

**TAMAYA HOUSING INCORPORATED (THI)**

Request For Proposals (RFP) for Audit Services  
Fiscal Years 2023, 2024, 2025

THI is soliciting the services of a qualified firm of certified public accountants to audit its books of accounts and records for fiscal years ending December 31, 2023, December 31, 2024, and December 31, 2025 (a separate audit for each year) with the option to audit the THI accounts and records for each of the two subsequent years. The audits are to be performed in accordance with the provisions contained in this RFP.

All audit services for fiscal year 2023 are to be completed no later than **Jun 30, 2026**, with a final report presented by the auditor to the Board of Directors at the following month's Board meeting. All audit services for fiscal years 2024 and 2025 are to be completed and a final report presented by the auditor to the Board of Directors **prior to September 30, 2026**.

The audits are to be performed in accordance with generally accepted auditing standards, as adopted by the American Institute of Certified Public Accountants, and in accordance with the Government Auditing Standards issued by the Comptroller General of the United States, the Single Audit Act Amendments of 1996, and 2 C.F.R. Part 200, Subpart F, the requirements of the Native American Housing Assistance and Self-Determination Act of 1996 and its implementing regulations.

Inquiries concerning this RFP must be made to Marlon Stevens at [marlon.stevens@santaana-nasn.gov](mailto:marlon.stevens@santaana-nasn.gov).

Proposals must be received by 4:30 p.m., MST, March 24, 2026, and may be emailed to [marlon.stevens@santaana-nasn.gov](mailto:marlon.stevens@santaana-nasn.gov) or mailed to:

Attn: Marlon Stevens, Executive Director  
Tamaya Housing, Inc.  
37B Day School Rd. Santa Ana Pueblo, NM 87004

Proposals should be accompanied by a signed cover letter stating the proposer's understanding of work to be done and the commitment to perform the work within the time period.

Description of THI Program:

THI administers approximately \$ **3,000,000** in federal grant funds and manages **52** housing units with a staff of three.

Proposals must include the following to be acceptable:

- i. Independence: An affirmative statement that the firm is independent of the THI as defined by the US General Accounting Office's Government Auditing Standards (1994).

- ii. License to Practice in New Mexico: An affirmative statement that the firm and all assigned key professional staff are properly licensed to practice in New Mexico.
- iii. Firm Qualifications and Experience: The size of the firm, the size of the firm's governmental audit staff, the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement of a full-time basis and the number and nature of the staff to be so employed on a part-time basis. The firm shall additionally provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations.
- iv. Partner, Supervisor and Staff Qualifications: Identify the principal supervisor and staff who would be assigned to the engagement. Provide information on the government auditing experience for the past three (3) years and membership in professional organizations relevant to the performance of the audit.
- v. Similar engagements with other Government Entities: List the most significant engagements (maximum 5) performed in the last three years that are similar to the engagement described in this request for proposal.
- vi. Cost to perform the Work.

## EVALUATION PROCEDURES

The audit proposal will be reviewed by the Executive Director and final approval will be made by the Board of Directors.

Firms meeting the mandatory criteria will have their proposal evaluated and scored. The following selection criteria will be used to evaluate proposals.

1. Mandatory Elements ( Weight = 0 )
  - a. The audit firm is independent and licensed to practice in New Mexico.
  - b. The firm has no conflict of interest with regard to any other work performed by the firm for the THI.
  - c. The firm adheres to the instruction in this RFP on preparing and submitting the proposal.
  - d. The firm has a record of quality audit work.
2. Expertise and Experience (Weight = 65)

- i. Responsiveness to the RFP in clearly stating an understanding of the work to be performed. (0 – 15)
  - ii. The firm's past experience and performance on comparable government engagements. (0 – 20)
  - iii. The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation. Education, including continuing education courses taken during the past three years, position in the firm and years and types of experience will be considered. (0 – 15)
  - iv. Size and structure of firm. (0 – 15)
3. Price (Weight = 0-25)
  4. Indian Preference ( Weight = 0-10)

The work to be performed is subject to Section 7 (b) of the Indian Self-Determination and Education Assistance Act (25 USC 450e(b)). This RFP is not restricted to Indian firms; however, preference will be given to Indian owned enterprises. In addition, all proposals must contain a statement describing how the firm will provide Indian preference in subcontracts, training, and employment. The THI does not maintain lists of minority firms.

Submission of a proposal indicates acceptance by the firm of the conditions contained in this RFP unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the THI. THI reserves the right without prejudice to reject any or all proposals.