

**Fred Nelson Jr.**  
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**Council Member**



## **LA JOLLA BAND OF LUISEÑO INDIANS**

**Angela Miner**  
**Secretary**

**22000 Hwy 76 \* Pauma Valley, CA. 92061**

**(760) 742-3771 \* Fax (760) 742-1704**

### **Request for Proposal for Audit Services**

#### **REQUEST**

The La Jolla Band of Luiseño Indians (“the Tribe”) is requesting the use of an independent certified public accounting firm to perform a financial and compliance audit in accordance with 2 CFR part 200, the Single Audit Act, Governmental Auditing Standards, and applicable federal, state, or tribal laws and regulations. The audit will cover the Tribe’s year ended 12/31/2019, with a tribal option to extend the contract for up to two additional years.

Interested firms should submit their proposal via email to the following no later than 5/25/2020, and the Tribe expects to make a decision on 5/27/2020.

Attn: Norma Contreras, Tribal Treasurer: [norma.contreras@lajolla-nsn.gov](mailto:norma.contreras@lajolla-nsn.gov)

CC: Rabih Ghanem, Controller: [rabih.ghanem@lajolla-nsn.gov](mailto:rabih.ghanem@lajolla-nsn.gov)

CC: Candice Cushman, Consultant: [candice@cushmancpa.com](mailto:candice@cushmancpa.com)

#### **BACKGROUND**

The Tribe is a federally recognized Indian tribe located near Pauma Valley, California. Established in 1875, the La Jolla Indian Reservation comprises approximately 10,000 acres. The Tribe is home to approximately 700 members.

#### **COMPONENT ORGANIZATIONS AND FUNDS**

- A. The Tribe’s enterprises include a campground that contributes around \$800,000 of annual revenues and provides for approximately 40 employees, as well a general store and zipline. A few other smaller enterprises such as the tribal trash, water and recycling service centers exist.
- B. The Tribe is currently in the process of establishing a casino but have not yet commenced gaming activities. All financial transactions included in the Tribes ongoing efforts to establish a casino and the related activities of the gaming commission are to be excluded from the audit.
- C. The Tribe expends approximately \$2,000,000 of Federal grants/contracts funds each year and has around 30 different grants/contracts with various federal and state agencies.
- D. The Tribe employs approximately 70 individuals in its Governmental and Business-Type activities.
- E. The Tribe maintains approximately 20 checking accounts, and an accounts payable department that writes approximately 100 checks each month. Separate checking accounts are maintained for each of the enterprises. The Tribe also maintains investment and money market accounts.

- F. Accounting records consist of an automated general ledger system, Abila MIP Fund Accounting, and source documents (purchase orders, deposits, journal entries, canceled checks) located in the Tribe's Finance Department.
- G. All of the Tribe's activities are maintained using one trial balance and one accounting system.

### **SCOPE OF WORK**

The audit will be a financial and program compliance audit, and shall include reports on the Tribe's internal control over financial reporting and on its compliance with certain provisions of laws, regulations, contracts, and grants, as well as any other reports required to meet the minimum requirements of the Single Audit Act for submission to the Single Audit Clearinghouse. We also request the firm to prepare financial statements in conjunction with the audit.

### **PROPOSAL PREPARATION**

In order to expedite the review process, your proposal should include the following information:

1. **Contact information** (Name of proposer's firm, address, telephone and fax numbers, name of contact person, email, and date of submission)
2. **Engagement letter** (A summary stating the proposer's understanding of the work to be done and expected time commitment)
3. **Firm background information** (Location of office(s), number of partners, managers, supervisors, seniors, and other professional staff. Describe the range of services provided by your firm, including extent of audit, tax, management consulting, IT, and other services. State whether the firm has been disciplined by the AICPA or any regulatory or licensing agency in the past five years, and detail the circumstances leading to the discipline and the sanctions imposed on the firm.
4. **Qualifications and Experience of Firm** (Describe company experience that is relevant to the proposed services, such as recent experience with other tribal governments, including a list of tribal governments served by your firm in the last three years and types of services rendered to each)
5. **References** (Include references for three tribal governments or enterprises served by the firm in the last three years. The information should include the name of the tribal government and the key contact at the tribe (CFO, chair, treasurer, etc.), contact information (e-mail and phone) for the key contact, the services performed by your firm, and the period of time the reference has been a client of the firm.)
6. **Project Organization and Management** (Expected timeline of audit services and number of staff expected to be assigned for the audit)
7. **Cost Proposal** (We are requesting fixed fee proposals including a list of the assumptions upon which the fee may be based, if any. That is, identify any conditions that would cause the firm to request a change in the proposed fee.)

## EVALUATION CRITERIA

The proposals will be evaluated by tribal council based on the following criteria and point ranges:

**Responsiveness of the proposal in understanding the work to be performed:** 0-25

- Audit coverage and approach
- Reasonableness of overall time estimates

**Qualifications and experience of firm:** 0-50

- Recent experience of firm in auditing Indian tribes and related enterprises
- Reputation of the firm and satisfaction of the firm's services as expressed by current clients and references

**Cost of audit:** 0-25

**TOTAL POINTS:** 0-100

## QUESTIONS

For questions on this RFP, please contact Norma Contreras at 760.520.5530, [Norma.contreras@lajollansn.gov](mailto:Norma.contreras@lajollansn.gov) or Candice Cushman at 406.890.8925, [candice@cushmancpa.com](mailto:candice@cushmancpa.com)