

STANDING ROCK SIOUX TRIBE
REQUEST FOR PROPOSAL FOR CONTROLLER SERVICES

PART I. GENERAL INFORMATION

The Standing Rock Sioux Tribe (the "Tribe") will accept proposals from Certified Public Accounting firms for the Tribe's Controller services for a two (2) year contract term, with the Tribe retaining an option to renew for two (2) additional years. Interested firms should submit three (3) copies and an electronic copy of their proposal in a sealed envelope in the format described below to:

Standing Rock Sioux Tribe
Attn: Ernestine Jamerson, Chief Finance Officer
PO Box D
Fort Yates, ND 58538

To be considered, the proposal must be received by the Standing Rock Sioux Tribe no later than 4:30 p.m. on Wednesday, May 19, 2023.

PART II. REQUIREMENTS AND PROCEDURE.

- A. The Tribe intends that the selection process contemplated by this request for proposals will result in the selection of a firm for Controller Services, provided the Tribe reserves the right to reject any and all proposals, in its sole discretion.
- B. The RFP contact person is the sole point of contact for this procurement. All communication between the Firm and the Tribe regarding this procurement shall be in writing, submitted by email to the address listed above. Firms are to rely on written statements issued exclusively by the RFP contact and not consult with others, or other accountants, not directly assigned to this project.
- C. Technical information regarding the accounting system may be obtained from Thomasine Iron, Assistant Finance Officer by phone at 701-854-8563 or via email at tiron@standingrock.org.
- D. During the evaluation process, the Tribe reserves the right to request additional information or clarifications from proposers or to allow corrections of errors or omissions.
- E. Following the notification of the selected firm, the Tribe and the firm shall negotiate and execute a contract for Professional Services.
- F. Once selected, the Chief Finance Officer or other individual designated by the Tribe will act as the liaison for the Controller in arranging for the delivery of files and records and in providing supporting documentation as needed.
- G. The Recipient shall limit disclosure of Confidential Information within its own organization to its directors, officers, partners, members, employees. The Recipient and affiliates will not disclose the

confidential information obtained from the discloser unless required to do so by law. A Confidentiality document will be required upon contract award.

H. A performance bond will be required within 10 days of contract signing.

PART III. SCOPE OF WORK

The Controller Services Scope of work will consist of the following:

- A. Provide assessment of high-priority accounting areas to be addressed within the estimated time to achieve the goal of timely and accurate financial reporting. Firm will assess, discuss and obtain concurrence of the Chief Finance Officer and/or Assistant Finance Officer for prioritization of tasks within the agreed to time frames.
- B. Ensure oversight of accounting functions, that these functions are being completed timely, and critical deadlines and tasks are performed, such as:
 - a. Ensuring that all bank reconciliations are prepared, reviewed and in agreement with associated balances within the accounting system for each account and month.
 - b. Ensuring both journal vouchers and general journal entries (indirect cost, payroll, bond forfeitures, etc.) are prepared, reviewed and posted into the accounting system properly.
 - c. Preparation of general journal entries to record all EFT type transactions.
 - d. Review of AP voided checks.
 - e. Review of federal grant closeout.
 - f. Adding new programs funds into accounting system, which includes chart of account in the accounting software, identifying an open bank account to assign to, and updating reports.
 - g. Assessment and recommendation to improve the chart of accounts to provide consistency in accounting function and help ensure Fiscal Years are closed in a timely and accurate manner.
 - h. Other critical improvement and directives to accounting staff to ensure monthly close process and financial reporting are completed timely and accurately.
- B. Services do not include authorizing, executing or consummating transactions or other exercising authority on the Tribe's behalf, evidencing the occurrence of a transaction or supervising the organization's employees in the performance of their normal recurring activities.

PART IV. INFORMATION TO BE INCLUDED IN THE PROPOSAL

In order to facilitate the evaluation of the proposals, it is requested that the required information be arranged in the following format:

SECTION I. INDIVIDUAL FIRM'S STAFF TECHNICAL QUALIFICATIONS

1. The firm shall identify the partners/principals, managers and seniors who would be responsible for the Controller Services and provide resumes for each of them. The firm shall provide details of Controller experience for the personnel that would be assigned, including the number of years of experience. Describe the relevant educational background of each individual to be assigned.
2. Indicate training and familiarity of working with Tribal governments.
3. The firm shall include a statement that the partner/principal and manager assigned to Controllershship Services are licensed by the State Board of Accountancy, and that none of these individuals have been disciplined by the State's licensing board for performing substandard work within the past three years.
4. The firm should describe the methodology employed by the firm each year when assigning staff to this engagement. The description should clearly indicate the likelihood that the Tribe's Controller team will remain unchanged for the term of the contract. The Tribe recognizes that some events are unforeseen and cannot be predicted. However, changes due to training rotation or annual staff re-assignments should be defined.
5. The firm should summarize its policy regarding the degree of participation of senior personnel that will be assigned to this engagement. The firm should also indicate the anticipated frequency of their contact with the Tribe's personnel.
6. The Tribe has an interest in using a firm that has the ability to periodically rotate the lead/coordinating and reviewing partners/principals. Report the policy of your firm regarding rotation of personnel assigned to engagements on a year to year basis.

SECTION II. ORGANIZATION/LOCAL OFFICE TECHNICAL QUALIFICATIONS

1. Provide a description of your firm. State whether your organization is national, regional, or local. Describe the organization, size, and structure of your firm. State the address of the local office which will be conducting the controller services.
2. Indicate what you believe are the strengths of your firm concerning the requested services.
3. Affirm that your organization is properly licensed for public practice as a certified public accountant or a public accountant. Affirm that your organization meets the independence requirements of Standards for Audit of Governmental Organization, Programs, Activities and Functions, published by the U.S. GAO or any subsequent amendments or superseding revisions.
4. Indicate the total number of people by level within the local office that will handle the controller services. Indicate the overall supervision to be exercised over the team by the firm's management.
5. Provide a list of the local office's current and prior tribal government clients indicating the type(s) of services performed and the number of years served for each.

6. Describe the firm's knowledge and recent experience in Federal, State, Local, and Tribal Government grants, including OMB 2 CFR, Part 200.
7. Provide proof that your firm participates in an external quality control review (peer review) program by submitting a copy of your last peer review report.

SECTION III. CONTROLLER APPROACH

Describe your technical approach to the controller services. Describe your understanding of the work to be performed.

SECTION IV. CLIENT REFERENCE

List the names, addresses, and phone numbers of tribal government or other governmental client references.

SECTION V. OTHER INFORMATION

1. Include any other information, which may be helpful to the Selection Committee in evaluating your firm's qualifications, including peer reviews within the past three years and any disciplinary action received within the past three years. Also, describe any regulatory action taken by any oversight body against the proposing audit organization or local office.
2. The selected Firm shall disclose any judgments, pending or expected litigation, or other real or potential financial reversals that might materially affect the viability or stability of the proposing organization. If no such conditions exist, this should be specifically stated in the proposal. A financial background check will be performed of the CPA firm selected prior to finalizing the contract.

SECTION VI. CONTROLLER SERVICES FEE

Indicate your fixed cost fee for this engagement.

SECTION VII. EVALUATION CRITERIA

The bid proposals will be evaluated on the basis of the following criteria:

- A. Mandatory Criteria – Bid proposals will not be considered for further evaluation unless they meet all of the following:
 - a. Must be properly licensed for public practice.
 - b. Must meet any specific qualification requirements imposed by Tribal, State or Local laws, rules and/or regulations.
- B. Technical Criteria – Those Bidders who have met each of the mandatory criteria stated above will be further evaluated by the following:
 - a. Controller experience (60%)

b. Cost Criteria – The total cost included in the bid proposal will be weighted in the selection of a firm. Each bid proposal received will be rated in comparison to all others based from low to high costs. (40%)