



REQUEST FOR PROPOSAL FOR AUDITING SERVICES
RFP-2326

Gila Crossing Community School
4665 W Pecos Road
Laveen, AZ 85336
(520) 550-4834

1. INTRODUCTION

Gila Crossing Community School (School) invites individuals (Offerors) to submit proposals in accordance with the outlines and specifications contained in this request for proposals (RFP). This RFP contains specific requests for information. In responding to this RFP, Offerors are encouraged to provide any additional information they believe is relevant.

2. SEQUENCE OF EVENTS

<u>Event</u>	<u>Date</u>
a. Release of RFP	April 6, 2023
b. Submission of Proposals	May 1, 2023
c. Evaluation of Proposals and Selection	May 2, 2023

The selection date is subject to extension at the discretion of the School. The effective date of the Contract is tentative; it is dependent on the selection date, the length of time required for Contract negotiation and the length of time for processing the Contract.

The events identified in the schedule above are briefly described below.

Notice is hereby given that the Board has elected to forego reading the proposals out loud, as outlined in the School’s Fiscal Management Policies. Instead, any person wishing to review any proposals received by the School pursuant to the RFP may submit a request, in writing. Upon receipt of such a request, the School will arrange a mutually agreeable time for the requester to review any responses received from qualified Offerors.

A. Release of RFP This RFP will be advertised in two (2) newspapers of general circulation and prospective. The RFP may also be found and downloaded from www.gccseagles.org. Offerors may direct questions to Denise White, Account Specialist, at 520-550-4834 ext. 306 or email denise.white@gccseagles.org.

B. Submission of Proposal Five (5) copies of the proposal and supporting documentation must be submitted to the School. Proposals must be in the format specified in this RFP and must be signed by the Offeror. The deadline for receipt of proposals by the School is 12:00 p.m., May 1, 2023. Proposals will be time-stamped upon receipt. Proposals must be submitted in sealed envelopes marked "Proposal for Auditing Services". All must be addressed to: Denise White, 4556 W Pecos Road, Laveen, AZ 85339.

C. Evaluation of Proposal and Selection of Offeror Proposal will be evaluated by the School using the criteria listed in this RFP. During the evaluation process, the School may seek clarification from Offerors, but will NOT negotiate with Offerors.

The individual selected to perform the work and those individuals not selected will be notified in writing by the School. Selection does NOT constitute an obligation to contract with the successful Offeror.

SEALED PROPOSAL

A proposal may be modified by an Offeror prior to the deadline for submission of proposals by delivery of a written modification to the above address. The sealed envelope must be marked "Modification to Proposal for Auditing Services".

A proposal may be withdrawn prior to the deadline for submission of proposals by delivering written notice or by telephone notification or email to the person listed above.

Any proposal or modification received after the deadline for submission of proposals will be considered late. Unless a late proposal is the only one received, no late proposal or late modification will be considered unless it would have been timely but for the action or inaction of the School. Time limits will not otherwise be waived.

Proposals will not be open to public inspection until after award of the Contract.

1. AMENDMENTS TO RFP

If there are any amendments to this RFP, they must be in writing and must be mailed to all individuals who received the RFP. Amendments must be distributed with sufficient time to allow Offerors to consider the amendments in preparing their proposals. If necessary, the deadline for submission of proposals will be extended by the amendment.

The written acknowledgment form mailed with the amendment must be completed by the Offeror and submitted with the proposal as evidence of receipt of the amendment.

2. CANCELLATION OF RFP/REJECTION OF PROPOSALS

The School reserves the right to cancel this RFP at any time and for any reason.

Any and all proposals may be rejected in whole or in part when it is in the interest of the School to do so. The School is not responsible for the payment of any costs incurred by the Offeror in the preparation or submission of a proposal.

The issuance of this RFP, the receipt of proposals or the selection of a proposal in no manner obligates the School to the eventual purchase of services. This process is solely at the discretion of the School and may be terminated without penalty or obligation at any time prior to the signing of a written contract.

3. MANDATORY QUALIFICATIONS

The following qualifications are mandatory for audit firms submitting proposals:

- a. The auditors must be properly licensed certified public accountants, public accountants, or persons working for a licensed certified public accounting firm or public accounting firm. According to *Government Auditing Standards (GAS)*, 1994 Revision, issued by the Comptroller General of the United States, public accountants and public accounting firms must be licensed on or before December 31, 1970.
- b. The audit firm must meet the independence requirements of GAS.
- c. The School reserves the right to contact the Arizona State Board of Accountancy to verify the audit firm's credentials and the State of Arizona, Office of the Auditor General, to verify that the audit firm has not been debarred or suspended or that such audit firm's contracts are not routinely rejected for substandard audits.
- d. The audit firm must have an external quality control review performed at least every 3 years in accordance with GAS. The most recent external quality control review report must be included with the proposal.
- e. The audit firm must meet the continuing education requirements of GAS. Therefore, each auditor responsible for planning, directing, conducting, or reporting on GAS audits should complete at least 80 hours of continuing education every 2 years. At least 20 hours should be completed in any 1 year of the 2-year period. In addition, individuals responsible for planning or directing the GAS audit, conducting substantial portions of the field work, or reporting on the audit should complete at least 24 of the 80 hours of continuing education in subjects directly related to the governmental environment and government auditing.

4. PROPOSAL FORMAT

Offerors must include the following information in their proposals:

- a. **Letter of Transmittal.** Include the following information:
 - i. the name, address and telephone number of the Offeror;
 - ii. the signature of the Offeror;
 - iii. the date of the proposal;
 - iv. a statement that the Offeror, if awarded the Contract, will comply with the Contract terms and conditions set forth in this RFP; and
 - v. a statement that the Offeror's proposal is valid for thirty (30) days after the deadline for submission of proposals.
- b. **Description of Services.** Describe how the services will be provided or what tasks will be performed to accomplish the scope of work contained in this RFP. (The scope of work indicates "what" the Offeror is supposed to do; the description of services should show "how" the Offeror intends to perform the services.)
- c. **Related Experience and Qualifications.** The Offeror must include in the proposal educational degrees, prior experience and qualifications related to accomplishing the scope of work contained in this RFP. This portion of the proposal must demonstrate the extent to which the Offeror is qualified to perform both the scope of work outlined in this RFP and the specific services contained in the description of services portion of the Offeror's proposal. The Offeror's ability to meet the evaluation factors contained in this RFP must be stated in this section of the proposal.
- d. **Pricing.** All proposals shall include and describe all costs, of any nature, that are associated with each of the specific goods and services that are to be provided.

5. SCOPE OF WORK

The Contractor will furnish services to the School as generally requested and directed by the Executive Director of the School. Among the services to be provided by the Contractor are:

The Contractor shall conduct a financial and compliance audit of the general-purpose financial statements and the combining, individual fund and account group financial statements of each fund for the fiscal year ending June 30, 2023, with possible renewals for 2024 and 2025.

Such audit shall be performed pursuant to the single audit requirement in the OMB Super Circular at 2 C.F.R. § 200.501(b). Such work shall be completed on or before the applicable deadline for submitting the annual audit to the Bureau of Indian Education.

The audit will consist of auditing the Gila Crossing Community School, a tribally-controlled grant school, organized pursuant to 25 U.S.C §2501, et seq., located within the Gila River Indian Community. GCCS serves approximately 500 students in Preschool through eighth grade. The School is funded primarily with federal monies, but also receives a generous contribution from the Gila River Indian Community yearly.

8. EVALUATION

The responsible Offeror whose proposal is most advantageous to the School will be selected to perform the services. The inclusion of cost as a factor does not require the School to select the lowest-cost proposal. The following evaluation factors will be considered in order of importance:

- (1) capability of firm (30%);
- (2) work requirements and audit approach (15%);
- (3) technical experience (40%);
- (4) firm strengths or weaknesses (5%); and
- (5) cost (10%).

9. CONTRACT TERMS AND CONDITIONS

In the letter of transmittal, the Offeror must include a statement agreeing to these terms and conditions.

A. Scope of Work. This portion of the Contract will be drafted following selection of an Offeror to perform the services. It will incorporate the scope of work in this RFP and the description of services from the Offeror's proposal.

B. Compensation. The total compensation will not exceed the limit specified in the Contract.

C. Term. The Contract will be effective on the date it is approved by the School Board of Education. The Contract may be a multi-term contract and may contain provisions for renewal for periods cumulating not more than three (3) years from the effective date of the initial Contract.

D. Termination. The Contract may be terminated by either of the parties upon written notice delivered to the other party at least thirty (30) days prior to the intended date of termination. A party may not nullify obligations or liabilities already incurred for performance or for failure to perform prior to the date of termination.

E. Status of Contractor. The Contractor is an independent contractor performing professional services for the School and is not an employee of the School. The Contractor will not accrue leave, retirement, insurance, bonding, use of School vehicles or any other benefits afforded to employees of the School by virtue of the Contract.

F. Assignment. The Contractor may not assign or transfer any interest in the Contract or assign any claims for money due or to become due under the Contract without the prior written approval of the School.

G. Subcontracting. The Contractor may not subcontract any portion of the services to be performed under the Contract without the prior written approval of the School.

H. Records and Audit. The Contractor must maintain detailed time records that indicate the date, time and nature of services rendered. These records are subject to inspection by the School and the DOI Bureau of Indian Education. The School has the right to audit billings both before and after payment. Payment under the Contract does not foreclose the right of the School to recover excessive or illegal payments.

I. Release. The Contractor will, upon final payment of the amount due under the Contract, release the School, its officers and employees from all liabilities, claims and obligations whatsoever arising from or under the Contract. The Contractor may not purport to bind the School to any obligation not assumed in the Contract by the School, unless the Contractor has express written authority from the School to do so, and then only within the strict limits of that authority.

J. Confidentiality. Any information provided to or developed by the Contractor in the performance of the Contract must be kept confidential and may not be made available to any individual or organization without the prior written approval of the School.

K. Product of Service: Copyright. All work and rights to work produced, developed or acquired by the Contractor under the Contract, including ownership of any copyrights to work produced under the Contract, shall be transferred to and become the exclusive property of the School, and all materials developed or acquired under the Contract shall be delivered to the School no later than the termination date of the Contract. The Contractor and the School acknowledge that the compensation paid to the Contractor is due consideration for transfer of ownership of any copyrights for work produced under the Contract.

L. Conflict of Interest. The Contractor must warrant that the Contractor has no interest and shall not acquire any interest, direct or indirect, that would conflict with the performance of services required under the Contract.

M. Amendment. The Contract may not be altered, changed or amended except by an instrument in writing executed by the parties.

N. Merger. The Contract incorporates all of the agreements, covenants and understandings between the parties thereto concerning the subject matter thereof. No prior agreement or understanding, verbal or otherwise, of the parties is valid or enforceable unless embodied in the Contract.

O. Applicable Law. The Contract will be governed by the laws of the Gila River Indian Community.

P. Waiver. No waiver of any breach of the Contract or any of its terms or conditions shall be a waiver of any other or subsequent breach; a waiver is not valid unless it is in writing and signed by the party granting the waiver.

Q. Appropriation. The terms of the Contract are contingent upon sufficient appropriations and authorization being made to the School by the Department of Interior Bureau of Indian Education or other funding agency. If sufficient appropriations and authorization are not made by the DOI Bureau of Indian Education or other funding agency, the Contract terminates immediately upon the Contractor's receipt of written notice of termination from the School. The School's decision of whether sufficient appropriations and authorization are made by DOI Bureau of Indian Education must be accepted by the Contractor and is final.

R. Insurance. The Contractor shall maintain professional liability insurance covering any error or omission committed during the term of the Contract. The amount maintained should be commensurate with risk assumed.

S. Equal Opportunity Compliance. The Contractor must comply with all federal and state laws pertaining to equal employment opportunity. In accordance with all such laws, the Contractor must assure that no person in the United States shall, on the grounds of race, color, national origin, sex, sexual preference, age or handicap, be excluded from employment with or participation in, be denied the benefits of or be otherwise subjected to discrimination under any program or activity performed under the Contract. If the Contractor is found to be not in compliance with these requirements during the life of the Contract, the Contractor must take appropriate steps to correct these deficiencies.