



# TULE RIVER TRIBAL COUNCIL

## TULE RIVER INDIAN RESERVATION

### REQUEST FOR PROPOSALS

**TRTC-73-2018**

### Certified Public Accounting Firm

The Tule River Tribal Council hereby requests qualifications and proposals for Audit Services.

**DATE OF ADVERTISEMENT: September 5, 2018**  
**DEADLINE FOR SUBMITTAL: September 19, 2018**

#### PROJECT INFORMATION

The Tribal Council is seeking Certified Public Accounting firms to conduct annual audits of General Purpose Financial Statements of Tule River Indian Tribe of CA. The site(s) are all located on the Tule River Indian Reservation, in Tulare County, California.

The Tribe's enterprises include Eagle Feather Trading Posts #1 and #2, Tule River Economic Development Corporation, Tule River Aero Industries and the Oak Pit Steak House. The Tribe's Gaming Enterprise is not included in this proposal as they are audited by other auditors, however are included in the financial statement presentation.

The Tribe expends approximately \$6,000,000 of Federal grants/contracts funds each year.

An average of 300 full time individuals are employed in Governmental activities and receive bi-weekly paychecks. An additional average of 100 employees work for the various enterprises.

The Tribe maintains approximately 15 checking accounts, and an accounts payable department that writes approximately 1,000 checks each month. Separate checking accounts are maintained for each of the enterprises. The Tribe also maintains investment and minor's trust accounts.

Expenditures are controlled in accordance with written policies and procedures. The FY'18 Tribal Government and Enterprises (excluding Casino) has an operating budget of approximately \$11,000,000.

Accounting records consist of automated general ledger system Abila MIP for the Tribe and Intuit QuickBooks Enterprise Solutions for the Enterprises.

Services to be performed at the Tule River Indian Reservation located in Tulare County, California, approximately 15 miles southeast of the City of Porterville. The area is easily accessed by way of Highway 190, South East of Porterville and Reservation Road.

One (1) original and one (1) Digital Copy

#### PROJECT BACKGROUND

The purpose of this proposal is to seek a qualified Certified Public Accounting firm to conduct the next three fiscal year audits. For the three years ending September 30, 2018 through September 30, 2020.

**CONSIDERATION FOR SELECTION:**

The proposal shall address all of the following items:

1. Applicant or Firm Name.
2. Applicant or Firm Qualifications:
  - A. Type of Organization, size (local office and total firm size), professional registrations and affiliations, must have a minimum of 5 years' experience as a Certified Public Accounting Firm.
  - B. Names and qualifications of personnel assigned to Project. Include principal-in-charge, and all professional staff expected to take responsible roles.
  - C. Firm shall be familiar with OMB circulars, A-87, A-133, and A-102 and other pertinent federal laws, state laws, grant agreements and local laws.
  - D. Financial statements will be presented in accordance with the financial reporting model described in GASB34.
  - E. Outline of recent projects completed that are similar to this project and that are local to the Tribe, familiarity with the core tasks and must meet the continuing professional education required by the Governmental Accounting Standards issues by the comptroller General of the United States.
  - F. The Auditor must be in good standing with the State of California. The use of subcontractors who will not work directly for the CPA firm is not permitted.
  - G. Client references from recent projects, including name, address and telephone of individuals to contact.
4. Certified Public Accounting Firm to note whether it is a subsidiary of a larger corporation or firm and if so, list the name of the parent organization.
5. Provide information regarding your audit fee for our audit.

**PROJECT UNDERSTANDING AND APPROACH**

1. Summary of approach to be taken for the project. Proposer shall identify the following:

Audit the financial statements for the Fiscal years ending September 30, 2018, September 30 2019 and September 30, 2020.
2. A definitive work program and schedule, including schedule for completion of the (IE: findings, recommendations report, installation etc.)

3. Be available throughout the year for any detailed questions the Tribe may have. Any information or tasks needed but not listed is the responsibility of the proposer.
4. Description of plan for transitioning from prior auditors.
5. The tribe requests two reports; which should include the Tribe's consolidated financial statements, including gaming activity, which is audited by other auditors and Special Revenue Funds together with Single Audit Report.

## **FEES**

Proposals shall include estimated fees to complete the project as described under Project Scope:

1. Estimated fees must include all labor, materials, equipment, professional services, insurance, travel, profit, and all other costs and expenses for the proposed project.
2. Submit an itemized fee schedule as a basis for all proposed services and any extra services not included in item (a) above, if applicable.

## **PROPOSAL SUBMITTAL AND SELECTION**

1. All proposals must be delivered in a sealed envelope with the words "**Attn: Xochitl Ramos- Proposal to the Tule River Tribal Council for Certified Public Accounting Firm**" clearly written in bold type and received not later than:

**September 19, 2018, by 5:00 pm.**

Late proposals will not be considered.

2. **All proposal submissions shall be delivered to:**

a) Via Mail

Attn: Xochitl Ramos, Chief Financial Officer  
Tule River Indian Tribe of California  
P.O. Box 589  
Porterville, CA 93258  
(559) 781-4271 phone  
(559) 781-4610 fax

b) Hand Delivered or by Courier

Tribal Administration Office  
340 North Reservation Road  
Porterville, CA 93257

3. **All correspondence or inquiries** should be directed to:

Xochitl Ramos, Chief Financial Officer, xochitl.ramos@tulerivertribe-nsn.gov

4. All costs for preparation of proposals shall be borne by the proposer.
5. Tribal staff and its designated agents or representatives will review the proposals and select the one that they believe is most advantageous to the Tribe.
6. The Tule River Tribal Council will make the final selection and award. The Tribal Council may or may not choose to interview the recommended Certified Public Accounting Firm prior to award.
7. This request does not constitute an offer of employment or to contract for services.
8. The Tribe reserves the option to reject any or all proposals received in response to this request for Proposals, wholly or in part.
9. The Tribe reserves the right to retain all proposals, whether selected or rejected.
10. All proposals shall remain firm for sixty (60) working days following the closing date for receipt of proposals.
12. The Tribe reserves the right to award the Audit services contract to the firm that, in the sole judgment of the Tribe, can best accomplish the desired results. Selection criteria include, but are not limited to, consideration of the Certified Public Accounting Firm's qualifications and experience, their understanding of and approach to the project, and the proposed fee for services.
13. Preference in the award of a Contract shall be given to Indian and Alaskan Native organizations and economical enterprises. The Owner may give preference to a 51 percent Indian-owned economic enterprise so long as the bid by this enterprise does not exceed the lowest bid submitted by more than five (5) percent.
14. The Tule River Tribal Council reserves the right to waive any informality in any submission, to reject any and/or all submissions, and to accept proposal(s) that in its judgement is in its best interest. Each proposal shall contain one original and one digital copy, and shall be in a sealed envelope or package clearly labeled as "**Attn: Xochitl Ramos, Chief Financial Officer - Proposal to the Tule River Tribal Council for Certified Public Accounting Firm**" and delivered to the address noted above.

## PROJECT SCOPE

The scope of Audit services shall include at least the following items described below. Certified Public Accounting Firm should include additional tasks they deem appropriate. Include written reasons why a task should be included, and the fee required to complete the task.

- A. The objective of the audit is to provide an opinion on the financial statements taken as a whole. The audit must be 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 governmental 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. Government Accounting Standards Board (GASB) Statement No. 34.

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 other reports required by any of the above standards.

Please include the following tribally required clause in the proposal:

"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 Tule River Tribal Councils Request for Proposals are subject to Section 7(b) of the Indian Self Determination & 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 enterprises and OMB Circular A-102 (45 C.F.R Part 92.36(e)) requiring Tule River Tribal Council to take all necessary affirmative steps to assure minority firms, women's business enterprises and labor surplus area firms are used when possible. For Indian Preference to be applied to American Indian owned and controlled businesses, proof of American Indian business ownership with more than 50% control must be submitted with the proposal.

#### INDIAN EMPLOYMENT OF SUBCONTRACTS -INDIAN PREFERENCE

Pursuant to Section 7(b) of the Indian Self-Determination and Assistance Act, as amended, to the greatest extent feasible, this RFP and any subcontracts awarded shall require Indian preferences and opportunities for training and employment in connection with the administration of such contract/subcontracts.

In addition, preference in the award of subcontracts shall be given to Indian organizations and to Indian-owned economic enterprises. Pursuant to Section 7(c) of the Indian Self-Determination and Assistance Act, as amended, the tribal employment or contract preference laws adopted by such Tribe shall govern with respect to the administration of the contract or portions of the contract.

For additional information, please see the following attachments:

**Attachment 1: Suspension and Debarment (must be submitted with your proposal)**

**Attachment 1**

**TULE RIVER TRIBAL COUNCIL  
CERTIFICATION REGARDING DEBARMENT, SUSPENSION AND  
OTHER RESPONSIBILITY MATTERS**

The prospective participant certifies to the best of its knowledge and belief that it and its principals:

1. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
2. Have not within a three year period preceding this proposal been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
3. Are not presently indicted for or otherwise criminally or civilly charged by a government entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (2) of this certification; and
4. Have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State or local) terminated for cause or default.

I understand that a false statement on this certification may be grounds for rejection of this proposal or termination of the award. In addition, under 18 U.S.C. Sec. 1001, a false statement may result in a fine of up to \$10,000 or imprisonment for up to 5 years, or both.

---

Name of Firm Submitting Bid

---

Signature and Title of Authorized Official

Date

I am unable to certify to the above statements. Attached is my explanation.

Prime or Subcontractor's Name: \_\_\_\_\_

Telephone Number: \_\_\_\_\_

Submit to:

P.O. BOX 589, Porterville, CA 93257  
Phone (559) 781-4271 Fax (559) 781-4610