

**REQUEST FOR PROPOSAL (RFP)**

**The Confederated Tribes and Bands of the Yakama Nation**

**Department of Finance**

**FORENSIC AUDITING SERVICES RFP#2023-001**

**Published September 20, 2023**

**Administrative Contact:** Stacy A. McKay; [Stacy\\_McKay@yakama.com](mailto:Stacy_McKay@yakama.com); 509-865-5121 ext. 6001

**Critical Dates:** 09/20/2024 – 10/13/2024

**Submission:** 10/13/2024, at 3:00 pm., Pacific Standard Time (PST)

**Website:** <https://www.yakama.com/>

**Issuance of this RFP or submittal of a proposal does not create any obligation on the part of the Yakama Nation to enter into any agreement or undertake any financial obligations with respect to the services requested in this RFP.**

## Request for Proposal (RFP)

### Part I – General Information and RFP Process

#### 1.1 Project Purpose and Location

The Confederated Tribes and Bands of the Yakama Nation (YN) is a Tribal Government located in south central Washington State. Formally established in 1944, a tribal governmental body of 14 Tribal Council members are elected to four-year terms by the Yakama General Council to transact day to day business for the Yakamas. Elections are held every two years for 7 positions, and they are staggered terms. The General Council has 3 officials who are elected and removed at the pleasure of the general assembly. The general council assembly is comprised of enrolled members of 18 years of age voting on all “matters of great importance.” The general council convenes for meetings on an annual basis every November. The Yakama Nation is a Treaty Tribe and does not operate under a constitution. The reservation is situated in southwest central Washington State. The Yakama Nation is located on ancestral grounds of our 1,371,918 square acre reservation. Of the original 10.8 million acres of the Yakama people, only 1.4 million was reserved by the Treaty of June 9, 1855. The remaining land was ceded to the United States Government.

The YN is accepting proposals from qualified and experienced firms to obtain forensic audit services. The audit should be performed in accordance with generally accepted auditing standards and standards set forth for forensic and valuation services by the American Institute of Certified Public Accountants. This Request for Proposals (RFP) is designed to present interested firms with a description of the Yakama Nation’s current financial environment and structure, the services we require, and a format for responding to our request.

#### 1.2 Scope of the RFP

The Yakama Nation to conduct a comprehensive investigative/forensic audit of the following items listed in order of priority:

- A. Department of Treasury Funds – CARES Act Funding and ARPA Funding
- B. Wire/EFT transfers by YN
- C. Yakama Nation Vocational Rehabilitation Program (Dept of Education Award)
- D. YN Tribal Insurance - Third Party Administrators  
1. Gauge administrator’s ability to pay claims accurately and efficiently  
2. Validate TPA’s Performance to contractual and industry standards.  
3. Identify and Mitigate unnecessary healthcare spending.  
4. Review accuracy of claims.
- E. Any other findings that are brought to the attention of Yakama Nation.

This would include the transactions within the 01/01/2020 – 06/30/2023 time period.

#### 1.3 Project Timeline

The Project is planned to begin **October 23, 2023**. The project deliverables will be completed by **November 30, 2023**.

#### 1.4 Closing Date for Submissions

The closing date for submissions will be **October 13, 2023, at 3:00 pm., Pacific Standard Time (PST)**. Proposals received after the specified time will not be considered. Contractors must submit a digital copy of their bid to: [Stacy\\_McKay@yakama.com](mailto:Stacy_McKay@yakama.com)

**1.5 In Writing**

Bids must be prepared by computer and sent to the above email. No oral, handwritten, telephone, or facsimile proposals will be accepted.

**1.6 Necessary Information**

Proposals must contain all information requested in the RFP. The Yakama Nation will not consider additional information submitted after the Closing Date/Time and may reject incomplete proposals.

**1.7 Cost of Proposals**

The Yakama Nation shall not be liable for any expenses incurred by Contractors in either preparing or submitting proposals, evaluation/selection, or contract negotiation process, if any.

**1.8 Request for Clarification**

Contractors may submit a written request for clarification via email by October 3, 2023. The YN will not consider any requests submitted after the time and date specified above. Questions regarding the RFP or request for clarification shall be sent to the RFP contact listed in Part 1.4.

**1.9 Response to Requests for Clarification**

Responses to questions will be provided no later than October 6, 2023.

**1.10 Proposals Constitute Firm Offers**

Submission of a Proposal constitutes the Contractor's affirmation that all terms and conditions of the Proposal constitute a binding offer that shall remain firm for a period of ninety (90) days from the Closing Date.

**1.11 Signature Required, Proposer Affirmations**

An authorized representative of the Contractor must sign the original Proposal in ink. Contractor's signature and submission of a signed Proposal in response to the RFP constitute Contractor's affirmation that the Contractor agrees to be bound by the terms and conditions of the RFP and by all terms and conditions of the Contract awarded.

**1.12 Type of Contract**

The YN shall execute a Subcontract for Professional Services

**1.13 Confidential Information**

Proposals are confidential until the evaluation and selection process has been completed and the YN has issued a notice of tentative award. Any information a Contractor submits in response to the RFP that the Contractor considers a trade secret or confidential proprietary information, and Contractor wishes to protect from public disclosure, must be clearly labeled with the following: "This information constitutes a trade secret or confidential proprietary information and is not to be disclosed except in accordance with applicable public disclosure laws."

**1.14 Requests for Further Clarification of Proposals**

The YN will request clarifications and additional information requests, if any, through posted addendums on the Yakama Nation website at Yakama.com. It is the responsibility of the prospective bidders to check the website for updates.

The YN may also request additional clarification from Contractors on any portion of the Proposal prior to awarding the contract.

**1.15 Cancellation of RFP**

The YN may cancel this RFP at any time upon finding that it is in the YN's best interest to do so

**1.16 Rejection of Proposals**

The Yakama Nation will reject any proposal not in compliance with all prescribed RFP procedures and requirements or upon finding it is in the public interest to do so.

**1.17 Tentative Award and Contract Negotiations**

Accept all or any part of a proposal in principle subject to negotiation of the final details. In particular, the Yakama Nation reserves the right to negotiate fee proposals.

**PART II – SERVICES TO BE PROVIDED**

**2.1 Scope of Work**

These specifications cover only the general requirements as to the provision of forensic auditing services for the Yakama Nation. If it should become necessary for the Yakama Nation to request the auditor to perform additional work because of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the contract. Any such additional work agreed to between the Yakama Nation and the Contractor shall be performed at the same rates set forth in the Proposed Cost of Services

**2.1.1 Focus Area**

Express an opinion on the legitimacy of Yakama Nation spending and whether the spending habits of the Yakama Nation are deemed appropriate under the areas of:

The Yakama Nation to conduct a comprehensive investigative/forensic audit of the following items listed in order of priority:

- a. Department of Treasury Funds – CARES Act Funding and ARPA Funding
- b. Wire/EFT transfers by YN
- c. Yakama Nation Vocational Rehabilitation Program (Dept of Education Award)
- d. YN Healthcare Plan – Third Party Administrators 1. Gauge administrator’s ability to pay claims accurately and efficiently 2. Validate TPA’s Performance to contractual and industry standards. 3. Identify and Mitigate unnecessary healthcare spending. 4. Review accuracy of claims.
- e. Any other findings that are brought to the attention of Yakama Nation

This would include the transactions within the 01/01/2020 – 06/30/2023 time period.

The final report for each area should include the following:

- Identify what fraud, if any, is being carried out
- Determine the time period during which the fraud has occurred.
- Discover how the fraud was concealed
- Identify the perpetrators of the fraud
- Quantify the loss suffered due to the fraud
- Gather relevant evidence that is admissible in the court
- Suggest measures that can prevent such frauds in the company in future

The evidence collected should be adequate to prove the identity of the fraudster(s) in court, reveal the details of the fraud scheme, and document the amount of financial loss suffered and the parties affected by the fraud.

The above list is not meant to constitute an exhaustive list of duties. The contract negotiated with the firm may include other services. Proposers are also invited to describe other services or functions that they would recommend.

### **2.3 Auditing Standards to Be Followed**

To meet the requirements of this RFQ, the audit should be performed in accordance with generally accepted auditing standards and standards set forth for forensic and valuation services by the American Institute of Certified Public Accountants.

### **2.5 Deliverables and Timeline**

Final deliverables and timeline will be negotiated in the contracting process, and proposals that present creativity, efficiency, and/or novel approaches are strongly encouraged. Communication is highly encouraged throughout the Project.

## **PART III – PROPOSAL RESPONSE REQUIREMENTS**

The submitted written proposal must utilize the following format and content detail. Proposals shall be prepared so that responses are specifically identified in the same order as the requested information identified below.

### **1. Title Page (Mandatory)**

A proposal may not be modified, withdrawn, or canceled by the Proposer for 45 days following the submittal deadline mentioned above and Proposer so agrees in submitting its proposal.

- a. All data presented in the proposal is accurate and complete.
- b. Acknowledgement that the Proposer has read and understood the RFP and the proposal is made in accordance with the contents of the RFP unless otherwise noted in the proposal.
- c. The proposal shall be valid for 45 days following the submittal deadline mentioned above.
- d. The cost of submittals and any related expenses, including travel for interviews or inspections, shall be entirely the responsibility of the Proposer.
- e. The discovery of any significant inaccuracy in information submitted by the Proposer shall constitute good and sufficient cause for rejection of the proposal.

### **2. PROPOSED SERVICES (20 points) and RETURN ON INVESTMENT and COST OF PROPOSED SERVICES (20 points)**

For each area of service identified in the Scope of Services, provide:

- a. Description of the services proposed including work and/or inputs required by the Yakama Nation.

- b. Address how your services map to the outsourcing goals of efficiency, accuracy, risk reduction, and flexibility.
- c. Cost of service and pricing information (note any alternate or grouped service pricing)
- d. Evaluation of return on investment (ROI) for each category in terms of staffing time and/or other cost savings the Yakama Nation would see by contracting with your firm.

Give specific examples of how your services have resulted in financial savings for your clients. State how your firm would propose to be compensated for providing the different areas of services described in the scope of services. Provide estimates of any one-time conversion or startup costs associated with implementing the proposed services. If your company does not provide a specific service described in the RFP, simply note that service is not offered.

**3. STATEMENT OF QUALIFICATIONS and EXPERIENCE (15 points)**

Provide a brief explanation of why your firm is qualified to provide forensic auditing to the Yakama Nation. Describe the experience of your firm in providing forensic auditing and ancillary services for Tribal Government sector clients.

**4. STAFFING (10 points)**

Identify the specific personnel who will be assigned to provide services pursuant to this RFP. For each of these people, please provide a resume as an exhibit.

**5. LOCAL (5 points)**

Identify the state of your company incorporation and the city(ies) in Washington where your staff are located. State if company is minority or women owned.

**6. SAMPLE REPORTS, DATA SETS, and TECHNOLOGY (10 points)**

Provide samples of the kind of reports you would be preparing for the Yakama Nation and data sets available if selected to provide forensic auditing and ancillary services. Describe format and availability options (web based, self-service, file format, etc.) for reports and data sets. Provide information on your data security as well as software and hardware requirements for the Yakama Nation.

**7. RESPONSE SERVICE (10 points)**

Explain how your firm will be able to provide the immediate response and personal quality of service needed for a large, Tribal Government.

**8. CLIENTS/REFERENCES (5 points)**

Provide a list of clients for whom you have provided forensic auditing services during the past three years. Include names and telephone numbers of at least three references with the types of services noted.

**9. AVAILABLE OPTIONAL SERVICES (5 points)**

Describe the associated services your firm will be able to offer the Yakama Nation to assist it in maximizing the use of scarce Yakama Nation resources, both direct cost and staff time, that are directed towards payroll and benefit processing as well as data intensive human resources processes. Pricing models and estimates for these additional services shall be provided.

**10. STATEMENT OF ASSURANCE (Mandatory)**

Provide a statement of assurance that your firm is not currently in violation of any regulatory agency rules, or, if in violation, the violation does not have a material adverse effect on your ability to bid on this RFP or perform under the proposed contract.

**11. INTERVIEWS**

Interviews may be conducted with companies presenting proposals with the highest scores. Interviews will be scored based on the information presented during interviews and the overall quality of the service proposed.

#### **Part IV – EVALUATION AND SELECTION**

Proposals will be evaluated based on the quality of responses to specific items outlined in the PROPOSAL RESPONSE section of this RFP. Each valid proposal will be reviewed by the Yakama Nation Administrator. Additional clarifying material may be requested by the Yakama Nation. The Yakama Nation Administrator will develop a shortlist of firms but may or may not interview the firms. Proposals that are incomplete or non-responsive to this RFP may be rejected. The Yakama Nation does not accept responsibility for the return of successful or unsuccessful proposals.

The Yakama Nation reserves the right in its sole discretion to:

- A. Obtain clarifications and additional information, if any, will be posted as addendums on the Yakama Nation website at Yakama.com. It is the responsibility of the prospective bidders to check the website for updates.
- B. Reject any proposal not in compliance with all prescribed RFP procedures and requirements.
- C. Reject any or all proposals upon finding it is in the public interest to do so.
- D. Waive technicalities or irregularities in the proposals received.
- E. Accept all or any part of a proposal in principle subject to negotiation of the final details. In particular, the Yakama Nation reserves the right to negotiate fee proposals.