



SEMINOLE NATION OF OKLAHOMA

Request for Proposals – 2016 Tribal Audit



JUNE 1, 2016
SEMINOLE NATION PROCUREMENT OFFICE
PO Box 1498, Wewoka, OK 74884

**SEMINOLE NATION OF OKLAHOMA
REQUEST FOR PROPOSAL
AUDIT SERVICES**

I. Introduction

General Information:

The Seminole Nation of Oklahoma (Nation) is requesting proposals from certified public accounting firms or individuals to audit its financial statements for the fiscal year ending September 30, 2016. The audit shall be performed in accordance with the provisions included in the Request for Proposal and with the guidance provided by the Uniform Administrative Requirements 2 CFR Part 200 as amended December 26, 2014, with emphasis on Subpart F-Audit Requirements as well as Generally Accepted Accounting Principles (GAAP) and Generally Accepting Government Auditing Standards (GAGAS).

To be considered, one (1) original and seven (7) copies of the proposal must be received by Tammy Norris, Procurement Officer, Seminole Nation, PO Box 1498, Wewoka, OK, 74884, at or before 12:00 pm, 11th day of July, 2016. Faxed or e-mailed proposals will not be considered. Absolutely no exceptions shall be made for proposals not received by the appointed time. The Seminole Nation reserves the right to reject any and all proposals submitted.

The Seminole Nation reserves the right, where it may serve the Nation's interest, to request additional information or clarifications from proposers, or to allow corrections of error or omissions. At the discretion of the Seminole Nation Finance Committee, firms submitting proposals may be requested to make oral presentations as part of the evaluation and negotiation process. On behalf of the Seminole Nation General Council, the Finance Committee acts as the Nation's Audit Committee. While the initial Proposal has been prepared for Fiscal Year 2016, at the discretion of the Finance Committee, a multiple year contract may be negotiated.

Submission of the proposal indicates acceptance by the firm of the conditions contained herein unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the Nation and the firm selected.

It is anticipated the selection of a firm will be completed by August 5, 2016 with audit work to begin on site in accordance with a schedule prepared

and agreed to by the Proposer and the Seminole Nation Controller. All audit work must be concluded no later than May 31, 2017.

II. SCOPE OF WORK

The auditor will express an opinion on the fair presentation of the Nation's financial position as reflected in the financial statements prepared in conformity with generally accepted accounting principles.

The financial and compliance audit will involve all of the individual funds of the Seminole Nation including the "Judgement Fund Programs". (A list of the Judgement Fund Programs is provided - please see below.) To meet the requirements of this request for proposal, the audit shall be performed in accordance with generally accepted auditing standards, and standards applicable to financial audits contained in GAAP as well as GAGAS.

The auditor shall submit to the Seminole Nation of Oklahoma the following reports:

1. Independent Auditor's Report on financial statements of the governmental activities, each major fund, and the aggregate remaining fund information.
2. Independent Auditor's Report on Compliance and Internal Controls over Financial Reporting Based on an Audit of Financial Statements performed in accordance with *Government Auditing Standards*, and Independent Auditor's Report on Compliance with requirements applicable to each program and on internal control over compliance in accordance with 2 CFR Part 200.
3. A Management letter, with appropriate recommendations commenting on material weakness in internal accounting control, reportable conditions and identifying possible noncompliance with financial related legal provisions.

For the Judgement Programs:

The following individual funds comprise the Judgment Fund Program and are considered major funds as defined by GASB No. 34.

1. Burial Assistance Fund.
2. School Clothing Fund.
3. Elderly Assistance Fund.
4. Higher Education Fund.
5. Community Cultural and Recreational Enhancement Fund.
6. Household Economic Fund.

7. Economic Development Fund.
8. Operating Fund.

The Judgment Fund Program utilizes Peachtree Accounting Software and is maintained on a separate self-contained system located at the Judgment Fund Offices. This system manages various applications which includes Peachtree and QuickBooks. The Judgment Fund Office will have accounting records ready for audit and will have accounting personnel available to meet with the audit firm's personnel.

A minimum of 60 copies of each audit report is required.

All working papers and reports must be retained, at the auditor's expense, for a minimum of three (3) years. The auditor will be required to make working papers available, upon request, to the Seminole Nation of Oklahoma and to provide information with reasonable written inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

The Seminole Nation utilizes Sage MIP accounting software. The Seminole Nation Fiscal Services Department will have accounting records ready for audit and will have accounting personnel available to assist the audit firm's personnel. The annual report for the Fiscal Year Ended September 30, 2015 is available upon request.

III. SUBMISSION OF PROPOSALS

The following material is required to be received by July 11, 2016:

- (A) A signed letter of transmittal briefly stating the proposer's understanding of the work to be done, the commitment to perform the work within the time period, a statement of why the firm believes itself to be the best qualified to perform the engagement and a statement that the proposal is a firm offer.
- (B) Qualifications of the firm and of the particular staff to be assigned to this engagement. It should also specify an audit approach that will meet the request for proposal requirements. As such, the substance of proposals will carry more weight than their form or manner of presentation. A copy of the firm's latest peer review must also be included.
- (C) The auditing firm should provide an affirmative statement that it is independent of the Seminole Nation of Oklahoma.

- (D) The proposal should state the size of the firm, and the size of the firm's government audit staff. The proposal should also include proof of professional liability insurance covering any error or omissions committed during the audit.
- (E) The proposal should include a list of similar engagements with other Tribes. Indicate the name and telephone number of the principal client contact.
- (F) The proposal should set forth a work plan, including an explanation of the audit methodology to be followed to perform the requested services.
- (G) If Indian Preference or any other Federally Recognized Preference is being claimed, documentation should accompany the proposal. (See Certification Form.)
- (H) Executed Certification Form (Form is attached) and Non-Collusive Affidavit.

IV. EVALUATION

Proposals submitted will be forwarded to the Finance Committee for review and selection of the auditor.

The award of this contract shall be made to the responsible proposer whose proposal is most advantageous to the Seminole Nation of Oklahoma. The following point range will be used during the evaluation process:

1. Responsiveness of the proposal in clearly stating an understanding of the work to be performed. 0 to 20 Points
2. Technical experience of the auditing firm. 0 to 25 Points
3. Qualifications of staff, including consultants, to be assigned to the audit. 0 to 30 Points
4. Cost of the Audit. 0 to 15 Points
5. Indian Preference and/or all other Federally Recognized Preferences. 10 Points

TOTAL COMPENSATION

Please note proposed compensation on the transmittal document.

CONTRACT REQUIREMENTS

The firm selected under this RFP must be fully qualified to perform the services described above. The selected firm must also comply with the following requirements:

1. CONTRACT: The firm shall execute an Agreement with the Nation.
2. INSURANCE: The firm shall maintain in full force and effect during the entire Contract term the Insurance requirements and shall be able to provide a Certificate of Insurance within ten (10) days after notification of award.
3. INCORPORATED: All requirements of the Request for Proposals and the representations made in the proposal that are not in conflict with provisions of the Contract shall be incorporated by reference and made an integral part of the Contract as though fully set forth.
4. RETENTION OF RECORDS: All proposals and related materials become the property of the Seminole Nation of Oklahoma and may be returned only at its option.
5. GOVERNING LAW: All applicants are advised that the laws of the Seminole Nation of Oklahoma will apply and govern all contracts and engagements.

OFFEROR COSTS

This RFP does not commit the Nation to pay for any costs in connection with the preparation, submission, clarification, and review of the firm's proposal.

RIGHT TO REJECT

The Nation reserves the right to reject any or all proposals, if, in the Nation's judgment, the proposal(s) in question does not meet the needs of the Nation, or for any reason it deems suitable.

REPRESENTATIONS, CERTIFICATIONS AND OTHER STATEMENTS OF OFFERORS – FY 2016 AUDIT

Proposal Document

5/27/2016

SEMINOLE NATION OF OKLAHOMA

Tammy Norris, Procurement Officer

**SEMINOLE NATION OF OKLAHOMA
REPRESENTATIONS, CERTIFICATIONS,
AND OTHER STATEMENTS OF OFFERORS**

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Certificate of Independent Price Determination

(a) The offeror certifies that--

(1) The prices in this proposal have been arrived at independently, without, for the purpose of restricting competition, any consultation, communication, or agreement with any other firm or competitor relating to (i) those prices, (ii) the intention to submit a proposal, or (iii) the methods or factors used to calculate the prices offered;

(2) The prices in this proposal have not been and will not be knowingly disclosed by the offeror, directly or indirectly, to any other firm or competitor before opening or contract award (in the case of a competitive proposal solicitation) unless otherwise required by law; and

(3) No attempt has been made or will be made by the offeror to induce any other concern to submit or not to submit a proposal for the purpose of restricting competition.

(b) Each signature on the proposal is considered to be a certification by the signatory that the signatory--

(1) Is the person in the firm's organization responsible for determining the prices being offered in this proposal, and that the signatory has not participated and will not participate in any action contrary to subparagraphs (a)(1) through (a)(3) above; or

(2) (i) Has been authorized, in writing, to act as agent for the following principals in certifying that those principals have not participated, and will not participate in any action contrary to subparagraphs (a)(1) through (a)(3) above.

NAME OF AGENT

TITLE

full name of person(s) in the firm's organization responsible for determining the prices offered in this proposal, and the title of his or her position in the offeror's organization];

(ii) As an authorized agent, does certify that the principals named in subdivision (b)(2)(i) above have not participated, and will not participate, in any action contrary to subparagraphs (a)(1) through (a)(3) above; and

I(iii) As an agent, have not participated, and will not participate in any action contrary to subparagraphs (a)(1) through (a)(3) above.

(c) If the offeror deletes or modifies subparagraph (a)2 above, the offeror must furnish with its proposal a signed statement setting forth in detail the circumstances of the disclosure.

[XX] [Contracting Officer check if following paragraph is applicable]

(d) Non-collusive affidavit.

(1) Each offeror shall execute, in the form provided by the Seminole Nation of Oklahoma, an affidavit to the effect that he/she has not colluded with any other person, firm or corporation in regard to any proposal submitted in response to this solicitation. If the successful offeror did not submit the affidavit with his/her proposal, he/she must submit it within three (3) working days of proposal opening. Failure to submit the affidavit by that date may render the nonresponsive. No contract award will be made without a properly executed affidavit.

(2) A fully executed "Non-collusive Affidavit" is, is not included with the

proposal.

Contingent Fee Representation and Agreement

(a) Definitions. As used in this provision:

"Bona fide employee" means a person, employed by an offeror or firm and subject to their supervision and control as to time, place, and manner of performance, who neither exerts, nor proposes to exert improper influence to solicit or obtain contracts nor holds out as being able to obtain any contract(s) through improper influence.

"Improper influence" means any influence that induces or tends to induce a Seminole Nation employee or officer to give consideration or to act regarding any contract on any basis other than the merits of the matter.

(b) The offeror represents and certifies as part of its proposal that, except for full-time bona fide employees working solely for the offeror, the offeror:

(1) has, has not employed or retained any person or company to solicit or obtain this contract; and

(2) has, has not paid or agreed to pay to any person or company employed or retained to solicit or obtain this contract any commission, percentage, brokerage, or other fee contingent upon or resulting from the award of this contract.

(c) If the answer to either (a)(1) or (a)(2) above is affirmative, the offeror shall make an immediate and full written disclosure to the Contracting Officer.

(d) Any misrepresentation by the offeror shall give the Seminole Nation the right to (1) terminate the contract; (2) at its discretion, deduct from contract payments the amount of any commission, percentage, brokerage, or other contingent fee; or (3) take other remedy pursuant to the contract.

Certification and Disclosure Regarding Payments to Influence Certain Federal Transactions (applicable to contracts exceeding \$100,000)

(a) The definitions and prohibitions contained in Section 1352 of Title 31, United States Code, are hereby incorporated by reference in paragraph (b) of this certification.

b) The offeror, by signing its proposal, hereby certifies to the best of his or her knowledge and belief as of December 23, 1989 that:

(1) No Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress on his or her behalf in connection with the awarding of a contract resulting from this solicitation;

(2) If any funds other than Federal appropriated funds (including profit or fee received under a covered Federal transaction) have been paid, or will be paid, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress on his or her behalf in connection with this solicitation, the offeror shall complete and submit, with its proposal, OMB Standard Form LLL, "Disclosure of Lobbying Activities;" and

Certification and Disclosure Regarding Payments to Influence Certain Federal Transactions (applicable to contracts exceeding \$100,000) (Con't.)

(3) He or she will include the language of this certification in all subcontracts at any tier and require that all recipients of subcontract awards in excess of \$1,000,000 shall certify and disclose accordingly.

(c) Submission of this certification and disclosure is a prerequisite for making or entering into this contract imposed by section 1352, Title 31, United States Code. Any person who makes expenditure prohibited under this provision or who fails to file or amend the disclosure form to be filed or amended by this provision, shall be subject to a civil penalty of not less than \$10,000, and not more than \$100,000, for each such failure.

(d) Indian tribes (except those chartered by States) and Indian organizations as defined in section 4 of the Indian Self-Determination and Education Assistance Act (25 U.S.C. 450B) are exempt from the requirements of this provision.

Organizational Conflicts of Interest Certification

The offeror certifies that to the best of its knowledge and belief and except as otherwise disclosed, he or she does not have any organizational conflict of interest which is defined as a situation in which the nature of work to be performed under this proposed contract and the offeror's organizational, financial, contractual, or other interests may, without some restriction on future activities:

- (a) Result in an unfair competitive advantage to the offeror; or,
- (b) Impair the offeror's objectivity in performing the contract work.

[] In the absence of any actual or apparent conflict, I hereby certify that to the best of my knowledge and belief, no actual or apparent conflict of interest exists with regard to my possible performance of this procurement.

Offeror's Certification of Eligibility

(a) By the submission of this proposal, the offeror certifies that to the best of its knowledge and belief, neither it, nor any person or firm which has an interest in the firm, nor any of the offeror's subcontractors, is ineligible to:

(1) Be awarded contracts by any agency of the United States Government, Seminole Nation of Oklahoma, or the State in which this contract is to be performed; or,

(2) The certification in paragraph (a) above is a material representation of fact upon which reliance was placed when making award. If it is later determined that the offeror knowingly rendered an erroneous certification, the contract may be terminated for default, and the offeror may be debarred or suspended from participation in Federal, State, and Seminole Nation contract programs.

Minimum Proposal Acceptance Period

(a) "Acceptance period," as used in this provision, means the number of calendar days available to the Seminole Nation of Oklahoma for awarding a contract from the date

specified in this solicitation for receipt of proposals.

(b) This provision supersedes any language pertaining to the acceptance period that

Minimum Proposal Acceptance Period (Con't.)

may appear elsewhere in this solicitation.

(c) The Seminole Nation of Oklahoma requires a minimum acceptance period of Forty-Five (45) calendar days.

(d) In the space provided immediately below, offerors may specify a longer acceptance period than the Seminole Nation of Oklahoma's minimum requirement. The offeror allows the following acceptance period: _____calendar days.

(e) A proposal allowing less than the Nation's minimum acceptance period will be rejected.

(f) The offeror agrees to execute all that it has undertaken to do, in compliance with its proposal, if that proposal is accepted in writing within (1) the acceptance period stated in paragraph (c) above or (2) any longer acceptance period stated in paragraph (d) above.

Small, Minority, Women-Owned Business Concern Representation

The offeror represents and certifies as part of its offer that it --

(a) is, is not a small business concern. "Small business concern," as used in this provision, means a concern, including its affiliates, that is independently owned and operated, not dominant in the field of operation in which it is offering, and qualified as a small business under the criteria and size standards in 13 CFR 121.

(b) is, is not a women-owned business enterprise. "Women- owned business enterprise," as used in this provision, means a business that is at least 51 percent owned by a woman or women who are U.S. citizens and who also control and operate the business.

(c) is, is not a minority business enterprise. "Minority business enterprise," as used in this provision, means a business which is at least 51 percent owned or controlled by one or more minority group members or, in the case of a publicly owned business, at least 51 percent of its voting stock is owned by one or more minority group members, and whose management and daily operations are controlled by one or more such individuals. For the purpose of this definition, minority group members are:

(Check the block applicable to you)

- | | |
|---|---|
| <input type="checkbox"/> Black Americans | <input type="checkbox"/> Asian Pacific Americans |
| <input type="checkbox"/> Hispanic Americans | <input type="checkbox"/> Asian Indian Americans |
| <input type="checkbox"/> Native Americans | <input type="checkbox"/> Hasidic Jewish Americans |

Indian-Owned Economic Enterprise

The offeror represents and certifies that it:

(a) is, is not an Indian-owned economic enterprise. "Economic enterprise," as used in this provision, means any commercial, industrial, or business activity established or organized for the purpose of profit, which is at least 51 percent Indian owned.

"Indian," as used in this provision, means any person who is a member of any tribe, band, group, pueblo, or community which is recognized by the Federal Government as

eligible for services from the Bureau of Indian Affairs and any "Native" as defined in the Alaska Native Claims Settlement Act.

Indian-Owned Economic Enterprise

(b) [] is, [] is not an Indian organization. "Indian organization," as used in this provision, means the governing body of any Indian tribe or entity established or recognized by such governing body. Indian "tribe" means any Indian tribe, band, group, pueblo, or community including Native villages and Native groups (including corporations organized by Kenai, Juneau, Sitka, and Kodiak) as defined in the Alaska Native Claims Settlement Act, which is recognized by the Federal Government as eligible for services from the Bureau of Indian Affairs.

Certification of Eligibility Under the Davis-Bacon Act (applicable to construction contracts exceeding \$2,000)

(a) By the submission of this proposal, the offeror certifies that neither it nor any person or firm who has an interest in the offeror's firm is a person or firm ineligible to be awarded contracts by the United States Government by virtue of section 3(a) of the Davis-Bacon Act or 29 CFR 5.12(a)(1).

(b) No part of the contract resulting from this solicitation shall be subcontracted to any person or firm ineligible to be awarded contracts by the United States Government by virtue of section 3(a) of the Davis-Bacon Act or 29 CFR 5.12(a)(1).

(c) The penalty for making false statements is prescribed in the U.S. Criminal Code, 18 U.S.C. 1001.

Certification of Nonsegregated Facilities (applicable to contracts exceeding \$10,000)

(a) "Segregated facilities," as used in this provision, means any waiting rooms, work areas, rest rooms and wash rooms, restaurants and other eating areas, time clocks, locker rooms and other storage or dressing areas, parking lots, drinking fountains, recreation or entertainment areas, transportation, and housing facilities provided for employees, that are segregated by explicit directive or are in fact segregated on the basis of race, color, religion, or national origin because of habit, local custom, or otherwise.

(b) By the submission of this proposal, the offeror certifies that it does not and will not maintain or provide for its employees any segregated facilities at any of its establishments, and that it does not and will not permit its employees to perform their services at any location under its control where segregated facilities are maintained. The offeror agrees that a breach of this certification is a violation of the Equal Employment Opportunity clause in the contract.

(c) The offeror further agrees that (except where it has obtained identical certifications from proposed subcontractors for specific time periods) prior to entering into subcontracts which exceed \$10,000 and are not exempt from the requirements of the Equal Employment Opportunity clause, it will:

- (1) Obtain identical certifications from the proposed subcontractors;
- (2) Retain the certifications in its files; and

Certification of Nonsegregated Facilities (applicable to contracts exceeding \$10,000) (Continued)

(3) Forward the following notice to the proposed subcontractors (except if the proposed subcontractors have submitted identical certifications for specific time periods):

Notice to Prospective Subcontractors of Requirement for Certifications of Nonsegregated Facilities

A Certification of Nonsegregated Facilities must be submitted before the award of a subcontract exceeding \$10,000 which is not exempt from the provisions of the Equal Employment Opportunity clause of the prime contract. The certification may be submitted either for each subcontract or for all subcontracts during a period (i.e., quarterly, semiannually, or annually).

Note: The penalty for making false statements in proposals is prescribed in 18 U.S.C. 1001.

Clean Air and Water Certification (applicable to contracts exceeding \$100,000)

The offeror certifies that:

- (a) Any facility to be used in the performance of this contract is not listed on the Environmental Protection Agency List of Violating Facilities;
- (b) The offeror will immediately notify the Contracting Officer, before award, of the receipt of any communication from the Administrator, or a designee, of the Environmental Protection Agency, indicating that any facility that the offeror proposes to use for the performance of the contract is under consideration to be listed on the EPA List of Violating Facilities; and,
- (c) The offeror will include a certification substantially the same as this certification, including this paragraph (c), in every nonexempt subcontract.

Offeror's Signature

The offeror hereby certifies that the information contained in these certifications and representations is accurate, complete, and current.

(Signature and Date) _____

(Typed or Printed Name) _____

(Title) _____

(Company Name) _____

(Company Address)

NON-COLLUSIVE AFFIDAVIT

Project Name: _____

The following affidavit is to accompany the proposal:

STATE OF _____)

) ss

COUNTY OF _____)

_____, of lawful age, being first duly sworn, states that (he or she) is the agent authorized by the proposer to submit the attached proposal. Affiant states that the attached proposal or bid is genuine and not collusive or sham; that said proposer has not colluded, conspired, connived or agreed directly or indirectly with any other proposer or person to put in a sham proposal or to refrain from submitting a proposal. Affiant further states that no officer or employee of the Seminole Nation of Oklahoma either directly or indirectly, owns a twenty-five (25) percent interest in the proposer's business or such percentage which constitutes a controlling interest. Affiant further states that the following officers and/or employees of the Seminole Nation of Oklahoma have some direct or indirect interest in the proposer's business:

For purposes of this affidavit, a direct or indirect interest is defined to include any relationship existing on the date of this affidavit or which previously existed within the past year. Such an interest shall also be defined to include any business relationship between or among the proposed parties to the contract project and also to include any business relationship between the officers and directors of the proposed contracting parties of the project.

X _____

Subscribed and sworn to before me this _____ day of _____ 20____

My Commission Expires: _____

Notary Public

ANTI-KICKBACK AFFIDAVIT

Project Name: _____

The following affidavit is to accompany the proposal:

STATE OF _____)

) ss

COUNTY OF _____)

_____, of lawful age, being first duly sworn, states that (he or she) states that no money or contributions have or will be paid to any officer(s) or employee (s) of the Seminole Nation of Oklahoma as a commission, kickback, reward or gift, directly or indirectly by me or any member of my firm, or by an officer of the firm as a result of or in connection with my Firm's submittal of its affixed submittal.

X _____

Subscribed and sworn to before me this _____ day of _____ 20____

My Commission Expires: _____

Notary Public