



Request for Proposal  
For  
Fee Accountant Services

RFP#: 2023-F01

ALL PROPOSALS MUST BE ADDRESSED  
AND SUBMITTED TO:

Mr. Rodney Trahan, Executive Director  
Northern Cheyenne Tribal Housing Authority  
PO Box 327  
Lame Deer, MT 59043

*If sent by overnight courier:*  
822 North Cheyenne Avenue  
Lame Deer, MT 59043

PROPOSALS MUST BE RECEIVED ON OR PRIOR TO 4:59 P.M. MDT, APRIL 14, 2023

The Northern Cheyenne Tribal Housing Authority (NCTHA) located on the Northern Cheyenne Indian Reservation in Lame Deer, Montana; is seeking proposals from Native American and Non-Native American-owned interested fee accountants to provide their services for the housing authority. The Northern Cheyenne Tribal Housing Authority is a Tribally Designated Housing Entity (TDHE) that receives funding from the U.S. Department of Housing and Urban Development (HUD) to provide housing to low-income families within our designated service area on the reservation.

The work to be performed under the contract, as described in this RFP, is subject to the Native American Housing and Self-Determination Act. This RFP is not restricted to Indian-owned firms; however, preference will be given to Indian-owned enterprises. To be considered responsive, all proposals must contain a statement describing how the firm will provide Indian Preference (IP) in subcontracts, training, and employment.

*Notice of Intent to Propose:* If you firm elects to respond to this RFP, notify John Marian at the following email address: [jmarian@nctha.net](mailto:jmarian@nctha.net) by April 7, 2023.

Firms responding to the RFP must submit the following information in their proposals:

1. Letter Narrative introducing the firm, summarizing relevant experience and the services to be provided.
2. A personal resume which lists the qualifications, experience, and credentials of the staff who will have primary responsibility for providing services to the NCTHA. Special emphasis should be provided on experience working with Native American Programs, specifically:
  - a. NAHASDA related accounting for program and non-program income calculations.
  - b. Tenant accounts receivable.
  - c. Low Income Housing Tax Credit (LIHTC) compliance accounting.
  - d. Other experience in HUD grants and other federal grant compliance, coding, and reporting.
3. A listing of three (3) clients currently or formerly under contract to serve as references.
4. A description of the firm's experience with Fund accounting related computer software and systems.
5. A description of the services that the firm offers in response to the **SCOPE OF SERVICES** section below.
6. An hourly rate times the total hours of time expected to work on the items outlined in the Scope of Services. Provide a total annual cost, monthly cost, and a not to exceed fee which should include travel costs for quarterly visits to NCTHA.
7. An hourly rate for any ad-hoc or additional handling, as needed.

#### **SCOPE OF SERVICES**

The Fee Accountant should be familiar with Fund Accounting Software, preferably *Abila MIP*, as well as Tenant Accounting software, preferably *HDS Doorways*. Fee Accountants should also have a working knowledge of Low-Income Housing Tax Credits (LIHTC). The Scope of Services to be provided by the Fee Accountant shall include:

1. Review the previous year's audit to ensure that audit adjustments have been applied to all accounts in order to produce a proper roll-forward.
2. Review general ledgers (G/L) and trial balances from beginning of audit period through current to recommend adjustments and entries necessary for HUD and GAAP compliance.
3. Review reports to/ from HUD ONAP & other oversight agencies and determine applicability of the records to year end closing.
4. Assist in closing the prior fiscal year, including but not limited to, year-end entries and accruals, audit schedules, account/ transactions support, and financial statement input.
5. Provide support through the acceptance of the unaudited financial statements and recommend changes to be consistent with HUD and GAAP protocols, as necessary.
6. Provide support, if needed, during the audit period.
7. Train finance staff on accounting issues as needed to prepare for audit.

8. Advise Executive Director and Board of Commissioners on Quarterly- and Year-End Financial Statements.
9. Preparation for audit and oversight of Tax Credit project(s).
10. Preparation for audit and oversight of IHBG, ICDBG, and other award funded project(s) that NCTHA may manage from time-to-time. (E.g U.S. Treasury, U.S. Dept. of Energy, Federal Home Loan Bank)
11. Assist NCTHA staff with departmental budgeting.
12. Recommend/ provide regulatory computer updates, as necessary.
13. Development of custom/ digital financial statements and dashboard reporting, as needed.
14. See Schedule A for a *sample* listing of detailed services expected, but not limited to, under the contract.

### **GENERAL CONDITIONS**

NCTHA reserves the following rights in association with the RFP process and upon contract award.

*Choice of Law:* the contract for these services shall be governed and construed in accordance with, and pursuant to the laws of the Northern Cheyenne Tribe (NCT).

*Non-Binding:* NCTHA retains the right to reject all submittals. Selection is also dependent on the negotiation of a mutually acceptable contract between the candidate and NCTHA.

*Compensation:* NCTHA has no obligation to compensate any offeror(s) for any costs incurred in responding to this RFP. The proposal should provide a cost for all work associated with the provision of these services. The final cost of services may be negotiated prior to awarding the contract.

*Expense Reimbursement:* All contract related travel expenses shall be reimbursed at the current Federal rates.

*Indian Preference:* Pursuant to Section 7(b) of the Indian Self-Determination and Education Assistance Act [25 USC 450e(b)] as required by 24 CFR 1000.48; Indian preference will be exercised in the selection of proposals. Firms seeking Indian Preference must submit proof of Indian ownership with their proposal.

*TERO Certification:* It is the winning firm's responsibility to comply with the NCT Tribal Employment Rights Ordinance (TERO) requirements prior to commencing work for NCTHA; and is responsible for all taxes and/or fees pursuant to the TERO. To receive an application for Certification please contact TERO at (406) 477-6287 or go online to: <https://www.cheyennenation.com/Tero.html>

*Unauthorized Sub-Contracting Prohibited:* The successful offeror(s)/contractor(s) shall not assign any right, nor delegate any duty for the work proposed pursuant to this RFP (including, but not limited to, selling or transferring the contract) without the prior written consent of NCTHA. Any purported assignment of interest or delegation of duty, without the prior written consent of NCTHA shall be void and may result in the cancellation of the contract with NCTHA, or may result in the full or partial forfeiture of funds paid on the contract, as determined by NCTHA, in its sole discretion.

*Project Staffing Changes:* Managers, other supervisory staff, and accountants may be changed if those personnel leave the firm, are promoted, or are assigned to another area. These personnel may also be changed for other reasons. However, in either situation, the Agency retains the right to approve or reject replacements.

### **FORMAT, SUBMISSION PROCESS, AND INSTRUCTIONS**

NCTHA intends to retain the successful offeror(s) pursuant to a "Best Value" basis, not a "Lowest Bid" basis, i.e., NCTHA will consider other factors than cost in making the award decision. All proposals submitted in response to this RFP must be formatted in accordance with the sequence and instructions provided below. Any proposal that fails to include all of these items will be considered a non-responsive proposal and will not be considered for evaluation.

1. *Letter Narrative* (maximum 5 pages).
2. *Engagement Plan* (maximum 10 pages).
3. *References* (minimum 3 (max 5) TDHEs, PHAs, related experience, etc.)

4. *Price Proposal Template.*
5. *HUD Mandatory Contract Provisions – Signed.*
6. *Sample Monthly Financial Statements and Board Reports.*

*Instructions:* Proposals are to be submitted in a sealed envelope clearly marked “NCTHA RFP 2023-F01 Fee Accounting and Consulting Services” and must be received at the NCTHA offices by **April 14, 2023 at 4:59 p.m. MDT**. Any RFP received after the deadline will be considered late and will be returned. Faxed proposals will be rejected.

No proposal may be withdrawn or modified in any way after the deadline for proposal submittal. Proposals shall remain firm and valid for ninety (90) days from said deadline.

The proposal must be completed in its entirety, completing all forms included in the proposal packet. If the offeror has any questions regarding the forms, contact John Marian at 406-477-4313 or via email at [jmarian@nctha.net](mailto:jmarian@nctha.net).

Proposals are to be submitted in narrative form and are to include the Price Proposal Template included in this package (pages 6-7). The pricing proposal must be inclusive of all overhead and profit.

Offerors may supplement their proposal with attached sheets for the purpose of adding or otherwise explaining any further conditions the offeror wish to have considered. Such supplemental attachments will be considered by the evaluation committee on a case-by-case basis.

**EVALUATION & SELECTION CRITERIA (100 points)**

NCTHA intends to award the contract to the successful offeror(s) pursuant to a “Best Value” basis. An evaluation committee will review and rank each proposal using the evaluation matrix point system described below. The awarding of points for each listed factor will be based upon the documentation that the offeror provides in their proposal to address the needs of the NCTHA. The successful offeror will be notified no later than ten (10) business days in writing of their selection.

<b>EVALUATION FACTOR</b>	<b>MAXIMUM POINTS (100 pts)</b>
<i>Letter Narrative.</i> Knowledge & Technical Expertise. Provide background and introduction to the firm including address and contact information, information on the firm’s size, experience with HUD regulations and financial reporting requirements with respect to IHBG, ICDBG, program vs. non-program income, and other program accounts administered by NCTHA. Describe the products and services the firm provides.	25
<i>Engagement Plan.</i> Provide a management plan that describes the firm’s approach to providing the required services, method of assigning work, and procedures for reviewing and ensuring quality control of services provided. Provide a staffing plan that identifies key personnel and other staff that would be assigned to this engagement. Provide resumes for key personnel.	20
<i>Prior Experience related to IHBG, ICDBG, and LIHTC.</i> Narrative describing successful engagements that demonstrate an in-depth knowledge of HUD accounting and regulations specific to TDHEs. Experience with OMB Uniform Administrative requirements, Cost Principles, and Audit requirements for Federal awards and tax credit programs. Previous work with NCTHA.	15

Cost Proposal. The offeror's proposed monthly estimated cost seems reasonable based on the services requested and the offeror's engagement plan for each of the requested year(s).	20
References. Recommendations from other tribal housing programs suggesting similar experience as outlined in the Scope of Services.	10
Indian Preference. Documentation supporting the required ownership stake or percentage is held by a Native American(s) or Alaskan Native(s). Statement of Native employment and training.	10

Once each offeror's proposal has been evaluated and ranked, final negotiations will be scheduled for the top ranked offeror. If the final negotiation is successful, the Executive Director will make a recommendation to the Board of Commissioners to award a single contract to that offeror. The Board may require additional information or negotiations before the Board will approve an award of the contract.

Should negotiations with the selected offeror become unsuccessful, NCTHA reserves the right to cease negotiations with the offeror. In the event of cessation of negotiations with the first selected offeror, NCTHA reserves the right to either enter similar interviews and negotiations with the next highest ranked offeror or take other action as it deems most beneficial.

**HUD MANDATORY CONTRACT PROVISIONS**

For each form, read and initial each page indicating that you read and agree with the contents.

1. Form HUD 5369-B, Instructions to Offerors – Non-Construction.
2. Form HUD 5369-C, Certifications and Representations of Offerors – Non-Construction Contract.
3. Form HUD 5370-C, General Conditions for Non-Construction Contracts. Various (18) contract provisions.

**LICENSING AND INSURANCE REQUIREMENTS**

Prior to award, but not as part of the proposal submission, the successful contractor will be required to provide the following documents.

- a. If applicable, evidence that the key personnel that will be reviewing all work performed under the engagement is licensed as a certified public accountant.
- b. An original certificate evidencing the contractor's current industrial (worker's compensation) insurance carrier and coverage amount.
- c. An original certificate evidencing the contractor's General Liability coverage.
- d. An original certificate evidencing the contractor's Professional Liability and/or "errors and omissions" coverage.
- e. A copy of the contractor's TERO Certification allowing the firm to provide such services within the jurisdiction.

Authorized by:

Rodney Trahan, NCTHA Executive Director  
P.O. Box 327 | Lame Deer, Montana 59043

## **SCHEDULE A: Sampling of Detailed Accounting and Consulting Services Expected Under Contract**

The Contractor(s) may provide, but is not limited to, the following services/tasks:

1. *General Ledger Entries.* Perform all operations necessary to maintain the general ledgers and subsidiary ledgers for the NCTHA, including the following services:
  - a. Reconcile bank and credit card statements on a monthly basis.
  - b. Prepare journal vouchers on a monthly basis, or as needed.
  - c. Assist in coding checks.
  - d. Maintain the general ledgers on a monthly basis, including development of all entries.
  - e. Provide a detailed transaction register (receipts/disbursements) on a monthly basis.
  - f. Prepare all debt service entries.
  - g. Maintain investment and insurance registers.
  - h. Maintain property ledger/capitalized equipment (i.e., Fixed Asset and Depreciation Schedules).
  - i. Maintain capital funds subsidiary ledgers as required by HUD and subsidiary ledgers for any development funds or grant monies awarded. (E.g. IHBG, ICDBG, US Treasury, FHLB, etc.)
  - j. Prepare all monthly, quarterly, semi-annual and year-end financial statements and annual closing entries, as required by HUD and other grantors.
  - k. Design and deploy custom financial reports or digital dashboards, as needed.
2. *Program vs. Non-program.* Income calculation.
3. *Year-End Close.* Complete the close-out for the fiscal year, including:
  - a. Preparation of both the unaudited and audited Financial Data Schedule (FDS) to PIH-REAC for all necessary programs and business activities.
  - b. Prepare and submit any other required quarterly or year-end financial forms and reports as required by HUD, including Management's Discussion and Analysis (MD&A).
  - c. *Annual Reporting.* Complete HUD Form SF425 for all programs; Annual Status Evaluation Report (ASER) tied to NCTHA financial reports.
4. *Operating Budgets.* Prepare Operating Budgets for all Funds administered by NCTHA. Preparation of the Agency operating budgets shall include at least one (1) revision.
5. *IRS 1099s.* Prepare 1099s for IRS reporting.
6. *IRS W-2s.* Prepare W-2 for NCTHA employees.
7. *On-site Visit.* Schedule a quarterly on-site multi-day visit at the request of NCTHA, in order to provide clarifications on financial matters related to questions posed by the members of the Board of Commissioners, the Auditor, the Executive Director and/or other NCTHA staff. The contractor will also be available as needed to answer questions that the auditor or HUD may have regarding the financial records of the NCTHA.
8. *Consultation and Assistance.* Provide advice to the Board of Commissioners, Executive Director, or other designated NCTHA staff on Agency financial matters when requested. The work may include the following activities. (Up to 100 hours is budgeted for this task). *Consultation and Assistance services must be approved by NCTHA prior to services being rendered and billed.*
  - a. Assistance, as needed, with the Agency's year-end closing outside of Task 3.
  - b. Assisting the Independent Auditor that performs the Agency's annual audit and help resolve any audit findings during the audit, if needed.
  - c. Training Agency accounting staff, as needed, in HUD accounting and reporting requirements.
  - d. Providing other "in-scope" accounting services, as requested by the Agency.

*Note: The proposed work will be financed in whole with Federal funds and therefore, all applicable Federal statutes, and regulations will apply to such work. It is expected that the majority of accounting services will be completed at the Offeror's work site.*

**PRICE PROPOSAL TEMPLATE**

*Annual and Monthly Pricing.* The price proposal template provided below is required to be provided for Year 1 (Base Year) and each of the two option periods. Offerors are instructed to complete the template for Year 1 and then duplicate the template and update /complete it for the two option years, if exercised. For the base year and each option period, for each proposed personnel, provide the labor category, hourly rate, and estimated hours to be performed for the engagement for Tasks 1 through 14 (pages 1-2).

<b>Table 1. Rate, Hours, and Total Cost by Staff – Year 1 Period</b>				
<b>Staffing</b>	<b>Labor Category</b>	<b>Year 1 Hourly Rate</b>	<b>Year 1 Hours</b>	<b>Year 1 Total Cost</b>
<b>Name of Lead Contractor Firm</b>				
Name 1	Partner - Principal	\$13.00	10	\$130.00
Name 2	Sr. Accountant	\$10.00	10	\$100.00
Name 3	Junior Accountant	\$8.00	10	\$80.00
			Subtotal, Lead Firm	\$310.00
<b>Name of Subcontractor Firm</b>				
Name 4	Sr. Accountant	\$6.00	5	\$30.00
Name 5	Junior Accountant	\$4.00	5	\$20.00
			Subtotal, Subcontractor	\$50.00
			<b>Total Annual Fee</b>	<b>\$360.00</b>
			<b>Total Monthly Fee</b>	<b>\$30.00</b>

Table 2 summarizes the Scope of Services requested and the annual quantity expected. The contractor will invoice, and the Agency will pay the contractor monthly a firm fixed price as shown in the offeror’s Table 1 (Total Monthly Fee).

<b>Table 2. Scope of Service Tasks and Annual Quantity</b>		
<b>Task #</b>	<b>Task Name</b>	<b>Quantity</b>
1	General Ledger & Subsidiary Ledger Entries	12
2	Program vs. Non-program Income	12
3	Year End Close	1
4	Operating Budgets	2
5	IRS Forms (1099, W2)	3
6	On-Site Visits	12
7	Consultation and Assistance (incl. Training)	As Needed & NTE: \$XXX
8	Reimbursable Travel	NTE: \$XXX

**Other Pricing Information – Consultation and Assistance Services**

The price proposal template provided below is required to be provided for Year 1 (Base Year) and each of the two option periods. Offerors are instructed to complete the template for Year 1 and then duplicate the template and update/ complete it for the two option years, if exercised.

For the base year and each option period, for each proposed personnel, provide the labor category, hourly rate, and estimated hours to be performed for Task 9 – Consultation and Assistance services. The number of hours in the base period or any of the option periods should not exceed 100 hours. Consultation and Assistance Services must be approved in writing by the Agency prior to services being rendered and billed. Prior approval in writing required to exceed the annual consulting hour cap.

Invoicing for this task should be supported by information similar to this information requested in the Table 3 along with a narrative of the task performed. Pricing for this service will be billed at the rate shown in the offeror’s table 3.

<b>Table 3. Rate, Hours, and Total Cost by Staff – Task 9: Consultation and Assistance Services</b>				
<b>Year 1 Period</b>				
<b>Staffing</b>	<b>Labor Category</b>	<b>Year 1 Hourly Rate</b>	<b>Year 1 Hours</b>	<b>Year 1 Total Cost</b>
<b>Name of Lead Contractor Firm</b>				
Name 1	Partner - Principal	\$13.00	10	\$130.00
Name 2	Sr. Accountant	\$10.00	10	\$100.00
Name 3	Junior Accountant	\$8.00	10	\$80.00
			<b>Total Hours (NTE 100)</b>	
			<b>Total Annual Fee</b>	<b>\$360.00</b>
			<b>Total Monthly Fee</b>	<b>\$30.00</b>

**Estimated Travel Cost.** Provide the estimated travel based on four (4) multi-day on-site visit (typically 3 to 4 days on-site with 1 day of travel). Reimbursement for travel costs will be in accordance with the NCTHA’s travel policy which is to reimburse for meals and incidentals and lodging based on the Federal government per diem rate.

<b>Table 4. Other Reimbursable Expenses</b>			
<b>Item</b>	<b>Estimated Cost – Base</b>	<b>Estimated Cost – Option Period 1</b>	<b>Estimated Cost – Option Period 2</b>
Transportation (most economic)	\$1.00	\$1.00	\$1.00
Lodging	\$1.00	\$1.00	\$1.00
Federal Per Diem Rate	\$1.00	\$1.00	\$1.00
Other Expenses (Please Specify)	\$1.00	\$1.00	\$1.00
<b>Total, Expenses</b>	<b>\$4.00</b>	<b>\$4.00</b>	<b>\$4.00</b>