



National American Indian Housing Council (NAIHC)

Request for Proposal – Accounting Services

The National American Indian Housing Council (NAIHC) is a 501(c)(3) nonprofit organization. NAIHC will receive proposals from qualified individuals and firms for performance of accounting services in accordance with the Scope of Work below. Anticipated start date would be August 1, 2020. Proposals will be received until 3:30 PM EDT on Friday, June 19, 2020. Email your proposal to Bill Picotte, Deputy Director at wpicotte@naihc.net. Upon receiving your proposal, an email confirming receipt will be forwarded to you.

NAIHC provides Tribes, Tribal Housing Authorities and Tribally Designated Housing Entities with training and technical assistance in the development and operation of Tribal housing programs. NAIHC provides communications relevant to its members on Tribal housing programs. NAIHC conducts research on Tribal housing issues to illuminate the conditions existing in Indian country, and to influence public policy. NAIHC engages in advocacy efforts to influence the development of policy and legislation impacting housing in Indian Country, including efforts to increase appropriations. NAIHC's annual operating budget is approximately \$5.7 million derived from membership dues, training and education program revenues, annual convention and symposium events, and HUD Community Compass Training and Technical Assistance cooperative agreements (among other things). The organization uses Deltek Costpoint (Cp) accounting and project management software, all transactions are recorded in the general ledger system.

Procurement for accounting services will be made based on the criteria identified in this RFP from qualified, responsive, and responsible accounting firms. NAIHC reserves the right to reject any or all proposals solicited in the Request for Proposal.

SCOPE OF WORK

The roles and responsibilities of Accountant and NAIHC for Accounting Services are outlined below:

1. Accounts Payable
 - a. Post accounts payable vouchers to the general ledger. It is NAIHC staff's responsibility to enter the accounts payable vouchers in the accounting software and to print disbursement checks or any form of payment. At times, accountant may also enter and post accounts payable for bank direct debit transactions such as payroll disbursements and bank fees. It is NAIHC staff and management's responsibility to follow the organization internal control procedures and ensure correctness of the information entered through the accounts payable and check disbursements. Accountant is solely responsible for verifying that the coding recorded on the paper voucher matches the coding recorded in CP. At times Accountant might suggest changes to the coding to conform with GAAP. Accountant is not required to look for any violations of any law whether federal or state that may apply to NAIHC.

- b. Provide management with monthly financial reports such as Accounts Payable Aging, Statements of Activities, Combined Operations, Financial Position, and a Variance Report.
 - c. Accountants should be aware of any changes in accounting laws and regulations and inform NAIHC staff of such changes in a timely manner to avoid issues at year end and during audit.
2. Timesheets
- a. While employees enter their time into Cp, Accountant will post timesheets to the general ledger. It is NAIHC management's responsibility to follow the organization internal control procedures and ensure correctness of the information entered through the timesheets by its employee. Accountant is only responsible for posting timesheets to the general ledger as entered by NAIHC staff.
 - b. Accountant will post leave to the general ledger; NAIHC is ultimately responsible for the correctness of the accrual of leaves. Accountant will ensure the proper accrual of leaves at NAIHC's year end, for audit purposes.
3. Accounts Receivable
- a. Accountant will post "manual bills" to the general ledger. It is NAIHC staff's responsibility to create and enter the "manual bills" into Cp. It is NAIHC management's responsibility to follow the organization internal control procedures and ensure correctness of the information entered through the account receivables system in Cp. Accountant will post "Cash Receipts" to the general ledger, and it is NAIHC staff's responsibility to apply the incoming cash receipts to the related accounts receivable established in Cp.
4. Federal Reimbursements
- a. Accountant will prepare monthly reimbursement invoices using Cp to submit to the Department of Housing and Urban Development (HUD) and other agencies and foundations (hereinafter referred to as Grant Billings). Reimbursement invoices are prepared from information in the accounting and project management software entered by NAIHC staff. Although Accountant will oversee and review information entered into Cp, Accountant is not required to, and will not, verify the accuracy or completeness of the information entered in the accounting software by NAIHC staff.
 - i. NAIHC management is responsible for the ultimate correctness, completeness and compliance of the Grant Billings.
 - b. Accountant will prepare the HUD DRGR Monthly Activity reports based on the information available in Cp for the period and ensure that such reports reflect all work plans in which activity has taken place for that month. Accountant will make subsequent changes to these reports, corrections or any adjustments requested by NAIHC management to ensure accuracy of reporting systems and the project databases, in Cp. NAIHC management is responsible for the ultimate correctness, completeness and compliance of the Grant Invoices.
 - c. Prepare form SF424 for HUD grants: Accountant will complete the form based on the accounting data available at the time of the filing. Forms due dates will be provided in advance by NAIHC management to ensure that Accountant can have enough time to prepare the form.
5. Journal Entries
- a. Accountant shall enter journal entries from time-to-time as required under Generally

Accepted Accounting Principles (GAAP). It Is NAIHC management's responsibility to follow the organization internal control procedures and ensure correctness of the information entered through the journal entries by Accountant.

6. Bank Reconciliations

- a. Accountant will manually reconcile bank statement to the organization's general ledger accounts.
- b. Prepare monthly reconciliation report listing cleared transactions and deposit for management review.

7. Payroll

- a. Payroll processing is the sole responsibility of NAIHC management and its staff. Accountant will review and post payroll disbursements into Cp. Currently, NAIHC uses Justworks PEO.

8. Financial Statements

- a. Accountant will prepare monthly financial statements from the data entered in the accounting software by NAIHC employees as detailed in (1)(b). No assurance will be provided in the financial statements and no report will be issued. The statements will include a legend; "No assurance is provided" and "Unaudited" at the bottom of every page. Financial statements might omit notes/disclosures and might depart from GAAP or other reporting requirements. Accountant is not required to and will not verify the accuracy or completeness of the information provided to Accountant by NAIHC otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, the Accountant will not express an opinion or a conclusion or provide any assurance on the financial statements. Accountant's engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations. NAIHC management will assume the following overall responsibilities:
 - i. The selection of accounting principles generally accepted in the United States of America (or GAAP) as the financial reporting framework to be applied in the preparation of the financial statements.
 - ii. The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that is free from material misstatement, whether due to fraud or error.
 - iii. The prevention and detection of fraud.
 - iv. To ensure that the entity complies with the laws and regulations applicable to its activities.
 - v. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, that NAIHC provides to Accountant for the preparation of financial statements.
 - vi. To provide Accountant with:
 1. Documentation, and other related information that is relevant to the preparation and presentation of the financial statements;
 2. Additional information that may be requested for the purpose of the preparation of the financial statements; and,
 3. Unrestricted access to persons within NAIHC of whom Accountant determines it necessary to communicate during regular business hours.

9. Annual Independent Audit

- b. NAIHC management assumes all responsibilities to provide all the documentation and other related information to the independent auditors.
- c. Accountant will assist NAIHC independent auditors and prepare the necessary audit schedules as they are requested.

10. Formalities

d. Availability

- i. Accounting firm must be available to conference with NAIHC staff as necessary to answer and reconcile relevant accounting queries during regular business hours.
- ii. Accounting firm should release relevant financial reports when prompted by NAIHC staff when deemed necessary.
- iii. NAIHC will have designated office space with workstations for up to 2 Accountants, if required.

Generally, the accounting provided must meet all US Department of Housing & Urban Development (HUD) statutory and regulatory requirements and the specific requirements of NAIHC, which include 2 CFR Part 200.

PROPOSAL REQUIREMENTS

- 1. NAIHC reserves the right to reject any and all proposals received.
- 2. Only proposals received as described above in the time frame given will be considered.
- 3. Accounting services will be performed in accordance with generally accepted accounting standards.
- 4. The fees quoted in your proposal and in the contract will be the maximum paid per hour and in total, unless an amendment to the contract is completed by both parties.

DATA TO BE INCLUDED IN PROPOSAL

In order to simplify the review process and to obtain the maximum degree of comparability, the proposals should include the following items and be organized in the follow ways:

A. Letter of Transmittal

A transmittal letter briefly outlining the proposer's understanding of the work and general information regarding the firm and individuals to be involved is permitted, but not required. If submitted, it should not exceed two pages, and should set forth the address of the office of the firm performing the work, including the telephone number and name of the primary contact person.

B. Profile of the Firm

- 1. State whether the firm is a local, national or international firm and a brief description of the size of the firm.
- 2. State whether the firm is in compliance with the registration and permit requirements to engage in the practice of public accounting in the District of Columbia.
- 3. Describe the local office from which the work is to be performed.
 - a. Location of office.
 - b. Current size of the office.

- c. The size of professional staff by level, such as partner, manager, supervisor, senior and other professional staff.
- d. The number of CPAs on staff.
4. Any other information required to describe the office which will be performing the work.

C. Qualifications

1. Describe recent local or regional office accounting services experience for similar types of organizations to which the proposal relates.
2. Include resumes of all key professional members who will be assigned to perform the accounting services. Resumes should be included for all members of the accounting team from the partner through at least the on- site in-charge accountant. The resumes should include:
 - a. The amount of experience the individual has had in the accounting profession.
 - b. A summary of similar contracts on which the individual(s) have worked.
 - c. A summary of the continuing professional education the individual has had in governmental accounting during the last two years, particularly in regards to Deltek Costpoint.
 - d. Prefer at least five years' experience with using Deltek Costpoint.
3. Describe the firm's policy on notification of changes in key personnel.
4. Provide a listing of/or the number of professionals in the office who are experienced in non-profit and governmental accounting, including any experience with HUD grants.
5. Describe the availability of individuals within the firm who are heavily involved in non-profit and governmental accounting and reporting and whom the accounting team may consult.
6. Briefly describe the firm's system of quality control to ensure that the accounting services are adequately performed.
7. Describe the firm's experience with Deltek Costpoint software, including number of years' experience, detailed training for key professional members, etc.

D. Scope of Services and Proposed Schedule

Briefly describe your understanding of the scope of services to be provided. Indicate a proposed time schedule for completing the work including the approximate weekly schedule you would perform the work, list of required documents needed for the accounting services to start, list of schedules or other assistance that will be required from NAIHC staff, office review and report preparation.

E. Fees and Compensation

Provide the following information:

1. Estimated total hours per month for each staff member.
2. Estimated out-of-pocket expenses.
3. The hourly rate by staff classification.
4. The all-inclusive maximum fee and out-of-pocket expenses which will not be exceeded, unless approved, in writing, by NAIHC's Executive Director.
5. The frequency and timing of your billing process.

F. Application for Indian Preference

Provide certification of federal tribal enrollment status and demonstrate proof of Indian ownership.

EVALUATION CRITERIA

The proposal will be evaluated based upon the following areas. Therefore, it is important that your proposal be responsive to the data requested.

- | | | |
|----|-------------------|-----------|
| 1. | Cost | 40 points |
| 2. | Qualifications | 50 points |
| 3. | Indian Preference | 10 points |

Proposals will be received until **Friday, June 19, 2020 at 3:00 P.M. EDT**. Email your proposal to wpicotte@naihc.net. Upon receiving your proposal, an email confirming receipt will be forwarded to you.