

SANTA FE INDIAN SCHOOL

P. O. Box 5340
Santa Fe, New Mexico 87505



REQUEST FOR PROPOSALS FOR AUDITING SERVICES

RFP # 23-090-0025-0001

ISSUE DATE: September 25, 2023

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I. INTRODUCTION

A. **PURPOSE OF THIS REQUEST FOR PROPOSALS**

The Santa Fe Indian School - or the School - requests proposals from Independent Public Accountants (IPAs) to perform the annual audit(s) of the School's financial statements for the years ending **June 30, 2023, June 30, 2024, and June 30, 2025**. Only Offerors that are qualified and in good standing with the Office of the State Auditor are eligible. This audit shall be performed in accordance with the State Auditor Rule (Requirements for Contracting and Conducting Governmental Audits 2.2.2 NMAC), the auditing standards generally accepted in the United States of America (GAAP), and the Uniform Grant Guidance (UGG) regulations that are also referred to as the OMB's Super Circular (The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards as codified in 2 CFR 200-521).

B. **SUMMARY SCOPE OF WORK**

1. Professional Audit Services to be rendered include:

- A. Financial Statement Audit;
- B. Federal Single Audit;
- C. Financial Statement Preparation; and
- D. 990 Tax Preparation and Filing
- E. Other: any other component units as determined by the School

C. **SCOPE OF PROCUREMENT**

The School requests a proposal to provide services, identified in this RFP, for the fiscal years ending **June 30, 2023, June 30, 2024, and June 30, 2025**. The term of the contract shall be one year, with the option to extend for two one-year terms at the same price, terms and conditions stated in the original proposal. The scope of procurement shall encompass the Specifications Section IV of this RFP. The contract shall become effective beginning upon signature of the Superintendent. The School shall have the option to extend the contract for two one-year terms, on any portion thereof. In no event shall the contract exceed duration of three years. This procurement shall result in a single source award.

D. **PROCUREMENT MANAGER**

The School has designated a Procurement Manager who is responsible for the conduct of this procurement whose name, address and telephone numbers are listed below.

Shannon Tenorio, Budget & Grants Manager
Finance Department
P.O. Box 5340
Santa Fe, NM 87505
Telephone: (505) 989-7356
E-Mail: sktenorio@sfis.k12.nm.us

All deliveries via express carrier should be addressed as follows:

Kevin Calabaza, CFO
Santa Fe Indian School
Finance Department
1501 Cerrillos Rd
Santa Fe, NM 87505

Any inquiries or requests regarding this procurement should be submitted to the Procurement Manager in writing. Offerors may contact **ONLY** the Procurement Manager regarding the procurement. Other state employees do not have the authority to respond on behalf of the School.

E. DEFINITION OF TERMINOLOGY

This section contains definitions and abbreviations that are used throughout this procurement document.

"School" means the Santa Fe Indian School. This term is used interchangeably with the "School".

"Audit Rule" means title and Federal single audit documentation required under the Federal Single Audit Act of 1984, as amended, and Office of Management and Budget Uniform Guidance 2 CFR Part 200, Subpart F-Audit Requirement.

"Chief Financial Officer" or "CFO" means the School's Chief Financial Officer

"Close of Business" means 5:00 PM Mountain Standard or Mountain Daylight Time, whichever is in effect on the date given.

"Contract" means a written agreement for the procurement of items of tangible personal property or services.

"Contractor" means a successful Offeror who enters into a binding contract.

"School" means the Santa Fe Indian School. This term is used interchangeably with "School".

"Deliverable" as defined in Section IV-A, item 3, Scope of Work.

"Desirable" The terms "may", "can", "should", "preferably", or "prefers" identify a

desirable or discretionary item or factor (as opposed to “mandatory”).

“Determination” means the written documentation of a decision by the procurement manager including findings of fact supporting a decision. A determination becomes part of the procurement file to which it pertains.

“Evaluation Committee” means a body appointed by the School management to evaluate Offeror proposals.

“Evaluation Committee Report” means a document prepared by the Procurement Manager and the Evaluation Committee for submission to the Superintendent for contract award. It contains all written determinations resulting from the procurement.

“Finalist” is defined as an Offeror who meets all the mandatory specifications of this Request for Proposals and whose score on evaluation factors is sufficiently high to merit further consideration by the Evaluation Committee.

“FY” means Fiscal Year.

“SFIS” means the Santa Fe Indian School, the School.

“IPA” means Independent Public Accountant.

“Mandatory” The terms “must”, “shall”, “will”, “is required”, or “are required”, identify a mandatory item or factor (as opposed to “desirable”). Failure to meet a mandatory item or factor will result in the rejection of the Offeror's proposal.

“NMSA” means New Mexico Statutes Annotated 1978.

“Offeror” is any person, corporation, or partnership which chooses to submit a proposal.

“OSA” means Office of the State Auditor.

“Procurement Manager” means the person or designee authorized by the School to manage or administer a procurement requiring the evaluation of competitive sealed proposals; the only person authorized to respond to questions regarding the scope of services to be performed under this RFP.

“Request for Proposals” or “RFP” means all documents, including those attached or incorporated by reference, used for soliciting proposals.

“Responsible Offeror” means an Offeror who submits a responsive proposal and who has furnished, when required, information and data to prove that his financial resources, production or service facilities, personnel, service reputation and experience are adequate to make satisfactory delivery of the services or items of tangible personal property described in the proposal.

“Responsive Offer” or “Responsive Proposal” means an offer or proposal which conforms in all material respects to the requirements set forth in the request for proposals. Material respects of a request for proposals include, but are not limited to, price, quality, quantity or delivery requirements.

F. BACKGROUND INFORMATION

The Santa Fe Indian School (SFIS) is a tribally operated grant school, incorporated with the State of New Mexico as a non-profit organization. SFIS is the first contract school in the nation to operate under the provisions of the Indian Self-Determination Act. The Governors of the 19 Pueblos appoint the SFIS Board of Education, which is charged with the decision-making responsibility for the school. The Parent Advisory Council (PAC) acts as the liaison between the school and communities. The purpose of Santa Fe Indian School is to provide a challenging, stimulating and nurturing learning environment that shares responsibility with community, parents and students to develop the students' potential to meet obligations to themselves and their communities.

II. CONDITIONS GOVERNING THE PROCUREMENT

This section of the RFP contains the schedule for the procurement, and describes the major procurement events and the conditions governing the procurement. The School will adhere to this schedule as closely as possible but reserves the right to revise the schedule without need for RFP amendment, contingent on prior notice to Offerors.

A. SEQUENCE OF EVENTS

The Procurement Manager will make every effort to adhere the following schedule:

	<u>Action</u>	<u>Responsibility</u>	<u>Date</u>
1.	Issue of RFP	The School	9/29/23
2.	Acknowledgement of Receipt Form	Offeror	10/3/23
3.	Deadline to Submit Questions	Offeror	10/6/23
4.	Response to Written Questions Questions/RFP Amendments	The School	10/9/23
5.	Submission of Proposal	Offeror	10/16/23
6.	Proposal Evaluation	Evaluation Committee	10/19/23-10/22/23
7.	Selection of Finalists	Evaluation Committee	10/25/23
8.	Finalize Contract	The School, Offeror	10/26/23
9.	Board of Trustees Approval	The School	11/10/23
10.	Contract Award	The School	11/10/23
11.	Contract Effective Date	The School Offeror	11/13/23
12.	Protest Deadline	Offeror	15 Days after the Contract Award

*Dates subject to change based on number of responses to

B. EXPLANATION OF EVENTS

The following paragraphs describe the activities listed in the sequence of events shown in Section II, Paragraph A.

1. Issue of RFP

This RFP is being issued by SFIS **on the date described in Section II, Paragraph A, Sequence of Events.** Potential Offerors may obtain a copy of the RFP from the Procurement Manager.

2. Acknowledgement of Receipt Form

Offerors shall submit the completed, signed Acknowledgement of Receipt to the Procurement Manager (See Section I, Paragraph D) by the date listed in Section II, Paragraph A, Sequence of Events. The form should be signed by the Offeror's representative, dated, and delivered by hand or by mail. Failure to return this form may constitute a presumption of receipt and withdrawal from the procurement process, and the Offeror's organization name may therefore be deleted from the procurement distribution list.

3. Deadline to Submit Written Questions

Potential Offerors may submit written questions as to the intent or clarity of this RFP until close of business on the date listed in Section II, Paragraph A, Sequence of Events. All written questions must be addressed to the Procurement Manager (See Section I, Paragraph D).

4. Response to Written Questions

Written responses to written questions and any RFP amendments will be distributed on the date described in Section II, Paragraph A, Sequence of Events to all potential Offerors whose organization name appears on the procurement distribution list.

5. Submission of Proposal

ALL PROPOSALS MUST BE RECEIVED NO LATER THAN 3:00 PM MOUNTAIN DAYLIGHT TIME ON THE DATE DESCRIBED IN SECTION II, PARAGRAPH A, SEQUENCE OF EVENTS. PROPOSALS RECEIVED AFTER THIS DEADLINE WILL NOT BE ACCEPTED. Rejected proposals will be returned to the Offeror unopened. The date and time will be recorded on each proposal. Proposals must be addressed and delivered to the Procurement Manager at the address listed in Section I, Paragraph D. Proposals must be sealed and labeled on the outside of the package to clearly indicate that they are in response to the Audit Services Request for Proposal. Proposals submitted by facsimile and other electronic means will not be accepted.

A public log will be kept of the names of all Offeror organizations that submitted proposals. Pursuant to Section 13-1-116 NMSA 1978, the contents of any proposal shall not be disclosed to competing Offerors prior to contract award.

6. Proposal Evaluation

The evaluation of proposals will be performed by an evaluation committee appointed by the School. This process will take place approximately as stated in Section II, Paragraph A, Sequence of Events. During this time, the Procurement Manager may initiate discussions with Offerors who submit responsive or potentially responsive proposals for the purpose of clarifying aspects of the proposals, but proposals may be accepted and evaluated without such discussion. Discussions **SHALL NOT** be initiated by Offerors.

7. Selection of Finalists

The Evaluation Committee will select finalists and the Procurement Manager will notify the finalist as stated in Section II, Paragraph A, Sequence of Events. Only finalists will be invited to participate in the subsequent steps of the procurement.

8. Finalize Contract

The contract will be finalized with the most advantageous Offeror as stated in Section II, Paragraph A, Sequence of Events. In the event that mutually agreeable terms cannot be reached within the time specified, the School reserves the right to finalize a contract with the next most advantageous Offeror without undertaking a new procurement process.

9. Contract Award

After review of the Evaluation Committee Report, the recommendation of the Evaluation Committee, and the signed contract, the State Auditor will award the contract as stated in Section II, Paragraph A, and Sequence of Events. This date is subject to change at the discretion of the School.

The contract shall be awarded to the Offeror or Offerors whose proposal is most advantageous, taking into consideration the evaluation factors set forth in the RFP. The most advantageous proposal may or may not have received the most points.

10. Protest Deadline

Any protest by an Offeror must be timely and in accordance with Section 13-1-172 NMSA 1978 and applicable procurement regulations. The fifteen (15) day protest period for responsive Offerors shall begin on the day following the contract award. A Protest must be written and must include the name and address of the protestor and the request for proposals number. It must also contain a statement of grounds for protest, including appropriate supporting exhibits, and it must specify the ruling requested from the Procurement Manager. The protest must be delivered to the Procurement Manager.

Santa Fe Indian School
1501 Cerrillos Rd
Santa Fe, New Mexico 87505
Mailing Address:

P.O. Box 5340
Santa Fe, New Mexico 87505

Protests received after the deadline will not be accepted.

C. GENERAL REQUIREMENTS

This procurement will be conducted in accordance with the State Purchasing Agent's procurement regulations, 1.4.1 NMAC.

1. Acceptance of Conditions Governing the Procurement

Offerors must indicate their acceptance of the Conditions Governing the Procurement section in the letter of transmittal. Submission of a proposal constitutes acceptance of the Evaluation Factors contained in Section V of this RFP.

2. Incurring Cost

Any cost incurred by the Offeror in preparation, transmittal, presentation of any proposal or material submitted in response to this RFP shall be borne solely by the Offeror.

3. Prime Contractor Responsibility

Any contract that may result from this RFP shall specify that the prime contractor is solely responsible for fulfillment of the contract with the School. The School will make contract payments only to the prime contractor.

4. Subcontractors

Use of subcontractors must be clearly explained in the proposal, and major subcontractors must be identified by name. The prime contractor shall be wholly responsible for the entire performance whether or not subcontractors are used.

5. Amended Proposals

An Offeror may submit an amended proposal before the deadline for receipt of proposals. Amended proposals must be complete replacements for a previously submitted proposal and must be clearly identified as such in the transmittal letter. The School personnel will not merge, collate, or assemble proposal materials.

6. Offeror's Rights to Withdraw Proposal

Offerors will be allowed to withdraw their proposals at any time prior to the deadline for receipt of proposals. The Offeror must submit a written withdrawal request signed by the Offeror's duly authorized representative addressed to the Procurement Manager.

The approval or denial of withdrawal requests received after the deadline for receipt of the proposals is governed by the applicable procurement regulations.

7. Proposal Offer Firm

Responses to this RFP, including proposal prices, will be considered firm for ninety

(90) days after the due date for receipt of proposals or sixty (60) days after receipt of a best and final offer if one is submitted.

8. Disclosure of Proposal Contents

The proposals will be kept confidential until a contract is awarded. At that time, all proposals and documents pertaining to the proposals will be open to the public, except for material that is proprietary or confidential. The Procurement Manager will not disclose or make public any pages of a proposal on which the Offeror has stamped or imprinted "proprietary" or "confidential" subject to the following requirements.

Proprietary or confidential data shall be readily separable from the proposal in order to facilitate eventual public inspection of the non-confidential portion of the proposal. Confidential data is normally restricted to confidential financial information concerning the Offeror's organization and data that qualify as trade secrets in accordance with the Uniform Trade Secrets Act, 57-3A-1 to 57-3A-7 NMSA 1978. The price of products offered or the cost of services proposed shall not be designated as proprietary or confidential information.

If a request is received for disclosure of data for which an Offeror has made a written request for confidentiality, the Procurement Manager shall examine the Offeror's request and make a written determination that specifies which portions of the proposal should be disclosed. Unless the Offeror takes legal action to prevent the disclosure, the proposal will be so disclosed. The proposal shall be open to public inspection subject to any continuing prohibition on the disclosure of confidential data.

9. No Obligation

This procurement in no manner obligates the Santa Fe Indian School to the use of any proposed professional services until a valid written contract is awarded and approved by the appropriate authorities.

10. Termination

This RFP may be canceled at any time and any and all proposals may be rejected in whole or in part when the School determines such action to be in the best interest of the Santa Fe Indian School.

11. Sufficient Appropriation

Any contract awarded as a result of this RFP process may be terminated if sufficient appropriations or authorizations do not exist. Such termination will be effected by sending written notice to the contractor. The School's decision as to whether sufficient appropriations and authorizations are available will be accepted by the contractor as final.

12. Legal Review

The School requires that all Offerors agree to be bound by the General Requirements contained in this RFP. Any Offeror concerns must be promptly brought to the attention of the Procurement Manager.

13. Governing Law

This procurement and any agreement with Offerors that may result shall be governed by the laws of the State of New Mexico.

14. Basis for Proposal

Only information supplied by the School in writing through the Procurement Manager or in this RFP should be used as the basis for the preparation of Offeror proposals.

15. Contract Terms and Conditions

The contract between the School and a contractor will follow the format specified by the State Auditor's Office. The Offeror must sign and return Appendix A, Acknowledgement of Receipt Form, to participate.

The contents of this RFP, as revised and/or supplemented, and the successful Offeror's accepted proposal may be incorporated into and become part of the contract. Should negotiation of additional terms be required, the School's CFO approval must first be obtained.

In the event an Offeror's accepted proposal conflicts with the RFP, the proposal governs, and, in the event the contract conflicts with the proposal, the contract governs.

Should an Offeror object to any of the Schools' terms and conditions, that Offeror must propose specific alternate language. The School may or may not accept the alternative language suggested by the Offeror. General references to the Offeror's terms and conditions or attempts at complete substitutions are not acceptable to the School and will result in disqualification of the Offeror's proposal.

Offerors must provide a brief discussion of the purpose and impact, if any, of each proposed change followed by the specific proposed alternate wording.

16. Offeror's Terms and Conditions

Offerors must submit with the proposal a complete set of any additional terms and conditions which they expect to have included in a contract negotiated with the School.

17. Contract Deviations

Any additional terms and conditions, which may be the subject of negotiation, will be discussed only between the School and the selected Offeror and shall not be deemed an opportunity to amend the Offeror's proposal.

18. Offeror Qualifications

The Evaluation Committee may make such investigations as necessary to determine the ability of the Offeror to adhere to the requirements specified within this RFP. The Evaluation Committee will reject the proposal of any Offeror that is not a responsible Offeror, or that fails to submit a responsive offer as defined in Sections 13-1-83 and 13-1-85 NMSA 1978.

19. Eligible Entities

To be eligible to submit a proposal under this RFP, potential Offerors must have the proper certifications and licenses to do business in New Mexico.

20. Right to Waive Minor Irregularities

The Evaluation Committee reserves the right to waive minor irregularities. The Evaluation Committee also reserves the right to waive mandatory requirements provided that all of the otherwise responsive proposals failed to meet the mandatory requirements and/or doing so does not otherwise materially affect the procurement. This right is at the sole discretion of the Evaluation Committee.

21. Change in Contractor Representatives

The School reserves the right to require a change in contractor representatives if the assigned representatives are not, in the opinion of the School, meeting its needs adequately.

22. Notice

The Procurement Code, Sections 13-1-28 through 13-1-199 NMSA 1978, imposes civil and misdemeanor criminal penalties for its violation. In addition, the New Mexico criminal statutes impose felony penalties for bribes, gratuities and kick-backs.

23. School Rights

The School reserves the right to accept all or a portion of an Offeror's proposal.

24. Right to Publish

Throughout the duration of this procurement process and contract term, potential Offerors, Offerors and contractors must secure from the School written approval prior to the release of any information that pertains to the potential work or activities covered by this procurement or the subsequent contract. Failure to adhere to this requirement may result in disqualification of the Offeror's proposal or termination of the contract.

25. Ownership of Proposals

All documents submitted in response to this RFP shall become the property of the School and the State of New Mexico.

26. Electronic mail address required

A large part of the communication regarding this procurement will be conducted by electronic mail (e-mail). Offerors must have a valid e-mail address to receive this correspondence.

27. Use of Electronic Versions of this RFP

This RFP is being made available by electronic means. If accepted by such means, Offerors acknowledge and accept full responsibility to ensure that no changes are made to the RFP. In the event of conflict between a version of the RFP in an Offeror's possession and the version maintained by the School, the version maintained by the School shall govern.

28. Amendment to RFP

Any amendments to this RFP will be issued to all Offerors submitting an Acknowledgement of Receipt form (see Appendix A). The Offerors will be required to acknowledge receipt of the amendments in writing.

29. Confidentiality

All information provided to or developed by the Contractor from any source whatsoever in the performance of this Contract shall be kept confidential and shall not be made available to any individual or organization by the Contractor without prior written approval of the School.

The Contractor(s) agree to protect the confidentiality of all confidential information and not to publish or disclose such information to any third party without the procuring School's written permission.

30. Suspension and Debarment Clause/Form

The Offeror assures that neither it nor any of its subcontractors are in default of any of their required certifications or licenses to engage in business in New Mexico as noted in Section II, Paragraph C, Item 19 and in Section IV, Paragraph B, Item 3. The Offeror must complete the certification form in Appendix C to certify compliance with Federal regulations relating to suspension and debarment.

31. Insurance Coverage

The Offeror must provide certification and information on the firm's professional general liability, workers compensation and automobile liability insurance coverage.

32. Campaign Contribution Disclosure Form

The Offeror must complete and sign the Appendix B Campaign Contribution Disclosure Form whether any applicable contribution has been made or not. This form must be submitted with each proposal whether an applicable contribution has been made or not.

III. RESPONSE FORMAT AND ORGANIZATION

Any proposal that does not adhere to these requirements may be deemed non-responsive and rejected on that basis.

A. NUMBER OF RESPONSES

Offerors shall submit only one proposal.

B. NUMBER OF COPIES

Offerors shall provide one (1) original and five (5) identical copies of their proposal (Binder 1); and one (1) original and two (2) copies of the cost proposal (Binder 2) to the location specified in Section I, Paragraph D of this document, on or before the closing date and time specified for receipt of proposals. In addition, all Offerors shall provide one (1) electronic copy of all materials in Binders 1 and 2.

C. PROPOSAL FORMAT

All proposals must be typewritten on standard 8 ½ x 11 paper (larger paper is permissible for charts, spreadsheets, etc.) and placed within a binder with tabs delineating each section. The size of the proposal is recommended not to exceed one hundred (100) single-sided pages. Exclusions to this limitation will be the Letter of Introduction; Table of Contents; Covers; Dividers; Resumes; Other attachments, such as letters of appreciation, etc; Acknowledgement of Amendments (if applicable). Electronic copies of Binders 1 and 2 must be in Word, PDF or Excel formats.

1. Proposal Organization

The proposal must be organized in two (2) binders and indexed in the following format and must contain, as a minimum, all listed items in the sequence indicated.

Binder #1

- a. Letter of Transmittal
- b. Table of Contents
- c. Proposal Summary
- d. Response to Mandatory Specifications

Binder #2

- a. Completed Cost Response Form
- b. Response to School Terms and Conditions
- c. Other Supporting Material

In each section of their proposals, Offerors should address the items in the order in which

they appear in this RFP. All forms provided in the RFP must be thoroughly completed and included in the appropriate section of the proposal. All discussion of proposed costs, rates or expenses must occur only in binder 2 with the cost response form.

The proposal summary may be included by Offerors to provide the Evaluation Committee with an overview of the technical and business features of the proposal; however, this material will not be used in the evaluation process unless specifically referenced from other portions of the Offeror's proposal.

Offerors may attach other materials that they think may improve the quality of their responses. However, these materials should be included as items in a separate appendix.

2. Letter of Transmittal

Each proposal must be accompanied by a letter of transmittal. The letter of transmittal MUST:

- a. Identify the submitting organization;
- b. Identify the name and title of the person authorized by the organization to contractually obligate the organization;
- c. Identify the name, title and telephone number of the person authorized to negotiate the contract on behalf of the organization;
- d. Identify the names, titles and telephone numbers of persons to be contacted for clarification;
- e. Explicitly indicate acceptance of the Conditions Governing the Procurement stated in Section II, Paragraph C.1;
- f. Be signed by the person authorized to contractually obligate the organization;
- g. Acknowledge receipt of any and all amendments to this RFP.

IV. SPECIFICATIONS

Offerors should respond in the form of a thorough narrative to each mandatory specification. The narratives along with required supporting materials will be evaluated and awarded points accordingly.

A. INFORMATION

1. School Resources

The following resources will be provided to contractor personnel for use on this contract:

- Office space;
- Desk, telephone, computer connection, printer;
- Access will be available to copiers.

2. Work Performance

For the purpose of preparing proposals, Offerors are to assume that the majority of the on-site work will be performed at the location identified below.

Santa Fe Indian School
1501 Cerrillos Road
Santa Fe, New Mexico 87505

3. Detailed Scope of Work

Deliverables that the Independent Public Accountant (IPA) is responsible for providing include:

- a. Engagement Letter and Provided by Client Listing (PBC List) – to be provided to the School within ten (10) days after the audit entrance conference.
- b. Financial Statements – Draft copy to be completed and submitted to School Management for review ten (10) days prior to the submittal to the Federal Clearing House.
- c. Final Audit Report – to be submitted to the Federal Clearing House on or before the deadline established by FCH – including the Independent Auditor’s Report; Financial Statement Footnotes; Supplemental Schedules; Schedule of Expenditures of Federal Awards (SEFA); Audit Findings; Status of Prior Year Findings; and, all other materials required by Federal or State oversight entities.
- d. IPA to conduct Audit Progress Meetings, at least semi-monthly, with School’s financial and executive management staff.
- e. IPA to provide the School any information required, including the Audit Plan and an Audit Schedule that meets the criteria established by School.
- f. Provision of other audit related procedures, and information as requested by the School’s Management, or Board of Trustees.
- g. IPA to present its audit report to the School’s executive and financial staff, and the

Board of Trustees, at an Exit Conference. The School's executive management may require audit workshop(s) to review the annual audit report and any areas of interest or concern regarding the School's annual audit.

- h. IPA to prepare the federally required "Data Collection Form" and provide it to the CFO, no later than thirty (30) days after the release of the Audit Report by the Office of the State Auditor, for transmittal to the Federal Audit Clearinghouse.

B. SPECIFICATIONS

Mandatory Specifications: Offerors must reply to each mandatory specification. Failure to respond to each mandatory specification will result in disqualification.

1. Independence (Pass/Fail, zero points assigned)

In a narrative format, Offeror must provide an affirmative statement that it is independent of the School as defined by the U.S. General Accounting Office's *Government Auditing Standards* (1988).

The Offeror must also list and describe the Offeror's professional relationships involving the School for the past five (5) years, together with a statement explaining why such relationships does not constitute a conflict of interest relative to performing the proposed audit.

2. Change in Personnel (Pass/Fail, zero points assigned)

Engagement partners, managers, other supervisory staff and specialists may be changed if those personnel leave the Offeror, are promoted or are assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of the School. However, in either case, the School retains the right to approve or reject replacements. Other audit personnel may be changed with the written approval of the School, provided that replacements have substantially the same or better qualifications or experience, as deemed by the School. A statement of concurrence is required.

3. License to Practice in New Mexico (Pass/Fail, zero points assigned)

Offeror must be licensed to practice public accounting in New Mexico. A statement of concurrence and a copy of the applicable license(s) are required. In addition, all Offeror-IPAs must appear on the State Auditor's list of IPAs who have complied with the State of New Mexico Auditor's Rule 2.2.2 NMAC, 2019. Offerors not appearing on the list or who do not have subsequent approval will be rejected.

4. Prior Engagements with K-12 School Districts and Tribal Entities (Pass/Fail, zero points assigned)

For the Offeror's office that will be assigned responsibility for the audit, list the most significant engagement [maximum of five (5)] performed in the last five (5) years that are similar to the engagement described in this request for proposals. These engagements shall be ranked on the basis of total staff hours.

5. Identification of Anticipated Potential Audit Problems (Pass/Fail, zero points Assigned)

Offerors must identify and describe any anticipated potential audit problems, resolution approach, and any assistance that will be requested from the School.

6. Cost Proposal (Up to 200 points may be awarded)

Responding to cost proposal is mandatory. Failure to respond will result in disqualification. Points will be awarded based on response. The total proposed cost for performing the audit must be itemized for each of the three contract years, using the criteria below.

The Offeror shall propose, by designated category, an hourly composite rate and estimate of hours to complete each category, including all out-of-pocket, audit-related expenses, such as travel, per diem and applicable overhead.

The Offeror shall also provide a separate breakout of the following:

- Hourly rates to be charged by type of personnel, if applicable;
- Monthly rate and number of hours estimated to complete the scope of services. (This may be presented in phases of the work).
- Additional items to be included in cost such as travel, per diem, applicable overhead, etc.

The formula that will be used for the calculation of points for this item will be:

The lowest cost proposal (from all the proposals received) divided by the cost of the proposal the School is recommending; the quotient derived from this calculation is then multiplied by 10 and produces the final point total.

Desirable Specifications: To obtain maximum number of points, Offerors should respond to each specification thoroughly.

7. Offeror Qualifications and Experience (Up to 250 points may be received)

State the size of the firm, size of governmental audit staff, location of the office from which the work on this engagement is to be performed, number and nature of the professional staff to be employed in this engagement on a full-time basis, and the number and nature of the staff to be so employed on a part-time basis.

If the Offeror is a joint venture or consortium, the qualifications of each Offeror comprising the joint venture or consortium should be separately identified and if the Offeror is to serve as the principal auditor should be noted, if applicable.

Offerors are also required to submit a copy of the report of its most recent external quality control review and a statement whether that quality control review included a review of specific government engagements.

Provide the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years and disclose any circumstances and status of disciplinary action taken or pending with state regulatory bodies or professional organizations.

8. Partner, Supervisory and Staff Qualifications and Experience (Up to 350 points may be received)

Identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement and indicate whether each such person is licensed to practice as a certified public accountant (CPA) in New Mexico.

Provide information on relevant, individual CPA for the past three (3) years and membership in professional organizations relevant to the performance of this audit.

Provide as much information as possible regarding the number, qualifications, experience, and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. Offeror should include the name of the principal member or officer of the Offeror who will be responsible for the administration of the contract and an organizational chart indicating the names of all persons to be assigned to the project, their areas of expertise and the percent of time they will be assigned to the project.

9. Specific Audit Approach (Up to 150 points may be awarded)

Offerors should provide a work plan that includes audit timing and an explanation of the audit methodology to perform the services required. The work plan should reference sources of information such as the School's budget and related materials, organizational charts, manuals and programs, financial and other management information systems. The work plan shall include a narrative description of the scope, effort and approach the Offeror will use to accomplish the work.

10. Firm Strengths and Weaknesses (Up to 50 points may be awarded)

Offerors should list the strengths and weaknesses of their firm.

V. EVALUATION

A. EVALUATION POINT TABLE/SUMMARY

The following is a summary of Section IV, Specifications identifying points assigned to each item. These weighed factors will be used in the evaluation of Offeror proposals.

	Factor	Points Available
1.	Independence	Pass/Fail, 0 points
2.	Change in Personnel	Pass/Fail, 0 points
3.	License to Practice in New Mexico	Pass/Fail, 0 points
4.	Similar Engagements with other Government Entities	Pass/Fail, 0 points
5.	Identification of Anticipated Potential Audit Problems	Pass/Fail, 0 points
6.	Cost Proposal	200
7.	Offeror Qualifications and Experience	250
8.	Partner, Supervisory and Staff Qualifications and Experience	350
9.	Specific Audit Approach	150
10.	Firm Strengths and Weaknesses	50
	TOTAL	1000

B. EVALUATION FACTORS

Points will be awarded on the basis of the following evaluation factors:

1. Independence – Affirmative Statement. (Pass/Fail, zero points assigned).
2. Change in Personnel – Concurrence Statement. (Pass/Fail, zero points assigned).
3. License to Practice in New Mexico (Pass/Fail, zero points assigned).
4. Similar Engagements with Other Government Entities. (Pass/Fail, zero points assigned).
5. Identification of Anticipated Potential Audit Problems (Pass/Fail, zero points assigned).
6. Cost Proposal - Evaluation of Audit Fees. (Up to 200 points may be awarded).
7. Offeror Qualifications and Experience - Capability of Firm. (Up to 250 points may be awarded).
8. Partner, Supervisory and Staff Qualifications and Experience - Technical Experience. (Up to 350 points may be awarded).
9. Specific Audit Approach - Work Plan. (Up to 150 points may be awarded).
10. Firm Strengths and Weaknesses - Evaluation requirement (Up to 50 points may be awarded).

APPENDIX A
Acknowledgement of Receipt Form

REQUESTS FOR PROPOSALS
FOR
AUDITING SERVICES
RFP # 19-630-5000-0002

ACKNOWLEDGEMENT OF RECEIPT FORM

In acknowledgement of receipt of this Request for Proposal the undersigned agrees that he/she has received a complete copy, beginning with the title page and table of contents, and ending with Appendix C.

The acknowledgement of receipt should be signed and returned to the Procurement Manager, identified in Section I, Paragraph D of this RFP, no later than close of business **on the date described in Section II, Paragraph A, Sequence of Events**. Only potential Offerors who elect to return this form completed with the indicated intention of submitting a proposal will receive copies of all offeror written questions and the School's written responses to those questions as well as RFP amendments, if any are issued.

OFFEROR: _____

REPRESENTED BY: _____

TITLE: _____ PHONE NO.: _____

E-MAIL: _____ FAX NO.: _____

ADDRESS: _____

CITY: _____ STATE: _____ ZIP CODE: _____

SIGNATURE: _____ DATE: _____

This name and address will be used for all correspondence related to the Request for Proposal.

Offeror does/does not (**circle one**) intend to respond to this Request for Proposals.

APPENDIX B
Campaign Contribution Disclosure Form

Pursuant to NMSA 1978, § 13-1-191.1 (2006), any person seeking to enter into a contract with any state agency or local public body for professional services, a design and build project delivery system, or the design and installation of measures the primary purpose of which is to conserve natural resources must file this form with that state agency or local public body. This form must be filed even if the contract qualifies as a small purchase or a sole source contract. The prospective contractor must disclose whether they, a family member or a representative of the prospective contractor has made a campaign contribution to an applicable public official of the state or a local public body during the two years prior to the date on which the contractor submits a proposal or, in the case of a sole source or small purchase contract, the two years prior to the date the contractor signs the contract, if the aggregate total of contributions given by the prospective contractor, a family member or a representative of the prospective contractor to the public official exceeds two hundred and fifty dollars (\$250) over the two-year period.

Furthermore, the state agency or local public body shall void an executed contract or cancel a solicitation or proposed award for a proposed contract if: 1) a prospective contractor, a family member of the prospective contractor, or a representative of the prospective contractor gives a campaign contribution or other thing of value to an applicable public official or the applicable public official's employees during the pendency of the procurement process or 2) a prospective contractor fails to submit a fully completed disclosure statement pursuant to the law.

THIS FORM MUST BE FILED BY ANY PROSPECTIVE CONTRACTOR WHETHER OR NOT THEY, THEIR FAMILY MEMBER, OR THEIR REPRESENTATIVE HAS MADE ANY CONTRIBUTIONS SUBJECT TO DISCLOSURE.

The following definitions apply:

“Applicable public official” means a person elected to an office or a person appointed to complete a term of an elected office, who has the authority to award or influence the award of the contract for which the prospective contractor is submitting a competitive sealed proposal or who has the authority to negotiate a sole source or small purchase contract that may be awarded without submission of a sealed competitive proposal.

“Campaign Contribution” means a gift, subscription, loan, advance or deposit of money or other thing of value, including the estimated value of an in-kind contribution, that is made to or received by an applicable public official or any person authorized to raise, collect or expend contributions on that official's behalf for the purpose of electing the official to either statewide or local office. “Campaign Contribution” includes the payment of a debt incurred in an election campaign, but does not include the value of services provided without compensation or unreimbursed travel or other personal expenses of individuals who volunteer a portion or all of their time on behalf of a candidate or political committee, nor does it include the administrative or solicitation expenses of a political committee that are paid by an organization that sponsors the committee.

“Family member” means spouse, father, mother, child, father-in-law, mother-in-law, daughter-in-law or son-in-law.

“Pendency of the procurement process” means the time period commencing with the public notice of the request for proposals and ending with the award of the contract or the cancellation of the request for proposals. “Person” means any corporation, partnership, individual, joint venture, association or any other private legal entity.

APPENDIX C
SUSPENSION AND DEBARMENT FORM

A. Consistent with either 7 C.F.R. Part 3017 or 45 C.F.R. Part 76, as applicable, and as a separate and independent requirement of this PSC the Contractor certifies by signing this PSC, that it and its principals, to the best of its knowledge and belief: (1) are not debarred, suspended, proposed for debarment, or declared ineligible for the award of contracts by any Federal School or School; (2) have not, within a three-year period preceding the effective date of this PSC, been convicted of or had a civil judgment rendered against them for: commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, state, or local) contract or subcontract; violation of Federal or state antitrust statutes relating to the submission of offers; or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, tax evasion, or receiving stolen property; (3) have not been indicted for, or otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with, commission of any of the offenses enumerated above in this Paragraph A; (4) have not, within a three-year period preceding the effective date of this PSC, had one or more public agreements or transactions (Federal, State or local) terminated for cause or default; and (5) have not been excluded from participation from Medicare, Medicaid or other federal health care programs pursuant to Title XI of the Social Security Act, 42 U.S.C. § 1320a-7.

B. The Contractor’s certification in Paragraph A, above, is a material representation of fact upon which the Santa Fe Indian School relied when this PSC was entered into by the parties. The Contractor’s certification in Paragraph A, above, shall be a continuing term or condition of this PSC. As such at all times during the performance of this PSC, the Contractor must be capable of making the certification required in Paragraph A, above, as if on the date of making such new certification the Contractor was then executing this PSC for the first time. Accordingly, the following requirements shall be read so as to apply to the original certification of the Contractor in Paragraph A, above, or to any new certification the Contractor is required to be capable of making as stated in the preceding sentence:

- (1) The Contractor shall provide immediate written notice to the Santa Fe Indian School’s Program Manager if, at any time during the term of this PSC, the Contractor learns that its certification in Paragraph A, above, was erroneous on the effective date of this PSC or has become erroneous by reason of new or changed circumstances.

- (2) If it is later determined that the Contractor’s certification in Paragraph A, above, was erroneous on the effective date of this PSC or has become erroneous by reason of new or changed circumstances, in addition to other remedies available to the Santa Fe Indian School, the Santa fe Indian School may terminate the PSC.

C. As required by statute, regulation or requirement of this PSC, and as contained in Paragraph A, above, the Contractor shall require each proposed first-tier subcontractor whose subcontract will equal or exceed \$25,000, to disclose to the Contractor, in writing, whether as of the time of award of the subcontract, the subcontractor, or its principals, is or is not debarred, suspended, or proposed for debarment by any Federal School or School. The Contractor shall make such disclosures available to the Santa Fe Indian School when it requests subcontractor approval from the Santa Fe Indian School. If the subcontractor, or its principals, is debarred, suspended, or proposed for debarment by any Federal, state or local School or School, the Santa Fe Indian School may refuse to approve the use of the subcontractor.

OFFEROR: _____

SIGNED BY: _____

TITLE: _____ **DATE:** _____