



**Dena' Nena' Henash, dba
Tanana Chiefs Conference
Request For Proposal
For Audit and Tax Services**

Proposal Issue Date: March 13, 2025

Proposal Due Date: 5:00 p.m., Alaska Standard Time
April 25, 2025

Questions Due: 5:00 p.m., Alaska Standard Time
March 21, 2025
nicole.davidge@tananachiefs.org

Submit Proposals to: Nicole Davidge
Deputy Financial Officer
Tanana Chiefs Conference
122 1st Avenue, Suite 600
Fairbanks, Alaska 99701

Attachments: FY24 Audited Financial Statements
CY23 Profit Sharing Financial Statements
CY23 403B Financial Statements

RFP for Audit and Tax Services

Tanana Chiefs Conference is accepting proposals from accounting firms to provide audit and tax services for our organization. We invite your firm to submit a proposal to us by Friday 5:00 P.M. March 31, 2025 for consideration. We anticipate awarding this contract by April 30, 2025.

Tanana Chiefs Conference is a tribally owned consortium incorporated as a 501(c)(3). TCC engages in health and other services for the Interior region of Alaska. Funding sources come from state and federal grants and multiple self-generated program revenues. The organization has a September 30 fiscal year end.

Your proposal is expected to cover the following services:

1. A “full-scope” audit in accordance with generally accepted auditing standards (GAAS) and with generally accepted government auditing standards (GAGAS) to include federal and state single audits. Note that TCC prepares the financial statements in house.
2. Annual financial statement audit of the profit sharing plan including preparation of the financial statements.

An optional pre-proposal conference will be held on March 25 at 2 P.M. at 1717 W Cowles Street, Fairbanks, AK 99701. Inquiries for information should be in writing and addressed to Nicole Davidge. Responses to questions received ahead of time as well as at the pre-proposal conference will be emailed to all firms who received the RFP or registered to receive the response.

The anticipated term of the contract is for a period of five (5) consecutive years beginning with fiscal year ending September 30, 2025 and ending with fiscal year September 30, 2029.

For questions about this RFP, please contact:

Nicole Davidge
Deputy Financial Officer
Tanana Chiefs Conference
122 First Avenue, Suite 600
Fairbanks, AK 99701
(907) 452-8251 Extension 3123
nicole.davidge@tananachiefs.org

Offer and Agreement:

In compliance with this request for proposal and to all the conditions imposed herein, the undersigned offers and agrees to furnish the goods/services in accordance with the attached signed proposal or as mutually agreed upon by subsequent negotiation.

Name and Title: _____

Firm: _____

Street: _____ Phone: _____

City _____ State: _____ Zip: _____

Signature: _____

TANANA CHIEFS CONFERENCE REQUEST FOR PROPOSAL

I. PURPOSE

The purpose and intent of this request for proposal (RFP) is to enter into a contract with a qualified independent certified public accountant (hereinafter called the "Auditor") to perform audit and tax services for Tanana Chiefs Conference (TCC) for the fiscal year(s) ended September 30, 2025 through September 30, 2029.

II. PRE-PROPOSAL CONFERENCE

An optional pre-proposal conference will be held at 2 P.M. on March 25, 2025 at Tanana Chiefs Conference, 1717 W Cowles St, 2nd Floor Conference Room (Doyon Room), Fairbanks, AK 99701. The purpose of this conference is to allow prospective offerors an opportunity to present questions and obtain clarification relative to any facet of this solicitation. Any changes that may be made as a result of this conference or from questions submitted prior to March 21, 2025 will be noted in an addendum to the request for proposals. Please contact Nicole Davidge if you want to be included in this conference via audio or video.

III. SCOPE OF WORK TO BE PERFORMED

A. The Auditor shall provide a “full-scope” audit in accordance with generally accepted auditing standards (GAAS) and with generally accepted government auditing standards (GAGAS) to include federal and state single audits.

1. The Auditor shall also express an opinion as to the fair presentation of the supplementary information in conformity with auditing standards generally accepted.
2. The firm shall provide TCC with their Opinions and management letter including management responses no later than January 31. The Auditor will present the audit findings and reports to the Executive Board at their meeting in late January or early February as well as the full Board of Directors and the annual convention in March. The Auditor should submit a management letter including management’s response with each audit. The letter should offer suggestions for improvement in financial management and internal controls.
3. As guided by AICPA Auditing Standards Board Statement on Auditing Standards, the Auditor should exercise due professional care in understanding the type of engagement and also requiring that if during the audit the Auditor becomes aware that TCC is subject to audit requirements which may not be encompassed in the terms of the engagement the Auditor should communicate to management and the Executive Board or others with equivalent authority and responsibility that the audit may not satisfy the requirements.

- B. The auditor shall provide the annual audit of the Profit Sharing Plan for Employees of Tanana Chiefs Conference in accordance with generally accepted auditing standards (GAAS). This is a calendar year based plan. The first period for this audit will be calendar year 2025.
1. As permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the auditor will not perform any auditing procedures with respect to the information certified by the trustee of the Plan.
 2. Based on the significance of item 1. a disclaimer of opinion is anticipated.
 3. An opinion on the form and content of the financial statements in compliance with DOL's Rules and Regulations for Reporting and Disclosure under ERISA is required.
 4. Preparation of the financial statements.
- C. The auditor shall provide the annual audit of the 403b Plan for Employees of Tanana Chiefs Conference in accordance with generally accepted auditing standards (GAAS). This is a calendar year based plan. The first period for this audit will be calendar year 2025.
1. As permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the auditor will not perform any auditing procedures with respect to the information certified by the trustee of the Plan.
 2. Based on the significance of item 1. a disclaimer of opinion is anticipated.
 3. An opinion on the form and content of the financial statements in compliance with DOL's Rules and Regulations for Reporting and Disclosure under ERISA is required.
 4. Preparation of the financial statements.

IV. AUDIT REPORTING REQUIREMENTS

- A. Based on the audit work performed, the Auditor must issue reports in accordance with GAAS to include:
1. The auditor's opinion on the fair presentation of the financial statements in conformity with generally accepted accounting principles.
 2. The auditor's in-relation-to" opinion on the required supplementary information (RSI) based on requisite limited procedures
 3. The auditor's in-relation-to" opinions on all other supplementary information (SI) based on the auditing procedures applied during the audit of the basic financial statements

- B. A report on the scope and results of testing of internal control over financial reporting and compliance with laws, regulations, and provisions of contracts or grant agreements in accordance with GAGAS. The auditor is also required to report certain fraud, illegal acts, and violations of contracts or grant agreements.
- C. A report on compliance and internal control over compliance applicable to each major federal program and an "in-relation-to" report on the Schedule of Expenditures of Federal Awards (SEFA) based on the auditing procedures applied during the audit of the financial statements, both in accordance with OMB Circular A-133.
- D. A Schedule of Findings and Questioned Costs related to the SEFA, to include 1) a summary of the auditor's results, 2) any financial statement findings required to be reported by GAGAS, and 3) any findings and questioned costs for federal awards.
- E. A report on compliance and internal control over compliance applicable to each major state program and an "in-relation-to" report on the Schedule of State Financial Assistance (SSFA), based on the auditing procedures applied during the audit of the financial statements, both in accordance with the State of Alaska Audit Guide and Compliance Supplement for State Single Audits.
- F. Schedule of Findings and Questioned Costs related to SSFA, including recommendations for corrective action relating to awards.
- G. The auditor portions of Data Collection Form SF-SFAC as required by OMB Circular A-133.
- H. Over the course of the audit contract term, report changes resulting from amended or new auditing standards shall be followed as those standards are promulgated and become effective.
- I. Opinions on the financial statements for the fiscal years ending September 30 are to be submitted by January 31 for each year of the engagement, unless adjusted by mutual agreement.
- J. At the conclusion of the audit, the auditors will present their findings to the Executive Board in late January or early February.
- K. At the Annual TCC Convention held in March, the auditors will present the results of the audit to the entire Full TCC Board of Directors. This usually occurs on a Wednesday in conjunction with the Executive Financial Officer's report. Then on Thursday the auditors will perform election vote counting services.

V. ASSISTANCE TO BE PROVIDED TO THE AUDITOR

- A. TCC represents that the books of account will be balanced, all subsidiary ledgers reconciled to control accounts, and all bank accounts for all months reconciled no later than November 15th. Draft SEFA and SSFA schedules will be available prior to field

work. Final closed books will be available the second week of December. Draft financial statements will be available the second week of January.

- B. The finance staff and responsible management personnel will be available during the audit to assist the auditor by providing information, documentation, and explanations. TCC will prepare confirmations and legal letters as requested.
- C. TCC will prepare standard audit work papers, electronically if requested, in formats agreed upon with the external auditors.
- D. The auditor will have on-line, inquiry access to the primary financial systems if requested.
- E. TCC will provide the auditor with reasonable workspace, desks, and chairs. The auditor will also be provided with access to photocopying facilities.
- F. These facilities and equipment will be used only for work performed pursuant to this contract.
- G. Unless agreed to in advance, preparation, editing, and printing of the drafts and final financial statements, and other compliance reports will be the responsibility of TCC.

VI. PROPOSAL PREPARATION AND SUBMISSION REQUIREMENTS

A. GENERAL REQUIREMENTS:

1. In order to be considered for selection, candidates must submit a complete response to this RFP. An **original**, so marked, **and 3 copies**, of your proposal must be submitted to TCC. Submit proposals in a sealed, opaque envelope, and put the title, due date and time on the outside of the envelope. Electronic or facsimile submission of proposals is not acceptable and any such proposals will not be considered. Nothing herein is intended to exclude any responsible candidate or in any way restrain or restrict competition. All responsible candidates are encouraged to submit proposals.
2. Proposal Preparation
 - a. Proposals shall be signed by an authorized representative of the candidate. By signing this bid proposal, the candidate certifies that it will remain in full compliance with state or federal labor laws.
 - b. All information requested must be submitted. Failure to submit all information requested may result in TCC requiring prompt submission of missing information and/or giving a lowered evaluation of the proposal. TCC may reject proposals that are substantially incomplete or lack key information.
 - c. Proposals should be prepared simply and economically, providing a straightforward, concise description of capabilities to satisfy the requirements of the RFP. Emphasis should be on completeness and clarity of content.

- d. Each copy of the proposal should be bound in a single volume where practical. All documentation submitted with the proposal should be bound in that single volume. The proposal package should be clearly marked as: **“Proposal – Audit Services”**.
 - e. Ownership of all data, materials, and documentation originated and prepared for TCC pursuant to the RFP shall belong exclusively to TCC and be subject to public inspection.
 - f. TCC will not pay any cost associated with the preparation, submittal, presentation, or evaluation of any proposal.
3. Candidates who submit a proposal in response to this RFP may be required to give an oral presentation of their proposal to the TCC Selection Committee. This will provide an opportunity for the candidate to clarify or elaborate on the proposal but will in no way change the original proposal. TCC will schedule the time and location of these presentations. Oral presentations are an option of TCC and may not be conducted; therefore, proposals should be complete.

B. SPECIFIC REQUIREMENTS

Proposals should be as thorough and detailed as possible so that TCC may properly evaluate the candidate’s capabilities to provide the required services. The proposal should include:

- a. History of the firm, including number of years in business, and size of firm.
- b. A statement by the prospective Auditor of their understanding of the work to be done, including specific reference to the provisions in the Scope section of this RFP with descriptions of the audit approach.
- c. The approximate date the audit will begin (including preliminary fieldwork) and end, as well as approximate dates for the release of the financial statements and/or Auditor’s reports.
- d. Biographies including experience, education, professional designation, and professional affiliations of the individuals who will be assigned to the engagement. Also include relevant experience of each in auditing state and federal grants, patient billings, BIA, and IHS funding.
- e. The firm will provide adequate supervision on a day-to-day basis and ensure that the resulting work papers shall be adequate and shall be available for routine review by appropriate auditors of the federal and state governments
- f. Provide a copy of the most recent peer review report. The audit firm shall provide to TCC copies of all peer reviews as they are performed during the term of the audit contract.

- g. In order for the proposal to be considered responsive, the firm must be authorized to use the term “certified public accountants” or “CPA” as set forth by the Alaska Accountancy Act (AS 08.04) and licensed to practice in the State of Alaska. Provide a copy of the current license. The audit firm shall provide to TCC copies of current licenses during the term of the audit contract.

VII. FEES

The fee will be in the form of a fixed contract price to include 3 major federal programs and 9 major state programs (based on FY24). Include the amount that fee will increase and decrease as the number of major programs change from year to year. If other out-of-scope services are to be needed to fulfill the compliance and audit services, a separate engagement letter with detailed additional services including a budget will be required and will need approval from the Executive Financial Officer before these services are to begin.

Description	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Basic financial statement audit w/ Federal and State Single Audits including 3 Major Federal programs and 9 Major State programs	\$	\$	\$	\$	\$
Fee adjustment for each Major Federal Program added or removed	\$	\$	\$	\$	\$
Fee adjustment for each Major State Program added or removed	\$	\$	\$	\$	\$
Profit Sharing Audit and Financial Statement Preparation	\$	\$	\$	\$	\$
403b Plan for Employees	\$	\$	\$	\$	\$

VIII. EVALUATION AND AWARD CRITERIA

TCC is not awarding this contract based on price alone. The selection criteria will include all of the following:

- A. The skill, experience, and training of the specified persons who will be performing the services requested.
- B. The Auditor's understanding of TCC's system of accounting obtained through prior experience or discussion with appropriate TCC officials.
- C. Methodology and management plan for the project.
- D. The prior experience and reputation of the Auditor in auditing nonprofit, BIA, and IHS units similar to TCC.
- E. Ability to complete the audit and release the financial statements and Auditor's reports by the required deadline.
- F. Price.

IX. GENERAL TERMS AND CONDITIONS

A. Clarification of Terms:

If any prospective candidate has questions about the specifications or other solicitation documents, the prospective candidate should contact in writing, the contract officer whose name appears on the face of the solicitation, by March 19, 2025. Any revisions to the solicitation will be made only by addendum issued by the contract officer.

B. Payment Terms

Any payment terms requiring payment in less than 30 days will be regarded as requiring payment 30 days after invoice or delivery, whichever occurs last. However, this shall not affect offers of discounts for payment in less than 30 days.

C. Invoices

Invoices for services ordered, delivered, and accepted shall be submitted by the contractor to the attention of the Deputy Financial Officer and mailed or delivered to TCC at the main address indicated.

D. Default:

In case of failure to deliver goods or services in accordance with the contract terms and conditions, after due oral or written notice, TCC may procure them from other sources and hold the contractor responsible for any resulting additional purchase and administrative costs. This remedy shall be in addition to any other remedies which TCC may have.

E. Assignment of Contract:

A contract shall not be assignable by the contractor in whole or in part without the written consent of TCC.

F. Debarment Status:

By submitting their proposal, all candidates certify that they are not currently debarred from submitting proposals on contracts by any organization receiving federal funds, nor are they an agent of any person or entity that is currently debarred from submitting proposals to organizations receiving federal funds.

G. Applicable Law and Courts:

Any contract resulting from this solicitation shall be governed in all respects by the laws of the State of Alaska and any litigation with respect thereto shall be brought in the courts of the State of Alaska at Fairbanks. The contractor shall comply with applicable federal, state, and local laws and regulations.

H. Qualifications of Candidates:

TCC may make such reasonable investigations as deemed proper and necessary to determine the ability of the candidate to perform the work and the candidate shall furnish to TCC all such information and data for this purpose as may be requested. TCC reserves the right to inspect candidate's physical facilities regarding the candidate's capabilities. TCC further reserves the right to reject any proposal if the evidence submitted by or investigations of such candidate fails to satisfy TCC that such candidate is properly qualified to carry out the obligations of the contract and to complete the work contemplated herein.

I. Ethics in Public Contracting:

By submitting their proposals, all candidates certify that: (1) their proposals are made without collusion or fraud; (2) they have not offered or received any kickbacks or inducements from any other candidate, supplier, manufacturer, or subcontractor in connection with their proposal; and (3) they have not conferred on any TCC employee having official responsibility for this procurement transaction any payment, loan, subscription, advance, deposit of money, services, or anything of more than nominal value, present, or promised, unless consideration of substantially equal or greater value was exchanged.

X. SPECIAL CONDITIONS:

A. Ownership Of Material:

Ownership of all data, material, and documentation originated and prepared for TCC pursuant to the RFP shall belong exclusively to TCC and be subject to public viewing.

B. Proposal Acceptance Period:

This proposal shall be binding upon the candidate for 60 calendar days following the proposal opening date. Any bid or proposal on which the candidate shortens the acceptance period may be rejected.

C. Work Papers

The Auditor hereby agrees to retain all books, records, and other documents relative to this contract for five (5) years after final payment. TCC, its authorized agents, and/or state or federal auditors shall have full access to and the right to examine any of said materials during said period.

D. Cancellation Of Contract

TCC reserves the right to cancel and terminate any resulting contract, in part or in whole, without penalty upon 60 days written notice to the contractor. Any contract cancellation notice shall not relieve the contractor of the obligation to deliver and/or perform on all outstanding orders issued prior to the effective date of cancellation.

E. Changes To The Contract

TCC may order changes within the general scope of the contract at any time by written notice to the Auditor. The Auditor shall be compensated for any additional costs incurred as the result of such order and shall give TCC a credit for any savings. Said compensation shall be determined by mutual agreement between the parties in writing. However, if out-of-scope services are to be needed to fulfill the compliance and audit services, a separate engagement letter with detailed additional services including a budget will be required and will need approval from the Executive Financial Officer before these services are to begin.

XI. METHOD OF PAYMENT

Interim billings shall not exceed 80% of the total fee. The Executive Board will approve final payment upon approval of the report.