

**RESIGHINI RANCHERIA**

**AUDITOR SPECIFICATIONS  
REQUEST FOR PROPOSAL FOR AUDIT SERVICES  
YEARS 2023, 2024 AND 2025**

# **RESIGHINI RANCHERIA**

## **PROPOSAL SUBMISSION PROCEDURES**

### **Invitation to Submit Proposal**

The Resighini Rancheria invites interested Certified Public Accounting firms to submit proposals to provide audit services for the fiscal years 2023 thru 2025. Proposal also includes the option for audit services for the fiscal year 2023 only. The year-end for the Tribe is December 31.

Any inquiries regarding the Tribe or this invitation should be directed to:

Ms. Megan Rocha  
Resighini Rancheria  
P.O. Box 529  
Klamath, CA 95548  
Phone: 707-954-1173  
Email: [fiscal@resighinirancheria.com](mailto:fiscal@resighinirancheria.com)

### **Submission Schedule**

All proposals must be received at the above address no later than:

**5:00 PM Friday, December 15, 2023**

### **Deliver Method**

Proposals may be emailed to [fiscal@resighinirancheria.com](mailto:fiscal@resighinirancheria.com) or [pobrien@amrtribal.com](mailto:pobrien@amrtribal.com). The Audit Proposal must conform to the presentation format outline included in this packet.

Proposals may be mailed in a sealed envelope clearly marked **Audit Proposal**. Two (2) copies of the complete proposal are required. The Audit Proposal must conform to the presentation format outline included in this packet.

**Resighini Rancheria**  
**INFORMATION FOR AUDITORS**

**SCOPE OF THE AUDIT:**

The annual audit shall consist of an examination of the individual and combined financial statements conducted in accordance with generally accepted auditing standards and shall include a review of accounting procedures and the system of internal accounting control to ensure that there is effective control over revenues, expenditures, assets, and liabilities and that there is a proper accounting of resources, liabilities, and accounting operations.

The audit shall consist of tests of compliance with requirements of the applicable state and federal laws and regulations that have material effect on the financial statement.

The examination shall be sufficient in scope so as to render an opinion on the fairness of the representations contained in the individual and combined balance sheets and related statements of revenue and expenditures, and changes in fund balance or retained earnings for the year ended in accordance with generally accepted accounting principles for state and local governments and Indian Tribes, Single Audit Act of 1984, Public Law 104-156), and GASB-34.

**SERVICES REQUIRED:**

The audit is to include an examination for the general-purpose financial statements including all funds and account groups of the Tribe. The examination shall be made in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in Governmental Auditing Standards, issued by the Comptroller General of the United States. The auditor shall follow the requirements of OMB Circular A-133.

The auditor will issue the following reports:

1. Independent Auditor's Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of General-Purpose Financial Statements performed in Accordance with Government Auditing Standards.
2. Independent Auditor's Report on Compliance with Requirements applicable to each major program and on Internal Control over compliance.
3. Schedule of Findings and Questioned Costs.
4. Corrective Action Plan Approved by Tribal Council. This report is required to be included in the General-Purpose Financial Statement.
5. Supplementary data to include combining statements.

The Tribe fully recognizes the financial statements preparation are their responsibility.

**REPORTS REQUIRED:**

The auditor shall prepare:

- A. Management Letter to the Tribal Council, the purpose of which is to make known recommendations of the auditor that, if implemented would in the auditor's opinion, increase efficiency and improve internal accounting control as related to the business operations essential to the Tribe. All comments and recommendations shall be discussed with, and a draft of the letter provided to the Executive Director prior to issuance.
- B. Three (3) preliminary drafts
- C. Twenty (20) final bound copies
- D. One (1) master unbound set
- E. Any other reports deemed necessary by any regulatory agencies.
- F. The Data Collection Form will be prepared by the auditor using the electronic submission system.

**QUALIFICATIONS:**

Proposals will be accepted from firms with demonstrated experience and competency in *Tribal Government Auditing*. The minimum qualifications for firms submitting proposals are:

- A. The audit shall be conducted under the supervision of a licensed Certified Public Accountant experienced and knowledgeable in Tribal Government auditing. The senior field auditor must have three to five years of actual experience in supervising a Tribal Government audit. *Senior field auditor may be on-site or remote during field audit.*
- B. The firm must have demonstrated efforts to keep its staff current in the industry and in governmental organizations.
- C. Must provide the names, titles, addresses, and phone numbers of at least three Tribal Government clients for whom the firm has performed audits within the last two years similar in scope and reporting as those required by Resighini Rancheria.

## **EXPECTATIONS:**

- A. The audit must be prepared for submission to the Federal Clearing House including preparation of the Data Collection Form
- B. The auditor shall present the draft audit at a meeting of the Tribal Council prior to the filing deadline.
- C. The auditor shall keep the Tribe informed of any and all changes in accounting and reporting requirements.
- D. The auditor shall provide casual phone consultation/support at no additional charge.
- E. The auditor shall serve as a resource and be available for consultation on accounting and internal control issues throughout the fiscal year at no additional charge.
- F. No part of the audit may be subcontracted.
- G. If, for any reason the submission is rejected by the Federal Audit Clearing House, the audit firm will correct the audit and resubmit at their expense.

Records of the Tribe shall be electronically provided in a mutually agreed upon methodology. For any on-site work, a space will be provided by the Tribe. Records shall be returned to the office from which the material was provided. No Tribe documents are to leave the Tribe premises without permission. If audit work is to be performed remotely, the hard copies provided will be destroyed using a shredder. Any scanned documents can be retained by the auditor in the normal course of an auditor's work-papers.

## **AUDIT FIELD WORK SCHEDULE**

Transaction testing will be done in March for each audit year. RR has implemented an End of Month process where all balance sheet accounts are reconciled monthly including bank reconciliations, debt roll-forward and, if needed, fixed assets. The auditor will be provided a SEFA of the most currently available date. All transaction testing including major programs will be performed in March. If possible the transactions selected for testing will be copied and forwarded to the auditor thereby eliminating the need for field work to be performed on-site.

Substantive testing will be done in late March. All audit prep worksheets and other documents will be provided to the auditor one week prior to the start date of field work. One of the first two weeks in March will be the estimated week for field work, however, this schedule can be modified to move the field work based on a mutual agreement between the auditor and RR.

## **CURRENT INFORMATION REGARDING THE RESIGHINI RANCHERIA**

- A. The Resighini Rancheria was established in 1939. It is a Tribe of the Yurok People. Basic information regarding the membership and activities of the Tribe can be found at [www.resighinirancheria.com](http://www.resighinirancheria.com). The Tribe is seeking Self-Governance status in the near future.
- B. The Tribe is governed by a Tribal Council which is composed of five (5) Tribal Citizens elected to stagger two-year terms of Chair person, Vice-Chairperson, Secretary, Treasurer, and Councilperson.
- C. The Tribe has the following funds in its operation:
- Federal including: BIA, EPA, HUD, USFWS, DOJ, IHS, NEH, DOT
  - Various state and other non-federal funds
  - General Fund including: non-material Enterprise Funds for campground and gravel
- D. The Tribe's budget is estimated at \$10 million in total revenues and employs approximately 25.
- E. The Tribe will draft the statements.

## **PROPOSAL CONTENTS AND FORMAT**

- A. Title Page**  
Include the firm's name, address, name and telephone/fax of contact person.
- B. Table of Contents**  
Include a table of contents identifying sections and/or page numbers.
- C. Letter of Transmittal**  
State names of the person(s) who will be authorized to make representations for the firm including their titles, office addresses and phone numbers.
- D. Profile of the Firm**  
Provide an overview of your firm, size, experience of the firm and its key personnel. Include a list of current or former clients and give the name and telephone numbers of client officials responsible for three (3) current audits.
- E. Services to be Provided.**  
Express agreement to meet the requirements of the engagement as stated in the "Scope of Audit" and "Services Required" sections of these guidelines.
- Provide a tentative schedule for performing key phases of the audit and estimated amount of time required to accomplish these phases.

**F. Fee Structure**

Provide proposed fee, including travel, per diem, out-of-pocket expenses, and report production costs for each of the three years.

**G. Sample Audit**

Tribe name can be withheld.

**Audit report must be submitted/completed by:**

The Tribe's goal is to have the audit issued to the Federal Clearing House by June 30<sup>th</sup> each year. The statutory filing deadline is September 30<sup>th</sup>, however the Tribal Council would like the Audit Report completed and submitted early. A penalty will be assessed for missing the issuance deadline of June 30<sup>th</sup>.

**Please include with your proposal:**

- A. A brief resume of key personnel who would be involved in the Tribe's audit.
  
- B. Your firm's history in working in Indian Country.

The proposal of the lowest responsible/responsive company complying in all aspects with these conditions is normally accepted. The Tribe reserves the right to reject any or all proposals or any part thereof, to waive immaterial technicalities in the quoting, and to accept the proposal deemed most favorable to the Tribe after all proposals have been examined and evaluated.

*Note: Final determination for acceptance of a proposal will be made by the Resighini Rancheria's Tribal Council. In the event of there being two or more proposals of essentially similar substance, qualifications and cost, the Tribe may request that those competing firms make a formal presentation virtually to the Tribal Council prior to the award of a contract.*

**Resighini Rancheria**  
P.O. Box 529  
Klamath, CA 95548

**PROJECT:** To Provide Annual Audit Examination

**SCHEDULE OF PROPOSALS**  
Services for 2023-2025

**Year 1 Costs**

- I. Base Audit Report (including management letter) \$ \_\_\_\_\_
- II. Travel Costs \$ \_\_\_\_\_
- III. Total Costs for Year 1 \$ \_\_\_\_\_

**Year 2 Costs**

- IV. Base Audit Report (including management letter) \$ \_\_\_\_\_
- V. Travel Costs \$ \_\_\_\_\_
- VI. Total costs for Year 2 \$ \_\_\_\_\_

**Year 3 Costs**

- VII. Base Audit Report (including management letter) \$ \_\_\_\_\_
- VIII. Travel Costs \$ \_\_\_\_\_
- IX. Total Costs Year 3 \$ \_\_\_\_\_

X. Name of Principal Auditor Assigned to account \_\_\_\_\_



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**PROJECT:** To Provide Annual Audit Examination

**SCHEDULE OF PROPOSALS**  
Services for 2023 only

**Year 1 Costs**

- I. Base Audit Report (including management letter) \$ \_\_\_\_\_
- II. Travel Costs \$ \_\_\_\_\_
- III. Total Costs for Year 1 \$ \_\_\_\_\_
  
- X. Name of Principal Auditor Assigned to account \_\_\_\_\_

**OTHER REQUIRED INFORMATION**

- I. When would the fieldwork commence?
  
- II. When would the fieldwork conclude?
  
- III. Number of field personnel to be assigned?
  
- IV. Approximate number of Tribes scheduled to be audited for 2023.
  
- V. Anticipated number of days that will be involved in the work on the premises.

**This proposal is presented to the Resighini Rancheria on behalf of:**

Name of Company: \_\_\_\_\_

By: \_\_\_\_\_  
Signature

Title: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

Phone Number: \_\_\_\_\_

Date: \_\_\_\_\_