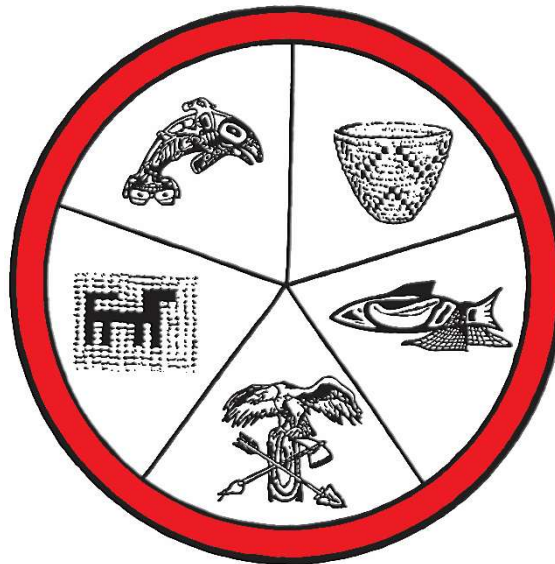


Notice: Request for Proposals
For AUDITING SERVICES



SPIPA is soliciting auditing services that federal grantees, including nonprofit organizations, must follow under the audit requirements of OMB 2 CFR 200 Subpart F.

Publication of Proposal: March 15, 2025

Submission of Proposal Deadline:

May 2, 2025

by 4:00 pm PDT

**REQUEST FOR PROPOSAL
FOR
AUDITING SERVICES**

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SECTION I – RFP DESCRIPTION

A. INTRODUCTION

The South Puget Intertribal Planning Agency (SPIPA) is a nonprofit organization under IRS Code 501(c)3. SPIPA was chartered in 1976 through a Tribal intergovernmental compact. SPIPA has an indirect cost Negotiated Agreement with the U.S. Department of Health and Human Services as its cognizant agency. SPIPA expends more than \$1,000,000 per year in federal funds to fulfill its mission of supporting each of its member Tribes' vision of success and wellness for their community members.

One of SPIPA's primary fiscal administrative requirements is to obtain a financial audit in accordance with the Single Audit Act Amendments of 1996 (31 U.S.C. 7501-7507) and revised [OMB 2 CFR 200 Subpart F](#). The audit must be conducted on an annual basis by an independent auditor in accordance with the Government Auditing Standards.

SPIPA is soliciting proposals from entities that have the capability to perform an audit of its financial statements and fiscal management infrastructure in accordance with regulations for federally funded programs. The audit scope of work will include:

1. The general operations of SPIPA
2. Review of financial statements for GAAP conformity
3. Review of the SEFA for conformity with the financial statements
4. Testing of internal controls pertaining to the compliance regulations of federal programs
5. Compliance with grant agreements according to the compliance supplements
6. Follow up to any previous audit findings
7. Preparation of IRS Form 990 based on the audited financial statements

Audit firms who have an interest in this solicitation will be required to conduct an on-site audit of SPIPA's fiscal records that are maintained at SPIPA's main office located at 3104 SE Old Olympic Hwy, Shelton, WA 98584. The audit field work may include travel to subrecipient program locations in southwest Washington State.

B. PROJECT SCHEDULE

<input type="checkbox"/> March 15, 2025	Request for Proposal issued
<input type="checkbox"/> May 2, 2025, 4pm Pacific Time	Deadline for submission of RFPS – no late submissions
<input type="checkbox"/> May 9, 2025	Selection of Vendor (Board Approval)
<input type="checkbox"/> June 13, 2025	Executed contract
<input type="checkbox"/> December 1, 2025	Fieldwork begins
<input type="checkbox"/> February 28, 2026	Audit report completed & Form 990 filed at the Federal Clearing House and IRS

C. RELATIONSHIP WITH PRIOR CPA FIRM

In preparing your proposal, be advised that management gives permission to contact prior auditors for work papers if your firm is awarded the contract.

D. AUDIT WORKPAPERS

Audit work papers and reports shall be retained for a minimum of three years from the date of the audit report. Audit work papers shall be made available, upon request to SPIPA staff or the Board. Records shall be retained beyond the three-year period if audit findings have not been resolved at the state and/or federal level.

E. RIGHT TO REJECT

This RFP does not commit SPIPA to accept any proposal submitted, nor is SPIPA responsible for any costs incurred in the preparation of responses to this RFP. SPIPA reserves the right to reject any or all proposals, to accept or reject any or all items in the proposal, **and/or** to award the contract in whole or in part as is deemed to be in the best interest of SPIPA. SPIPA reserves the right to cancel, delay, amend or reissue the RFP at any time.

F. AWARD OF CONTRACT

Each respondent submitting a proposal will be notified in writing or via e-mail of SPIPA's decision concerning their proposal. Formal notification to award a contract and the actual execution of a contract are subject to the following conditions:

- Receipt of funds from federal and state administering agencies, and
- Results of negotiations between selected vendor and SPIPA administrative fiscal staff, and

- Continued availability of SPIPA funds, and
- Approval by full SPIPA Board of Directors.

The final award of contract will be made to the firm, which in the opinion of SPIPA is best qualified based on the content of the proposal, experience of the firm doing nonprofit audits in Indian Country and fees.

Indian Preference shall be given as follows:

- Whenever financially and/or programmatically feasible, Native American vendors shall be sought for provision of goods and services through the publication of notices.
- SPIPA shall assure selection of Native American vendors as a preference whenever an Indian vendor(s) meets the requirements as published.
- When multiple applicants meet the Indian Preference guidelines, the vendor that best fills the needs of the Agency shall be selected.

G. TERM OF AUDIT SERVICES

The initial term of the awarding agency's contract shall be for two years. SPIPA reserves the right to extend the contract with the possibility of two one-year extensions. This contract extension shall be based on the audit firm's prior performance. Price and terms for each year's subsequent audit shall be renegotiated with SPIPA. Nothing in this solicitation shall be construed as giving the proposing vendor any guarantee of future contracts. All decisions on contract renewals shall be at the sole discretion of SPIPA. Work to be performed under the audit firm's contract shall not be assigned to another firm or individual without the prior written consent of SPIPA.

H. TERMINATION OF AUDIT SERVICES

Either party upon a thirty (30) day written notice, may terminate the audit agreement contract for any noted reason.

I. AUDIT REPORT REVIEW

Prior to the submission of the final completed report, the audit firm will be required to review a draft of the proposed report and management letter with SPIPA's Fiscal Services Director. Also, the audit firm will be required to present the final audit report to SPIPA's full Board of Directors.

J. EQUAL OPPORTUNITY

Minority- and women-owned businesses will be afforded full opportunity to submit quotes in response to this RFP and will not be discriminated against in the awarding of any contract resulting from this solicitation.

SECTION II – SOLICITATION PROCESS

A. PROPOSAL DEADLINE

In order to be considered, a proposal with the words “AUDIT RFP” clearly identified on the cover page must be received by Tamara Fife, SPIPA FSD, by:

Date: May 2, 2025
Time: By 4:00 pm Pacific Time
Location: SPIPA
3104 SE Old Olympic Hwy
Shelton, WA 98584

Email: accounting@spipa.org

No proposal will be accepted after this date and time. Proposals received after this deadline shall not be considered for evaluation or award.

Proposals can be e-mailed to accounting@spipa.org. Put “AUDIT RFP” in the subject line.

B. SOLICITATION QUESTIONS

All questions regarding this RFP shall be submitted in writing via e-mail to: tfife@spipa.org.

C. PROPOSAL FORMAT GUIDELINES

In response to this RFP, the requested information must be in the following format:

- a. Twelve (12) point font
- b. One-inch margins all around
- c. Reference the appropriate header and section numbers of the RFP in your response and answer questions in the order that they appear in the RFP
- d. Limit the proposal to three pages, plus the cover page and affirmations (total 5 pages).

D. PROPOSER COVER PAGE PROFILE

It is mandatory that the profile of the proposer be provided on the attached cover page which contains the following information:

1. Name of the proposing firm.
2. Address, telephone number, fax number, and e-mail address.
3. Name and e-mail address of person preparing the RFP along with an acknowledgement that the person preparing the response is authorized to bind the proposing firm to their responses.
4. Current local business license number.
5. Federal tax ID number.
6. Mandatory Affirmations (*with signature*):
 - a. Affirmation of Contents of response to RFP
 - b. Affirmation of Qualifications

Proposals from firms who fail to complete and sign the cover page shall not be considered.

SECTION III – SCOPE OF AUDIT

1. The audit “Scope of Work” shall be based on SPIPA’s schedule of expenditures of federal awards for October 1, 2024 through September 30, 2025.
2. The audit shall be conducted in accordance with the Single Audit Act Amendments of 1996, (U.S.C.7501-7507).
3. The audit shall be performed in accordance with Generally Accepted Auditing Standards, and Federal Auditing Standards of the United States including:
 - (a) Government Auditing Standards, issued by the Comptroller General of the United States.
 - (b) The Single Audit Act of 1948 (P.L. 98-502), as amended.
 - (c) 2 CFR 200 Subpart F (formerly Circular A-133, Audits of State and Local Governments), issued by the U.S. Office of Management and Budget (OMB).

4. The auditor shall be prepared to perform services for a two (2) year period with the possibility of two (2) one (1)-year extensions which shall be based on performance.
5. The auditor will prepare audited financial statements for the audit period.
6. The auditor will prepare Federal Form 990 for the audited financial statements.

SECTION IV – EXECUTIVE SUMMARY

Each respondent is to provide a brief summary of their business which should include but not limited to, the following:

- (a) Provide years of established business which indicates recent accomplishments.
- (b) Provide an organizational chart of the firm which indicates number of staff and if applicable, local, regional, national and/or international operations.
- (c) Describe the office from which the work is to be staffed including the staff and the staff level that is employed at that location.
- (d) Describe the range of activities performed by the local office such as auditing, accounting, tax service, and management service.
- (e) Discuss your staff's ability to audit nonprofits with \$15,000,000 in federal funds expended annually.
- (f) Discuss your staff's experience working in Indian Country
- (g) Describe your staff's experience auditing 477 programs in Indian Country
- (h) Describe your firm's approach to the audit of SPIPA, including the use of any association or affiliate member firm personnel and the areas that will receive primary emphasis. Also discuss the firm's use of technology in the audit.

SECTION V – PROPOSED FEES & COMPENSATION PROCESS

1. SPIPA shall pay the selected audit firm a flat fee for performing the audit. The flat fee must include the following cost elements:
 - A. The cost for all of the auditor’s expenses for labor, communication, other miscellaneous expenses directly related to the audit
and
 - B. The hourly rates of staff by classification which includes an all-inclusive maximum fee for the Scope of the Audit.
2. Include an estimate of travel expenses to be reimbursed for field work, using a 5-day onsite estimate, plus travel to SPIPA program sites totaling 300 miles round trip.
3. Include the type of payment arrangements that may be needed. (*Arrangements may be made for progress payments for no more than 25% of the total cost of the audit, with the remaining amount to be invoiced with the final audit report.*)
4. Final payment will be made upon receipt of a completed audit report acceptable to SPIPA’s FSD. If required due dates for audit completion are missed or work does not meet audit standards, SPIPA reserves the right to withhold payment upon notifying the audit firm in writing of the reasons for such withholding.
5. The successful respondent will be informed in writing by amendment and/or change order, and prices will be adjusted only after receipt of said approved adjustment from SPIPA’s Executive Director or appointed designee.

SECTION VI – PROPOSER QUALIFICATIONS & EXPERIENCE

Provide the following information regarding the Qualifications and Experience of your Firm:

- (a) Describe the firm’s experience in performing governmental audits in accordance with the requirements of OMB 2 CFR 200 Subpart F.
- (b) Provide the names, addresses, and telephone numbers of previous and/or current clients responsible for three of the audits described above.

- (c) Identify the audit managers and field supervisors and/or other staff who will work on the audit, and include their resumes, relevant experience, and if applicable, educational achievements in governmental accounting and auditing within the last two years.
- (d) Provide documentation of the firm's staff, proposed to be assigned to this audit, is properly licensed by the State of Washington.
- (e) Provide any information about the firm's status as a Native-owned business.

SECTION VII – PROPOSAL REVIEW AND EVALUATION

SPIPA will evaluate proposals on both a quantitative and qualitative basis. This includes a review of a firm's peer review report and related materials, results of discussions with other clients, and the firm's completeness in its response to SPIPA, Proposals will be evaluated by a committee consisting of SPIPA's Executive Director, FSD and Board members. Proposals will be opened only by the committee and information contained in a proposal will not be disclosed to the public until after the award.

All entities submitted proposals will be acknowledged by SPIPA. Proposals will become the property of SPIPA and will not be returned.

ATTACHMENTS

PROPOSAL COVER PAGE

(Must be completed and signed)

1. Name of the Proposing Firm: _____

2. Local Address: _____

3. Main Telephone Number: _____

4. Name of Contact Person: _____

5. Telephone Number of Contact Person: _____

6. Email of Contact Person: _____

7. Current Local Business License Number: _____

8. Federal Tax ID Number: _____

9. Affirmation:

I affirm that the following within this proposal, to the best of my knowledge, is true and accurate. Further, I am duly authorized to submit this proposal on behalf of this agency. I also understand that my agency will be responsible for meeting all audit requirements as set forth in this RFP. I fully affirm and understand that failure to meet these requirements may result in my organization's proposal not being considered.

Name (print) _____ Title: _____

Firm: _____

Authorized Signature: _____ Date: _____

AFFIRMATIONS

All respondents must sign the following affirmations:

1. Affirm that the proposer is properly licensed for the public practice as a certified public accountant or public accountant in accordance with Government Accounting Standards.
2. Affirm that the proposer meets the independence requirement of the Government Auditing Standards, published by the General Accounting Office.
3. Affirm that the respondent does not have a record of substandard audit work. This should be affirmed by submitting a written report communicating the results of an external quality control review conducted within three years preceding April 2025.

I affirm that this information, to the best of my knowledge, is true and accurate.

Name (print) _____ Title: _____

Firm: _____

Authorized Signature: _____ Date: _____