



**Leech Lake Tribal College
Request for Proposal (RFP)**

**RFP# 2026-003
Audit Services**

Important Dates (all times CST)

- **RFP Release Date..... May 7, 2026**
- **Letter of Intent to Bid.....May 22, 2026**
- **Deadline for questions..... May 29, 2026**
- **Proposals Due.....June 11, 2026**
- **Selection of Auditor.....June 18, 2026**
- **Board Approval..... June 25, 2026**
- **Audit Start Date.....September 30, 2026**
- **Draft Audit Report due.....January 15, 2027**
- **Final Audit Report due.....January 31, 2027**

(submission must be emailed by due date specified)

Questions/Clarifications related to this RFP should be directed to the Director of Finance via email:

Burt Howard
Director of Finance
Leech Lake Tribal College
6945 Little Wolf Road, NW
Cass Lake, MN 56633
Phone: (218) 335-4253
Email: Burt.Howard@lltc.edu

Objective of this RFP

Leech Lake Tribal College (LLTC) is issuing this request for proposals (RFP) to determine whether the organization's financial statements are presented fairly, in all material respects, in accordance with generally accepted accounting principles (GAAP) and to determine whether grant expenditures comply with applicable federal, state, tribal, and grantor requirements.

About Leech Lake Tribal College

Leech Lake Tribal College is a tribal college established in 1990 and chartered by the Leech Lake Band of Ojibwe. Located in Cass Lake in Northern Minnesota, the college provides quality higher education grounded in Anishinaabe values offering associate degrees and certificates in traditional fields such as liberal arts, early childhood education, the sciences, business management, law enforcement, carpentry, and electrical. LLTC has a current enrollment of approximately 200 students and approximately 60 faculty, staff, and administrators. Leech Lake Tribal College 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.

Scope of Work

The audit will examine the College's financial statements for fiscal year [year] in accordance with GAAS to express an opinion on fair presentation under GAAP, including review of revenues, expenditures, grants, restricted funds, and internal controls over financial reporting. The auditor will perform a Single Audit for fiscal year [year] in accordance with GAAS, GAGAS, and Uniform Guidance (2 CFR 200), including an audit of the financial statements, SEFA, major federal programs, internal controls over compliance, and issuance of all required Financial Statements and Single Audit reports.

Verbal Communication

Any verbal communication between the Vendor and any College personnel is **not** binding. Only information issued in writing and added to the RFP specifications by an official written addendum by Procurement is binding.

Letter of Intent to Bid

Letter of Intent of Bid will be emailed to burt.howard@lltc.edu by May 22, 2026.

Questions and Answers

All questions concerning this Request for Proposals (RFP) must be submitted via email to burt.howard@lltc.edu by 5:00 p.m. on May 29, 2026. All timely questions submitted by Proposers will be compiled, reviewed, and answered by LLTC. Responses to all questions will be distributed simultaneously to all Proposers, without attribution, to ensure a fair and transparent procurement process. No individual responses will be provided outside of the formal question-and-answer process. Only responses issued through this process shall be considered official and binding.

Proposal Specification

Proposals must be submitted in two separate parts:

1. **Technical Proposal**
Technical Proposal, clearly labeled “RFP-2026-003 Audit Services,” including all required attachments will be emailed to burt.howard@lltc.edu . The Technical Proposal shall not contain any pricing information.
2. **Cost Proposal**
 - a. Cost Proposal will be submitted in a separate email.

All proposals must be emailed on or before the specified due date and time. Proposals received after the deadline will not be considered.

To be considered, the proposal must include the following:

Qualified Vendor Information

1. A signed letter of interest stating the Proposer’s interest and qualifications in providing the required services. The qualifications section should be limited to two (2) pages.
2. Client references, including a minimum of three (3) projects completed within the last five (5) years, preferably for educational institutions or similar organizations. Each reference must include the organization name, address, telephone number, and the name and title of a contact person.

Auditor Presentations

The top 2 firms who receive the highest scores from the selection committee will be asked to make an oral presentation (via Microsoft Teams) to the Evaluation Committee and the Board of Trustees. The oral presentations will tentatively be held on June 16, 2026.

Proposal Submission

Completed proposal must be sent via email at the address below.

Burt.Howard@lltc.edu
RFP-2026-003 LLTC Audit Services”

Special Terms and Conditions

Cancellation of Contract. The College 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 and/or goods supplied at the specified contractual rate 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 College 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 College for damages sustained by virtue of any breach of

the contract by the Proposer. The College 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.

A. Governing Law; Venue: Limited Waiver of Sovereign Immunity

- Any Agreement shall be governed exclusively by the laws of the Leech Lake Band of Ojibwe. The parties must agree that the Leech Lake Tribal Court shall have exclusive jurisdiction over any dispute, claim, or action arising from or relating to this Agreement. Nothing in the Agreement shall be deemed or construed as a waiver of the sovereign immunity of the Leech Lake Band of Ojibwe, the Leech Lake Tribal College, its Board of Trustees, or its agents, employees, or officers, except to the limited extent expressly stated in the Agreement and authorized by duly enacted resolution of the Leech Lake Reservation Business Committee. The waiver is limited in the following ways: (a) it will be limited to the specifics and value of the Agreement; (b) it shall be effective during the term of the Agreement and shall cease once the Agreement terminates; and (c) is approved and authorized by the Resolution of the Leech Lake Band of Ojibwe. No Director, member, officer, or trustee shall be held personally liable for any action or decision taken in good faith within the scope of their authority and in the best interests of the College. The parties waive any right to trial by jury to the fullest extent permitted by applicable law, but nothing shall authorize class actions or representative proceedings absent express agreement otherwise.

Indemnification

The Proposer agrees to indemnify, defend, and hold harmless the College, 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 College employee or the failure of College employees to use the materials, goods, or equipment in the manner described by the Proposer on the materials, goods, or equipment delivered.

Proprietary Information

The College 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 LLTC 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 College.

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

Leech Lake Tribal College 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 Leech Lake Tribal College 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.

LLTC may cancel the procurement or reject any or all proposals. LLTC 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.

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

Changes to the RFP and Addenda

If LLTC 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 LLTC's representatives are not binding on LLTC unless confirmed by written addendum.

Rights of LLTC

During the evaluation process, LLTC reserves the right, where it may serve LLTC'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 LLTC and the Firm selected.

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

Availability of Funds

This procurement is subject to the availability of funding. Leech Lake Tribal College'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 Leech Lake Tribal College 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 Proposal

All proposals and evaluations will be kept strictly confidential throughout the evaluation, selection, and negotiation. Only members of the Evaluation Committee, Leech Lake Tribal College 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.

Proposal Review and Notification

LLTC will appoint an Evaluation Committee to review and evaluate each proposal submitted. It is anticipated that the proposal review process will be completed and an award announced during the week of June 25, 2026.

Proposal Evaluation and Criteria

- A. The Evaluation 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 competitive range. Leech Lake Tribal College reserves the right to request of a Proposer to provide any missing information and to make corrections.

Indian Preference

All Leech Lake Tribal College procurement is subject to applicable provisions of the Code of Federal Regulations (CFR), including federal Indian preference requirements, as amended. A five percent (5%) proposal preference will be given to any Native American-Owned Firm that is at least fifty-one percent (51%) owned and actively controlled by one or more enrolled members of a Federally Recognized Indian Tribe. To receive this preference, the Firm must submit documentation of ownership and control, and proof of Tribal enrollment for Native American owners, as outlined in this RFP

Award

Submission and award of a Contract will be awarded to the most responsible Proposer submitting a responsive Proposal that is the most advantageous to Leech Lake Tribal College, taking into consideration the factors outlined in this Request for Proposal.

Late proposals will not be considered.

Thank you for your interest.

RFP addendums (if any) will be sent by email to the contact person listed above.

Please return by email no later than 5:00 p.m. June 11, 2026.

Burt Howard, Director of Finance
Leech Lake Tribal College
Email: burt.howard@lltc.edu