

Flandreau Santee Sioux Tribe

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REQUEST FOR PROPOSALS TRIBAL AUDIT

The Flandreau Santee Sioux Tribe (the "Tribe"), located in Flandreau, South Dakota, is soliciting proposals from certified public accounting firms to perform financial and compliance auditing services for fiscal years ending September 30, 2018, September 30, 2019, and September 30, 2020. Proposals must be received no later than **November 12, 2018**, and must contain the requested information below to be considered. The Royal River Casino and Hotel is not included within the scope of this audit, as it is audited separately.

SCOPE OF THE ENGAGEMENT

The scope of this engagement shall include the following:

- Conduct an annual audit of the General Purpose Financial Statements of the Tribe. The audit examination 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.
- Perform an audit of all Federal, State and local contracts and grants, under the provision of 2 CFR Part 200, Uniform Guidance (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards), OMB Circular A-133, and GASB 34.
- 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.
- The selected firm will be expected to draft the required financial statements and schedules based on the trial balances and other books and records of the Tribal Government and its enterprises. The Tribe's Treasurer and others within the organization are sufficiently knowledgeable to review the statements prepared by the auditor, and to take responsibility for their fair presentation.

MINIMUM QUALIFICATIONS & REQUIREMENTS

The Flandreau Santee Sioux Tribe requires the following minimum qualifications of all firms submitting proposals:

- Firm shall have minimum of five years of experience as a certified CPA accounting firm.
- Firm shall have experience with the auditing of Native American Tribes and/or Tribal organizations.
- Firm shall be familiar with of 2 CFR Part 200, OMB Circular A-133, Uniform Guidance (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards) and other pertinent federal laws, state laws, grant agreements and local laws.
- Financial statements will be presented in accordance with the financial reporting model described in GASB 34.

- Firm must have an experienced manager to oversee the audit, possess comprehensive technical familiarity with the core tasks and must meet the continuing professional education required by the “Governmental Accounting Standards” issued by the Comptroller General of the United States.
- Payment for work performed under this contract shall not exceed the agreed upon amount, unless otherwise agreed upon, in writing by both parties.

SELECTION PROCESS

The Flandreau Santee Sioux Tribe Executive Committee, Finance Department, and Legal Department will handle the scheduling of interviews, review proposals, and ultimately select a firm.

REQUIREMENTS OF THE PROPOSAL

Please include the following in your proposal:

- **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.
- **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.
- **Table of Contents:** A clear identification of the material by section and page number.
- **Profile of the Proposer:** Include background information on the firm, including location of office(s) and the number of partners, managers, supervisors, seniors, and other professional staff for both the firm as a whole and in the office location performing the audit work. Describe the range of services provided by your firm, including extent of audit, tax, management consulting, IT, and other services. State whether the firm has been disciplined by the AICPA or any regulatory or licensing agency in the past five years, and detail the circumstances leading to the discipline and the sanctions imposed on the firm.
- **Qualifications and Experience of Firm:** Describe company experience that is relevant to the proposed services, such as recent experience with other tribal governments, including a list of tribal governments served by your firm in the last three years and types of services rendered to each.
- **Technical Approach and Scope of Work.** A clear description of the approach and methodology for implementing the statement of work.
- **Project Organization and Management:** This subsection should show the project team proposed for the work identified (including identification of persons assigned to individual tasks) and, if applicable, the function and responsibilities for major subcontractors. Include a description of how the audit would be conducted. That is, describe the phases of the audit and the use of technology to increase efficiency and reduce costs.
- **Scope of Work:** The Tribe desires to have one audit report that meets the minimum requirements of the Single Audit Act for submission to the Single Audit Clearinghouse, and the Tribe’s entire reporting entity.

- **Schedule:** This subsection shall include the period of performance, proposed duration of the project in months and a milestone chart.
- **Qualifications and Experience of Staff:** Include a list of personnel to be used on this project and their qualifications. Brief resumes or CVs, including education, experience, type of clients served, and any other pertinent information must be included for each of the key personnel to be assigned for direct work on the project.
- **References:** Include references for four tribal governments and enterprises served by the firm in the last three years. The information should include the name of the tribal government and the key contact at the tribe (CFO, chair, treasurer, etc.), contact information (e-mail and phone) for the key contact, the services performed by your firm, and the period of time the reference has been a client of the firm.
- **Cost Proposal:** Include a cost statement showing proposed fees to perform the audits. This information should include a table identifying each level of staff hours planned for the audit at the proposed rates and an itemized listing of all other expenses or fees proposed, including travel. List the assumptions upon which the fee may be based, if any. That is, identify any conditions that would cause the firm to request a change in the proposed fee.

TIME AND PLACE FOR SUBMITTAL OF PROPOSALS

All proposals must be submitted by November 12, 2018 by 5:00 P.M. (CST), and late proposals will not be considered. Proposals may be submitted electronically to Seth Pearman, Tribal Attorney at spearman@fsst.org.

QUESTIONS

Questions about the position may be directed to the Seth Pearman, Tribal Attorney at (605) 573-4206 or e-mailed to spearman@fsst.org.