

Carrie L. Billy
President & CEO

August 25, 2021

MEMBERSHIP:

ALASKA

Iłisaġvik College

ARIZONA

Diné College
San Carlos Apache College
Tohono O'odham Community College

CALIFORNIA

California Tribal College

KANSAS

Haskell Indian Nations University

MICHIGAN

Bay Mills Community College
Keweenaw Bay Ojibwa Community College
Saginaw Chippewa Tribal College

MINNESOTA

Fond du Lac Tribal and Community College
Leech Lake Tribal College
Red Lake Nation College
White Earth Tribal and Community College

MONTANA

Aaniiih Nakoda College
Blackfeet Community College
Chief Dull Knife College
Little Big Horn College
Fort Peck Community College
Salish Kootenai College
Stone Child College

NEBRASKA

Little Priest Tribal College
Nebraska Indian Community College

NEW MEXICO

Institute of American Indian Arts
Navajo Technical College
Southwestern Indian Polytechnic Institute

NORTH DAKOTA

Cankdeska Cikana Community College
Nueta Hidatsa Sahnish College
Sitting Bull College
Turtle Mountain Community College
United Tribes Technical College

OKLAHOMA

College of the Muscogee Nation

SOUTH DAKOTA

Oglala Lakota College
Sinte Gleska University
Sisseton Wahpeton College

WASHINGTON

Northwest Indian College

WISCONSIN

College of Menominee Nation
Lac Courte Oreilles Ojibwa Community College

Request for Proposals for Auditor Services

Summary: The American Indian Higher Education (AIHEC) is issuing this Request for Proposals for auditing services in order to solicit replies from Audit firms interested in providing services as specified in this document.

About AIHEC: AIHEC was established in 1973, to provide a support network for the then six tribally chartered institutions of higher education, as they worked to influence federal policies on American Indian higher education. Today, AIHEC comprises 37 Tribal Colleges and Universities (TCUs) in the United States and one in Canada.

AIHEC provides leadership and influences public policy on American Indian/Alaska Native higher education issues through advocacy, research, and program initiatives; promotes and strengthens Indigenous languages, cultures, communities, and tribal nations; and through its unique position, serves member institutions and emerging TCUs.

AIHEC activities are supported by member dues, grants, and contracts. AIHEC is a 501(c)(3) organization governed by a board of directors, which is composed of the presidents of its accredited U.S.-based TCUs. The board elects from its membership an executive committee to oversee the activities of the collective body and the AIHEC staff.

Submission Deadline

Proposals must be submitted to tcooper@aihec.org by 4:00 p.m. (EDT) on September 30, 2021:

Description of Services and Work

Consultant chosen will be contracted to provide the following services and work:

- Conduct an audit in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, to include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures deemed necessary to express an opinion.

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- Audit the consolidated financial statements of American Indian Higher Education Consortium and the American Indian Higher Education Consortium Real Estate Investment Trust (hereinafter 'Organization'), the related consolidated statements of activities and change in net assets, functional expenses, and cash flows, and the related notes to the consolidated financial statements.

- The following supplementary information accompanying the consolidated financial statements should be subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and provide an opinion on it in relation to the consolidated financial statements as a whole, in a report combined with the auditor's report on the consolidated financial statements:

1. Schedule of expenditures of federal awards

- Present an expression of an opinion about whether the Organization's consolidated financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and report on the fairness of the supplementary information contained in the *Schedule of Expenditures of federal awards*, when considered in relation to the consolidated financial statements as a whole.
- Report on internal control over financial reporting with respect to compliance and noncompliance with provision of laws, regulations, contracts, and award agreements.
- Report on internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect of each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

American Indian Higher Education Consortium, 121 Oronoco Street, Alexandria, VA 22314

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- Issue written reports upon completion of the Single Audit. Reports should be addressed to the Board of Directors of American Indian Higher Education Consortium and the American Indian Higher Education Consortium Real Estate Investment Trust.
- Prepare the Organization's Federal Form 990, and if applicable, Form 990-T and its related state unrelated income tax filing.
- Assist in preparing the consolidated financial statements, other supplemental information including the schedule of expenditures of federal awards, and related notes of the Organization as well as assist in the preparation of the data collection form in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by management.

Proposal submission must include the following:

- (1) Consultant/Firm – Include full name, address, phone, and fax numbers and primary contact's email address
- (2) Resumes of personnel – Provide resumes of each consultant to be assigned to work on this proposal and their respective responsibilities for the services/work thereunder, including a summary of relevant work experiences and credentials
- (3) A brief but specific narrative describing how the firm proposes to perform activities, as defined in the description of Services and Work
- (4) Budget and Cost – Provide proposed monthly payment for services and work under the proposed contract. Outline personnel and non-personnel cost items separately within the total budget.