



NORTHERN CALIFORNIA INDIAN DEVELOPMENT COUNCIL, INC.

SERVING THE AMERICAN INDIAN PEOPLE OF CALIFORNIA SINCE 1976

April 22, 2022

RE: Organizational audits for 2021 through 2025

The Northern California Indian Development Council, Inc. (NCIDC) is soliciting a bid proposal for organizational audits for the fiscal years ending December 31, 2021 through December 31, 2025. In connection with the audit of the financial statements, the Auditor shall also prepare and complete IRS Form 990 and 990T plus California Franchise Tax Board Forms 199 and 109.

The following are the agency and audit information:

AGENCY INFORMATION

The NCIDC is a not-for-profit 501(c)(3) California Corporation that receives funding from Federal, State, and local governmental agencies as well as private foundations. The NCIDC averages 15 to 20 active contracts for per year; the major funding sources are the U.S. Department of Labor, the U.S. Department of Health and Human Services, Community Service Block Grant (CSBG) funding passed through the California Department of Community Services and Development, the California Employment Development Department, and the California Department of Education. NCIDC has received multiple grants from private foundations to address individual needs in Indian Country such as fire victim relief, youth mental health and education equity. In addition, the NCIDC owns and operates the American Indian Art & Gift Shop which serves as a retail training ground to clients and a retail outlet for self-employed local Indian artists. The NCIDC also manages the Carson Block Building in Eureka, California which does generate unrelated business income.

The agency fiscal year coincides with the calendar year. The agency accounts for the all contracts on an individual basis with a common checking account. There are twenty-five (25) core employees working for the agency in four locations in California. At any one time there also may be multiple participants and clients working in our employment and training programs. The agency also oversees a network of subcontractors, located throughout the State, in the operation of the CSBG and other programs.

AUDIT INFORMATION

The audit should be performed in accordance with *Government Audit Standards* issued by the Comptroller General of the United States. The audit is to be conducted 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). The audit must also comply with the audit requirements of the California Department of Community Services and Development.

Attached to this letter are audit requirements from the California Department of Community Services and Development.

Please include the following with your bid proposal:

- a) a statement of your work to be performed,
- b) total projected hours and rates by staff classification,
- c) all-inclusive fee the first-year audit and total cost of the five-year term, including all travel and related costs,
- d) a statement that if the audit is not accepted by our cognizant agency (Department of Health and Human Services), the deficiencies will be corrected by the auditor at no charge to NCIDC,
- e) a statement that if the IRS Form 990 or FTB 199 are not accepted by either the IRS or FTB, the deficiencies will be corrected by the auditor at no charge to NCIDC,
- f) a statement with referrals of previous audits and a résumé of the principal partner(s).

NCIDC Single Audit and IRS Form 990 for 2020 are available for reference. Preference will be given to small and minority owned businesses and to women owned firms.

Proposals are to be submitted on or before May 31st 2022