



Navajo Technical University
Request for Proposal (RFP)
RFP#2025-008
for Financial Audit Services

Important Dates

RFP Release Date: August 19, 2025
Deadline for Questions: September 13, 2025
Proposal Due Date: September 19, 2025, 05:00 P.M.

Questions/Clarifications related to this RFP should be directed to both email addresses below:

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Accounting Manager
Navajo Technical University
P.O. Box 849, Lowerpoint Road, State Hwy 371
Crownpoint, New Mexico 87313
Phone: (505) 387-7576
E-mail: finance@navajotech.edu

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Objective of this RFP

Navajo Technical University (NTU) is issuing this request for proposal (RFP) to establish a contract for the professional audit services of a Certified Public Accountant (the "Auditor") for financial and compliance audits, review pension/retirement plan, prepare and file all applicable IRS filings, including Form 990 and Form 5500. The contract will be for the audit of three consecutive fiscal years beginning with the fiscal year ended May 31, 2025, and ending with the fiscal year ended May 31, 2027.

About Navajo Technical University:

Navajo Technical University is a tribal technical university established in 1979 and chartered by the Navajo Nation. Located in Crownpoint in Northwest New Mexico, the University prepares Navajos and other students with a quality technical and vocational education, associate degrees, bachelor degrees, master degrees, or community education in a higher learning setting. With a current enrollment of 1,200 students at the main campus and at its satellite campus in Chinle, Teec Nos Pos Arizona and Zuni and Kirtland, NM, the university is in a unique position to transition students directly into the workforce or into four-year schools; it addresses the higher education needs of the Navajo Nation in an immediate and comprehensive manner. Navajo Technical University is accredited by The Higher Learning Commission of the North Central Association of Universities and Schools and is a member of the American Indian Higher Education Consortium.

Today, NTU is one of the premier institutions of higher education in the nation, providing a unique balance between science and technology and culture and tradition. Much of what guides NTU's success is our mission and our identity, rooted in the Diné Philosophy of Education.

Scope of Work:

NTU is seeking proposals from Qualified Vendors to fulfil the scope of work. Refer to Pages 11-12.

Proposal Specifications

The Proposals must be submitted in two parts: A. One (1) original and four (4) copies of the "RFP-2025-008 Financial Audit Services" proposal and including all other attachment(s); B. One (1) original of the Cost Proposal must be submitted in a sealed envelope, which specifies on its face the name of the Proposer and must clearly be marked the "RFP 2025-008 Financial Audit Services proposal". Proposer shall indicate Navajo Nation Priority 1 or Priority 2 Vendor on the envelope. Proposals received after the due date and time specified shall be returned unopened.

Qualified Vendor Information

1. A signed letter of interest, stating the Proposer's interest and qualifications in providing the required units. Brief Proposer qualifications should be limited to two pages.
2. Client references, a minimum of three references for projects completed within the last five years and for services provided to educational institutions or organizations. List of references must include the name of the organization, address, telephone number, and name/title of individual to contact.

Indian Preference

All Navajo Technical University procurement is subject to the Navajo Nation Code and Code of Federal Regulations (CFR) as amended. Navajo Nation Business Opportunity Act (5 NNC§203 et. sea.) and Indian Preference (48 C.F.R. 1452.226-70) will be applied. The Navajo Nation Business Opportunity Act provides qualified and certified Navajo-owned businesses the opportunity to propose on Navajo Technical University contracts. A 5% proposal preference will be given to any Navajo-owned or Native American-owned Firm. To receive this preference, Navajo-owned or Native American-owned Firms must be certified by the Navajo Nation Business Regulatory Department.

PROPOSER CERTIFICATION STATEMENT

Navajo Nation Business Opportunity Act (5 NNC§203 et. seq.) and Indian Preference (48 C.F.R.1452.226-70) will be applied.

In compliance with this request for proposals and to all the conditions imposed herein, the undersigned offers and agrees to furnish the services in accordance with the attached signed proposal.

Name of Firm: _____

Name of DBA (If Applicable): _____

Represented By: _____

Title: _____

Address: _____

City, State, Zip: _____

Phone No.: _____ Fax No.: _____

Email: _____

FEIN No.: _____ DUNS No.: _____

Proposal Submittal Checklist

- ☐ Proposal/ Proposal Requirements
- ☐ Attachment A - Cost Proposal (Separate Sealed Envelope)
- ☐ Attachment B - Debarment Status
- ☐ Completed IRS W-9 Form
- ☐ Proposer Certification Statement
- ☐ Navajo Nation Business Certification - Priority 1 / Priority 2 (if applicable)

The above Firm DOES ____ DOES NOT ____ intend to respond to this Request for Proposal.
(Select One)

Special Terms and Conditions

A. Qualifications of Proposers:

The University may make such reasonable investigations as deemed proper and necessary to determine the ability of the Proposer to perform the work and the Proposer shall furnish to the University all such information for this purpose as may be requested. The University further reserves the right to reject any proposal if the evidence submitted by, or investigations of, such Proposer fails to satisfy the University that such Proposer is properly qualified to carry out the obligations of the contract.

B. Cancellation of Contract

- The University reserves the right to cancel and terminate any resulting contract, in part or in whole, without penalty, upon 30 days' written notice to the Proposer. Any contract cancellation notice shall not relieve the Proposer of the obligation to deliver and/or perform on all outstanding services prior to the effective date of cancellation. In the event of termination by mutual agreement, the Proposer may be compensated for hours worked at the specified contractual rate for which the University received consulting services within the scope of the contract.
- If, through any cause other than acts of nature, or other like restrictions beyond the control of the parties rendering performance under the contract impossible, the Proposer fails to fulfill in a timely and proper manner obligations under the contract, the University shall have the right to terminate the contract on written notice to the Proposer specifying the effective date of termination.
- The Proposer shall not be relieved of liability to the University for damages sustained by virtue of any breach of the contract by the Proposer. The University may withhold, or require to be withheld, any payment to the Proposer for the purpose of setoff until such time as the exact amount of damages is agreed upon or is otherwise determined.

Indemnification

The Proposer agrees to indemnify, defend, and hold harmless the University, its officers, agents, and employees from any claims, damages, and actions of any kind or nature, whether at law or in equity, arising from or caused by the use of any materials, goods, or equipment of any kind or nature furnished by the Proposer or any services of any kind or nature furnished by the Proposer, provided that such liability is not attributable to the sole negligence of any University employee or the failure of University employees to use the materials, goods, or equipment in the manner described by the Proposer on the materials, goods, or equipment delivered.

Subcontracts

No portion of the work shall be subcontracted without prior written consent of the University, which may refuse to grant its approval for any reason. In the event that the Proposer desires to subcontract some part of the work specified herein, the Proposer shall furnish the University with the names, qualifications, and experience of their proposed subcontractors. The Proposer shall remain fully liable and responsible for the work/service to be performed by his/her subcontractor(s) and shall ensure compliance with all requirements of the contract.

Proprietary Information

The University will not accept responses to Invitations for Proposals in cases where the Proposer declares the entire response to the RFP to be proprietary information. The Proposer must designate in the smallest increments possible, that part of the proposal which is deemed to be proprietary.

Integrated Agreement

Any resulting contract represents the entire and integrated agreement between the Proposer and the NTU and supersedes all prior negotiations, representation, or agreements, whether written or oral. The contract may only be amended by written agreement of the Proposer and the University.

Worker's Compensation

The Proposer shall be required at all times during the term of this agreement to subscribe and comply with applicable Workers' Compensation laws and to hold harmless the University and its authorized agents from any and all liability from or under said act.

Insurance Requirements

The successful respondent shall be required to have professional liability insurance in full force and effect upon award of the contract and provide proof of coverage and limitations. The Proposer shall provide the required Certificate(s) of Insurance within ten (10) working days of the contract award notification and maintain such insurance during the entire term of the contract.

NTU Rights for Solicitation Cancellation, Rejection of a Proposal or All Proposals:

Navajo Technical University reserves the right to reject any and all Proposals submitted, to waive any informalities or irregularities and to re-advertise in its best interest, and to request additional information from all Proposers. The advertisement for Proposals does not commit Navajo Technical University to award a contract nor to pay any costs incurred for the preparation of the Proposal. Any contract awarded will be awarded to the Proposer, who, based upon evaluation of all Proposals, is determined to have submitted the best Proposal, considering both qualifications and cost.

The NTU may cancel the procurement or reject any or all proposals. The NTU is not liable to any proposer for any loss or expense caused by or resulting from the proposals of a solicitation or rejection of a proposal.

The NTU will not reimburse any costs incurred in preparation of the proposal in response to this RFP.

Changes to the RFP and Addenda:

If the NTU determines that additional information or clarification to the RFP is necessary, or if changes are made to the RFP, such information will be supplied in addenda. Addenda shall have the same binding effect as though contained in this RFP. Verbal statements made by the NTU's representatives are not binding on the NTU unless confirmed by a written addendum.

Rights of NTU:

During the evaluation process, the NTU reserves the right, where it may serve the NTU's best interest, to request additional information or clarifications from proposers, or to allow corrections of errors or omissions. Submission of a proposal indicates acceptance of the conditions contained in the request for proposal (RFP), unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the NTU and the Firm selected.

Upon submission, all proposals become the property of the NTU and become part of our official files without any further obligation on the part of the NTU. The NTU will not pay for any information herein requested, nor is it liable for any costs incurred by the bidder.

Proposal Review and Notification:

The NTU Administrator and a selection panel will review and evaluate each proposal submitted. It is anticipated that the proposal review process will be completed in the last week of September 2025 or early October. A written notice will be sent only to those firms that were selected for an interview.

Proposal Evaluation and Criteria:

The NTU will be evaluating prospective proposals based upon the following criteria:

- A. An Evaluation Committee consisting of officers and employees of Navajo Technical University will be established. The Committee will make all decisions regarding the evaluations, determination of responsible Proposers and the competitive range; recommend the selection of the Proposer, if any, that may be awarded the Contract, and in negotiations.
- B. All aspects of the evaluations of the proposals, any discussions/negotiations, including documentation, correspondence and meetings, will be kept confidential during the evaluation process.
- C. All proposals must conform to the specifications. Proposals will be analyzed for conformance with the instructions and requirements of the RFP. Proposals that do not comply with these instructions and do not include the required information may be rejected as insufficient or not be considered for the competitive range. Navajo Technical University reserves the right to request that the Proposer provide any missing information and to make corrections.
- D. **Minimum Requirements for Bidders:** The proposing firm must demonstrate the following qualifications to ensure alignment with Navajo Technical University's leadership role in higher education and tribal higher education:
 - E. Evaluations will be made in strict accordance with all of the evaluation criteria specified herein. Evaluation of proposals will be based upon the following criteria:
 - 1. Responsiveness of the proposal in clearly stating and understanding the scope of work/services, and in meeting the proposal requirements of the RFP.
 - 2. Previous experience of the Consultant, in general, as well as, that of its partner(s), associate(s), and key support personnel (if applicable).
 - 3. Qualifications of the Consultant to provide the University with services for the required period of time, provide adequate staffing, and show a history of demonstrated competence.
 - 4. University's assessment of the Consultant's abilities to meet and satisfy the needs of the University; taking into consideration additional services or expertise offered that exceed the proposal requirements or the inability to meet some of the proposal requirements.
 - 5. Relevancy to the University and appropriateness of Consultant's affiliations, professional memberships, and background or experience in the areas of higher education policy and funding, educational research methods, research design, program development and evaluation, involvement and knowledge of higher education related matters; in particular, advocacy for Native American Tribal Colleges will be of special interest in evaluating proposals.
 - 6. Information obtained by the University from Consultant's references or other clients.
 - 7. Proposed Fee and expense schedule for services to be provided by the Consultant.
 - 8. Cost-effectiveness strategies and timeline for completion.
 - 9. Best interests of the University, only the University is in a position to determine its own best interests, and its decision shall be final.

A. General Proposal Requirements

1. Proposal Preparation
 - a. Proposals shall be signed by an authorized representative of the Auditor. All information requested must be submitted.
 - b. Proposals shall be prepared simply, by providing a straightforward, concise description of capabilities to satisfy the requirements of the RFP. Emphasis should be placed on completeness and clarity of content.
 - c. Ownership of all data, materials, and documentation prepared for and submitted to the University in response to the RFP shall belong exclusively to the University and will be considered a record prepared and maintained or received in the course of operations of a public office or agency and subject to public inspection.
2. Oral presentation: Auditors who submit a proposal in response to the RFP may be required to give an oral presentation of their proposal to university representatives. This provides an opportunity for the Auditor to clarify or elaborate on the proposal. This is a fact finding and explanation session only and does not contemplate or authorize negotiation. Oral presentation is an option of the University at its sole discretion.
3. Costs incurred to prepare a proposal are solely those of the Auditor. Nothing contained within this RFP is indicative of intent by the University to reimburse the Auditor, in whole or in part, for any costs associated with preparation, submission, or presentation of proposals.

B. Specific Proposal Requirements – Attachment B: Model Format of Proposal

Proposals shall be as thorough and detailed as possible so that the University may properly evaluate the Auditor's capabilities to provide the required services. Proposals should be organized in accordance with Attachment B.

Auditors shall submit the following items as a complete proposal:

1. Technical Component of Proposal – 70%

- A. The return of this complete RFP signed and filled out as required.
- B. Completed Pre-Qualification Form, Attachment A. The purpose of the Pre-Qualification Form is to determine if the Auditor meets the following mandatory criteria:
 - 1) The Auditor is properly licensed for public practice as a Certified Public Accountant (CPA).
 - 2) The Auditor meets the independence requirements of the Government Auditing Standards issued by the Comptroller General of the United States.
 - 3) The Auditor's staff working on or associated with the engagement must meet the continuing education requirements of the Government Auditing Standards.
 - 4) The Auditor does not have a record of substandard audit work.
- C. Detailed written narrative statements on each of the following:
 - 1) A description of the Auditor's Firm, rendering the proposal, including whether it's international, national, regional, or local, the number of years in business, and the number of employees in the local office.
 - 2) Experience in providing auditing services for tribally designated Universities or similar two-year educational institutions and as described herein, including relevant knowledge of and experience in applying applicable federal, state, or tribal laws and regulations.
 - 3) Designation of the functional responsibilities of each individual assigned to the project. Biographies of these individuals, including experience of the individuals who will be assigned to the engagement, especially the manager in charge of the audit, relevant experience of each auditor in performing like

assignments and the relevant experience of each auditor in performing financial and compliance audits of entities similar to the University, and the recent (24 months) continuing professional education of each individual assigned to the engagement.

- 4) General audit plan, including information on the timing of field work, and any overview and start up work that would be required in the first audit year. Include the approximate date the audit will begin and end for the first year, as well as approximate dates for delivery of the required reports.
- 5) A work plan, including an explanation of the audit methodology to be followed, to perform the services required in this request for proposals.
- 6) Engagement partners, managers, other supervisory staff and specialists may be changed if those personnel leave the Auditor's Firm, are promoted or assigned to another office. These personnel may also be changed for other reasons with prior written notification to the University.
 - Auditors and specialists mentioned in response to this request for proposals can only be changed with the expressed prior written permission of the University, which retains the right to approve or reject replacements.
 - Other audit personnel may be changed at the discretion of the Auditor, provided that replacements have substantially the same or better qualifications or experience.

D. Auditors will be required to provide the following information on their audit approach:

- 1) Sampling techniques and the extent to which statistical sampling may be used in the engagement;
- 2) Extent of the use of IT software in the engagement;
- 3) Type and extent of analytical procedures that may be used in the engagement;
- 4) Approach to be taken to gain and document an understanding of the University's internal control;
- 5) Approach to be taken in determining laws and regulations that will be subject to audit test work; and
- 6) Approach to be taken in drawing audit samples for purposes of tests of compliance.

E. There should be no dollar units or total costs included in the technical component of the proposal. The Technical component of the Proposal will be valued at 70%.

2. Cost Component of Proposal – 30% Attachment C

A. For use following the technical phase of the procurement, the following information must be included in a separate envelope marked "**Cost Proposal for Financial Audit Services.**"

- 1) Total hours required to complete the engagement for each year by personnel levels, i.e., total hours for partner, manager, supervisor, senior, and junior.
- 2) Total fees for audit services for each year.
- 3) An amount of professional services, in hours, not directly associated with the annual audits, allowed each year without additional cost to the University. Included in these services shall be an allowance for university staff to contact partner/audit manager throughout the audit year for consultation and or advice regarding accounting practice and policy.

Availability of Funds

This procurement is subject to the availability of funding. Navajo Technical University's obligation hereunder is contingent upon the availability of appropriated funds from which payment for the Contract purposes can be made. No legal liability on the part of Navajo Technical University for any payment shall arise until funds are made available to the Director of Finance for this Contract and until the Contractor receives notice of such availability, to be confirmed in writing by the Director of Finance. Any award of Contract hereunder will be conditioned upon said availability of funds.

Opening of Proposals

Proposals will not be publicly opened. Except for the "**RFP-2025-008 Financial Audit Services**" this will be publicly opened, read aloud, and recorded immediately after the date and time of submission of proposal. All proposals and evaluations will be kept strictly confidential throughout the evaluation, selection, and negotiation. Only members of the Evaluation Committee, Navajo Technical University administrative officers, and its agents having a legitimate interest will be provided access to the proposals and evaluation results.

No proposal shall be withdrawn for a period of ninety (90) days after the due date of the submission of the proposal. A Proposer may notify or withdraw the proposal at any time prior to the proposal due date by written request, signed by the same person who signed the proposal.

Proposals are to be signed by an individual authorized to bind the submitter to its provisions. Proposals are to contain a statement indicating the period during which the proposal will remain valid. Failure to sign the proposal will disqualify it.

Award of Proposal

- A. Submission and award of a Contract will be awarded to the most responsible Proposer submitting a responsive Proposal that is the most advantageous to Navajo Technical University, taking into consideration the factors outlined in this Request for Proposal.
- B. Independent Contractor: It is expressly understood and agreed that the Proposer, if selected, and all persons designated by it to provide services in connection with the subsequent award of a Contract, is and shall be deemed to be an independent contractor, responsible for its respective acts or omissions and that Navajo Technical University shall in no way be responsible, therefore, neither party hereto has authority to bind the other or to hold out to third parties, that has the authority to bind the other.

Proposal Submission:

Completed proposal will be accepted via mail (with subject line "**RFP#2025-008 Financial Audit Services**") or postmarked on or before the due date mentioned in this RFP at:

Navajo Technical University
Attn: Business Office
Geraldine Gamble, Accounting Manager
Enclosed: "RFP#2025-008 Financial Audit Services"
P.O. Box 849
Crownpoint, New Mexico 87313

Late proposals will not be considered.

Thank you for your interest.

Scope of Work

The scope of services is intended for a qualified and experienced Certified Public Accounting firm to provide reliable professional Financial Audit services, review pension/retirement plan, prepare and file all applicable IRS filings, including Form 990 and Form 5500 for Navajo Technical University (NTU) located in Crownpoint, New Mexico.

A. Audit Requirements

The audit shall be conducted in accordance with Generally Accepted Auditing Standards (GAAS), promulgated by the American Institute of Certified Public Accountants (AICPA), and in accordance with the standards applicable to financial audits contained in Government Auditing Standards (GAS) issued by the Comptroller General of the United States. A Single Audit is required as a part of the annual audit and the audit shall be performed in accordance with AICPA Standards, Government Auditing Standards, the Single Audit Act Amendments of 1996, and the Office of Management Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Note: Auditors are reminded that professional standards are constantly changing, and it is the auditor's responsibility to ensure that the appropriate standards are followed. The audit shall be designed to accomplish the following objectives:

1. To determine whether the financial statements present fairly.
2. To obtain an understanding of internal control over financial reporting sufficient to plan the audit by performing procedures to understand both the design of controls relevant to an audit of financial statements and whether they have been placed in operation and assess control risk.
3. To provide reasonable assurance that the financial statements are free of material misstatements resulting from violations of laws and regulations that have a direct and material effect on the determination of financial statement amounts, and to provide reasonable assurance about whether the financial statements are free of material misstatements (whether caused by error or fraud).
4. To provide reasonable assurance of detecting material misstatements resulting from violations of provisions of contracts or grant agreements that have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
5. To determine whether the University complied with respective laws, regulations, and the provisions of contracts or grant agreements pertaining to federal awards that have a direct and material effect on each major program.
6. To review the University's pension/retirement plan, plan assets, plan value, expenses, loans, leases, obligations, annual statements, and other records and transactions that affect the plan.

B. Reporting and Delivery Requirements

1. The Auditor will prepare the required audit reports, including those required by Government Auditing Standards and Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).
2. If applicable a written management letter containing matters not included in the auditor's report on compliance and on internal control over financial reporting shall be prepared and presented to the University's President at the conclusion of each audit. This letter shall address all exceptions in accounting practices, immaterial instances of noncompliance with respective laws and regulations, and deficiencies in the internal control that are not reportable conditions. Such immaterial instances of non-compliance and deficiencies in internal control that are not reportable conditions should be referred to in the report on compliance and on internal control over financial reporting. It is important to note that all audit findings

required to be reported under Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) must be included in the schedule of findings and questioned costs; a separate letter may not be used to communicate such matters to top University management in lieu of reporting them as audit findings in accordance with Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The auditor must offer recommendations for appropriate corrective action for each item contained in the management letter.

3. Any other reports required shall be submitted to the University upon request.
4. A preliminary draft of all reports shall be submitted to the University and discussed with the Auditor prior to their preparation and final release.
5. As time is of the essence and the University is required to submit its annual report no later than the close of the fiscal year being audited, it is required and important that the Auditor complete all of its fieldwork and review, with final reports delivered to the University no later than:
 - (1) February 20, 2026, for the fiscal year ending May 31, 2025.
 - (2) February 20, 2027, for the fiscal year ending May 31, 2026.
 - (3) February 20, 2028, for the fiscal year ending May 31, 2027.

The fiscal year for the University begins in June and ends in May.

6. The Auditor shall send final electronic copies of the reports for the audit listed above directly to:
Director of Finance and University President
Financial Services Department
Navajo Technical University
P.O. Box 849
Crownpoint, New Mexico 87313

ATTACHMENT A: PRE-QUALIFICATION FORM

To be answered by Auditor

Section A - General Information

1. Firm Name: _____
2. Contact Person: _____ Telephone Number: _____
3. Address: _____
4. Firm FEI Number: _____
5. Firm's CPS State License Registration Number: _____ State: _____
6. Type of Accounting Practice (place an "x" next to the appropriate response)
 - a. _____ Individual
 - b. _____ Partnership
 - c. _____ Corporation – Give name of State where Incorporated: _____

Section B – Auditor's Quality Program for Audits

Please answer each of the following questions by placing an "X" in the CHECK ONE proper column at the right
YES / NO

1. Quality Control: Does the Auditor have internal procedures to ensure proper quality control for its audit assignments? YES _____ NO _____
If yes, attach a description of the process.
2. Quality Review: Does the Auditor participate in an External Quality review program every 3 years? (If yes, attach a copy of the last peer review or quality review report and letters of comment. Please enter the ending date of the last period covered by review: _____) YES _____ NO _____
If no, explain the reason and your plan to participate.
3. Professional Membership: Do the partners of the Auditor belong to either the AICPA or a State Society or CPAs? YES _____ NO _____
4. Proper License: Is Auditor properly licensed to practice public accounting? YES _____ NO _____
5. Subcontracts: Does Auditor agree not to subcontract any work required without the prior express written consent of the auditee? YES _____ NO _____
6. Federal Audit Laws and Rules: If federal audit work is required, does Contractor Firm agree to perform the audit work in accordance with the Single Audit Act Amendments of 1996, the provisions of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and AICPA Statement of Position 98-3, as amended, as necessary? YES _____ NO _____
7. Confidentiality: Does Auditor agree not to publish or distribute any information concerning work done for the auditee, except as provided by law or rule? YES _____ NO _____
8. Access to Records and Work Papers: Does Auditor agree to keep work papers and reasonable records to support work claims for at least 5 years? YES _____ NO _____
9. Other Federal, State, Navajo Tribal Laws and Rules: Does Contractor Firm agree to comply with all other Federal, State, Navajo Tribal laws, rules, and regulations which pertain to this engagement?
YES _____ NO _____

10. Independence: Does the Auditor meet the independence standards of the current "Government Auditing Standards" issued by the Comptroller General of the United States? YES _____ NO _____
11. Continuing Education: Does the Auditor have sufficient staff who meet continuing professional education requirements for government audits as set forth in "Government Auditing Standards?"
YES _____ NO _____
12. Conflict of Interest: Does Auditor declare that there is no public or private interest which would conflict in any manner with performance of an audit for the auditee or would violate any applicable Federal, State or Navajo Tribal Laws? YES _____ NO _____
13. No substandard work: Do Auditor and all proposed Audit Team Members have a record of an acceptable standard of audit work? (Auditor must answer this question "No" if the Firm or any Audit Team Member has received an enforcement action for substandard audit work during the past three years or has a related investigation pending by a professional or regulatory group. Attach a brief summary of an enforcement actions.) YES _____ NO _____
14. Ethics: Does Auditor certify that its proposals are made without collusion or fraud and that it has not offered or received any kickbacks or inducements from any other auditor, vendor, or subcontractor in connection with their proposals, and that it has not conferred on any University employee having official responsibility for this procurement transaction any payment, load, subscription, advance, deposit of money, services or anything of more than nominal value, present or promised, unless consideration of substantially equal or greater value was exchanged; that it is not in violation of application laws, for acts of bribery and/or conspiracy in restraint of free and open competition. YES _____ NO _____
15. Provision of RFP: Does Auditor agree to abide by all General Terms and Conditions and Special Terms and Conditions specified in the RFP? YES _____ NO _____

Contractor Firm Name: _____

Date: _____

Signature of Preparer: _____

Title of Preparer: _____

ATTACHMENT B: MODEL FORMAT OF PROPOSAL

To simplify the review process and obtain the maximum degree of comparability, proposals should be organized in the manner specified by the RFP. The following outline includes all the information called for in the RFP.

A. TECHNICAL COMPONENT OF PROPOSAL

1. Title Page

Show the RFP subject, the name of the auditor's firm, local address, telephone number, name of the contact person, and the date.

2. Table of Contents

Include a clear identification of the material by section and by page number.

3. Letter of Transmittal

- a. Limit to one or two pages.
- b. Briefly state the auditor's understanding of the work to be done. Make a positive statement that proposal requirements specified in the RFP will be met.
- c. State the names of the persons who will be authorized to make representations for the auditor, their titles, addresses, and telephone numbers.
- d. State that the person signing the letter will be authorized to bind the auditor.
- e. State the name of the partner and/or audit manager assigned to this engagement and the name of the partner and/or audit manager assigned the responsibility for the quality of the report and working papers.

4. Profile of the Auditor

- a. State whether the Auditor's firm is local, regional, national or international.
- b. State the location of the office from which the work is to be done and the number of partners, managers, supervisors, seniors, and other professional staff employed at that office.
- c. Describe the range of activities performed by the local office such as auditing, accounting, tax service, or management services.

5. Complete Copy of the Request for Proposals

- a. Provide a complete copy of the Request for Proposals, including all Attachments.
- b. Sign the Request for Proposals in ALL places requiring signature.
- c. Complete and sign the Pre-Qualification Form.

6. Summary of the Auditor's Qualifications

- a. State the identity of the partners and managers who will work on the audit, including staff from other than the local office. Resumes including relevant experience and continuing education for each supervisory person to be assigned to the audit should be included. (The resumes may be included as an appendix.)
- b. Specify governmental CPE attended in the past 24 months by the partner(s) and each supervisory person to be assigned to this engagement.
- c. Describe the auditing experience similar to the type of audit requested. Rank these audit engagements according to total staff hours. Indicate the scope of work, dates when work was performed, engagement

partner(s), total hours, and the name and telephone number of the client contact. A maximum of 5 (five) of the most significant audit engagements performed in the last three (3) years similar to the engagement described in this request for proposals should be provided.

7. Auditor's Approach to the Audit

- a. Submit a work plan to accomplish the scope defined in Section III of this RFP. The work plan must include time estimates for and identify each significant segment of the work and the staff level to be assigned. The planned use of specialists must also be specified. In developing the work plan, reference should be made to such sources as the government entity's budget and related materials, organizational charts, programs, and financial and other management information systems. Auditors will be required to provide the following information on their audit approach:
 - Sampling techniques and the extent to which statistical sampling may be used in the engagement.
 - Extent of the use of IT software in the engagement.
 - Type and extent of analytical procedures that may be used in the engagement.
 - Approach to be taken to gain and document an understanding of the government entity's internal control.
 - Approach to be taken in determining laws and regulations that will be subject to audit test work; and
 - Approach to be taken in drawing audit samples for purposes of tests of compliance.
 - The proposal should identify and describe anticipated audit problems (if any), the firm's approach to resolving these problems and any special assistance that will be requested from the government entity.

8. Additional Data

Since the preceding sections are to contain only data that is specifically requested, any additional information considered essential to the proposal should be separately bound. The auditor's general information publications, such as directories or client lists, should not be included. If there is no additional information to present, include a statement as the last section of the technical component of the proposal that "there is no additional information we wish to present".

B. COST COMPONENT OF PROPOSAL - ATTACHMENT C

(To be included in a SEPARATE envelope)

State the total hours and hourly rate required by staff classification and the resulting all-inclusive maximum fee, including out-of-pocket costs for which the requested work will be done. State the amount of professional services, in hours, allowed each year without additional cost to the auditee. **A separate all-inclusive fee must be stated for each year of the three (3) year period.** The recommended format of the cost component is shown on the following page.

ATTACHMENT C: COST PROPOSAL

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Enter Year: _____

(Complete one Schedule for each year covered by the proposal)

	NO. HOURS	HOURLY RATE	TOTAL
PARTNERS			
MANAGERS			
STAFF			
TOTAL FOR SERVICES DESCRIBED IN RFP			
OUT OF POCKET EXPENSES (See Section IV.B.2.c for allowability):			
MEALS AND LODGING			
TRANSPORTATION			
OTHER (SPECIFY)			
TOTAL			

TOTAL ALL-INCLUSIVE PRICE FOR _____ AUDIT AMOUNT OF PROFESSIONAL SERVICES, IN HOURS, ALLOWED FOR THE YEAR WITHOUT ADDITIONAL COST

Attachment D - Certification Regarding Debarment, Suspension, and Other Responsibility Matters

Navajo Technical University is prohibited from contracting with or making prime or sub-awards to parties that are suspended or debarred or whose principals are suspended or debarred from participating in Federal, State of New Mexico, State of Arizona, or Navajo Nation funded contracts. Covered transactions include procurement contracts for goods or professional services in any amount and all non-procurement transactions. This certification is required for all bidders of Navajo Technical University to be awarded and all non-procurement transactions.

The prospective Applicant certifies, to the best of its knowledge and belief, that it and its principals:

- 1) Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in transactions under federal non-procurement programs by any federal department or agency;
- 2) Have not, within the three-year period preceding the proposal, had one or more public transactions (federal, state, or local) terminated for cause or default; and
- 3) Are not presently indicted or otherwise criminally or civilly charged by a government entity (federal, state, or local) and have not, within the three-year period preceding the proposal, been convicted of or had a civil judgment rendered against it:
 - a) For the commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public transaction (federal, state, or local) or a procurement contract under such a public transaction;
 - b) For the violation of federal or state antitrust statutes, including those proscribing price fixing between competitors, the allocation of customers between competitors, or bid rigging; or
 - c) For the commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property.

The Applicant hereby certifies that its firm and its principals are not currently suspended or debarred from bidding on any Federal, State of New Mexico, State of Arizona, or Navajo Nation funded contracts.

Applicant Name (print)

Name of individual signing on Applicant's behalf

Applicant Address

Title of individual signing on Applicant's behalf

Signature of individual signing on Applicant's behalf

Date