



## **SANTO DOMINGO TRIBAL HOUSING AUTHORITY**

**P.O. Box 10, Santo Domingo Pueblo, NM 87052**

**(505) 465-1003 / (505) 465-1012 (F)**

### **REQUEST FOR PROPOSALS**

Santo Domingo Tribal Housing Authority (SDTHA) is requesting proposals from qualified Certified Public Accounting (CPA) firms to conduct a programmatic and financial audit for the Domingo Limited Liability Limited Partnership (Domingo LLLP) Low Income Housing Tax Credit (LIHTC) project located on the Santo Domingo Pueblo. The qualified firm must be experienced in tax credit compliance.

The audit will be performed under Generally Accepted Auditing Standards (GAAS) as promulgated by the American Institute of Certified Public Accountants (AICPA), and will cover fiscal year 2023 with a possible extension to fiscal years 2024 and 2025 depending on acceptable performance of scope of work. The CPA will undertake tests of SDTHA's records and other procedures that it considers necessary to enable the CPA to express an opinion as to whether SDTHA's financial and other programmatic operations are in conformity with applicable federal statutory and regulatory provisions and other requirements.

SDTHA understands that the engagement will not include a detailed inspection of every document and cannot be relied upon to disclose all material errors, fraud, or other illegal acts that may exist. However, SDTHA expects that it will be informed of any material errors, omissions, or indicators of fraud that come to the CPA's attention.

SDTHA will provide the CPA with complete access to all necessary records, including the previous years' audit and the report prepared by the previous auditor, on electronic media or otherwise. SDTHA will support the CPA in its investigative activities and will ensure that all consents necessary to conduct the engagement are provided. SDTHA understands that it is responsible for the accuracy and completeness of the records and other information that it provides to the CPA. The CPA should address matters of concern that currently do not rise to a Material Findings but, under different circumstances, may in the future.

At the conclusion of the audit, the CPA will be required to provide SDTHA with a written opinion addressing the criteria related to the programmatic audit and a separate report on the audit of the financial statements and internal controls. SDTHA understands that the CPA's opinion may be unqualified, qualified, adverse or disclaimed. The conditions that led to the opinion(s) will be discussed with management and presented in a separate management letter. The programmatic audit is to be considered a part of SDTHA's self-monitoring activities, and, as such, the findings and recommendations of the CPA shall not be released to any other entity except SDTHA without the express written consent of the SDTHA Board of Commissioners. The results of the audit of the Limited Partnership financial statements shall be provided to SDTHA by the CPA as an independent third party. SDTHA shall provide this report to the New Mexico Mortgage Finance Department (NMMFA) and the WA-DI Limited Partner.

Inquiries related to submittal of proposals may be addressed to both **Lorrie Chavez**, SDTHA Executive Director, at [lchavez@sdtha.org](mailto:lchavez@sdtha.org) (505) 464-1003, and **Jonah Garcia**, Financial Officer, at [jgarcia@sdtha.org](mailto:jgarcia@sdtha.org) (505) 464-1003.

## **PROPOSAL FORMAT**

Proposers shall submit an **original and three (3) copies** of the proposal in a sealed envelope clearly marked Domingo Wa-Di (WA-DI) Audit Proposal.

The SDTHA intends to retain the successful offeror(s) on a “Best Value” basis, not a “Low Bid” basis. Therefore, so the SDTHA can properly evaluate the offers received, all proposals submitted in response to this RFP must be formatted in accordance with the sequence noted below.

**Profile of Firm Form:** The Profile of Firm Form should contain a detailed description of the firm and include information and attachments that reflect information indicated in Attachment A.

**Proposed Service Description:** The offeror’s proposed service description must list all services the offeror proposes to provide, must incorporate the technical specifications as well as a description of the plan and/or methods that the offeror will utilize to deliver the proposed services. The detailed work plan shall also show how the sequential steps and a timetable fully describing how the offeror proposes to provide the services.

**Proposed Fee Detail:** A detailed breakdown of the total estimated audit fees must be included in this section. The breakdown should include proposed hours, rates, and travel costs. In addition, hourly rates for as needed/additional accounting and audit services should also be provided in this section. *Please note that SDTHA reserves the right to negotiate all fees.*

**Managerial Capacity/Financial Viability:** The offeror entity must submit a concise description of its managerial and financial capacity to deliver the requested services. In addition, provide copies of any peer reviews, references (with contact information), and external reviews undergone during the last three (3) years for work with an Indian Housing Authority or Public Housing Authority. Must also include resumes for the staff proposed to perform the work.

**Client List:** The offeror entity must submit a list of at least three (3) former or current clients for whom the offeror has performed like services to those being proposed herein, within the preceding twenty-four (24) months. The list must include:

- The client’s name
- The client’s contact name
- The client’s telephone number
- A description of the service(s) provided

**Indian Preference:** Indian Preference is applicable to this RFP. That is, certified Indian-owned entities will be eligible for a 10-point proposal preference. To be certified, an Indian-owned firm must be at least 51 percent owned, controlled and actively managed by registered members of a federally recognized Tribe, and adequate documentation must be submitted. In addition,

evidence of structure, management and financing affecting the Indian character of the enterprise, including major subcontracts and purchase agreements must be submitted.

#### **PROPOSAL EVALUATION CRITERIA**

| <b><u>NO.</u></b> | <b><u>MAX<br/>POINT<br/>VALUE</u></b> | <b><u>CRITERION DESCRIPTION</u></b>  |
|-------------------|---------------------------------------|--|
| <b>1</b>          | <b>30 points</b>                      | <b>SPECIALIZED KNOWLEDGE, EXPERIENCE AND TECHNICAL COMPETENCE in conducting Indian Housing Authority audits (especially with NAHASDA &amp; LIHTC)</b> that the offeror displays for the work required, based upon the work history and the resumes submitted for the staff proposed to perform the work. |
| <b>2</b>          | <b>25 points</b>                      | <b>PAST PERFORMANCE</b> of the offeror on prior audits of the same nature, based on the letters of reference and/or client lists submitted, and based upon the results of any consultation that the SDTHA chooses to conduct with such.  |
| <b>3</b>          | <b>25 points</b>                      | <b>CAPABILITY</b> of the offeror shows: (a) a knowledge and understanding of the scope of the work to be performed as it relates to audits for Indian Housing Authorities; (b) a realistic proposed approach to the performance of the audit; and (c) the ability to meet deadlines satisfactorily.      |
| <b>4</b>          | <b>10 points</b>                      | The proposed total <b>COST</b> of the services, including travel and labor charges while in transit.   |
| <b>5</b>          | <b>10 points</b>                      | Indian Owned Enterprise  |
|                   |                                       |  |
| <b>Total</b>      | <b>100 points</b>                     |  |

All proposals shall be submitted to: **Santo Domingo Tribal Housing Authority, Attention: Lorrie Chavez, P.O. Box 10, 26 Hwy 22 W, Santo Domingo Pueblo, New Mexico, 87052**, and received no later than **3:00 p.m. on December 29, 2023**.

SDTHA will accept delivery of a proposal via email to **Lorrie Chavez**, at [lochavez@sdtha.org](mailto:lochavez@sdtha.org). Proposals must be received no later than the deadline of **3:00 p.m. on December 29, 2023**. **In addition**, Proposers who submit email proposals, must also submit an **original and three (3) copies** of the proposal in a sealed envelope clearly marked Domingo Wa-Di (WA-DI) Audit Proposal and received no later than **3:00 p.m. on January 5, 2024**.

Proposals not received by that time and date shall be rejected. SDTHA reserves the right to reject any and all proposals and to waive any and all deficiencies.

## PROFILE OF FIRM FORM

### ATTACHMENT A

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- (1) Name of Firm: \_\_\_\_\_
- (2) Email Address: \_\_\_\_\_
- (3) Street Address: \_\_\_\_\_
- (4) City, State, Zip: \_\_\_\_\_ Tel: \_\_\_\_\_ Fax: \_\_\_\_\_
- (5) Year Firm Established: \_\_\_\_\_
- (6) Type of Ownership: \_\_\_\_\_
- (7) Former Name and Year Established (if applicable):  
\_\_\_\_\_ Year: \_\_\_\_\_
- (8) Name of Parent Company and Date Acquired (if applicable):  
\_\_\_\_\_ Date: \_\_\_\_\_

- (9) Identify Principals/Partners in Firm; please submit brief resume for each:

| NAME | TITLE | % OF OWNERSHIP |
|------|-------|----------------|
|      |       |                |
|      |       |                |
|      |       |                |
|      |       |                |
|      |       |                |

- (10) Identify the individual(s) that will act as lead personnel and any other supervisory personnel that will work on project; please submit a brief resume for each. (Do not duplicate any resumes required above):

| NAME | TITLE |
|------|-------|
|      |       |
|      |       |
|      |       |
|      |       |
|      |       |

- (11) Federal Tax ID #: \_\_\_\_\_
- (12) State License Type and #: \_\_\_\_\_
- (13) Professional Liability Insurance Policy No. and Carrier: \_\_\_\_\_  
\_\_\_\_\_ Deductible Amount: \$ \_\_\_\_\_

## ATTACHMENT A

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- (14) Offeror Diversity Statement: You must check all of the following that apply to the ownership of this firm:
- |  |   |   |   |
|--|---|---|---|
| <input type="checkbox"/> Caucasian<br>American | <input type="checkbox"/> Public Held<br>Corporation | <input type="checkbox"/> Government<br>Agency | <input type="checkbox"/> Non-Profit<br>Organization |
|--|---|---|---|

or Resident (RBE), Minority (MBE), or Woman-Owned (WBE) Business Enterprise (Qualifies by virtue of 51% or more ownership and active management by one or more of the following:

- |  |   |   |  |  |
|--|---|---|--|--|
| <input type="checkbox"/> Resident-Owned<br>(IHA) | <input type="checkbox"/> African<br>American      | <input type="checkbox"/> Native<br>American | <input type="checkbox"/> Hispanic<br>American  | <input type="checkbox"/> Asian/pacific<br>American |
| <input type="checkbox"/> Hasidic<br>Jew          | <input type="checkbox"/> Asian/Indian<br>American | <input type="checkbox"/> Woman-Owned        | <input type="checkbox"/> Other (Specify) _____ |  |

- (15) Debarred Statement: Has this firm, or any principal(s) ever been debarred from providing any services by the Federal Government, the State of New Mexico, or any Local Government Agency within the State of New Mexico? Yes ☐ No ☐

If yes, please attach a full detailed explanation, including dates, circumstances, and current status.

- (16) Disclosure Statement: Does this firm or any principals of this firm have any current, past personal, or professional relationship with any Commissioner or Officer of the SDTHA? Yes ☐ No ☐

If yes, please attach a full detailed explanation, including names, circumstances, and current status.

- (17) Verification Statement: The undersigned offeror hereby states that by completing and submitting this form he/she is verifying that all information provided herein is, to the best of his/her knowledge, true and accurate, and that if the SDTHA discovers that any information entered herein is false, that shall entitle the SDTHA to not make award or to cancel any award with the undersigned party.

NOTE: If necessary, please attach additional information on additional pages:

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Signature

Date

Printed Name