

Request for Proposals for Single Act Audit Services

The Pierre Indian Learning Center (PILC), Pierre, SD, is soliciting proposals from firms to provide A-133 Single Act Audit services for year end June 30, 2019. The audit must be received by the appropriate clearinghouse no later than March 30, 2020. This request for proposal (RFP) contains background information about PILC and specific information that must be included in the proposal submitted.

The proposals must be submitted by no later than 4:00 PM MT on June 30, 2019. Proposals may be mailed directly to our office or submitted via e-mail.

School Information

The PILC is a 100-297 off-reservation grant boarding school for Native American children in grades one through eight, which educates approximately 200 children yearly. Students come from fifteen different reservations in a three state area and are served in an academic program accredited by the South Dakota Department of Education. The residential program operates seven days each week around the clock.

The PILC averages a 43% special education population, and approximately 80% of the student population is eligible for free and reduced lunch.

Pierre Indian Learning Center operates with a budget of more than \$6.5 million and is funded by the Bureau of Indian Education.

Scope of services to be performed

1. Annual audit of the financial statements in accordance to Generally Accepted Government Auditing standards for fiscal year end (6/30/2019);
2. Meet with the School Board to present audit report;
3. Management letter containing comments and recommendations with respect to account and administrative controls and efficiency.
4. Availability throughout the year to provide advice, guidance on financial accounting, tax updates, reporting issues and other general technical support needed by management.

Timeframe of service to be provided

Management to receive a document check list prepared by firm	August 2019
Planning and interim testing	September 2019
Begin Fieldwork	October 2019
Financial statement draft for management review	December 2019
Present final audit report to Indian Board of Education	March 2020

Evaluation of Proposals

While price is an important factor, the PILC will evaluate proposals on price and the following criteria:

- Ability to adhere to district timeframe for audit work to be completed
- Prior experience auditing similar organizations
- Qualifications of staff to be assigned to the engagement
- CPA firm's understanding of work to be performed
- References
- Completeness and timeliness of proposal

Proposal Requirements

In order to simplify the evaluation process and obtain maximum comparability, the PILC requires that all responses to the RFP be organized in the manner and format described below:

A. Executive Summary

Describe your understanding of the work to be performed and your firm's ability to perform the work within the time frame provided.

B. Professional Experience

Describe how and why your firm is different from other firms being considered. This should include explanation of the firm's size, structure, and qualifications and experience serving non-profit organizations similar in size and operations to PILC. Describe your firm's resources devoted to non-profit organizations and your firm's independence with respect to tribal organizations.

C. Team Qualifications

Identify the specific partners, managers and in-charge staff who will be assigned to this engagement, should your firm be selected. Provide biographies specifying relevant non-profit auditing and tax preparation experience.

D. Audit Approach

Describe how your firm will approach the proposed services and name areas of the audit that will receive primary emphasis. Also discuss the firm's use of technology in the audit and the process to communicate and discuss issues with management and the Indian Board of Education and the Superintendent.

E. Fees

Please provide a firm estimate of detailed fees for each service being requested:

- Annual audit of the financial statement
- Preparation of the financial statements
- Uniform Guidance

PILC district recognizes the first year will require substantially more time to complete the audit than subsequent years. Please feel free to include the fees or subsequent years if there is significant differential in cost compared to year one, as well as provide any guarantees that can be made regarding increases in future years.

F. Client References

Include a list of relevant school district or local tribal and governmental clients the firm has services the past three years and furnish the names and telephone numbers of any references that we may contact.

G. Additional Information

Please provide a copy of your most recent peer review report if available.

Proposal Timeline

RFP distributed	May 22, 2019
One copy of written proposal due	June 30, 2019
Proposal review by Board	September 6, 2019
CPA firm selected and notified	September 30, 2019

Contact Information

For additional questions, information on the RFP, and general point of contact:

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