



Request for Proposal – Audit Services

Submission Deadline – COB July 10, 2026

The National American Indian Housing Council (NAIHC) is a 501(c)(3) nonprofit organization. NAIHC is accepting proposals from qualified individuals and firms to provide audit and tax services for calendar year 2025. Email your proposal to **Lucas LaRose, Chief Administrative Officer**, llarose@naihc.net. Upon receipt of your proposal, an email confirming receipt will be sent to you.

NAIHC provides Tribes, Tribal Housing Authorities, and Tribally Designated Housing Entities with training and technical assistance in the development and operation of tribal housing programs. NAIHC provides communications relevant to its members on tribal housing programs. NAIHC conducts research on tribal housing issues to illuminate the conditions existing in Indian country and to influence public policy. NAIHC engages in advocacy efforts to influence the development of policy and legislation impacting housing in Indian Country, including efforts to increase appropriations. NAIHC's operating budget is approximately \$4.5 million, derived from membership dues, training and education program revenues, annual convention and symposium events, and HUD Community Compass Technical Assistance and Capacity Building Cooperative Agreements (among other things). The organization uses Deltek's Costpoint v 8.3 accounting software, and all transactions are recorded in the general ledger system.

Procurement for audit services will be made based on the criteria identified in this RFP from qualified, responsive, and responsible audit firms.

SCOPE OF WORK

Generally, the audit provided must meet all U.S. Department of Housing & Urban Development (HUD) statutory and regulatory requirements and the specific requirements of NAIHC, which include:

1. Compliance with the Single Audit requirement included in 2 CFR 200.501(b).
2. Coverage of audit. The audit must encompass all operations of NAIHC.
3. Provide audited financial statements, an opinion on the financial statements, and a Management Letter.
4. Completion: The audit should be completed and the final report provided by early to mid-September, allowing sufficient time for review by the Board of Directors and preparation for NAIHC's annual planning and reporting activities.
5. The proposed start and finish dates should be included in your proposal.

6. NAIHC will make available the latest audited financial statements, current trial balance, latest tax return, chart of accounts, and organizational chart. The auditor should request in writing any additional records needed in your proposal.
7. The auditor will provide twenty (20) bound copies of the audit report and financial statements, and a digital file containing the same thereof, to NAIHC.

PROPOSAL REQUIREMENTS

8. The audit will be performed in accordance with generally-accepted auditing standards (GAAS), the standards for financial audits contained in the Government Standards issued by the Comptroller General of the United States, and the Single Audit requirement included in 2 CFR 200.501(b).
9. The fees quoted in your proposal and in the contract will be the maximum paid per hour and in total, unless an amendment to the contract is completed by both parties.
10. The audit report should conform to any standard reporting formats issued by the Auditor of the State's Office and/or any existing AICPA Audit Guides and the requirements of the Single Audit requirement included in 2 CFR 200.501(b).
11. The audit report should include a management letter with recommendations that impact financial statements, internal controls, efficiencies, accounting systems and software, adequacy of staffing, and other matters considered helpful to NAIHC's Board of Directors. The management letter should include the following components:
 - i. Financial Statements, Schedule of Expenditures of Federal Awards
 - ii. Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements
 - iii. Performed in Accordance with Government Auditing Standards
 - iv. Report on Compliance with Requirements Applicable to each Major Program and Internal Control Over Compliance
 - v. Summary Schedule of Findings and Questioned Costs of Prior Year Findings
 - vi. Corrective Action Plan (if there were audit findings)
12. Final copies of the report, including the management letter, will be required to be professionally typed, reproduced, and bound by the awardee in a quantity sufficient to meet the needs of the NAIHC Board of Directors.

DATA TO BE INCLUDED IN PROPOSAL

In order to simplify the review process and to obtain the maximum degree of comparability, the proposals should include the following items and be organized in the following ways:

A. Letter of Transmittal

A transmittal letter briefly outlining the proposer's understanding of the work and general information regarding the firm and individuals to be involved is permitted but not required. If submitted, it should not exceed two pages and should set forth the address of the office of the firm performing the work, including the telephone number and name of the primary contact person.

B. Profile of the Firm

- State whether the firm is a local, national, or international firm and provide a brief description of the size of the firm.
- State whether the firm is in compliance with the registration and permit requirements to engage in the practice of public accounting in the District of Columbia.
- Describe the local office from which the work is to be performed, including location and current size.
- State the size of the professional staff by level (partner, manager, supervisor, senior, and other professional staff).
- State the number of CPAs on staff.
- Provide any other information required to describe the office which will be performing the work.

C. Qualifications

Describe the recent local or regional office auditing experience in similar types of audits to which the proposal relates. Include resumes of all key professional members who will be assigned to the audit. Resumes should be included for all members of the audit team from the partner through at least the on-site in-charge accountant. The resumes should include:

- The amount of experience the individual has had in the auditing profession
- A summary of similar audits on which the individual has worked
- A summary of the continuing professional education the individual has had in governmental accounting and auditing during the last two years
- A statement as to whether the individual is independent, as defined by applicable auditing standards
- Describe the firm's policy on notification of changes in key personnel.
- Provide a listing of or the number of professionals in the office who are experienced in governmental auditing.
- Describe the availability of individuals within the firm who are heavily involved in governmental auditing and reporting and whom the audit team may consult.

- Briefly describe the firm's system of quality control to ensure that the audit is adequately performed.

D. Scope of Services and Proposed Schedule

Briefly describe your understanding of the scope of services to be provided. Indicate a proposed time schedule for completing the work including: the approximate dates you would perform field work; list of required documents needed for the audit to start; list of schedules or other assistance that will be required from NAIHC staff; office review and report preparation dates; and latest delivery date of the final report.

E. Fees and Compensation

- Estimated total hours
- Estimated out-of-pocket expenses
- Hourly rate by staff classification
- All-inclusive maximum fee and out-of-pocket expenses that will not be exceeded
- Frequency and timing of your billing process

F. Application for Indian Preference

Provide certification of federal tribal enrollment status and demonstrate proof of Indian ownership.

EVALUATION CRITERIA

The proposal will be evaluated based upon the following criteria. Therefore, it is important that your proposal be responsive to the data requested.

13. Cost – 40 points
14. Qualifications – 50 points
15. Indian Preference – 10 points

Email your proposal to llarose@naihc.net by COB July 10, 2026. Upon receipt of your proposal, an email confirming receipt will be sent to you.