

Request for Proposal (RFP)
Auditing Services
The Klamath Tribes
RFP # KTADM3-23-1Audit23-26

The Klamath Tribes is requesting proposals from qualified and experienced consultants to perform auditing services and express opinions on the financial state of affairs for the fiscal years 2023, 2024, 2025 and 2026 with an option to contract one extra year in 2027, if approved by the Klamath Tribes.

Introduction:

The Klamath Tribes are required by federal funding regulations to have external qualified auditing firms provide audits for all Klamath Tribes entities, which include the Klamath Tribes Administration, Klamath Tribal Health & Family Services, KLA-MO-YA Casino including the Sleep Inn Hotel, and the Crater Lake Junction Travel Center. The Klamath Tribes are looking for a firm that has extensive experience with Indian Tribal Governments and 2 CFR Part 200 Subpart F and can work well with each entity's Finance Officer and staff. In addition, the consultant must adhere to the strict auditing guidelines for KLA-MO-YA Casino.

The consultant will enter into a four-year contract with the Klamath Tribes via yearly engagement letters and amendments to the contract. The selected firm will prepare all audits and opinions, in a timely manner, and ensure each entity Finance Officer that the audit will be completed for review at minimum four weeks in advance of the yearly September 30th upload submission deadline to the Clearing House as well as submitting the Financial Statements for KLA-MO-YA Casino due to National Indian Gaming Commission (NIGC) by April 30th yearly.

The Klamath Tribes must have an audit firm that can prepare and meet the guidelines set out in this RFP.

I. Proposal Preparation Instructions and Required Proposal Information:

In order to facilitate the review process and obtain the maximum degree of comparison, provide five single sided proposals, (one of the five proposals shall be unbound, single sided) in the order and format shown below.

A. Technical Proposal

1. Title Page: Show Request for Proposal (RFP) # KTADM323-1Audit23-26 Auditing Services, name of proposer's firm, address, telephone number, fax number, email address, name of contact person and date of submission.
2. 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 periods required.

Final four weeks before September 30th, and Kla-Mo-Ya Final four weeks before April 30th.

3. Table of Contents: A clear identification of the material by section and page number.
4. Profile of the Proposer: Include location of offices(s), number of partners, managers, supervisors, seniors, and other professional staff. If applicable, identify all major subcontractors necessary to conduct the project. Describe the range of activities performed by your firm, including capability for auditing computerized systems.
 - a. Describe firm's ability to provide auditing services and on-site visits at multiple Tribal entities in separate locations.
5. Technical Approach: A clear description of the approach and methodology for implementing the statement of work.
 - a. Program organization and management: This subsection should show the project team proposed for the work identified (identification of persons assigned to individual tasks and, if applicable, the function and responsibility.
 - b. Program schedule: This subsection shall include the period of performance proposed duration of the project in months and a milestones chart. Time for preparation and submission of the reports should be included in the schedule.
 - c. At minimum four - six auditors should be on-site per each visit unless proposer can recommend another positive alternative that would be acceptable to The Klamath Tribes.
 - d. The auditors should be accessible in person and via telephone and Zoom to each Finance Officer and Tribal staff throughout the entire auditing process.
 - e. Questions, gathering of information and fact finding will be scheduled through each Tribal Chief Finance Officer and the Kla-Mo-Ya Chief Finance Officer.
6. Qualifications and Experience of Staff:
 - a. Include a list of personnel to be used on this project and their qualifications, Resume, including education, background accomplishment and any other pertinent information must be included for each of the key personnel to be assigned for direct work on the project (including subcontractors, if any).
 - b. Prepare a schedule that documents the individual assigned to each of the audits included in this request for proposal (Partners, managers, and seniors). Ability of consultant to openly meet with Tribal staff and answer questions

7. Qualifications and Experience of Firm: Company experience which is relevant to the proposed program, i.e. experience with other Tribal Governments and tribal enterprises; 2 CFR Part 200 Subpart F.
8. Prior Working Experience with The Klamath Tribes: Please detail all prior and current working experience the Tribes. Identify dates worked and the type of work performed. Identify any issues encountered in working with multiple Tribal entities and any gaps in service.
9. Additional data: Since the proceeding sections are to contain data that is specifically requested, any additional information considered essential to the RFP should be included in this section. If there is no additional information present, state none.
10. Provide a proposed timeline for on-site work and visits to each Tribal entity, including list of staff that may need to be interviewed and type of documents needed.

B. Cost Proposal

Include an itemized cost statement showing annual audit fees. Include estimated itemized listing of all other reasonable customary out-of-pocket expenses, i.e. travel, report production, and postage, meeting with entities and staff. Include a total anticipated fee that will be charged for audit services (including estimated reasonable out-of-pocket expenses.) The cost proposal can be included with the technical proposal. Include hourly rates for professionals working on the audit.

Each Tribal entity will pay for their respective audits; therefore, costs should be broken out for Tribal Administration, Tribal Health, Kla-Mo-Ya Casino (including Sleep-Inn Hotel) and Crater Lake Junction Travel Center

Each Tribal Entity will issue their own contract with the selected consultant to pay for their portion of the audit. At the beginning of each contract year September 1st, each Tribal entity will issue an engagement letter and contract amendment for the year being audited. Tribal Council will approve all contracts and amendments.

II. Evaluation Procedures & Criteria:

Proposals will be evaluated on the basis of the following criteria:

1. Size and structure of firm and ability to maintain continuity of project, as well as the prior experience of the firm in:
 - a. Performing governmental audits;
 - b. Performing audits of casinos and NIGC MICS compliance;
 - c. Performing audits under 2 CFR Part 200 Subpart F;

- d. Performing audits of health care entities;
 - e. Performing audits of other Tribal enterprises.
2. Experience of firm in auditing Indian Tribes and/or Tribal organizations.
 3. Qualifications and experience of staff to be assigned – education, position, in the firm, and years and types of experience and supervision of the audit team by firm’s management. Prepare a schedule that documents the individual assigned to each of the audits included in this request for proposal (Partners, managers, and seniors). Ability of consultant to openly meet with Tribal staff and answer questions.
 4. Location of the offices and the availability of local staff.
 5. Reasonableness of overall time estimates, as well as for each major section of work, and ability to complete audit timeframes.
 6. Cost Factor – Cost of the audit.

III. Statement of Work:

A. Requirements

The Contractor shall furnish all qualified personnel, facilities, equipment, and supplies to conduct an organization-wide financial and compliance audit in accordance with appropriate standards on behalf of the Tribes. The Klamath Tribes shall provide the room when the auditors are on-site at each entity.

B. Scope of Work

1. The Contractor shall:
 - a. Conduct an audit of the financial and compliance activities of the Tribes, analyze the data gathered and develop an audit work plan.
 - b. Perform a financial and compliance audit in accordance with the approved audit work plan over the Klamath Tribes; 2 CFR Part 200 Subpart F; applicable American Institute of Certified Public Accountants (AICPA) audit guides and professional standards; and any other guidance provided by the Tribes.
 - c. Prepare and report separately on combining general and special revenue and financial statements.
 - d. Perform a financial and compliance audit in accordance with the approved audit work plan over the Klamath Tribal Health & Family Services; 2 CFR Part 200 Subpart F; applicable Institute of Certified Public Accountants (AICPA) audit guides and

professional standards; and any other guidance provided by the Tribes.

- e. Perform a financial audit over the KLA-MO-YA Casino which includes auditors being on site in December for the start of the audit and inventory.
 - f. Perform an agreed upon procedures engagement over NIGC MICS.
 - g. Perform a financial statement audit over the Klamath Tribes Economic Development Corporation.
2. In performing the audits and the work required in this contract, the Contractor shall comply with the Generally Accepted Auditing Standards developed by the AICPA and those developed by the U.S. General Accounting Office (Government Auditing Standards), as applicable.

C. Audit Period

The audit periods shall be for the fiscal year January 1, 2023 to December 31, 2023, with options of annual renewals for 2024, 2025 and 2026 as an extension year if chosen by the Klamath Tribal Council. KLA-MO-YA Casino audit is scheduled to start by December 31, 2023. Also, see the information in D below “Reports Required”. The time frame for completion of the audits shall be:

Date of RFP ADM3-23-1Audit23-26 posted	March 20, 2023
Deadline for questions. Questions will be answered by Judy Allen within three business days. Email questions to: judy.allen@klamathtribes.com	March 28, 2023
Deadline for Submission of Proposals Closing Date:	May 8, 2023 by 4 pm
Date of Contract Award	By September 1, 2023
Date of Delivery for Final KLA-MO-YA Casino Report to NIGC	By April 30 th 2024, 2025, 2026 and 2027
Date of Delivery for Final FY 2023 Audit Report	Four weeks before 9/30/2024
Date of Delivery for Final FY 2023 Audit Report	Four weeks before 9/30/2025
Date of Delivery for Final FY 2024 Audit Report	Four weeks before 9/30/2026
One-year contract extension approved by Council	09/01/2027 to start 12/1/2027
Date of Delivery for Final FY 2026 Audit Report	Four weeks before 9/30/2027

D. Reports Required

This is an Indian Tribal Government with General Funds, Special Revenue Funds, Proprietary Funds, and Fiduciary Funds. The 2021 audited Financial Statements are available upon request.

1. Government Audit

These financial statements include the general funds, special revenue funds, proprietary funds, and fiduciary funds. This includes a single audit and separately presented combining statements.

2. Klamath Tribal Health & Family Services Audit
This is a governmental fund of the Tribes and presented as a major fund within the Tribes. This includes a single audit.
3. KLA-MO-YA Casino Audit
This is a discretely presented component unit which includes only the gaming activities of the Tribes. This includes an agreed-upon procedures engagement in accordance with NIGC MICS.
4. Crater Lake junction Travel Center
This is a discretely present component unit and includes the activities of the convenience store and gas station.
5. Klamath Tribes Economic Development Corporation Audit
This is a governmental fund of the Tribes and includes economic development activities of the Tribes.

E. Reports Required

1. The Contractor shall prepare reports in accordance with all applicable Standards including 2 CFR Part 200 Subpart F, and the Government Auditing Standards for the Primary Government.
2. The Contractor shall prepare reports in accordance with all applicable Standards including 2 CFR Part 200 Subpart F, and the Government Auditing Standards for the Klamath Tribal Health & Family Services.
3. The Contractor shall prepare the financial statements for the audit report for the KLA-MO-YA Casino.
4. The contractor shall prepare an agreed upon procedures report in accordance with the 25 CFR Part 542/543 over the NIGC MICS compliance for the KLA-MO-YA Casino.
5. The contractor shall prepare the financial statements and the audit report for the Crater Lake junction Travel Center, LLC.
6. The contractor shall prepare the financial statements and audit report for the Klamath Tribes Economic Development Corporation.

7. The contractor shall submit six (6) copies of the Final Audit Report, as submitted to the Clearing House; one copy for each entity with one unbound single-sided copy; and one electronic copy of the final reports to the Tribal Administration Chief Finance Officer (CFO).
8. The contractor shall present an annual oral report on the audit to the Tribal Council and entities audited. The Tribal Administration CFO will schedule the Annual Report. Each entity may request and pay for additional copies of their audit report.
9. Management letters outline recommendations for operational improvement for each audit, if applicable.

F. Workpapers

The auditor shall summarize all audit findings, observations, conclusions and recommendations in a workpaper file that without further oral explanation will support the financial statements reported on. The audit workpapers shall be made available for review by the Federal Cognizant audit agency, and the U.S. General Accounting office during the course of the audit and for a period of three years after the audit has been accepted by the Federal Cognizant audit agency.

G. Entrance and Exit Conferences

Entrance and Exit conferences shall be held with the Tribes and must be coordinated with each Chief Finance Officer (CFO) and Tribal Council Tribal Treasurer. Written notice shall be given to the Chief Finance Officer and Tribal Treasurer to assure availability of Tribal Council and appropriate technical staff for each of these meetings.

IV. Type of Contract:

Consultant selected will enter into a Personal Services Contract with The Klamath Tribes. Compensation section shall state the estimated total hours, hourly rates for each staff classification (partner, manager, staff, etc.) and the overall audit fee for which the requested work will be done. A separate contract for each entity will set forth the terms.

V. Period of Performance:

All contracts let from this RFP shall be in effect upon the date of award and shall continue to be in effect until 90 days after delivery of the final audit report(s). Each contract year through 2026 will include an Engagement Letter and Contract amendment. The Klamath Tribal Council will approve any extension for 2027.

VI. Technical Direction:

The Tribes' Authorized Representative for this contract shall be the Tribal Council Chairman, or his authorized designee. The Tribal Council is responsible for guiding the technical aspects of the audit and for general surveillance of the work performed. The Tribal Council is authorized to fill in details or otherwise to complete the general description of the work set forth herein. The Tribal Council can designate details and general description of the work to the Tribal Administration Chief Finance Officer.

VII. Payment:

A. Payment and Submission of Invoices

1. Payment for work performed under this contract shall not exceed the agreed upon amount, unless otherwise agreed upon, in writing, by both parties. Approval on behalf of the Klamath Tribes shall be by the Tribal Council Chairman or his designee.
2. Payment shall be made to the contractor based on progress achieved.
3. Invoices will not be accepted on more frequent intervals than once a month. Invoices requesting payments shall contain the following information: contract number, description of services, percentage of completion, and total cost.
4. Invoices shall be billed and paid separately by each entity.

VIII. Submittal of Proposals and Indian Preference Statements

The Tribal Council reserves the right to reject any and all proposals submitted and to request additional information from all prospective auditors. Any award made will be to the firm which, in the opinion of the Tribal Council, is the most qualified.

Indian Preference shall apply to any firm who demonstrates that an enrolled Tribal member is at least 51% owner and provides a properly completed Indian Enterprise Qualification Statement.

IX. Evaluation Factors and Scoring:

I. Selection Procedures

The Klamath Tribes Tribal Council and Tribal entities utilizes this formal advertising of Request For Proposals (RFP) to award to the most highly rated proposal subject to negotiation of fair and equitable compensation. All timely responses to this RFP will be considered. Klamath Tribes' Tribal Council and Administration reserves the right to reject any and all proposals based on documented reasons including determining any or all proposals to be non-responsive.

2. Method of Review

The Klamath Tribes' Tribal Council and its authorized representatives will review all proposals received and may contact the party to request further information or a formal presentation. The Klamath Tribes' Tribal Council and its entities may accept any given RFP as submitted or may negotiate with the party to establish terms most advantageous to the Tribes. The decision of the Klamath Tribes Tribal Council shall be final and not subject to appeal.

- a. (0-50 points) Proposal Preparation Presentation and Requirements - The RFP must demonstrate ability to carry out the requirements listed in Sections I – IX of this IFB. Maximum points will be awarded to those proposals that demonstrate experience, expertise, and ability to conduct a multi-organization audit and ability to meet strict deadlines. If presentations or interviews are requested, this section shall serve as a rating factor. Partial points will be awarded for those proposals that do not fully meet the requirements.
- b. (0-30 points) Cost - The cost and budget will be determined by formula method, if possible.
- c. (0-20 points) References - A record of integrity, judgment, performance and timeliness in the execution of previous jobs will garner higher points.
- d. Indian Preference - At minimum 15% of the evaluation points shall be granted to proposals that demonstrate entitlement to Indian Preference, which points shall not be available to non-Indian parties when using method # 3 of the Klamath Tribes Procurement Policy.
- e. In the case of duplicate proposals, the earliest postmarked envelope will be evaluated unless otherwise advised in writing by the applicant that the later proposal is the appropriate one to review.

100 TOTAL POINTS POSSIBLE (*before Indian preference points*)

X. **Instructions for Submitting Proposals:**

1. Provide six (6) sealed proposals (one must be unbound, single-sided). **Sealed Proposal cannot be submitted via email or Fax.** Sealed proposal can be submitted by one of the three methods: 1) By personal delivery to 501 S. Chiloquin Blvd., Chiloquin, OR; 2) By mail through US Postal Service to PO Box 436, Chiloquin OR; or 3) By ground delivery to 501 S. Chiloquin Blvd. Chiloquin, OR (UPS, FedEx etc.) to:

The Klamath Tribes
Administration Office
Attention: Jackie Galbreath, Purchasing Agent
P.O. Box 436
501 S. Chiloquin Blvd.
Chiloquin, OR 97624

Emailed or Faxed proposals will not be accepted for this RFP; any submitted via either method will be disqualified.

2. On outside of sealed envelope write:
“Auditing Services RFP# ADM3-23-1Audit23-26 and your company name”.
3. For any questions on the proposal and requirements, please contact Judy Allen, Tribal Administration Chief Finance Officer at (541)783-2219, ext. 108 or email judy.allen@klamathtribes.com.

XI. Closing/Opening Date and Time and Method of Solicitation:

1. Proposals will be accepted at the address provided above until **4 p.m. May 8, 2023**. All timely responses to this RFP will be considered. The Klamath Tribes reserve the right to reject any and all proposals including those proposals received after the closing date and time. If, at the time of the scheduled RFP closing date, Klamath Tribes Administration is closed due to uncontrolled events or administration closures, proposals will be accepted until 3:00 p.m. on the next normal business day.
2. Proposals will be evaluated through coordination of the Grant and Contract Compliance Officer (GCCO) via a Zoom meeting with a selected Review Panel. Review and evaluation of all proposals received on time will start during the week of May 9, 2023. All responders will be notified by email from the Grant and Contract Compliance Officer with any additional questions, to schedule a presentation, or notification of an offer. This process may take three weeks or longer to review and selected a firm. It is the policy of the Klamath Tribes to not disclose the selected firm or share reviewer scores, please do not ask.
3. This RFP has been published by:

x	Publication in a Newspaper of general circulation run date
x	Direct solicitation of proposals from an adequate number of known sources sent by email
x	Posted on Klamathtribes.org postdate

XII. Indian Preference:

1. To the greatest extent feasible, preference and opportunities for training and employment shall be given to Indians, and preference in the award of contracts and subcontracts shall be given to Indian organizations and Indian-owned economic enterprises.
2. Certain federal laws allow for the application of a Tribal-specific preference, and where those laws apply the Tribes will provide preference for Klamath Tribal members or businesses owned by Klamath Tribal members.
3. Preference and opportunities for training and employment in connection with the administration of these activities shall be given to Indians and Alaskan Natives.
4. The Klamath Tribes Procurement Policy shall be followed for any individual/firm claiming Indian Preference. Fifty-one percent ownership shall be documented on the Indian Enterprise Qualification Statement (IEQS) which can be obtained by

contact the Grant and Contract Compliance office at jana.degarmo@klamathtribes.com or 541-827-5155.

XIII. Provisions:

1. If required, all parties must submit with their proposals a statement detailing their employment and training opportunities and their plan for providing preference to Indians. All contractors must observe the Klamath Tribes' Indian preference policy.
2. The Klamath Tribes shall conduct all procurement transactions in a manner that provides fair and open competition.
3. The Klamath Tribes shall provide fair and equitable treatment for all persons or firms who are in the business of supplying goods and services.
4. The Klamath Tribes wish to assure that supplies, services, and construction are procured efficiently, effectively, and at the most favorable prices available.
5. The Klamath Tribes shall take reasonable affirmative steps to assure that DBE's, WBE's and MBE's are used when possible but without infringing on Indian preference where Indian preference is applicable.
6. The Klamath Tribes shall not use federal grantor funds to do business with any entity who is disbarred in accordance with the Federal Government Disbarment list.
7. Request for Proposals may be terminated by The Klamath Tribes' Tribal Council and Administration at any time for cause.
8. Each party submitting a proposal is certifying that he/she has not colluded with any other person, firm or corporation in regard to securing the services being solicited.
9. No employee, officer, or agent of the Klamath Tribes may solicit or accept gratuities, favors, or anything of monetary value from contractors, potential contractors, or parties to subcontractors.
10. Negotiation: Provisions not addressed by this solicitation will be negotiated with the professional once a selection has been made.
11. Agreement: The selected professional will enter into an enforceable agreement that fully conforms to the contracting provisions pursuant to 2 CFR Part 200 Subpart F. Copies of these requirements are available for review at the grantee's offices.