



SNOQUALMIE INDIAN TRIBE

REQUEST FOR PROPOSALS

AUDITING SERVICES

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For: Independent Third Party Audit Services

Issued: Wednesday, August 30, 2017

Submission deadline: Friday, September 15, 2017, 5:00 PM PDT

Deadline for final submission of questions: Monday, September 11, 2017, 5:00 PM PDT

INTRODUCTION

The Snoqualmie Tribe—sdukʷalbixʷ in our Native language—consists of a group of Coast Salish Native American peoples from the Puget Sound region of Washington State.

We have been in the Puget Sound region and the Snoqualmie Valley since time immemorial. sqʷed (Snoqualmie Falls) is the birthplace of the sdukʷalbixʷ. We had more than 90 long houses along the Snoqualmie River and its tributaries. These rivers and streams were the highways used to travel from village to village and connected all the ʔaciltalixʷ (Natives). The fish, game, trees and roots provided us with everything we need to live. All of this was given to us by dukʷibel (Transformer) in the ancient times when all of the animals could talk and before things were what they are now.

We are the sdukʷalbixʷ, People of Moon. We are the decedents of slukʷalb tə dukʷibel. We have lived, hunted and fished this area for as long as the earth and rivers remember. We are still here today; caring for the land, water, fish and game that dukʷibel gave us.

sqʷed is our birthplace. The mists carry our thoughts and prayers to the spirits and ancestors as they cleanse our thoughts. The rushing waters give us the strength to keep our traditions alive and to continue to thrive in the modern times.

Long before the early explorers came to the Pacific Northwest, our people hunted deer and elk, fished for salmon, and gathered berries and wild plants for food and medicine. Today, many of our members live in the communities of Snoqualmie, North Bend, Fall City, Carnation, Issaquah, Mercer Island and Monroe.

Our Tribe was a signatory of the Point Elliott Treaty with the Washington territory in 1855. At that time, our people were one of the largest tribes in the Puget Sound region totaling around 4,000. We lost federal recognition in 1953, but after much battle, we regained federal recognition in October of 1999 by the Bureau of Indian Affairs. Today, the Snoqualmie Tribe is made up of approximately 650 members. The Snoqualmie Tribe is governed by an elected Council and our Tribal Constitution.



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PURPOSE

The purpose of this contract is to obtain the services of an independent certified public accounting firm to perform a financial and compliance audit of the Snoqualmie Indian Tribe and related enterprises, excluding the Snoqualmie Casino, in accordance with OMB Circular A-133, the Single Audit Act, Governmental Auditing Standards, and applicable federal, state, or tribal laws and regulations. The audit will cover the Tribe's fiscal year ending September 30, 2017 with an option for the Tribe to extend the contract for up to two additional years.

BACKGROUND

Circular A-133 requires that Indian Tribal governments that are recipients of Federal assistance have an organization-wide financial and compliance audit once a year. The audits are to be performed by independent state or local government auditors or independent public accountants, under arrangements made by recipients.

SCOPE OF WORK

The Snoqualmie Indian Tribe desires to contract with an independent audit firm for audit services of the Tribe's primary government financial statements and the related notes for the year ended September 30, 2017. The Tribe desires an audit report that meets the minimum requirements of the Single Audit Act for submission to the Single Audit Clearinghouse, which should include only the Tribe's primary governmental (consisting only of the General Fund, Special Revenue Funds, and Internal Service Fund).

The selected auditor 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 Chief Financial Officer and others within the organization are sufficiently knowledgeable to review the statements prepared by the auditor, and to take responsibility for their fair presentation.

I. Requirements

- a. 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 Tribe. Please note that this audit does not encompass the Snoqualmie Casino which conducts its own separate audit.

II. Audit Period

- a. The audit periods shall be for the fiscal period beginning October 1, 2016, and ending September 30, 2017, with options for fiscal years 2018, and 2019.



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III. Description of Organization

- a. The Snoqualmie Indian Tribe is a federally recognized Tribal Government, with a General Fund, Special Revenue Funds, and an Internal Service Fund. The FY16 Tribal Government Audited Financial Statements are available upon request or can be viewed on the Federal Audit Clearinghouse.
- b. The Snoqualmie Indian Tribe administers approximately forty grants and contracts in the areas of General Government, Health Services, Environmental and Natural Resources, Community Services, and Public Safety.
- c. The Tribe's enterprises include a gas station / convenience store and a fireworks stand. The Tribe also owns and operates a casino which is not included in the scope of this RFP.
- d. The Tribe's payroll department issues semi-monthly paychecks for approximately 170 employees.
- e. The Tribe's accounts payable department issues approximately 1,800 checks to vendors and Tribal Members each month.
- f. The Tribe maintains four checking accounts as well as investment accounts.
- g. Expenditures are controlled in accordance with written policies and procedures.

IV. Reports Required

- a. The audit firm shall prepare reports in accordance with all applicable standards, including OMB Circular A-133, and the Government Auditing Standards.
- b. The audit report and a management letter outlining recommendations for operational improvement shall be submitted in draft form to the Tribe's Chief Financial Officer for review prior to finalizing.
- c. The audit firm shall submit one electronic and twenty bound copies of the final report to the Tribe's Chief Financial Officer, and shall present an oral report of the audit to the Snoqualmie Tribal Council.
- d. The audit reports shall be submitted to the Tribe at the following mailing address:

Snoqualmie Indian Tribe
Attention: Windy K. Epps, Chief Financial Officer
PO Box 969
Snoqualmie, WA 98065



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REQUIRED INFORMATION & SUBMISSION PROCEDURE

Proposals conforming to the requirements set out below must be received no later than September 15, 2017.

Snoqualmie Indian Tribe
Attention: Windy K. Epps, Chief Financial Officer
PO Box 969
Snoqualmie, Washington 98065
katie@snoqualmietribe.us

I. Proposal

a. Firm Profile

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.

b. 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.

c. Technical Approach and Scope of Work

A clear description of the approach and methodology for implementing the statement of work.

d. Project Organization and Management

This subsection should show the project team proposed for the work identified (including identification of persons assigned to individual tasks). Include a description of how the audit would be conducted including the phases of the audit and the use of technology to increase efficiency and reduce costs.

II. COST PROPOSAL

- a. Include a cost statement showing proposed fees to perform the audit. This information should include a table identifying each level of staff hours planned for the audit at the



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- proposed rates and an itemized listing of all other expenses or fees proposed, including travel.
- b. List the assumptions upon which the fee may be based, if any. Identify any conditions that would cause the firm to request a change in the proposed fee.

EVALUATION CRITERIA

- I. **Responsiveness of the proposal**
 - a. Clearly stating an understanding of the work to be performed:
 - i. Audit coverage and approach
 - ii. Reasonableness of overall time estimates as well as the time estimates for each major section of the work to be performed
- II. **Firm Qualifications and Experience**
 - a. Size and structure of firm and ability to maintain continuity of project
 - b. Recent experience of firm in auditing Indian tribes and related enterprises
 - c. Reputation of the firm and satisfaction of the firm's services as expressed by current clients and references
- III. **Staff Qualifications and Experience**
 - a. Education
 - b. Position in the firm
 - c. Types and years of experience (tribal government and enterprise audit experience)
 - d. Audit supervision, including how much time will be spent by partners and managers on site during the audit work
- IV. **Estimated cost to the Tribe.**
- V. **Other criteria and facts as determined by the Tribe.**
- VI. **The proposal will be selected which, in the judgment Snoqualmie Indian Tribe, is in the best interest of the Tribe.**

QUESTIONS

For questions on this RFP, please contact Windy K. Epps, at 425.888.6551 ext. 1108 and katie@snoqualmietribe.us.