and State-recognized by the Commonwealth of Virginia in 1983. There are approximately 292 tribal citizens on the tribal rolls. The Tribe’s fiscal year is Calendar Year January 1, 2021 through December 31, 2021 and this is the Tribe’s second federal Single Audit.

**COMPONENT ORGANIZATIONS AND FUNDS**

* 1. The Tribe expended $1,727,677.87 in Federal grants/contracts funds in CY 2021.
  2. The Tribe employs 7 full time employees and 4 part-time employees in Governmental activities and they receive semi-monthly paychecks.
  3. The Tribe maintains 5 checking accounts, and an accounts payable department that writes approximately 40 checks each month.

4.The majority of the Tribes federal revenue comes from the Bureau of Indian Affairs (638 contract, CARES Act), the Department of Treasury (CARES & ARP Funds) Housing Funds from HUD, Environmental Protection Agency, Health and Human Services (CDC & ANA), Department of the Interior (NABDI & NPS) and Commonwealth of VA (DHR), which the Tribe is a sub-recipient.

5. Expenditures are controlled in accordance with written policies and procedures. The CY 2021 Tribal Government accounting records consist of an automated general ledger system in Intuit Quickbooks and is currently transitioning to Abila MIP Fund Accounting. Source documents (vouchers, deposits, journal entries, and bank statements) are located in the Tribe’s Finance Department.

# PART IV. ASSISTANCE AVAILABLE TO THE AUDITOR

1. The Finance Department staff will prepare the following for the Tribal Government: Accounts Payable listing, Bank Reconciliations, Schedule of Expenditures of Federal Awards, a detailed General Ledger in electronic format, and various other schedules and subsidiary ledgers. Additional supporting schedules, where appropriate, will be prepared to assist the audit process. Staff will be available to answer questions and to locate documents as needed.
2. Copy machines will be made available at no charge, but the auditors will be expected to provide the labor to make any necessary copies. No original documentation will be allowed off the Rappahannock Tribe’s Lands.
3. A work area will be available for the Auditors.
4. The Tribal Administrator or other individuals designated by the Tribe will act as the liaison for auditors in arranging for the delivery of files and records and in providing supporting documentation as needed.

# PART V. INFORMATION TO BE INCLUDED IN THE PROPOSAL

In order to facilitate the evaluation of the proposals, it is requested that the required information be arranged in the following format:

# SECTION I. INDIVIDUAL AUDIT STAFF TECHNICAL QUALIFICATIONS

1. The firm shall identify the partners/principals, managers and seniors who would be responsible for the audit and provide resumes for each of them. The firm shall provide details of the Tribal auditing experience for the personnel that would be assigned to the audit, including the number of years of experience. Indicate the percentage of the time the senior or manager will be on‐site.
2. Indicate training and familiarity of staff in auditing Tribal governments, local, state governments. Describe the relevant educational background of each individual to be assigned to the audit.
3. The firm shall include a statement that the partner/principal and manager assigned to this audit are licensed by the State Board of Accountancy, and that none of these individuals have been disciplined by the State’s licensing board for performing substandard work within the past three years.
4. The firm should describe the methodology employed by the firm each year when assigning staff to this engagement. The description should clearly indicate the likelihood that the Tribe’s audit team will remain unchanged for the term of the contract. The Tribe recognizes that some events are unforeseen and cannot be predicted. However, changes due to training rotation or annual staff re‐assignments should be defined.
5. The firm should summarize its policy regarding the degree of participation of senior audit personnel that will be assigned to this engagement. The firm should also indicate the anticipated frequency of their contact with the Tribe’s personnel.

# SECTION II. AUDIT ORGANIZATION/LOCAL OFFICE TECHNICAL QUALIFICATIONS

1. Provide a description of your firm. State whether your audit organization is national, regional, or local. Describe the organization, size, and structure of your firm. State the address of the local office which will be conducting the audit.
2. Indicate what you believe are the strengths of your firm concerning the requested services.
3. Affirm that your audit organization is properly licensed for public practice as a certified public accountant or a public accountant. Affirm that your organization meets the independence requirements of Standards for Audit of Governmental Organizations, Programs, Activities and Functions, published by the U.S. GAO or any subsequent amendments or superseding revisions.
4. Indicate the total number of people by level within the local office that will handle the audit. Indicate the overall supervision to be exercised over the audit team by the firm’s management.
5. Provide a list of the local office’s current and prior tribal government audit clients indicating the type(s) of services performed and the number of years served for each. Indicate your experience in auditing entities, which are similar in size and complexity to the Tribe.
6. Describe the firm's knowledge and recent experience in auditing Federal, State, Local, and Tribal Government grants, including OMB Circular A‐133.
7. Provide proof that your firm participates in an external quality control review (peer review) program by submitting a copy of your latest peer review report.

# SECTION III. AUDIT APPROACH

Describe your technical approach to the audit. Describe your understanding of the work to be performed and indicate time estimates for the audit.

# SECTION IV. CLIENT REFERENCE

List the names, addresses, and phone numbers of tribal government audit client references.

# SECTION V. OTHER INFORMATION

Include any other information, which may be helpful to the Selection Committee in evaluating your firm’s qualifications, including peer reviews within the past three years and any disciplinary action received within the past three years. Also, describe any regulatory action taken by any oversight body against the proposing audit organization or local office.

# SECTION VI. AUDIT FEE

Indicate your fee for this engagement.

# SECTION VII. EVALUATION CRITERIA

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

1. Mandatory Criteria ‐ Bid proposals will not be considered for further evaluation unless they meet of all of the following:

* 1. Must be an independent auditor, properly licensed for public practice. Provide license number.

b. Must meet any specific qualification requirements imposed by Tribal, Federal, State or Local laws, rules and/or regulations.

1. Technical Criteria ‐ Those Bidders who have met each of the mandatory criteria stated above, will be further evaluated by the following:

1. Tribal audit experience 10%

2. Single Audit experience 40%

3. Non‐Profit/Government experience 30%

4. Cost 20%

1. The total cost included in the bid proposal will be weighted in the selection of an auditor or firm. Each bid proposal received will be rated in comparison to all others tot from low to high costs.

**SOVEREIGN IMMUNITY: Nothing herein is intended to convey any rights to individuals or entities that are not parties to this Agreement. Further, nothing herein shall be construed to waive the Tribe’s sovereign immunity from unconsented suit against any claims by third parties.**

**INDIAN AND OTHER FEDERAL PREFERENCE APPLICABLE**

**All Rappahannock Tribe Requests for Proposals are subject to Section 7(b) of the Indian Self Determination and Education Act (25 USC 450e(b) which provides to the greatest extent feasible, preference and opportunities be given to American Indians and American Indian owned business OMB Circular 102 (45 C.F.R. Part 92.36 (e). For Indian Preference to be applied to American Indian owned and controlled businesses, proof of American Indian business ownership with more than 50% control.**