



THE PAIUTE INDIAN TRIBE OF UTAH

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REQUEST FOR QUALIFICATIONS: Audit Services

Issue Date: February 12, 2024

Due Date: 12:00 P.M., March 15, 2024

I. Introduction

The Paiute Indian Tribe of Utah is seeking Qualifications from Certified Public Accounting firms for the Tribe's Annual Financial Audit and Single Audit for a one (1) year contract term for the fiscal year ending December 31, 2023, with an option to renew for two (2) additional years.

II. Governance

The Paiute Indian Tribe of Utah ("Tribe") was restored to federal recognition April 3, 1980, as an Indian Tribe by Public Law 96-227; Paiute Indian Tribe of Utah Restoration Act.

The Tribe is a federally recognized tribe governed by a Tribal Council and Tribal Chairperson. The Tribe consists of the Cedar, Shivwits, Kanosh, Koosharem and Indian Peak Bands ("Bands") of Paiute Indians of Utah. The reservation consists of approximately 37,000 acres of land held in trust by the United States government for the benefit of the Tribe. The Tribe is governed by an elected Tribal Council. Each member of Tribal Council is elected by the individual bands and their band chairperson. The Tribe as a whole elects the Tribal Chairperson. The Indian Reorganization Act of 1934 and subsequent federal legislation govern the relationship between the Tribe and the United States government. In accordance with its Constitution, the Tribe enacts laws through resolutions and ordinances of the Tribal Council.

The Bands are political subdivisions that provide services to local communities within the reservation. Each of the five Bands has its own governing body, elected by the people of the Band. As such, each Band is considered a separate primary government, and the Bands are excluded from the Tribe's reporting entity. Although excluded from the Tribe's reporting entity, Article VIII, Section 4 of the Constitution of the Paiute Indian Tribe of Utah requires the Bands to maintain accounting records and to have its accounting records audited annually.

The Tribe administers federal award and available tribal resources to provide governmental services to its members. These financial statements and accompanying footnotes are confidential. Their distribution and use is limited to the Tribal Council, tribal administration and management, and other parties as authorized in writing by the Tribal Council or its designee.

II. Background Information

As a condition of receiving federal funding to operate Tribal programs and services, the Tribe must conduct an annual comprehensive financial audit. The annual audit ensures that the Tribe has managerial controls and a solid system in place for accounting, financial reporting, internal controls and other basic financial tracking systems. The annual audit also verifies the adherence to generally accepted accounting principles (GAAP), which set the standards and procedures organizations must follow when recording and reporting financial and accounting information. In addition to the financial audit, the Tribe is required to complete a Single Audit in accordance with 2 CFR Part 200 Uniform Administrative Requirement, Cost Principle, and Audit Requirements for receiving Federal Awards, and that such funding is utilized following the funding agency guidelines.

III. Services Required

- A. Perform an audit of all Federal, State and local contracts and grants, under the provision of 2 CFR 200, Uniform Guidance (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards). In addition to the above, the Single Audit will be conducted in accordance with generally accepted auditing standards and the standards for financial and compliance audits contained in the Government Auditing Standards issued by the U.S. General Accounting Office.
- B. 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.
- C. The Auditor will be expected to draft the following 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. (The Tribe's Chief Financial Officer and others within the organization are sufficiently knowledgeable to review the statements and notes prepared by the Auditor, and to take responsibility for their fair presentation.)
 - 1. Government-wide Financial Statement (Statement of Net Assets & Statement of Activities);
 - 2. Governmental Funds Balance Sheet;
 - 3. Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net assets;
 - 4. Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances;
 - 5. Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities;
 - 6. Proprietary Funds Statement of Net Assets;
 - 7. Proprietary Funds Statement of Revenues, Expenses, and Changes in Fund Net Assets;
 - 8. Proprietary Funds Statement of Cash Flows;
 - 9. General Fund Schedule of Revenues, Expenditures, and Changes in Fund Balances; and
 - 10. Grants and Contracts Fund Schedule of Revenues, Expenditures, and Changes in Fund Balances.
- D. 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 proprietary fund schedules and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

- E. Period of performance: Contingent upon the Tribe providing the Auditor with a final trial balance for the Tribal Government and no later than April 30, 2024, with the final audit report ready by September 15, 2024.
- F. Place of Performance: All work documents will be either reviewed at Tribal Headquarters or virtually. The audit write-up and the final audit report may be completed at the CPAs' work location. No physical Tribal documentation will be allowed off the PITU Lands.
- G. Accompanying the financial statements, the Auditor will submit a management letter of comments and recommendations, if applicable, for improvement of program and financial management per the Auditor's opinion after examining the Tribe's systems.
- H. The Auditor shall submit an audit report which shall comply with the applicable reporting standards, including filing the Single Audit with the Audit Clearinghouse. Twelve 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.
- I. An exit conference with the CFO, 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 CFO 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.
- J. The audit principal and/or audit manager responsible for the work shall attend and present the final audit report draft to the Tribal Council no later than September 15, 2024, unless a later date is requested by the Tribe.

IV. Fees for Services

The Paiute Indian Tribe of Utah will seek contractors best qualified as determined by an evaluation process as highlighted in section VI of this RFP and negotiate a contract with the contractor. Fees for services will be a consideration along with demonstrated qualifications. Fees for services will be used as an indicator of the firm's understanding of the requirements of this Request for Qualifications.

V. Submittal Requirements

The following information must be included in the proposal:

- A. Transmittal letter.
- B. A brief statement of the contractors understanding of the goals of this project and the services requested in this RFP.
- C. A proposed work plan indicating:
 - 1. Tasks to be accomplished;
 - 2. Work schedule/Timeline;
 - 3. Consultant personnel and/or subcontractors expected to perform each major task; and
 - 4. Person/hours and costs required to accomplish each task.
- D. Firm Fixed Price for total costs to complete the project.
- E. The names and experience for individuals who will be working on the audit.
- F. Qualifications of key individuals who will be assigned to this project and their availability during relevant time periods.
- G. Past record of performance of the contractor - The proposal should include names and telephone numbers of any clients who can provide references regarding performance.
- H. Certificate of Good Standing.

VI. Evaluation Criteria and Process

- A. A selection committee will conduct an evaluation of qualifications and will rate each submittal based on the following criteria:
1. Experience;
 2. Capability and Capacity of the Firm;
 3. Record of Past Performance;
 4. Experience working with Tribal governments; and
 5. Price.
- B. Assistance on Submittal: Auditors are to rely on written statements issued exclusively by the RFQ contact and not consult with others, or other accountants, not directly assigned to this project.

VII. Deadline for Submissions of Quotes

Each bidder must submit their quote electronically to proposals@utahpaiutes.org with the subject line “Financial Audit” no later than 12:00 P.M. (MDT), March 15, 2024..

VIII. Questions

Any questions regarding this RFQ can be emailed directly to proposals@utahpaiutes.org.

IX. Contract Award

It is anticipated that the contract will be awarded no later than April 1, 2024.

a. X. Miscellaneous

1. The Paiute Indian Tribe of Utah reserves the right to reject any and all qualifications for failure to meet the requirements contained herein, to waive any technicalities, and to select the qualifications which, in the Tribe’s sole judgment, best meets the requirements of the project.
2. The RFP creates no obligation on the part of the Tribe to award a contract or to compensate the proposer for any costs incurred during qualifications presentation, response, submission, presentation, or oral interviews (if held). The Tribe reserves the right to award a contract based upon qualifications received without further discussion or negotiation. Proposers should not rely on the opportunity to alter their qualifications during discussions.
3. The Tribe further reserves the right to make such investigation as it deems necessary to determine the ability of proposers to furnish the required services, and proposers shall furnish all such information for this purpose as the Tribe may request.
4. Proposers must specifically identify any portions of their submittals deemed to contain confidential or proprietary information or trade secrets. Those portions must be readily separable from the balance of the qualifications. Such designations will not necessarily be conclusive, and proposers may be required to justify why the Tribe should not, upon written request, disclose such materials.
5. The vendor awarded the contract will be subject to the Paiute Indian Tribe of Utah’s procurement policies and procedures, codes and ordinances.