LOWER ELWHA KLALLAM TRIBE

ʔəʔɬx̣ʷə nəxʷsƛ̓ay̓ əm "Strong People"
2851 Lower Elwha Road, Port Angeles, WA 98363
Phone: (360) 452-8471 Fax : (360) 452-3428

Lower Elwha Klallam Tribe Seeks Proposals From Certified Public Accounting Firms

The Lower Elwha Klallam Tribe (Tribe) is soliciting proposals from Certified Public Accounting Firms to perform the following audit services for the fiscal years ending September 30, 2018, September 30, 2019 and September 30, 2020. Proposals must be received no later than September 30, 2018. Indian owned firms are especially invited to respond to this Request for Proposals.

The Lower Elwha Klallam Tribe has Casino, Convenience Store/Gas Station and Housing Authority, which are audited separately. The Tribe shall exercise its Tribal Sovereignty and shall retain the right to reject any and all proposals as deemed necessary.

The scope of services:

- Conduct an annual audit of the General Purpose Financial Statements of the Tribe. The audit examination will be conducted in accordance with generally accepted auditing standards and the standards for financial and compliance audits contained in the Government Auditing Standards issued by the U.S. General Accounting Office.
- Conduct an annual audit of the Convenience Store/Gas Station that includes the Cigarette and Fuel Tax compacts with the State of Washington.

Perform an audit of all Federal, State and local contracts and grants, under the provision of 2 CFR 200, Uniform Guidance (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards) and GASB 34. In addition to the above, the Single Audit will be conducted in accordance with generally accepted auditing standards and the standards for financial and compliance audits contained in the Government Auditing Standards issued by the U.S. General Accounting Office.

*Audited Financial Statements Presentation:

1) Tribe-wide
2) Special Revenue (to include Indirect Cost Pool)

Responsiveness/Experience Requirements:

- Firm shall have minimum of five years of experience as a certified CPA accounting firm.
- Firm shall have experience with the auditing of Native American Tribes and/or Tribal organizations.
- Firm shall be familiar with of 2 CFR 200, Uniform Guidance (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards) and other pertinent federal laws, state laws, grant agreements and local laws.
- Financial statements will be presented in accordance with the financial reporting model described in GASB 34.
- Firm must have an experienced manager to oversee the audit, possess comprehensive technical familiarity with the core tasks and must meet the continuing professional education required by the "Governmental Accounting Standards" issues by the Comptroller General of the United States.
- Proposals shall include resumes of key staff.
- Payment for work performed under this contract shall not exceed the agreed upon amount, unless otherwise agreed upon, in writing by both parties.

The proposals will be evaluated by the committee based on *responsiveness*, *qualifications, education and experience of the staff assigned in the engagement*, *qualification and experience of the firm* and *audit cost.*

The Audit Engagement will be between the Lower Elwha Klallam Tribal Council and the Accounting Firm.

For Inquiries, please contact:

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*Amendment: (Financial Statements must be presented in two categories: Tribe-wide & Special Revenue to include Indirect Cost Pool