



**PUEBLO OF ZUNI
P.O. BOX 339
ZUNI, NEW MEXICO 87327**

Request for Proposal
Proposal No. POZ-2022-01

GENERAL INFORMATION

A. PURPOSE

The Pueblo of Zuni, (hereinafter called the "Tribe"), seeks through this Request for Proposal (RFP), proposal submissions from qualified and experienced certified public accounting firms to audit its annual financial statements for year ended December 31, 2023, with the option of extending annual contracts for three (3) subsequent calendar years December 31, 2024, 2025, and 2026. There is no express or implied obligation for the Tribe to reimburse Offeror for any expenses incurred in preparing proposals in response to this request (RFP).

B. BACKGROUND

The Pueblo of Zuni is a recognized Indian Tribe located in New Mexico. The Tribe operates under the Constitution of the Zuni Tribe, which was adopted and approved by the United States Government on August 13, 1970. The Zuni Tribe functions as a not-for-profit government and is governed by an elected Governor, Lieutenant Governor, and Six (6) member Tribal Council who are the declared legislative authority of the Pueblo of Zuni.

The Tribal Administrator is in charge of daily tribal operations and programs. Provides Administrative and technical support to the Governor and Tribal Council. Advises the Tribal Council of all activities related to the tribal organization and tribal administration.

The Tribe operates over 100 programs and estimates federal expenditures to be \$48,530,000.00

C. FUND STRUCTURE

The Tribe uses the following fund types in its financial reporting:

General Fund – the general fund is the main operating fund. It is used to account for all financial resources of the general government except those required to be accounted for in another fund.

Special Revenue Funds – special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Non major fund – non major government funds account for the proceeds of specific revenues sources that are legally restricted to expenditures for specified purposes. They are funded by federal, state, and other private funding sources.

Enterprise Fund – The Tribe also operates the following non major enterprise funds:

- a. Water – provides water services to the resident of the Pueblo of Zuni.
- b. Fish & Wildlife – sells hunting and fishing permits for use on Zuni lands and waterways; major focus is to monitor and implement preservation and usage of land, animal and natural habitats.

D. OTHER COMPONENTS

The Tribe operates the following blended enterprise component units:

Zuni Home Health Care Agency (Home Health) – a New Mexico Corporation, owned by the Pueblo of Zuni. The entity delivers home health care services and medical supplies to homebound persons living within the service area. The Governor, Tribal Council and Tribal Administrator comprise the board of directors of home health.

Component unit not meeting the criteria for blending, the following enterprises are discretely presented in the financial statements.

1. Zuni Housing Authority (ZHA)
2. Zuni Culture Resources Enterprise (ZCRE)

E. TYPE OF AUDIT

The audit will encompass a financial and compliance examination of the governmental activities, business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information. All of which collectively comprises the Tribe's basic financial statements.

F. AUDITING STANDARDS

The Audit shall be performed in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provision of the OMB Circular; Uniform Guidelines Requirements for Federal Awards 2 CFR Part 200, Subpart F-Audit Requirements; OMB's Compliance Supplements and any other applicable procedures for the audit.

G. AUDIT SERVICE PERIOD

A four (4) year contract is contemplated, subject to the annual review and the satisfactory negotiations of terms (including a reasonable price acceptable to both the Tribe and the selected firm) and the approval of the Governor and Tribal Council. The proposal must state a firm price for each of the years.

H. TIMELINE

It is proposed that the audit contract be completed within the period described in the Single Audit Act, including the delivery of the report of audit to Tribe. This is the Tribe's desired project schedule and is subject to change.

RFP Advertised	September 12, 2022 – September 23, 2022
Proposal Deadline	September 30, 2022
Proposal Review/Interview, if necessary	
And Selection	October 11, 2022
Engagement	October 28, 2022

I. SCOPE OF WORK

1. Tribe desires the auditor to express an opinion on the fair presentation of its financial statements in conformity with U.S. Generally Accepted Accounting Principles and to report on the fairness of the supplementary information based on the auditing procedures applied during the audit of the basic financial statements.
2. The financial and compliance audit will involve all Tribe's funds and accounts, including the component units (enterprises). The auditor is required to analyze and apply audit procedures to the supplementary information in order to comply with reporting requirements. The Auditor will perform financial and compliance testing of Federal Grants using sufficient sample sizes to permit rendering opinions.
3. The objective of this contract is to obtain the audit services of the public accounting firm, whose principals are independent certified public accountants who are certified or licensed by regulatory authority of the State or other political subdivision of the United States.
4. The contractor shall provide highly qualified professional personnel who shall perform the assigned tasks in accordance with the referenced laws and guidelines and the requirements for deliverables and time schedules defined in the audit contract agreement.
5. The examination will be performed in accordance with Generally Accepted Auditing Standards, OMB 2 CFR Part 200, GAO Guidelines for Compliance Audit for Federal Assisted Programs, and the Compliance Settlements for Single Audit of State, Local and Tribal Governments.
6. Determinations are to be made as to whether or not the financial statements present fairly, the financial position and results of operations in accordance with generally accepted

accounting principles and whether or not the audited entity has complied with laws and regulations covering program activities and the according for and expenditure of program funds.

7. Finding(s) involving recommended disallowed costs, those that are not eligible; and questioned cost, that lack adequate documentation, should be scheduled with detailed comments regarding the auditor's conclusions.
8. A report of audit shall be prepare containing as a minimum, but not limited to, the accountant's opinion on each of the financial statements to be included in the report, with separate statements on the systems of internal control and their compliance with individual sub-grant agreements.
9. Work with the Tribal Audit Team on documentation requests; clarification of program purposes; spending authorizations; program funding limitations and other consideration that influence spending and accounting; securing appropriate involvement of program staff; and other actions necessary to move the audit process forward.
10. The firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

Upon completion of the audit, a minimum of ten (10) copies with one electronic (PDF) version of the audit report and any enclosures thereto will be submitted directly to the Finance Department, Pueblo of Zuni.

J. PERIOD OF PERFORMANCE

It is proposed that the audit contract be completed within the period described in the Single Audit Act, including the delivery of the report of audit to Pueblo of Zuni.

K. REPORTS

The Audit and all reports must be completed no later than nine (9) months following the calendar year December 31 (September 30). The auditor shall submit to the Tribe all requirement reports to completing the audit.

The audit manager shall furnish periodic progress reports on the status of the audit to the Tribal Administrator and Finance Director.

An exit conference with the Governor and Tribal Council, Tribal Administrator and Finance Director will be conducted by the audit manager. Observations and recommendations must be summarized and discussed with the Tribe. It should include internal control and program compliance observations and recommendations.

Assist with the preparation of the reporting package for submission to the Federal Clearing House, including preparation of the Date Collection Form, required by the Single Audit Act, Amendments of 1996.

L. CONTENTS OF PROPOSAL

An updated profile of the offerer's firm is to be submitted with each proposal. This will give the Pueblo of Zuni information required to evaluate all proposals based upon qualifications, experience, number of employees, proposed audit price and capability to deliver the audit report on time.

The Offerer shall submit their proposals in two parts. A technical proposal as described in paragraphs 1 through 6 below and a cost proposal as described below.

The technical proposal shall include at least the following:

THERE SHOULD BE NO DOLLAR UNITS OR TOTAL COST INCLUDED IN THE TECHNICAL PROPOSAL.

1. Information as to the size of the firm (the number of partners, managers, seniors, juniors, accountants, clerical staff, etc.), the organizational structure, the responsible firm if a group of firms is proposed, and the location of branch office(s) that are to be used in performance of this contract. The firm must provide an affirmative statement that it is independent of the Tribe.
2. The classification and number of personnel to be used in each audit team. For each audit member, include education, level of assignment within the firm organization, number of years of professional work experience and membership in professional organizations and properly licensed to practice in the State of New Mexico.
3. A description of the overall supervision to be provided, including names, titles, and firm identification. Include resumes of key personnel who will be assigned to this engagement.
4. The experience of each audit team member and supervisor in auditing programs financed by Federal, State, county and city governments, profit or non-profit organizations and Indian governments.
5. The firm must submit a copy of their most recent external quality control review report, with a statement whether that quality control review included specific government engagement.
6. The firm should provide information on the results of any federal or state desk reviews or field reviews of its audits during past three (3) years. In addition, the firm must provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations.

7. Provide certification and information on the firm's professional general liability, workers compensation and automobile liability insurance coverage.
8. List of significant engagements (maximum 5) in the last five (5) years that are similar to the engagement described in this request for proposals. These engagements should be ranked by basis of total staff hours, scope of work, date, location of firm's office from which the engagement was performed, and the name and telephone number of the principal client contact.
9. A narrative statement of work to be performed, as well as the methods or combination of methods proposed by the firm to perform the work, and its collaboration with the Tribal Audit Team. Proposed segmentation of the engagement.
 - a. Level of staffing and number hours
 - b. Approach to be taken to gain and document an understanding of Tribe's internal controls.
 - c. Approach to be taken in determining laws and regulations that will be subject to audit test work.
 - d. Approach to be taken in drawing audit samples for purposes of test of compliance.
 - e. Identify a tentative schedule for completing the audit within the specified timeline.
 - f. The proposal should identify any anticipated potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from the Tribe.
10. The report on the audit will be due in the Finance Department of the Pueblo of Zuni, within the time period prescribed by the Single Audit Act for the Year Ended December 31, 20XX.

The Cost proposal, as a minimum, shall be fully supported by detailed pricing data adequate to establish the reasonableness of the overall cost figure. The total amount of the cost proposal shall be a firm fixed price and shall include compensation for all audit services, travel and other expenses to be claimed. Cost elements should also be identified for each of the individual enterprise funds (4), but a total price for the entire audit needs to be provided for the cost evaluation purposes.

M. FORMAT OF THE PROPOSAL

In order to standardize the review process, the proposals must be presented in the following format and include the designed information which mirror the elements to be evaluated in the selection process.

1. Title Page – Show the RFP#, the name of the firm, address, telephone number/fax, name of contact person, and date.
2. Table of contents – Identify the material by sections and page numbers.
3. Letter of Transmittal – A signed letter of transmittal briefly stating the offeror's understanding of the work to be done and make a positive commitment to perform the

work within the time period. State names of the person(s) who will be authorized to make representations for the firm including their titles, office addresses and phone numbers.

4. Technical Proposal – The technical proposal should follow the order (L) Proposal Content above.
5. Cost Proposal – The cost proposal should follow items listed on Appendix A (attachment) and should be submitted in separate sealed envelope.

Appendix A – Fixed Fees

To be submitted on the firm’s letterhead in a separate envelope.

Firm’s Name:

Location of office staffing the audit:

Name of professional audit staff to be assigned to Tribe’s headquarters:

- 1.
- 2.
- 3.

Fixed Fees:

Based Audit Report (including management letter)

Description:	Year 1 (2023)	Year 2 (2024)	Year 3 (2025)	Year 4 (2026)
Primary Gov’t				
Zuni Home Health Care Agency				
TOTAL:				

Out-of-Pocket Expenses

	Year 1 (2023)	Year 2 (2024)	Year 3 (2025)	Year 4 (2026)
Meals/Lodging				
Transportation				
Other (specify)				
TOTAL:				

Total Professional Fees and estimated hours assigned audit staff

	Year 1 (2023)	Year 2 (2024)	Year 3 (2025)	Year (2026)

N. SUBMISSION OF PROPOSALS

The RFP must be received by September 30, 2022 by 4:00 pm local prevailing time at the Tribes government office address. It is the responsibility of the Offerer to ensure that the RFPs are received by the date and time specified. RFPs received after the time specified for submission will be classified as late and returned unopened to the Offerer. A record of time, date and person

receiving the late RFP will be marked on the outside of the envelope. Late proposals will not be considered.

Inquiries concerning RFP should be directed to: Vera Beaver, Finance Director
Email: vera.beaver@ashiwi.org
Telephone Number (505) 782-7133

A total of three (5) copies of each technical proposal and cost proposal in separate sealed envelopes clearly marked "DO NOT OPEN – RFP – POZ Audit Service" must be received by the Pueblo of Zuni, no later than 4:00 p.m. on Friday, September 30, 2022. The Tribe will not be liable or responsible for premature opening of a proposal not properly addressed or identified.

Address: Pueblo of Zuni
Purchasing Department
P.O. Box 339
1203B State Hwy 53
Zuni, New Mexico 87327

O. SCORING AND EVALUATION

The technical evaluation is designed to review factors that might have a bearing on the firm's capability to perform an acceptable audit. These factors are to be weighted on a total of 50% of the overall evaluation with possible of technical evaluation score of 100. An evaluation committee will review, rate and rank according to the following criteria:

- | | |
|--|------------|
| 1. Independence | Maximum 15 |
| 2. License to Practice in State of New Mexico | Maximum 10 |
| 3. Firm's Qualification and Experience | Maximum 20 |
| 4. Partner, Supervisory and Staff Qualification/Experience | Maximum 20 |
| 5. Engagement with similar entities | Maximum 15 |
| 6. Audit Approach | Maximum 20 |

The cost evaluation will be done at the same time the technical evaluation is being done. The cost evaluation is also to be weighted at 50% of the total evaluation score. The cost proposal will be scored based on the following formula, with a possible maximum cost evaluation score of 100.

$$\frac{\text{Lowest price of offers received}}{\text{Price of proposed being evaluated}} \times 100 = \text{Cost Evaluation Score}$$

A total evaluation score for each proposal will be the combination of the technical evaluation score and the cost evaluation score, with a possible maximum score of 200.

P. NEGOTIATION OF SELECTION

The top ranked proposer will be invited for an interview, if necessary, and negotiation of contractual terms. If the top-ranked proposer is not selected, then negotiation will proceed with the next

highest ranked proposer and so until selection is made or until the Pueblo of Zuni decides to terminate the Request for Proposal. All proposers will be notified in writing with the results of selection process.

Q. NOTIFICATION OF AWARD

It is expected that a decision selecting the successful audit firm will be made within thirty (30) days of closing date for the receipt of proposals. Notification of award will be made by written notice. Tribe shall notify in writing all unsuccessful bidders within ten (10) business days after the contract award.

The Tribal Council shall make the final decision with respect to award of the audit contract. The Tribe will initiate a Professional Services contract to be signed by the Governor, Pueblo of Zuni, and the successful Offerer.

R. LOCAL BUSINESS LICENSE

After the final selection, the selected firm will be required to obtain a business license in accordance with the Zuni Business License and Tax Code.

S. RIGHT TO REJECT

The Tribe reserves the right to reject any and all proposals, to serve the best interest of the Tribe or to withdraw the request for proposals at any time.

The Tribe reserves the right to cancel contract, if in its opinion there is a failure at any time to perform adequately the stipulations of the Scope of Work; or there is any attempt to willfully impose upon the Tribe services which are in the opinion of the Tribe an unacceptable quality.

T. RIGHT TO EXTEND AND/OR RE-ADVERTISE RFP

The Tribe reserves the right to extend the proposal deadline or re-advertise the RFP due to receipt of an insufficient amount of proposals that do not meet the criteria.

U. REFERENCE CHECK

The Tribe may solicit from all available sources additional experience data concerning the firm's past performance and will consider such information in its evaluation.

V. DISCLOSURE

The contents of any proposal shall not be disclosed so as, not to be available to competing Offerors during the negotiation process.