

PUEBLO de SAN ILDEFONSO
REQUEST FOR PROPOSALS (RFP)
AUDIT SERVICES (CPA FIRMS)
for
FINANCIAL AND SINGLE AUDIT SERVICES



RFP # SI-RFP-25-010

Release Date: June 22, 2025

Pre-Proposal Meeting: July 8, 2025 at 2:00 p.m.

Proposal Due Date: July 22, 2025 no Later than 3:00 p.m.

**It is the responsibility of prospective proposers to check Pueblo website
for RFP Addenda**

Website Address: www.sanipueblo.org

**RFP documents and subsequent addenda are available under the
'News/Posts' heading on the home page of the website.**

REQUEST FOR PROPOSALS # SI-RFP-25-010

The Pueblo de San Ildefonso is issuing a Request for Proposals (RFP) # **SI-RFP-25-010** for a Certified Public Accounting Firm to provide our Annual Financial Audit and Single Audit for the three fiscal years ending on June 30, 2024 with additional - year renewal election at the discretion of the Pueblo for June 30, 2025 and June 30, 2026.

Sealed Proposals: Proposers will deliver one (1) reproducible unbound original, and four (4) original copies, and one digital copy of their Proposal to the following address:

Pueblo de San Ildefonso
Administration Building
C/O Controller
02 Tunyo Po
Santa Fe, NM 87501

Proposals received after the cited time will be considered late and are not acceptable unless waived by the Tribal Administrator. Emailed proposals are not allowed.

The envelope must be clearly marked "**SEALED RFP # SI-RFP-25-010, SAN ILDEFONSO FINANCIAL AND SINGLE AUDIT SERVICES**"

Please direct any questions regarding this RFP to Jorge Sanchez, CPA, Controller at 505.250.1407, email: controller@sanipueblo.org.

The full Request for Proposals, and any subsequent addenda, can be downloaded by Proposers at the following website: www.sanipueblo.org, under the Jobs/RFPs heading of the home page. Proposers are responsible for monitoring the website referenced above for notifications of changes and addenda related to this project.

A Pre-Proposal Meeting will be held on Tuesday, July 08, 2025 at 2:00 p.m. via Zoom video conference. Send any request for a link to the Pre-Proposal Meeting to the Controller, Jorge Sanchez, CPA at controller@sanipueblo.org by 10:00 a.m. Monday, July 7, 2025. An email will be sent by noon on July 08, 2025, with the necessary link. Attendance at the Pre-Proposal Meeting is encouraged but not mandatory.

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I. PROPOSAL DEFINITIONS

Definitions:

“Owner” means the Pueblo de San Ildefonso.

“Pueblo” means the Pueblo de San Ildefonso.

“Tribe” means the Pueblo de San Ildefonso.

“Proposer” means an individual or business submitting a proposal to the Pueblo.

“Consultant” means the selected company to perform the services as stated in this RFP.

“Auditor” means the selected company to perform the services as stated in this RFP.

II. PROPOSAL AND PROJECT PHASES AND SCHEDULE

Proposal and Project Schedule:

- RFP Release: June 22, 2025
- **Pre-Proposal Meeting:** July 8, 2025, 2:00 p.m.
- RFP Questions Due: July 14, 2025
- Response to Questions Issued: July 18, 2025
- **Proposal Due Date and Time:** July 22, 2025, 3:00 p.m.

Phases of Financial and Single Audit Services:

- Planning (TBD)
- Fieldwork (TBD)
- Draft Report (TBD)
- Final Report (TBD)
- Audit Presentation to Governing Body (TBD)

III. PROPOSAL TERMS AND CONDITIONS

A. The Pueblo reserves the right to reject any and all proposals received as a result of this RFP. The contract shall be awarded to the most responsible firm whose qualifications, price and other factors as considered, are the most advantageous to the Pueblo. The Pueblo does not intend to award a contract fully on the basis of any response made in the proposal; the Pueblo reserves the right to consider proposals for modifications at any time before a contract would be awarded, and negotiations would be undertaken with that provider whose proposal is deemed to best meet the Pueblo’s specifications and needs.

B. The Pueblo reserves the right to waive or not waive informalities or irregularities in a proposal, and to accept or further negotiate cost, terms, or conditions of any proposal determined by the Pueblo to be in its best interests.

C. The proposal shall indicate the complete proposed price for all services during the entire contract period. The price quotations stated in the proposal will not be subject to any price increase from the date on which the proposal is opened at the Tribal Administration Building for at least 120 days and thereafter in accordance with any contract that may result.

D. Proposals must be signed by an official authorized to bind the Proposer to its provisions for at least a period of 120 days. Failure of the successful Proposer to accept the obligation of the proposal may result in the cancellation of any award.

E. In the event it becomes necessary to revise any part of the RFP, addenda will be provided on the Pueblo website, under the Jobs/RFPs heading on the home page. Deadline for submission of the proposal may be adjusted to allow for revisions. To be considered, **original proposals** must be received at the above address on or before the date and time specified, unless waived by the Tribal Administrator.

F. Proposals should be prepared simply and economically providing a straight-forward, concise description of the Proposer's ability to meet the requirements of the RFP.

G. A Pueblo de San Ildefonso Professional Services Agreement will be executed between the Pueblo and the awarded Auditor. The Pueblo reserves the right to award the total proposal or a portion thereof, to reject any and all proposals in whole or in part, and to waive any informality or technical defects if, in the Pueblo's sole judgment, the best interest of the Pueblo will be so served.

H. Preference will be given to qualified Native American Owned firms who submit a responsive proposal.

I. It is the responsibility of prospective proposers to check the Pueblo website for any addenda to this RFP (see item E above).

J. Any cost incurred by the potential Proposer in preparation, transmittal, and/or presentation of any proposal or material submitted in response to this RFP shall be borne solely by the Proposer.

K. The Proposer shall follow all applicable federal and tribal laws, including applicable tax laws.

L. Term of Proposal: The proposal is for a specific series of audits therefore valid for the duration of the awarded audits and the audits only.

M. Taxes: The Proposer will be solely responsible for the payment of any applicable taxes as a result of receipt of any funds including but not limited to amounts due under tax laws of the Pueblo.

N. Auditors that have performed audit services for the Pueblo for the past three consecutive years are not eligible to submit a response to this RFP.

O. All work papers and reports must be retained, at the auditor's expense, for a minimum of 5 years after the Single Audit Report is issued. The Auditor will be required to make work papers available, upon request, to the Pueblo and if requested by the Pueblo, to successor auditors.

P. An exit conference with the Controller, Tribal Administrator, Governor and/or others as designated by the Pueblo will be conducted by the auditor in charge.

Q. The audit principal and/or audit manager responsible for the work shall attend and present the final audit report draft to the Governing Council as requested by the Pueblo. The final audit reports will be delivered no later than December 1 following the end of the fiscal year under audit.

R Term of Proposal: The Proposal is for a specific project therefore valid for the duration of the awarded project and this project solely.

S. Proposers may or may not be interviewed for this project.

IV. INTRODUCTION AND BACKGROUND

A. Purpose and Project Description.

The intent of this document is to provide interested Proposers with sufficient information to enable them to prepare and submit proposals for consideration by the Pueblo for the Pueblo's Annual Financial Statement Audit and Single Audit.

B. General Background:

The Pueblo de San Ildefonso (The Pueblo) is a federally recognized Indian Tribe located approximately 20 miles north of Santa Fe, New Mexico. The Pueblo operates under a Governor-Council form of government and provides services such a public safety, public improvements, health and social services, streets, sanitation and administration services. The Pueblo and its component units have a fiscal year of July 1 – June 30.

V. SCOPE OF SERVICES

The selected firm will provide:

1. Annual Financial Statement Audit and Single Audit in accordance with:
 - GAAP for governmental entities
 - Government Auditing Standards (GAO Yellow Book, 2024 revision)
 - Federal Single Audit Act (as amended)
 - 2 CFR Part 200 (Uniform Guidance)
2. Reports to include:
 - Governmental Financial Statements and Independent Auditor's Report:
 - General Fund (including indirect cost pool)
 - Special Revenue Funds
 - Governmental Services Department Financial Statements and Independent Auditor's Report:
 - General Fund

- Special Revenue Funds
- 3. Presentation of draft audit report to Governor and Governing Council.
- 4. Exit conference with designated tribal leadership.
- 5. Final reports delivered no later than December 1 following the end of the fiscal year.
- 6. Submission to the Federal Audit Clearinghouse.

These audits are to be performed in accordance with generally accepted auditing standards, the standards set forth for financial audits in the US General Accounting Office's (GAO) Government Auditing Standards (Yellow Book, 2024), the provisions of the federal Single Audit Act of 1984 (amended 1996) and 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards.

There is no expressed or implied obligation for the Pueblo to reimburse responding bidders for any expenses incurred in preparing proposals in response to this request.

During the evaluation process, the Pueblo reserves the right to request additional information or clarifications from Consultants, or to allow corrections of errors or omissions. Individual bidders submitting proposals may be requested to make an oral presentation as part of the evaluation process.

The Pueblo reserves the right to retain all proposals submitted and to use any ideas in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the bidder of the conditions contained in this request for proposals, unless clearly and specifically noted in the proposal submitted by the bidder and in the contract between the Pueblo and the bidder selected.

Project Control

1. The Consultants will meet with selected representatives on a regular basis or as determined necessary by the Controller to review progress and provide necessary guidance to the Consultant which may arise.
2. Although there will be continuous liaison with the project team, the Controller will meet as often as required with the Consultant's project manager for the purpose of reviewing progress and providing necessary guidance.
3. The Consultant will, on a regular basis, submit brief written summaries of the work accomplished during the reporting period, work to be accomplished during the subsequent reporting period, real or anticipated problems and notification of any significant deviation from previously agreed upon work plans.
4. Payments for the work will be subject to progress payments.
5. Selected Consultant will be responsible for the payment of all applicable taxes, including but not limited to applicable taxes under the Pueblo de San Ildefonso Tax Act of 2013. Consultant shall factor such obligations into their overall fee developed during Contract Negotiation phase.

VI. PROPOSAL SUBMITTAL REQUIREMENTS

Proposals are sought from firms with recognized expertise and experience in the subject work.

It is not the intent of this RFP to solicit an overly long response, but it is important the Proposer's experience/expertise and technical approach be adequately described. There is no page limit imposed, but Proposers are encouraged to present a concise yet compelling narrative description of their approach to the present project. It will, for example, be much more useful to address abilities and

expertise related to the nature of this project than to include an exhaustive list of all projects completed by the Proposer. Pueblo staff will review the submitted proposals and may select Proposers to meet and discuss the proposal submitted and Proposer qualifications in greater detail.

The proposal shall include all of the following information. Failure to include all of the required information may result in disqualification of a Proposer.

All proposals must be submitted in the format as follows:

- Standard 8 ½ x 11 inch paper (larger paper is permissible for charts, spreadsheets, etc.)
- Organized with tabs delineating each section.
- Text shall be no smaller than 10 point font.

Proposals shall include the following sections:

Cover/Transmittal Letter: Letter is to be signed by a member of the organization having the authority to negotiate and execute contracts on behalf of the firm. Cover letter must acknowledge receipt of any and all RFP addenda, if any were issued.

Proposal Body and Evaluation Criteria:

1. Include as Attachment A: Firm Description and Staff (10 Points). Identify along with biographies: the partner, manager and in-charge accountant who will be assigned to the job if you are successful in your bid.

2. Include as Attachment B: Relevant Past Experience (15 points): 2. A list of the 3 most significant audits of organizations or tribal governments for which you have provided similar services; and your most recent peer review report, the related letter of comments, and the firm's response to the letter of comments.

3. Include as Attachment C: Firm Qualifications (15 Points). Statement of firm qualifications and experience with relevant private and/or public sector work. Along with statement, include:

- a. List of client references (minimum of three).

4. Include narrative as Attachment E: Project Approach and Timeline (30 points):

- a. Project Understanding: The Proposal shall include a description of the Consultant's understanding of the Project. Consultant to identify key issues to be addressed during the project and any insights or innovative ideas the Consultant can provide in addressing those issues. To demonstrate an understanding of the Scope of Services, the Consultant shall develop an outline description of project deliverables and include it as an attachment to the Proposal. .
- b. Project Approach: The Proposal shall provide a detailed description of the proposed approach to all phases of the Project, from the Planning Phase through Final Report and the Field Work Phase. The description shall include details to implement the tasks described in the Scope of Services. The Consultant is encouraged to provide comments and enhancements to the scope provided in the RFP. Emphasis should be placed on how the Consultant's technical approach will promote the Project's success.
- c. Project Management: The Proposal shall include a discussion regarding the Consultant's management approach, including coordination and monitoring of project schedule, cost, risk,

scope, communications, quality, resources, and other management issues that the Consultant feels should be addressed. Emphasis should be placed on how the Consultant's management approach will promote the Project's success.

5. Include as Attachment F: Consultant Fee Schedule (25 points): Fee proposal with whatever guarantees can be given regarding increases in future years; and your standard billing rates for classes of professional personnel for each of the last 3 years.

6. Include as Attachment G: Native American Preference (5 points): Include documentation if the Consultant is Native American Owned and identify relevant experience working with Indian Tribes.

End of RFP

VIII. SIGNATURE PAGE

To be included with Proposal submittal package.

Signature of Consultant

Printed Name of Consultant's Signer

Title of Consultant's Signer

Company Name

Company Address

City, State, Zip Code

Telephone # and Fax #

Email Address

Verify if your company is 51% or greater Native American owned. If yes, include documentation in Attachment G.

_____ Yes _____ No

Federal Tax ID #

The above individual is authorized to sign on behalf of company submitting proposal. Proposals must be signed by an official authorized to bind the provider to its provisions for at least a period of 120 days.

End of Signature Page