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The Morning Star

Northern Cheyenne Tribe

P.O. Box 128
Lame Deer, Montana 59043



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REQUEST FOR PROPOSALS

Audit Services
NC Tribe
August 27, 2018

The Northern Cheyenne Tribe requests proposals to perform audit services and express opinions on the financial statements of the Northern Cheyenne Tribe for the fiscal years ending September 30, 2018.

Entity to be audited:

The Northern Cheyenne Tribe is a federally recognized Tribe whose constitution was formally adopted by its members in accordance with Section 16 of the Indian Reorganization Act of June 18, 1934 (48 Stat. 984) as amended by the Act of June 15, 1935 (49 Stat. 378). It has been determined that the Northern Cheyenne Tribe is the primary government based upon the fact that it is legally separate, its governing body is separately elected, and it is fiscally independent of other governments. The Tribe uses fund accounting to report on its financial position and the results of its operations. The Tribe's major operations include natural resources, general government, health and welfare, education, public works, economic development, public safety, culture and recreation, and community services.

Nature of the Services Required:

The Northern Cheyenne Tribe has the following eight major programs:

U.S. Department of Health and Human Services

Indian Health Services (I.H.S)

1. Indian Self-Determination (93.441)
2. Low-Income Home Energy Assistance (93.568)
3. Special Diabetes Program for Indians (93.237)
4. Emergency Sanitation Facilities (93.210)

Administration for Children and Families (ACF)

5. Head Start (93.600)

U.S. Department of the Interior

Bureau of Indian Affairs (BIA):

6. Forestry on Indian Lands (15.035)
7. Tribal Court (15.029)

U.S. Environmental Protection Agency

8. Performance Partnership (66.605)

All funds of the Northern Cheyenne Tribe, including the Fixed Asset and Long-term Debt Account Groups, shall be included in the annual audit. The audits shall be prepared in accordance with the following established standards:

- U.S. Office of Management and Budget (OMNI "Super Circular") 2 CFR Part 200, Audits of States, Local Governments and Other Non-Profit Organizations

- Generally accepted auditing standards as included in Statements on Auditing Standards, published by the American Institute of Certified Public Accountants

Report Requirements:

These audits shall be full scope financial and compliance audits and the following transactions shall be required:

- Render an opinion on the Tribe's basic financial statements and related supplementary schedule of expenditures of federal awards (SEFA).
- Render a report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*
- Render a report on compliance with requirements that could have a direct and material effect on each major program and internal control over compliance in accordance with 2 CFR Part 200.

The final audit report should be addressed to the Northern Cheyenne Tribal Council and should include all required financial statements, notes to the financial statements, supplementary schedules and the schedule of expenditures of federal awards (SEFA).

A summary of auditor's findings is required and should include a statement of audit findings and recommendations affecting the financial statements and federal programs, internal controls, accounting systems, legality of actions, other instances of non-compliance with laws and regulations and any other material matters.

An exit conference will be held with the Tribal Council members and other staff. A copy of the auditor's working trial balance, along with a detailed summary of the programs which make up each combined total, will be provided to the Northern Cheyenne Tribe to facilitate reconciliation to the general ledger.

Information Requested from the Auditing Firm:

1. Title page including firm name, local address, telephone number, and name of contact person
2. Table of contents including a clear identification of the materials by section and by page number
3. Letter of transmittal limited to one of two pages which will:
 - a. Briefly state your understanding of the work to be performed and make a positive commitment to perform within a definite time period
 - b. State the all-inclusive fee for which the work will be completed
 - c. State the names of the persons who will be authorized to make representations for the firm to include titles, addresses and telephone numbers
 - d. State that the person signing the letter is authorized to bind the firm
4. Profile of the firm to include:
 - a. Whether the firm is local, regional, national or international
 - b. The location of the office from which the work is to be done and the number of partners, managers, supervisors, seniors and other professional staff employed at that office

- c. Description of the range of activities performed by the local office such as auditing, accounting, tax service or management services
- d. Ability of the firm to interact electronically with client to exchange pertinent audit data

Information Required from the Auditing Firm:

1. Affirmation that the firm is a properly licensed certified public accountant or public accounting firm.
2. Affirmation that the firm meets U.S. Government Accountability Office (GAO) independence standards.
3. Attachment of the last two peer reviews and any letters of comment received.
4. Summary of the firms' qualifications to include:
 - a. Specific identification of the supervisors and staff who will work on the audit.
 - b. Resumes highlighting relevant experience and continuing education for each person to be assigned to the audit.
 - c. Description of all recent Indian Tribal Government experience relevant to the type of audit requested as well as specific names and telephone numbers of client officials responsible for three of the audits described.
5. Approach to the audit and submission of a work plan, including timeline, to accomplish the scope described. The work plan should include time estimates for each significant segment of the work and the staff level to be assigned.
6. Compensation section shall state the total hours and hourly rates for each staff classification and the resulting all-inclusive maximum fee, including out-of-pocket travel costs, for which the requested work will be completed.

The Northern Cheyenne Tribe 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 Northern Cheyenne Tribe, is the most qualified to meet the expressed needs of the Tribal government.

All submissions must include all required information to be considered complete. Incomplete submissions will not be evaluated. One original and three unbound copies of the proposal must be provided.

Proposals must be received by October 5, 2018 at 4:00 pm:

Renessa Russette, Procurement Planning Officer
Northern Cheyenne Tribe
PO Box 128
Lame Deer, MT 59043