

REQUEST FOR PROPOSALS (RFP)

FINANCIAL AUDIT SERVICES

2024-001-062



Due Date: Friday, August 16, 2024, at 5:00 p.m. CT.

Housing Authority of the Cherokee Nation

Department: Finance

Mailing Address: PO BOX 1007 • Tahlequah OK 74464-1007

Contact: 918-456-5482 | Dennis Fine

Contact Email: dennis.fine@hacn.org

REQUEST FOR PROPOSALS (RFP)

Introduction:

The Housing Authority of the Cherokee Nation (HACN) was created in 1966 to provide decent, safe, and sanitary housing within the Cherokee Nation. Today, HACN continues that original mission of providing housing assistance through several diverse programs (www.hacn.org).

HACN is an entity of the Cherokee Nation and functions independently from the Cherokee Nation federal government. HACN operates on a separate infrastructure in all aspects. HACN has approximately 250 staff and covers the same 14-county reservation area of the Cherokee Nation in Northeastern Oklahoma.

General Provisions

Purpose of the REQUEST FOR PROPOSALS (RFP): HACN is soliciting detailed proposals from interested parties with qualifications, credentials, and previous experience providing services for organizations similar in size and scope. The complete scope of work and specifications are included in this REQUEST FOR PROPOSALS (RFP).

Other Licenses and Registrations Requirement: All consultants are required to hold any and all necessary applicable professional licenses and registrations required by law. Proof of professional licenses are required with the proposal. Obtaining and ensuring compliance with all licensing and registering requirements is the complete responsibility of the contractor.

Cherokee and Indian Preference: HACN will be accepting proposals from Indian and Non-Indian parties. Indian preference will be given only to vendors who provide proof of current certification from the Cherokee Nation Tribal Employment Rights Office (TERO) located in Tahlequah, OK. Proof of TERO certification must be included with the submission. The awarded contract is subject to Section 7(b) of the Indian Self-Determination and Education Assistance Act, which requires in part that to the greatest extent feasible, preference in the award of contracts and subcontracts shall be given to Indian Organizations and Indian Owned Economic Enterprises.

Conflict of Interest and Restrictions: If any contractor, contractor's employee, subcontractor, or any individual working on the proposed contract may have a possible conflict of interest that may affect the objectivity, analysis, and/or performance of the contract, it shall be declared in writing upon discovery, via contact information posted in this REQUEST FOR PROPOSALS (RFP). HACN will determine in writing if the conflict is significant and material and if so, may eliminate the contractor from submitting a proposal.

Legal Jurisdiction: In the event of a dispute, the courts of the Federal District Court for the Eastern District of Oklahoma shall have jurisdiction, and all disputes will be submitted to the Federal District Court for the Eastern District of Oklahoma, which is the proper and most convenient venue for resolution. The law of the Federal District Court for the Eastern District of Oklahoma shall govern all such disputes. The Housing Authority of the Cherokee Nation does not waive its sovereign immunity.

Verbal Instructions: Interested parties shall not initiate or execute any negotiation, decision, or action arising from any verbal discussion with any HACN employee. Only written communications from the designated Contact Person at HACN may be considered a duly authorized expression on behalf of HACN regarding this REQUEST FOR PROPOSALS (RFP). Additionally, only written communications from interested parties are recognized as duly authorized expressions on behalf of the vendor. The same instructions shall apply to any subsequent award and agreement communications.

Binding Contract: This REQUEST FOR PROPOSALS (RFP) does not obligate HACN or the selected contractor until a contract is signed and approved by both parties. If approved, it is effective from the date of final approval. HACN shall not be responsible for work done, even in good faith, prior to final approval of the proposed contract. Any and all costs incurred by contractor's preparing and submitting a proposal are the contractor's responsibility and shall not be charged to the HACN or reflected as an expense of a resulting contract.

Cancellation of the REQUEST FOR PROPOSALS (RFP): HACN retains the right to cancel, modify, amend, or withdraw, the REQUEST FOR PROPOSALS (RFP) process at any time, at HACN's sole discretion. HACN shall not be responsible for costs incurred by contractors for proposal preparation.

Disclosure of Proposal Contents: HACN will not disclose the list of vendors that have responded to the posted REQUEST FOR PROPOSALS (RFP), or any content from a submission, throughout the review process. Once a contract has been awarded, the winning vendor will be listed with the original post online (cherokeebids.org).

Acceptance

Submissions will be accepted from Indian and Non-Indian Vendors. HACN reserves the right to determine if the submission meets stated requirements, in the best interest of the HACN, to further the discussion with scheduled demonstrations and interviews. To be considered, submissions must be received by the specified date and time. HACN reserves the right to reject any and all submissions.

Method of Award: After reviewing all submissions received and HACN has determined the ability to move forward, a purchase order will be awarded to the responsible Vendor whose submission is determined to be in the best interest of HACN in accordance with the HACN Procurement Policy.

Non-Appropriation Termination Clause: Must be agreed to with multi-year contracts. The HACN's obligation for payment under any contract/agreement is contingent upon the availability of appropriated funds from which payment for services can be made. Funds are available for the Fiscal year budget only when appropriated or authorized by the Tribal Council of the Cherokee Nation and/or the Board of Commissioners of the Housing Authority of the Cherokee Nation. The HACN's designated officer shall use their best efforts to obtain the annual appropriations of the Base Payments throughout the Lease/Contract Term.

No legal liability on the part of the HACN for any payment may arise until funds are made available by the designated officer of the HACN for performance and until the CONTRACTOR/VENDOR receives notice of availability from the HACN's designated officer through issuance of a purchase order (PO).

REQUEST FOR PROPOSALS (RFP) Communication

Contact for this REQUEST FOR PROPOSALS (RFP): All communication regarding this REQUEST FOR PROPOSALS (RFP), including questions, additional information, notifications, document attachments, etc., must be submitted, by specified deadlines outlined below:

- **Email:** dennis.fine@hacn.org With email subject line including the “2024-001-062” & **Financial Audit Services RFP**. Replies to email may come from project individuals with @hacn.org domain. ALWAYS include this email contact with ALL communications regarding this RFP to be considered as a valid RFP communication.
- **Phone:** Contact Phone **918-456-5482**, Ask for “**Dennis Fine**” from the attendant or operator.
- **Physical:** Mailing Address:

Housing Authority of the Cherokee Nation
Finance
PO BOX 1007 • Tahlequah OK 74464-1007

Deadline for Receipt of Proposals & Submission Details: Responses must be submitted to the contact listed. It is the Vendor’s responsibility to ensure delivery of responses by the due date listed. Responses received after the deadline will not be considered.

- ✓ **Email method only** for submissions and communications (dennis.fine@hacn.org)
- ✓ Questions (Project specific or Provisions listed within) must be submitted no later than end of day **8/16/2024**.
 - HACN will list all questions and answers and Blind Carbon Copy (BCC) all initial inquiries, within 3 business days.
- ✓ Response Submission Deadline no later than **Due Date: Friday, August 16, 2024, at 5:00 p.m. CT.**

REQUEST FOR PROPOSALS (RFP)

FINANCIAL AUDIT SERVICES

The Finance department of the Housing Authority of the Cherokee Nation is seeking REQUEST FOR PROPOSALS (RFP) from interested parties for **FINANCIAL AUDIT SERVICES** as specified below. To be considered a responsive submission, the mandatory response sheet must be fully completed and submitted no later **Friday, August 16, 2024, at 5:00 p.m. CT.** to dennis.fine@hacn.org.

HACN is looking for a **FINANCIAL AUDIT SERVICES** solution.

The Housing Authority of The Cherokee Nation (HACN) operates 966 Low Rent units, 192 Mutual Help units, 1,300 lease-to-own units, and an apartment complex consisting of 90 units. In addition to those units, HACN is in partnership with four Low Income Tax Credit projects. These serve to provide low-income housing for the elderly and other low-income families. HACN also operates a Rental Assistance Program, and a Title VI loan program.

The Housing Authority of the Cherokee Nation operated several Federal grant-funded programs during Fiscal Year 2024. The audit will encompass, but is not limited to the programs listed below:

The U. S. Department of Housing and Urban Development (HUD) grants:

- 1) Native American Housing Assistance & Self-Determination Act (NAHASDA)
- 2) Coronavirus Aid, Relief, and Economic Security Act (CARES Act)
- 3) Veterans Affairs Supportive Housing (VASH)
- 4) Resident Opportunities and Self-Sufficiency (ROSS)
- 5) American Rescue Plan Act (ARPA)

The U. S. Department of the Interior (DOI)

- 1) Housing Improvement Plan (HIP)
- 2) American Rescue Plan Act (ARPA)

The U. S. Department of the Treasury

- 1) American Rescue Plan Act (ARPA)
- 2) Housing Assistance Fund (HAF)

The Housing Authority of the Cherokee Nation primarily utilizes the Emphasys Elite Accounting software program, which is a Housing specific program. It also uses TTWIN software for the home-ownership Tenant Accounting. The plan is to transition from TTWIN to Emphasys soon.

The auditor shall audit the accounts and records of the Housing Authority of The Cherokee Nation for the 12-month period ending September 30, 2024. The audit shall be conducted in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Consolidated Audit Guide for Audits of HUD Programs* issued by the U.S. Department of Housing and Urban Development. The audit must also be conducted in accordance with the auditing and reporting provisions of Title 2 U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

Reports

1. An audit of the Annual Financial Statements including the preparation of the following items:
 - Statements of Net Position
 - Statements of Revenues, Expenses and Changes in Net Position
 - Statements of Cash Flows
 - Auditor's opinion on the financial statements and required supplementary schedules

2. A Single Audit Report
 - Schedule of Expenditures and Federal Awards/Notes (SEFA)
 - Summary of Auditor's Results
 - Financial Statement Findings

Reporting Requirements

The on-site audit visit shall begin no earlier than November 18, 2024. The audit fieldwork may consist of a combination of on-site visits and remote communication, with a minimum of two on-site visits, each consisting of at least three days. The on-site visits are required to accommodate the HACN's provision of significant audited programs, such as payroll, asset management, bank reconciliations, and tenant accounting. The support for these programs typically contains large files that are difficult to provide on-line electronically.

A final audit report shall be completed no later than March 7, 2025.

The Single Audit Report shall be submitted electronically to Federal Audit Clearinghouse within 30 days after the completion of the audit.

Infrastructure

The Housing Authority of the Cherokee Nation (HACN) is a stand-alone State authorized entity but based on the criterion in Government Accounting Standards Board Statement No. 14, "The Financial Reporting Entity," is included as a component unit within the Cherokee Nation's general-purpose financial statements.

The Management of the HACN is responsible for establishing and maintaining an internal control structure designed to ensure the safeguarding of assets and the compilation of adequate accounting data to allow for the preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP).

As a recipient of federal financial assistance, the HACN is required to submit a Single Audit Report in accordance with Uniform Guidance for Federal Awards 2 CFR (*Code of Federal Regulations*) part 200, subpart F to ensure compliance with applicable laws and regulations related to those programs.

The HACN adopted GASB 34, as amended, for its fiscal year ended September 30, 2024, and utilizes a Proprietary based reporting structure. GASB 34 requires presentations of an entity-wide financial statement using an accrual basis of accounting. A "Management Discussion and Analysis" is required to be presented, giving readers an objective and easily readable analysis of the HACN's performance for the year. The HACN's fiscal year begins October 1st and ends September 30th. Annual revenues and expenditures will approximate \$96,000,000. Total assets approximate \$140,000,000. HACN also participates in four Low Income Tax Credit projects. A copy of the previous year's audit report will be provided upon request.

Review of Submissions

Acceptance of Conditions Governing the Procurement: Vendors must indicate their acceptance of conditions governing this procurement in their cover letter.

HACN is Tax Exempt. Please include acknowledgement of tax exemption status.

Non-Appropriation Termination Clause: Vendors must indicate their acceptance of the non-appropriations clause with multi-year contracts.

Incurring Cost: Any costs incurred by the vendor in preparation, transmittal, or presentation of any proposal, or material submitted in response to this REQUEST FOR PROPOSALS (RFP) shall be the responsibility of the vendor. The vendor is responsible for all costs associated with travel for on-site demonstrations upon the request of HACN.

Responsiveness: Prior to evaluation, each submission shall be reviewed to determine whether it is responsive. Nonresponsive submissions shall be eliminated and will not be evaluated. Factors that may result in a submission being declared nonresponsive are:

- 1) Not providing evidence of meeting the Minimum Requirements.
- 2) When applicable, Not attending mandatory meetings or site visit.
- 3) Substantive and material conflicts of interest which were not declared and/or were declared and determined to be significant enough that the HACN requested the potential contractor not submit a REQUEST FOR PROPOSALS (RFP).
- 4) Substantive and material noncompliance to requirements listed or adherence to submission guideline.
- 5) Not providing a price and or timeline, if applicable.
- 6) Not meeting established deadlines.

Evaluation Process: An evaluation committee consisting of HACN employees shall evaluate responsive submissions. Each member of the evaluation committee shall independently evaluate each submission. The evaluation will be based on the evaluation factors and values stated in this REQUEST FOR PROPOSALS (RFP). Discussions, presentations, and/or site visits, if held, may result in individual evaluation committee members changing their scores.

Review Cycle: HACN is aware that a final proposal may require detail interviews and further discovery meetings. Here is what to expect during the review process following the submission due date **Friday, August 16, 2024, at 5:00 p.m. CT.** HACN reserves the right to extend or alter timelines if deemed necessary or beneficial to the HACN project:

Stage 1: The week following the submission deadline, the review committee will review all proposals and a project coordinator will schedule an introductory call that will allow a time for a detailed discussion and product demonstrations, to further define the scope of the project and allow vendor/contractor to revise proposals and estimated cost.

- Deadline for revised proposals and estimates will be the end of the second week (14 days) following the submission deadline.

Stage 2: (Week 3) After deadline for revised proposals and estimates, the review committee will review all submissions and choose the top 3 vendors accepted to continue to stage 3. Notifications will be sent to all contacts by end of week.

- Accepted proposals and estimates will be scheduled for a final meeting for the following week (week 4), to detail and finalize the scope of work and pricing (final pricing must be a total fixed price, not an estimate.)

MANDATORY RESPONSE CHECKLIST

BASE REQUEST FOR PROPOSALS (RFP) Includes:

- _____ Proposed Solution(s)
- _____ Company & Project Team Information (Experience & Qualifications)
- _____ Pre-Interview Estimated Costs
- _____ Contracts/Agreements/Support Assurances
- _____ References (with valid email/phone contacts)
- _____ Acceptance of Conditions Governing the Procurement
- _____ Peer Review Report (Audit Firm’s most recent report)
- _____ Acceptance of HACN is Tax exemption status
- _____ Acceptance of Non-Appropriation Termination Clause (applicable for multi-year contracts)

INDIAN PREFERENCE

TERO Certified Vendor: _____ Yes _____ No
 (Proof of certification **must** be included) Front & Back

SUBMITTED: _____
 Supplier Name & Phone Number

 Supplier Address

 Authorized Signature