

OWENS VALLEY CAREER DEVELOPMENT CENTER

TUNIWA NOBI FAMILY LITERACY, NÜÜMÜ YADOHA LANGUAGE PROGRAM, AFTERSCHOOL PROGRAM, TRIBAL TANF, CAREER EDUCATION, EARLY HEAD START, KERN INDIAN EDUCATION CENTER

Request for Proposals 24-25-44

DATE: December 2, 2024

PROJECT TITLE: OVCDC Subpart F External Auditor Services

PROPOSAL DUE DATE: Proposals must be received by **February 14, 2024 at 5:00pm PST. In the event in adequate proposals are received from qualified bidders by the close date; this RFP will remain open until an agreement is awarded. Email (electronic) responses are preferred.**

SUBJECT/PURPOSE OF MEMO: Owens Valley Career Development Center is a Tribal Consortium located in California and organized under the Indian Self Determination Act. OVCDC receives and administers several Federal and State Grants including a Early Head Start Program Grant, California Department of Education Indian Education Grant and Tribal TANF Grants for the benefit of Tribes and communities in Inyo, Mono, Kern, Tulare, Kings, Fresno and Ventura Counties. **OVCDC is seeking proposals from Certified Public Accountant(s) licensed in California to perform the annual financial and compliance audit of OVCDC in accordance with Federal Government standards contained in Uniform Guidance, Subpart F (2 CFR Part 200; 45 CFR Part 75) and professional standards set forth by the American Institute of Certified Public Accountants (AICPA) applicable to audits of State, Local and Tribal Governments and non-profit organizations. A fixed price Agreement to provide the Subpart F audit for fiscal year 24/25 - July 1, 2024 through June 30, 2025 is anticipated (“Initial Term”). Any agreement awarded may be renewed for up to Four (4) additional Subpart F audits and fiscal periods of one year for 25/26, 26/27, 27/28 & 28/29 (“Renewal Terms”). This project will be funded entirely with Government Grant funds.**

All OVCDC Request for Proposals are subject to Section 7(b) of the Indian Self Determination & Education Act (25 USC 450e (b)) which provides to the greatest extent feasible, preference and opportunities be given to American Indians and American Indian owned business enterprises, 2 CFR Section 200.321 requiring OVCDC to take all necessary affirmative steps to assure minority firms, women’s business enterprises and labor surplus area firms are used when possible and 45 CFR 75.327 to 75.340. Preferences may be given to vendors or products that are environmentally-friendly, use recycled materials, are recycled, use energy-saving technology or other ecologically beneficial techniques. In accordance with Public Law 103-333, the “Department of Labor, Health and Human Services, and Education, and related Agencies Appropriations Act of 1995,” the following provisions are applicable to this purchase: “Section 507: “Purchase of American-Made Equipment and Products- It is the sense of the Congress that, to the greatest extent practicable, all equipment and products purchased with funds made available in this ACT should be American-made.”

For all contracts awarded where all or a portion of the contract requires services to be provided within Tribal territory (specifically Bishop Paiute Tribe and Big Pine Paiute Tribe Territory), applicable Tribal TERO (Tribal Employment Rights Ordinance) requirements must be met by vendor(s) awarded a contract and prior to providing any on reservation services. Tribal TERO will require submission of a compliance plan, payment of a 4% fee based on the total contract price including labor, equipment, materials, travel and any other costs listed in the contract applicable to on reservation services and, when practical, use of Indian services. The vendor remains responsible to pay the TERO fee.

ACTION REQUIRED: You are invited to review and respond to the Request for Proposals.

PROPOSAL:

Proposals should be sent to:
Owens Valley Career Development Center
Purchasing/Contracts Administrator
P.O. Box 847 (93515)
2574 Diaz Lane (93514)
Bishop, CA
E-MAIL: contracts@ovcdc.com

CONTACT FOR FURTHER INFORMATION:

Purchasing/Contracts Administrator
Telephone: 760-873-5107 Ext. 445
FAX: 760-873-3231
E-MAIL: contracts@ovcdc.com

I. DESCRIPTION/SPECIFICATIONS

A. STATEMENT OF WORK

1) Description of Organization and Project

The Owens Valley Career Development Center (OVCDC) was founded in 1977 by the Owens Valley Board of Trustees, a Tribal Government Board comprised of members of the Big Pine, Bishop and Lone Pine Tribes, in response to demonstrated adult basic education and vocational training needs of Tribal members. OVCDC provides educational and economic opportunities to the indigenous population of the communities in Inyo, Mono, Kern, Tulare, Kings, Fresno and Ventura Counties to enhance lives by offering individuals and families' opportunities for self-sufficiency through education, training and encouragement. OVCDC receives its funding through grants from various Federal and State funding agencies.

OVCDC is seeking proposals from Certified Public Accountant(s) licensed in California to perform the annual financial and compliance audit of OVCDC in accordance with Federal Government standards contained in Uniform Guidance, Subpart F (2 CFR Part 200; 45 CFR Part 75) and professional standards set forth by the American Institute of Certified Public Accountants (AICPA) applicable to audits of State, Local and Tribal Governments and non-profit organizations.

OVCDC maintains electronic records. All OVCDC financial transaction records are maintained in electronic format in MIP/ABILA accounting software. Most records are not maintained in hard copy. The successful bidder must be capable of auditing these electronic records in required time frames.

PLEASE SEE ATTACHED SCHEDULE OF FEDERAL AWARDS & NOTES. An electronic copy of the latest Subpart F audit will be provided to interested bidders upon providing documentation of licensing in California as a CPA in good standing.

The scope of work of the Agreement awarded will be negotiated but is expected to be substantially as follows:

A. Auditing Standards:

The audit shall be performed in accordance with: auditing standards generally accepted in the United States and the standards applicable to financial audits contained in Uniform Guidance **Subpart F of (2 CFR Part 200; 45 CFR Part 75)**, *Audits of States, Local Governments and Non Profit Organizations*; the *Single Audit Act of 1984, P.L. 98-502*; and the *Single Audit Act Amendments of 1996, P.L. 104-156*.

B. Communications and Report Submissions:

1. Contractor will keep OVCDC apprised of any and all changes in accounting and reporting requirements. Contractor will provide consultation during the year. Consultation and phone calls will not be

at any additional charge to OVCDC. If a substantial time commitment is required for consultations or work outside the scope of this engagement, the scope of work for the additional time will be discussed and the additional charges will be agreed on in writing before any additional work is performed and before any additional fees are charged to OVCDC.

2. Contractor will prepare financial statements and all related Notes.

3. Contractor will provide a signed Audited Final Revenue and Expenditure Report and/or verification report of revenue and expenditures for the State of California, OVCDC Kern American Indian Education Center (KIEC) Grant for the period October 1 through September 30 as requested by the granting agency each year. Please see attached.

4. Upon completion, Contractor will provide the following to OVCDC Director of Finance:

- a. One (1) preliminary draft
- b. Ten (2) final bound copies
- c. One (1) electronic copy

C. Working Paper Retention and access to Working Papers:

Contractor will retain the work papers related to OVCDC audits under this Agreement for a period no less than 7 years from the date the audit is accepted by the Federal Clearinghouse or any required retention period that may exist by law or regulation, whichever is longer. OVCDC will notify Contractor in writing if a longer retention period is required by OVCDC. Contractor will respond in a reasonable time in writing as to its consent or disagreement with said retention and will offer OVCDC a reasonable opportunity at reasonable expense to copy and retain the working papers prior to destruction. Contractor will not unreasonably withhold its consent to retention or copying by a copy service of OVCDC's choosing at OVCDC expense. Working papers on any additional matters will be retained in accordance with agreements on those matters and applicable legal requirements. The Contractor will be required to make working papers available, upon request, to the following parties or their designees:

- OVCDC management including the Board Chair, Executive Director and Director of Finance
- United States Department of Health and Human Services,
- California State Department of Social Services,
- United States Department of Education,
- United States Comptroller General,
- Parties designated by OVCDC and the federal or state government agency representatives as part of an audit or quality review process audit.

In addition, the Contractor shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review and copy working papers relating to matters of continuing accounting significance.

D. Timing, Location, and Conduct of Audit Work:

In addition to time requirements established by the State or Federal Government agencies, the following conditions will apply:

1. The OVCDC, expects to receive, prior to a mutually agreed date each year, a list of schedules to be prepared and other items required for the audit.

2. Pre-closing, interim, tests and procedures shall be conducted at mutually agreeable date(s).

3. The final onsite field work will be scheduled for mutually agreeable dates. The field work will be conducted on OVCDC premises. The OVCDC will provide space to efficiently conduct the field work. Prior to completion of the onsite field work, the Auditor will meet with the OVCDC Director of Finance to review and discuss adjusting journal entries. The parties agree that Contractor will provide all adjusting journal entries to OVCDC, OVCDC will complete all adjusting journal entries and the Contractor and OVCDC will agree on final trial balance figures. All OVCDC records will be returned to the office which provided the records.

4. After the completion of the fieldwork the Contractor will review the results and any management letter findings with the OVBT, Audit Committee, Executive Director and Director of Finance.

5. The Contractor will present the financial audit report at a meeting of the Owens Valley Board of Trustees as requested and scheduled, unless the parties agree to video conference or other method. At the meeting the Board will be asked to approve the financials/report. The Board approval will not be unreasonably withheld.

6. Audits must be completed and submitted to OVCDC and the Federal Audit Clearinghouse by March 31 each year.

E. Unacceptable Reports and Reports Placed Under Review:

In the event any report prepared by Contractor for OVCDC is placed under further review or rejected by the Federal Audit Clearinghouse, Contractor agrees to respond, modify, and/or amend such report and resubmit the report within 90 days. Contractor will be required to perform all work necessary to complete the report until it is accepted and has passed the reviews at Contractor's own expense.

F. Breach of Agreement (Remedies):

If the Contractor fails to fulfill, in timely and proper manner, its obligations under this Agreement, or if the Contractor shall violate any of the terms of this Agreement, the OVCDC will have the right to immediately terminate this Agreement and withhold payments in excess of fair compensation for work completed. In that event, the Contractor shall be entitled to receive just and equitable compensation for any satisfactory authorized work completed as of the termination date. The Contractor shall not be relieved of liability to the OVCDC for damages sustained by virtue of any breach of this Agreement by the Contractor. Material Records related to OVCDC's audit shall not be withheld and shall be promptly made available regardless of any dispute or lack of payment.

G. Tribal Employment Rights Ordinance (TERO):

Contractor must comply with the Bishop TERO (Tribal Employment Rights Ordinance) including payment of TERO fees to the Bishop Paiute Tribe in the amount of 4% of the total value of services performed on the Bishop Paiute Tribe Territory. To obtain TERO clearance Contractor must contact TERO directly and complete a Compliance Plan Agreement provided by TERO and work with the Tribe's TERO Office and Commission to obtain clearance to work on reservation. Contractor agrees to report to Bishop TERO and that services will not begin or continue until OVCDC has received notice to proceed from the Bishop TERO office. TERO fees for this Agreement will be based on estimated value of on reservation services each year as reported and agreed to between TERO and Contractor and are the sole responsibility of Contractor to be paid directly to TERO.

Tribal Employment Rights Office
Bishop Paiute Tribe
(760) 873-7893
Susie West susie.west@bishoppaiute.org

2) Requirements

The contractor will furnish all qualified personnel, facilities, equipment, and supplies to perform the project unless otherwise negotiated and agreed to by OVCDC.

3) Reports Required

- A. If required by Agreement only
- B. The reports will be submitted to OVCDC at the following address:

OVCDC
Attn: Purchasing/Contracts Administrator
P.O. Box 847 (93515)
2574 Diaz Lane (93514)
Bishop, CA
contracts@ovcdc.com

4) Entrance and Exit Conferences:

If required by Agreement entrance and exit conferences will be held with OVDC and must be coordinated with the OVDC Purchasing/Contracts Administrator or Agreement designee. Written notice will be given to the OVDC to assure availability of appropriate staff for each of these meetings.

II. PROPOSAL PREPARATION INSTRUCTIONS AND INFORMATION REQUIRED IN YOUR PROPOSAL

In order to facilitate the evaluation of proposals and allow the best comparisons each proposal must include the following information presented in the order and format shown below:

A. SECTION I – PROPOSAL FORMAT (ALL COMPONENTS AND INFORMATION ARE REQUIRED)

- 1) Title Page: Please state Invitation for Bids/Request For Proposal (IFB/RFP) subject and IFB/RFP Number in your proposal. Please state your name and/or the business name including address, telephone number, fax number, name of contact person and name of person with authority to sign Agreements, Employer ID or SSN. Please place the date on your proposal. **OVDC will not be responsible for any change in this information unless notification in writing is received.**
- 2) Cover Letter: Please provide a one or two page letter stating your understanding of the transactions to be completed and services to be provided and making a positive commitment to perform the work within the time period required.
- 3) Table of Contents: If proposal contains more than 10 pages please provide a clear identification of sections and documents in the proposal listed by page number.
- 4) Business Stability and Service Locations: Please include location of office(s) and if applicable, number of partners, managers, supervisors, seniors, and other staff. If applicable, identify all subcontractors necessary to conduct the project. Describe the range of activities performed by you or your business/firm, including capability to fulfill the specifics of the project (ie. facilities, staff, equipment, workload etc.). Provide financial information for the past three years which may include financial statements, audits and other information sufficient for OVDC to determine the stability of your business. An employer ID or SSN must be provided for purposes of vendor clearance on the Excluded Parties List System.
- 5) Approach: Please provide a clear description of the approach and method to be used for implementing the statement of work including all specific agreement terms requested.
 - A. Organization and Management: Please state tasks and work to be performed and identify the person or the project team that will complete the tasks and work identified. Subcontractors must be included if any will be used on the project and the tasks or work to be performed by the subcontractors must be stated.
 - B. Production/Delivery Schedule: Please state the amount of time needed to complete the project and provide a milestone chart showing tasks and

dates of anticipated completion. Any time to be used for preparation and submission of reports should be included in the schedule.

- 6) Qualifications and Experience: Include a list of personnel to be used on this project and the qualifications of each person. For yourself and any key personnel please provide: résumé, including education, background, accomplishments and any other pertinent information. If there are no key personnel, employees or sub-contractors then please just state information requested about yourself and your business.
- 7) If key personnel, staff or subcontractors will be used on the project; please include a statement in the proposal to the effect that “the key personnel assigned to this project as described in this proposal will not be removed from the project without prior approval of the Owens Valley Career Development Center.”
- 8) Specialized or Specific Qualifications and Experience: State professional and company experience which is relevant to the proposed project, i.e. experience working with OVDCDC or other Government agencies and especially with other American Indian Tribal Governments or Tribal Organizations.
- 9) **Provide most current AICPA, CalCPA and CBA mandatory peer review information, as applicable.**
- 10) Additional Data: Since the proceeding sections are to contain data and/or information that is specifically requested, this section is for any additional information considered essential or important to the project. If there is no additional information to present, please state “None”.

B. SECTION II - COST PROPOSAL (REQUIRED-PROPOSALS WILL BE DEEMED NONRESPONSIVE WITHOUT THIS INFORMATION)

Please state the total dollar amount you do not intend to exceed for completing the project.

Please provide as much detail as you believe will assist OVDCDC in evaluating your proposal. If requested by OVDCDC, a detailed itemized cost statement must be submitted. Expenses and fees for the project must be broken down and all expenses or fees that are anticipated must be itemized (i.e. freight, taxes, materials, transportation, etc.). A “not to exceed amount” is required by this section for all proposals.

III. EVALUATION PROCEDURES

A. EVALUATION CRITERIA

- A. Responsiveness of the proposal in clearly stating an understanding of the work to be performed. (0-25)
 - a. Ability to meet deadlines for each major section of the work to be performed (0-15)
 - b. Audit Approach (0-5)
 - c. Preparation of Financial Statements (0-5)

- B. Experience of firm (0-25)
 - a. Size and structure of firm and ability to maintain continuity of project (0-5)
 - b. Experience of firm in auditing programs financed by Federal, State, Tribal, county and local governments (0-10)
 - c. Experience of firm in auditing Indian Tribes, Tribal Organizations and related enterprises (Tribal TANF, Tribal Enterprises, Tribal Business etc.) (0-10)
 - C. Experience and availability of staff (0-25).
 - a. Professional qualifications and technical abilities including education, position in the firm, and years and types of experience and amount of supervision will be considered (0-10)
 - b. Availability of staff with professional qualifications and technical abilities to be assigned to the audit team (0-5)
 - c. Supervision to be exercised over the audit team by firm's management (0-10)
 - D. Results of external quality control peer reviews (0-5)
 - E. Price Factor - All Inclusive Cost Including Expenses-Flat rate Preferred (0-20)
 - F. Preference
- Total** 100%-100 Points

IV. INDIAN AND OTHER FEDERAL PREFERENCE APPLICABLE [UP TO 8% TOTAL]

All OVCDC Request for Proposals are subject to Section 7(b) of the Indian Self Determination & Education Act (**25 USC 450e (b)**) which provides to the greatest extent feasible, preference and opportunities be given to American Indians and American Indian owned business enterprises and **2 CFR Section 200.321** requiring OVCDC to take all necessary affirmative steps to assure minority firms, women's business enterprises and labor surplus area firms are used when possible. For Indian Preference to be applied: proof of enrollment in recognized tribe must be submitted with the proposal. For American Indian owned businesses to receive preference, proof of enrollment in a recognized tribe and more than 50% American Indian ownership of the business must be submitted with the proposal. Indian preference can be allowed with an affirmative statement regarding training and employment of American Indians submitted with the proposal. Preferences may be given to vendors or products that are environmentally-friendly, use recycled materials, are recycled, use energy-saving technology or other ecologically beneficial techniques. In accordance with Public Law 103-333, the "Department of Labor, Health and Human Services, and Education, and related Agencies Appropriations Act of 1995," the following provisions are applicable to this purchase: "Section 507: "Purchase of American-Made Equipment and Products-It is the sense of the Congress that, to the greatest extent practicable, all equipment and products purchased with funds made available in this ACT should be American-made."

A value of eight (8) additional points will be added to the evaluation scores of vendors requesting and qualified for preference. Preference may be evaluated on a price basis only. In that case, the bids of preferred vendors will be reduced by eight percent (8%). If,

after this adjustment, the preferred vendor is determined to be the best value bid, the actual contract award amount will be the amount originally bid by the vendor.

Local Business Enterprise Program

OVCDC encourages the utilization of businesses within its service area. To promote participation of local business enterprises in the competitive selection process, OVCDC provides incentives to local businesses.

A Local Business Enterprise is defined as follows:

Local Business Enterprise – to be considered as a local business enterprise, a firm must provide evidence the firm is located at a fixed commercial or residential address where administrative, clerical, professional or other productive work is performed relative to its commercial purpose. The firm must be located within the OVCDC’s service area for a minimum of one year.

A value of three (3) points will be added to the evaluation scores of Local Business Enterprises. In the event that the proposals will be evaluated on a price basis only, the bids of local business enterprises will be reduced by 3%. If, after this adjustment, the local business enterprise is determined to be the most competitive bid, the actual contract amount will be the amount originally bid by the local business enterprise.

V. TYPE OF AGREEMENT

A standard fixed price consultant Agreement is anticipated.

VI. PERIOD OF PERFORMANCE

The Project will commence August or September 1, 2024 and terminate on June 30, 2025 (“Initial Term”). Unless otherwise terminated, this Agreement will be extended for up to four (4) additional periods of one year from July 1 through June 30 (“Renewal Terms”).

VII. TECHNICAL DIRECTION

The Owens Valley Career Development Center’s primary contact for this agreement will be the OVCDC Director of Finance or designee.

OVCDC Director of Finance or designee is responsible for guiding the technical aspects of the project and for general monitoring of the work performed. The OVCDC Purchasing/Contracts Administrator or designee is authorized to fill in details or otherwise to complete the general description of the work set forth herein.

The OVCDC Purchasing/Contracts Administrator or designee is not authorized to make any commitments to any changes which constitute work not within the general scope of the Agreement, increase in total estimated cost or extension of the Agreement period of performance without the written approval of OVCDC Authorized person.

VIII. KEY PERSONNEL

The personnel specified in the Contractor’s proposal are considered to be essential to the work being performed. Prior to changing any of the individuals specified in the proposal, the contractor will notify OVCDC Purchasing/Contracts Administrator or designee reasonably in advance and submit a justification for the proposed substitutions in sufficient detail (including names, titles and résumés) to permit the evaluation of the impact on the quality of work performed. No change will be made by the Contractor without the prior written consent of the Finance Director.

IX. PAYMENT AND SUBMISSION OF INVOICES

Payment for work performed under this Agreement will not exceed the agreed upon amount, unless additional payments are agreed upon in advance and in writing, signed by both parties.

Payment will be made to the contractor based on progress achieved. Invoices may not be accepted on more frequent intervals than once per month or less often. Invoices requesting payments will be prepared and submitted containing at least the following information: Agreement number, description of services or specific vehicle the charge relates to, time spent on each task and total cost for services.

X. RIGHTS

OVCDC reserves the right to reject any and all proposals, in whole or in part, as well as the right to issue similar IFB/RFPs in the future. This IFB/RFP is in no way an agreement or obligation and in no way is OVCDC responsible for the cost of preparing the responsive proposal. One copy of a submitted proposal will be retained for official files and may later become a public record. Only electronic and written responses will be accepted.

Responses should be sent via email or in a sealed envelope, clearly marked with the IFB/RFP number, by registered, certified mail, overnight delivery with proof of delivery service, or by hand delivery to the name and address specified in the cover-letter to this IFB/RFP. Delivery to other than the name and address specified in this IFB/RFP may render the Bidder's proposal non-responsive.

XI. AGREEMENT TERMS AND CONDITIONS

The services requested will be provided under terms and conditions set forth in the OVCDC Standard Agreement. The Agreement will be provided upon request. The Agreement contains the Standard Provisions and Special Provisions applicable to the services anticipated in this IFB/RFP. If the person or business submitting a proposal is unable to agree to the terms and conditions set forth in the Agreement, the proposal must indicate the specific sections of the Agreement that are not acceptable and submit alternate language that is acceptable to the person or business submitting a proposal. In addition, the person or business submitting a proposal will reference each specific language change and provide a narrative explanation of each proposed change. Although OVCDC will consider alternate language proposed by a person or business submitting a proposal, OVCDC will not be bound by Agreement language received as part of the response. If the person or business submitting a proposal requires that OVCDC be bound by some or all of the alternate Agreement language, the proposal may be considered non-responsive and may be rejected.

OVCDC will make a reasonable effort to execute an agreement based on this solicitation document within fifteen (15) days of selecting a proposal that best suits OVCDC. The Agreement will be signed by the Contractor and returned within ten (10) business days of receipt of the Agreement. The period for execution may be changed by mutual agreement of the parties. Agreements are not effective, and work must not be performed, until the Agreement is signed by a person holding the required authority for both parties and full approval by OVCDC including the OVCDC Human Resources and Finance Departments.

Failure of Contractor to execute the Agreement within the time frame identified above will be sufficient cause for voiding the award of the Agreement. If a successful person or

business submitting a proposal refuses or fails to execute the Agreement, OVCDL may award the Agreement to the next qualified person or business submitting a proposal.

XII. INTERVIEWS

An interview/presentation may be conducted with a person or business submitting a proposal(s) selected as finalists to offer an opportunity for the person or business submitting a proposal(s) to present the proposal and explain or clarify aspects of the proposal. Unless otherwise agreed, the interview/presentations will be scheduled at the OVCDL offices in Bishop, California.

XIII. OVCDL SOVEREIGNTY

Any agreement awarded will be required to accept the following agreement language or substantially similar language as may be negotiated:

“SOVEREIGN IMMUNITY WAIVER LIMITATIONS: Contractor acknowledges that OVCDL, including its TANF and other programs, is a tribal consortium, without authority to waive the sovereign immunity of any consortium member Tribe. Any waiver of the sovereign immunity of the consortium member Tribes can only be provided by the written consent of the consortium member Tribe’s governing body. Any waiver of the sovereign immunity of OVCDL can only be provided by the written consent of the OVCDL Board of Trustees. No such waiver has been provided by the terms of this Agreement, and Contractor agrees that nothing contained in this Agreement is or shall be construed as a waiver of the sovereign immunity of OVCDL or any consortium member Tribe.”

XIV. AWARD

After evaluation of Best and Final Offers, if any, the purchase shall be awarded to the most responsive and responsible vendor whose offer is the most advantageous to OVCDL. OVCDL reserves the right not to make any award. An award may be split between multiple vendors.