

REQUEST FOR PROPOSAL FOR THE
INDEPENDENT AUDIT OF THE
CONFEDERATED TRIBES OF THE GRAND RONDE COMMUNITY OF OREGON

I. INTRODUCTION

The Confederated Tribes of the Grand Ronde Community of Oregon (the “Tribe”) is requesting proposals from qualified firms of certified public accountants for audit services for the two years ending December 31, 2022 and December 31, 2023, with the option of extending the contract for up to four additional years.

While knowledge, experience and understanding of governments, private business and Tribal culture are all desirable, the Tribe’s evaluation of Proposals will assign more weight to Tribal aspects over those of governmental and private business and more weight to governmental issues over those of private business.

Questions, inquiries, or comments regarding this Request for Proposals (RFP), should be directed to

Nathan Rolston, Procurement Manager
Nathan.Rolston@grandronde.org
(503) 879-4547

To be considered, proposals must be received at the office of the Tribe’s Procurement Manager on or prior to the exact date and time stated on page one (1) of this RFP. Delivery of written submissions (hard copies) can be sent by UPS, FedEx, or other common carrier. E-mail submissions are preferred and supplemental hard copies may follow via regular mail, provided they are an exact duplicate of the e-mailed version. Please do not send proposals by fax.

Electronic Submission (e-mail) is preferred. Proposals may be scanned and attached to an e-mail and sent to Nathan.Rolston@grandronde.org. The Tribe will send electronic acknowledgements that proposals have been received, however it is the proposer’s responsibility to determine that an electronically submitted response has been received. Please label the subject line: **“Annual Audit RFP.”**

Written proposals (one (1) original and three (3) copies) should be delivered to:

Nathan Rolston, Procurement Manager
Confederated Tribes of Grande Ronde
9615 Grande Ronde Road
Grand Ronde, OR 97347

Proposals must be received no later than 5:00 p.m., Pacific Daylight Time, July 20, 2022. Proposals received after this time and date will not be considered. Emailed proposals shall not be deemed received until a confirmation email sent by the primary point of contact is received in reply to the submitted proposal, confirming the emailed proposal

was received and the format was readable. In addition to electronic submissions, supplemental hard copy documents may be sent via regular mail to the above address and may be accepted if the content is the same presentation as the electronic submission. Hard copy documents must also be received by the deadline date of July 20, 2022.

Any amendments to this RFP will be in writing and will be issued to all persons or businesses that have indicated an interest to receive RFP addenda or have obtained the proposal materials. The addenda will be issued by email to the address furnished by those responding to this announcement. Your proposal must acknowledge receipt of all addenda issued either when you submit your proposal or separately prior to opening. No proposal will be considered that is not responsive to any issued addenda.

There is no expressed or implied obligation for the Tribe to reimburse responding firms for any expenses incurred in preparing proposals in response to this request. The Tribe reserves the right to reject any or all proposals submitted, to request additional information or clarifications from respondents, and to negotiate or hold interviews with any one or more of the respondents. Furthermore, the Tribe reserves the right to reject any and all proposals prior to execution of a contract, with no penalty to the Tribe if doing so in the public interest.

We anticipate that a firm will be selected by August 1, 2022 and that an engagement letter specifying the terms of the engagement will be agreed upon and signed by the Tribe and the selected firm by the end of August 2022.

II. DESCRIPTION OF THE TRIBE

■ Organization Information

The Tribe is a federally recognized sovereign Indian Tribe located on 11,662 acres of reservation and trust lands in and around the town of Grande Ronde, Oregon, 60 miles southwest of Portland, Oregon. The Tribe's Federal recognition, rights, and privileges were restored under the Grand Ronde Restoration Act (Public Law 98-165) on November 22, 1983 (97 Stat. 1064). The governing body of the Tribe is the Tribal Council, which carries out the authority granted by the Tribe's Constitution as adopted by the voting members of the Tribe and approved by the Secretary of the U.S. Department of the Interior.

■ Financial Reporting Information

The Tribe is defined, for financial reporting purposes, as a governmental entity per the Governmental Accounting Standards Board's *Codification of Governmental Accounting and Financial Reporting Standards*, Section 2100.

The Tribe does not currently prepare and issue audited reporting entity basic financial statements. Under this request, the Tribe is soliciting contracts for audit services for the following reporting units:

1. Tribal Government – The primary government basic financial statements do not include financial data for the Tribe's legally separate component units and sponsored employee benefit plans. The component units are comprised of various business enterprises wholly owned by the Tribe, and a Tribal nonprofit corporation. The primary government financial statements report annual governmental activities with expenses of approximately \$130 million, and revenues (inclusive of profit distributions to the Tribal government from component units) of approximately \$234 million. This activity is accounted for in 11 major and 4 nonmajor governmental funds, as well as 2 internal service funds. The primary government financial statements also report fiduciary net assets for 3 trust funds with total assets of approximately \$110 million. Expenditures of federal grant award funding that will be subject to Single Audit requirements total approximately \$26 million. Annual budgets are prepared on a basis consistent with generally accepted accounting principles and budgetary comparison schedules for all major governmental funds are presented as required supplementary information in the primary government financial statements.
2. Spirit Mountain Gaming, Inc. (SMGI) – This component unit prepares its financial statements in conformity with the requirements for reporting proprietary fund-type enterprise activities of a government. The Tribal corporation operates Spirit Mountain Casino, its restaurants and adjacent hotel. The SMGI financial statements report annual operating revenues of approximately \$237 million and total assets of approximately \$118 million. In addition to the audited financial statements, other reports required include an audit of the community fund assessment schedule and agreed-upon procedures regarding contractual payments in excess of \$25 thousand and MICS compliance testing. These reports are required for state and federal filings.
3. Grand Ronde Food & Fuel Company (GRFFCO) – This component unit prepares its financial statements in conformity with the requirements for reporting proprietary fund-type enterprise activities of a government. The Tribal corporation operates a fuel station, convenience store, and diner on the site of the Tribe's Spirit Mountain Casino. The GRFFCO financial statements report annual revenues of approximately \$7 million, and total assets of approximately \$1 million.
4. Round Valley, LLC – This component unit prepares its financial statements in conformity with the requirements for reporting proprietary fund-type enterprise activities of a government. The state-chartered limited liability company is a construction company mostly performing reservation timber and forest service road work with annual revenues of approximately \$7 million, and total assets of approximately \$2 million.
5. Spirit Mountain Community Fund, Inc. (SMCF) – This component unit prepares its financial statements on the modified accrual basis of accounting in conformity with the requirements for reporting governmental funds. SMCF is a nonprofit Tribal corporation established to administer funds contributed by Spirit Mountain

Gaming, Inc. that must be spent for education, health, public safety, gambling addiction prevention, education and treatment, the arts, the environment, cultural activities, historic preservation and other charitable purposes pursuant to the Tribe's gaming compact with the State of Oregon. The Community Fund financial statements report annual revenues of approximately \$4 million, annual expenditures of approximately \$3 million, and total assets of approximately \$3 million.

6. Confederated Tribes of Grand Ronde Employee Health Plan. – The Plan financial statements are prepared on the accrual basis of accounting. The Plan is a self-insured welfare benefit plan established pursuant to, and governed by, ERISA. The Plan provides health and dental benefits, as well as a flexible spending account to eligible employees. It also offers COBRA continuation coverage to eligible employees. The Plan's net assets available for benefits are approximately \$12 million. The Plan's annual contributions and annual benefits paid are both approximately \$15 million.
7. Confederated Tribes of Grand Ronde Retirement Plan. – The Plan financial statements are prepared on the accrual basis of accounting. The Plan is a 401(k) defined contribution plan governed by ERISA. The Plan provides retirement benefits to eligible employees of the Tribe. The Plan's net assets available for benefits are approximately \$105 million. Annual Plan additions are approximately \$9 million.

■ Technical and Financial Information

The Tribe uses Abila/MIP Fund Accounting software to maintain financial records and process transactions for the Primary Government and all component units, except for Spirit Mountain Community Fund, Inc. which uses QuickBooks. The sponsored employee benefit plans utilize third party administrators to provide administration, record keeping, and claims or distribution processing services, as well as a trustee that holds retirement investment assets and executes investment transactions. Additional technical and financial information may be obtained by contacting:

Christine O'Day, Controller
Confederated Tribes of Grande Ronde
9615 Grande Ronde Road
Grand Ronde, OR 97347
(503) 879-1607

■ Audit Oversight Agency

The United States Department of Health and Human Services is the Tribe's cognizant agency and functions as the audit oversight agency.

■ Federal Award Single Audit Information

The schedule of expenditures of federal awards for the Primary Government from the Tribe's most recent audit are included as Exhibit A to this document.

III. SERVICES REQUIRED

■ Financial Statements

The auditor will draft the financial statements, note disclosures, and supplementary financial information for each entity to be reported on. The Tribe's management will review the financial statement drafts to determine that they fairly present financial position, changes in financial position and cash flows, where applicable in accordance with U.S. generally accepted accounting principles (GAAP). The Tribe will prepare Management's Discussion and Analysis which must accompany the primary government and the component unit financial statements prepared in accordance with generally accepted accounting principles.

The auditor will report on the fair presentation in conformity with generally accepted accounting principles of the financial statements for each reporting entity above. The auditor will also perform procedures necessary to express an "in-relation-to" opinion on the fair presentation of combining financial statements and supplementary financial schedules.

■ Issue 2022 and 2023 Audit Reports

	2022	2023
SMGI	April 30, 2023	April 30, 2024
Tribe primary government	July 31, 2023	July 31, 2024
Business activity component units	July 31, 2023	July 31, 2024
Benefit plans	July 31, 2023	July 31, 2024
Community Fund	July 31, 2023	July 31, 2024

■ Federal Award Programs

The auditor will perform audit procedures satisfying the requirements of Office of Management and Budget (OMB) 2 CFR part 200, subpart F Audit Requirements and the Single Audit Act related to federal awards expended by the Tribe's primary government. The auditor will report on:

- ◆ Compliance and internal control over financial reporting based on an audit of the financial statements in accordance with *Government Auditing Standards* issued by the U.S. General Accountability Office.
- ◆ Compliance and internal control over compliance applicable to each major federal program in accordance with OMB 2 CFR part 200, subpart F Audit Requirements and the Single Audit Act.

- ◆ Schedule of Findings and Questioned Costs.

- Gaming Reports

As part of the audit of Spirit Mountain Gaming, Inc., the auditor will express an opinion on the community fund assessment schedule as required by the Tribe's gaming compact with the State of Oregon. The auditor will also perform agreed upon procedures with regards to contracts greater than \$25,000 in accordance with Section 2710(b)(2)(D) of the Indian Gaming Regulatory Act and MICS (Minimum Internal Control Standards) compliance as also defined in the aforementioned. The auditor will also perform Agreed-Upon Procedures for Class II and Class III Gaming, and provide applicable reports.

- Auditing Standards

The audits of the primary government shall be performed in accordance with U.S. generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants, the standards for financial audits set forth in the U.S. General Accountability Office's *Government Auditing Standards*, the provisions of the Single Audit Act of 1984 (as amended) and the provisions of 2 CFR part 200, subpart F Audit Requirements.

The audits of all other entities' financial statements shall be performed in accordance with U.S. generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants.

In addition, all aspects of the engagement shall be performed in accordance with the highest professional standards and comply with all applicable federal, state and local laws.

- Working Paper Retention and Access to Working Papers

All working papers and reports must be retained, at the auditor's expense, for a minimum of three (3) years, unless the firm is notified in writing by the Tribe of the need to extend the retention period. The working papers will not be shared with anyone outside the audit firm, including Federal agencies, without the written consent of the Tribe, which will not be unreasonably withheld if access is needed to comply with professional standards regarding inspection of audit working papers for quality inspection purposes.

In addition, the firm shall respond to the inquiries of successor auditors and allow successor auditors to review working papers related to matters of accounting significance and internal control.

- Special Considerations

The firm receiving the contract for audit services shall procure and maintain, for the duration of the contract, insurance as required in the standard services contract (see

attached). The firm must provide a Certificate of Insurance. The firm will also be required to obtain and maintain a valid business license for the term of the contract.

IV. AUDIT ASSISTANCE

- The accounting books and records will be current as of the end of the audit year and supported by appropriate documentation. A trial balance of accounts, supporting schedules and reconciliations will be provided to the auditor. The Tribe's staff and appropriate management personnel will be available during the audit to assist the auditors by providing information, documentation and explanations. In addition, we will provide routine clerical assistance such as preparation of confirmation requests and scheduling meetings with Tribe personnel.
- The Tribe will provide the auditors with reasonable work space, desks and chairs and access to telephone lines, photocopying facilities and facsimile machines.

V. TENTATIVE SCHEDULE FOR SELECTION PROCESS

The following key dates apply:

- On-site visits, if necessary (call to schedule) July 13, 2022 or before
- Due date for proposals July 20, 2022
- Selected firm notified August 1, 2022
- Contract Finalized August 31, 2022

Above is a tentative schedule and is provided as a courtesy to potential proposers. The actual schedule may vary from the one provided above without notice to potential proposers. Any changes made to the proposal due date will be made in the form of an addendum provided to all potential proposers who have received RFP documents.

VI. PROPOSAL FORMAT

The proposal should be prepared simply and economically, providing a straightforward, concise description of the audit firm's capabilities to satisfy the requirements of the request for proposal. It should be formatted as follows:

- Title Page

Title page showing the request for proposal's subject; the firm's name; the name, address and telephone number of a contact person; and the date of the proposal.

- Table of Contents

■ Transmittal Letter

A signed letter of transmittal briefly stating the work to be done, the commitment to perform the work within the time period, a statement why the firm believes it is qualified to perform the engagement, and a statement that the proposal is a firm and irrevocable offer for ninety days.

■ Qualifications, Experience and Resources

This section should describe the firm, its history, size, location, and areas of expertise. The proposal should include the qualifications of the firm and the team to be assigned to this engagement. The firm's competence and capacity to undertake and complete the independent audits of the Tribe should be demonstrated, including:

- ◆ Firm qualifications and experience for performing similar engagements.
- ◆ Experience working with Tribal organizations, including Class II and Class III gaming.
- ◆ Contact information for current and/or former Tribes for which the firm has provided similar services.
- ◆ Qualifications and experience of the partner, manager(s), senior(s), and specialists who would be assigned to the engagements.
- ◆ Audit approaches and methodologies to improve audit efficiency and effectiveness while minimizing audit cost.
- ◆ Estimated hours, by significant audit area, to complete the engagements for each of the next three years.
- ◆ Identification of any anticipated audit or accounting issues and how they will be resolved.
- ◆ The proposal should include affirmative statements that -
 - The firm is independent of the Tribe and its component units for the audit period under the guidelines established by the American Institute of Public Accountants and under *Government Auditing Standards* issued by the U.S. General Accountability Office.
 - There are no regulatory investigations or disciplinary actions related to the firm or any of its members during the past 3 years.
 - The firm and all key personnel assigned to the audit meet all State and other licensing and regulatory requirements applicable to the audit services requested under this RFP.

■ Peer Review

The firm's latest peer review report, including any associated letter of comments, should be included as an exhibit to the proposal.

■ References

Provide contact information for three (3) of the firm's current government auditing clients and two (2) non-current government clients served within the last three (3) years, with Tribal governments preferred. Contact information should include the name of the Tribe, name and title of contact person, telephone number, and email address.

- Cost

The cost section should specify the maximum cost for the audit of each of the Tribe's entities for each of the years 2022, 2023, and 2024. Out-of-pocket expenses should be detailed by major categories for each audit entity. The firm should also discuss rates per hour by staff level if additional services are requested by the Tribe and billing policies.

- Differentiators

Describe what makes your firm different from other firms providing the same service and describe how that will translate to the level of services received.

VII. ORAL PRESENTATIONS

Based on the written proposal submitted, the Tribe may, at its discretion, request one or more firms to make oral presentations. Such presentations will provide firms an opportunity to answer questions about a firm's proposal and explain why they are most qualified to be engaged by the Tribe as its independent auditors.

VIII. EVALUATION CRITERIA

The proposals will be evaluated based on the following criteria:

- Mandatory criteria – Proposals will not be considered for further evaluation unless they meet the following:
 - ◆ Must be properly licensed to practice public accountancy in the State of Oregon.
 - ◆ Must be independent of the Tribe and its component units under AICPA and GAO independence standards.
- Technical criteria – Firms meeting the mandatory requirements will be further evaluated based on:
 - ◆ The Tribal, governmental and other relevant audit experience of the firm and audit team members.
 - ◆ The resources of the firm available to complete and issue each audit report by the specified due date.

- Cost criteria – The total proposed audit cost will be given primary or dominant weight in the final selection of the firm from among those firms that have superior resources and technical qualifications to serve as the Tribe’s auditor.

The following scoring will be applied to proposals to identify and select the most qualified certified public accounting firm:

Evaluation Criteria	Scoring
1. Firm’s Tribal audit expertise and experience and qualifications of key personnel	30%
2. Audit approach and schedule	20%
3. References	20%
4. Cost of service	20%
5. Differentiators	10%

IX. SELECTION

The Tribe will select a firm based on its evaluation of the proposals submitted. Following notification of the firm selected, it is anticipated that a contract will be executed between both parties by end of August 2022.

EXHIBIT A

Confederated Tribes of the Grand Ronde Community of Oregon (Component Units Not Included)

Schedule of Expenditures of Federal and Nonfederal Awards Year Ended December 31, 2019

Grantor/Pass-Through Grantor Program/Title	Federal CFDA No.	Pass-Through Entity Number	Current Federal Expenditures	Passed Through to Subrecipients
Department of Health and Human Services:				
Direct:				
Special Programs for the Aging, Title VI, Part A, Grants to Indian Tribes	93.047		\$ 113,350	\$ -
Aging Cluster:				
Nutrition Services Incentive Program	93.053		24,923	-
Total Aging Cluster			24,923	-
National Family Caregiver Support, Title VI, Part C, Grants to Indian Tribes and Native Hawaiians	93.054		34,134	-
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092		188,005	-
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210		12,591,561	-
Indian Health Services—Health Management Development Program	93.228		100,000	-
Special Diabetes Program for Indians Diabetes Prevention and Treatment Projects	93.237		254,372	-
Promoting Safe and Stable Families	93.556		26,396	-
Low-Income Home Energy Assistance (LIHEA)	93.568		103,193	-
Community Services Block Grant (CSBG)	93.569		7,665	-
Head Start	93.600		1,156,839	-
Family Violence Prevention and Services	93.671		4,517	-
Opioid STR	93.788		49,561	-
Demonstration Projects for Indian Health	93.933		50,897	-

(Continued)

**Confederated Tribes of the Grand Ronde Community of Oregon
(Component Units Not Included)**

**Schedule of Expenditures of Federal and Nonfederal Awards (Continued)
Year Ended December 31, 2019**

Grantor/Pass-Through Grantor Program/Title	Federal CFDA No.	Pass-Through Entity Number	Current Federal Expenditures	Passed Through to Subrecipients
Department of Health and Human Services (continued):				
Direct (continued):				
Child Care Development Fund Cluster:				
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596		\$ 204,267	\$ -
Total Child Care Development Fund Cluster			<u>204,267</u>	<u>-</u>
Substance Abuse and Mental Health Services Projects of Regional and National Significance				
	93.243		410,579	-
Passed through the State of Oregon:				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79SM081535	126,083	-
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	147857 PE 37	9,058	-
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	153187 PE 37	272,117	-
Total CFDA 93.243			<u>817,837</u>	<u>-</u>
Passed through the State of Oregon:				
Public Health Emergency Preparedness	93.069	#154137	55,984	-
National Tobacco Control Program	93.305	154137	31,273	-
Foster Care Title IV-E	93.658	131728	324,973	-
Social Services Block Grant	93.667	144562	19,910	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	147857 PE 70	9,432	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	154977	49,113	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Not Available	30,717	-
Total CFDA 93.959			<u>89,262</u>	<u>-</u>

(Continued)

**Confederated Tribes of the Grand Ronde Community of Oregon
(Component Units Not Included)**

**Schedule of Expenditures of Federal and Nonfederal Awards (Continued)
Year Ended December 31, 2019**

Grantor/Pass-Through Grantor Program/Title	Federal CFDA No.	Pass-Through Entity Number	Current Federal Expenditures	Passed Through to Subrecipients
Department of Health and Human Services (continued):				
Direct:				
Stephanie Tubbs Jones Child Welfare Services Program	93.645		\$ 19,948	\$ -
Passed through the State of Oregon:				
Stephanie Tubbs Jones Child Welfare Services Program	93.645	150765, 160939	5,481	-
Total CFDA 93.645			<u>25,429</u>	<u>-</u>
Total Department of Health and Human Services			<u>16,274,348</u>	<u>-</u>
National Foundation on Arts and Humanities:				
Institute of Museum and Library Service:				
Direct:				
Native American and Native Hawaiian Library Services	45.311		10,780	-
Total National Foundation on Arts and Humanities			<u>10,780</u>	<u>-</u>
Department of Homeland Security:				
Direct:				
Homeland Security Grant Program	97.067		120,788	-
Passed through the State of Oregon:				
Emergency Management Performance Grants	97.042	17-543	(841)	-
Emergency Management Performance Grants	97.042	18-547	53,796	-
Total CFDA 97.042			<u>52,955</u>	<u>-</u>
Total Department of Homeland Security			<u>173,743</u>	<u>-</u>
Department of Education:				
Direct:				
Rehabilitation Services American Indians with Disabilities	84.250J		444,020	-
Total Department of Education			<u>444,020</u>	<u>-</u>
Environmental Protection Agency:				
Direct:				
Water Pollution Control state, Interstate and Tribal Program Support	66.419		183,990	-
Performance Partnership Grants	66.605		473,665	-
Total Environmental Protection Agency			<u>657,655</u>	<u>-</u>

(Continued)

**Confederated Tribes of the Grand Ronde Community of Oregon
(Component Units Not Included)**

**Schedule of Expenditures of Federal and Nonfederal Awards (Continued)
Year Ended December 31, 2019**

Grantor/Pass-Through Grantor Program/Title	Federal CFDA No.	Pass-Through Entity Number	Current Federal Expenditures	Passed Through to Subrecipients
Department of Housing and Urban Development:				
Direct:				
Indian Community Development Block Grant Program	14.862		\$ 471,348	\$ -
Indian Housing Block Grants	14.867		4,343,599	197,976
Total Department of Housing and Urban Development			4,814,947	197,976
Department of the Interior:				
Direct:				
Tribal Self-Governance	15.022		2,768,209	-
Tribal Climate Resilience	15.156		14,742	-
Tribal Wildlife Grants	15.639		138,356	-
Endangered Species Recovery Implementation	15.657		3,530	-
Historic Preservation Fund Grants-In-Aid	15.904		65,886	-
Total Department of the Interior			2,990,723	-
Department of Energy:				
Direct:				
Bonneville Power Administration	81.U01		14,719	-
Bonneville Power Administration	81.U02		119,440	-
Bonneville Power Training Agmt	81.U03		35,532	-
Total Department of Energy			169,691	-
Department of Transportation:				
Direct:				
Bureau of Indian Affairs:				
Highway Planning and Construction Cluster:				
BIA—Tribal Transportation Planning Project	20.205		124,477	-
Total Highway Planning and Construction Cluster			124,477	-

(Continued)

**Confederated Tribes of the Grand Ronde Community of Oregon
(Component Units Not Included)**

**Schedule of Expenditures of Federal and Nonfederal Awards (Continued)
Year Ended December 31, 2019**

Grantor/Pass-Through Grantor Program/Title	Federal CFDA No.	Pass-Through Entity Number	Current Federal Expenditures	Passed Through to Subrecipients
Department of Transportation (continued):				
Formula Grants for Rural Areas and Tribal Transit Program	20.509		\$ 30,000	\$ -
Passed through the State of Oregon:				
Formula Grants for Rural Areas and Tribal Transit Program	20.509	31913, 33416, 31991 33474, 24011	171,184	-
Total CFDA 20.509			<u>201,184</u>	<u>-</u>
Transit Service Cluster:				
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	32178	112,497	-
Total Transit Service Cluster			<u>112,497</u>	<u>-</u>
Total Department of Transportation			<u>438,158</u>	<u>-</u>
Department of Agriculture:				
Direct:				
Wildlife Habitat Incentive Program	10.914		11,314	-
Total Department of Agriculture			<u>11,314</u>	<u>-</u>
Department of Justice:				
Direct:				
Violence Against Women Discretionary Grants for Indian Tribal Governments	16.587		142,372	-
Tribal Justice Systems and Alcohol and Substance Abuse	16.608		1,974	-
Public Safety Partnership and Community Policing Grants	16.710		141,917	-
Tribal Youth Program	16.731		96,994	-
Passed through the State of Oregon:				
Crime Victim Assistance	16.575	VOCA-FI-2018	7,899	-
Violence Against Women Formula Grants	16.588	Joint 2017 - 0019	44,619	-
VOCA Tribal Victim Services Set-Aside Program	16.841	2018-VO-GX-0020	2,907	-
Total Department of Justice			<u>438,682</u>	<u>-</u>
Total federal awards			<u>26,424,061</u>	<u>197,976</u>

(Continued)

**Confederated Tribes of the Grand Ronde Community of Oregon
(Component Units Not Included)**

**Schedule of Expenditures of Federal and Nonfederal Awards (Continued)
Year Ended December 31, 2019**

Grantor/Pass-Through Grantor Program/Title	Federal CFDA No.	Pass-Through Entity Number	Current Federal Expenditures	Passed Through to Subrecipients
Nonfederal grants and awards:				
BETC—Transit			\$ 1,120	\$ -
Oregon Early Headstart			19,835	-
Oregon Youth Conservation Corp			11,907	-
Oregon DOT—Transit Plan Development			2,871	-
Oregon Juvenile Crime Prevention			33,427	-
Oregon—System of Care			13,520	-
Tobacco Prevention & Education			44,885	-
Early Learning Hub			214,547	-
Polk Cty—DV/SA Prevention Support			11,944	-
Oregon—Health Authority—ADPEP			11,826	-
Collins Foundation-Environmental			68,157	-
Veterans Service Grant			2,686	-
CACFP Meals			68,887	-
SB-13			95,305	-
Plants for People			30,668	-
Meyer Trust			205,999	-
Total nonfederal grants and awards			837,584	-
Total federal and nonfederal awards			\$ 27,261,645	\$ 197,976

See notes to schedule of expenditures of federal and nonfederal awards.

EXHIBIT B

PROFESSIONAL SERVICES AGREEMENT

This Agreement is made and entered this ____ day of _____, 2022, by and between

Name

“Consultant”

and The Confederated Tribes of
the Grand Ronde Community of Oregon
9615 Grand Ronde Road
Grand Ronde, OR 97347

“The Tribe”

RECITALS

WHEREAS, the Tribe desires that _____ [describe work and/or deliverable being developed by consultant]; and

WHEREAS, Consultant is highly qualified in skills necessary to assist in developing
[describe work and/or deliverable being developed by consultant];

WHEREAS, the Tribe wishes to retain Consultant to assist the Tribe in developing
[describe work and/or deliverable being developed by consultant]; and

WHEREAS, Consultant desires to perform such services for the Tribe.

NOW, THEREFORE, for valuable consideration, receipt of which is hereby acknowledged, the parties hereto agree as follows.

1. Services Defined.

Consultant shall perform services for the Tribe according to the scope of work described in Exhibit A (the “Services”).

2. Charges and Payment.

2.1 In consideration for the satisfactory performance of the Services, the Tribe shall pay for all Services under this Agreement on a time-plus-materials basis in accordance with the rates set forth in **Exhibit A**. Except as otherwise agreed to in writing by the parties, Consultant’s total charge for performing the Services under this Agreement shall not exceed \$[].

2.2 Consultant shall submit detailed monthly invoices for payment, with such supporting documentation as may be reasonably required by the Tribe. The invoices shall specifically describe the services performed and include the hours spent on such services, and all expenses charged. The Tribe agrees to pay approved invoices within 30 days of receipt.

3. Term and Termination

3.1 Time is of the essence in this Agreement. The Services shall be completed no later than [Date].

EXHIBIT B

3.2 This Agreement may be terminated:

3.2.1 By the Tribe, with or without cause, upon thirty (30) days written notice; or

3.2.2 By a party (the “Nondefaulting Party”) if the other party (the “Defaulting Party”) fails to perform any material requirements of the Agreement or is in violation of any material provision thereof, provided the Defaulting Party has been given written notice of such default and fails to cure same within ten (10) days’ written notice of such failure.

3.3 Consultant shall be paid for the Services performed to the date of termination. Upon termination of this Agreement, Consultant shall prepare a final invoice for Services performed to the date of termination, and the Tribe shall pay such invoice pursuant to paragraph 2 above.

4. Compliance with Laws and Standard of Care

4.1 Consultant represents and warrants that it has reviewed and is familiar with all laws applicable to its performance of the Services and shall comply with all such laws.

4.2 Consultant warrants that the Services shall satisfy the standards of care, skill and diligence ordinarily exercised by members of the same profession performing similar services in Oregon.

5. Indemnity

5.1 Consultant shall indemnify and hold harmless the Tribe, its Tribal Council, employees, and agents from and against any and all claims, demands, damages, liens, liabilities, penalties, fines, lawsuits, and other proceedings and related costs and expenses (including reasonable attorneys’ and expert witness’ fees) to the extent arising out of or relating to Consultant’s breach of this Agreement, or to the extent arising out of or relating to the negligence or willful misconduct, errors or omissions of Consultant, its employees, agents or subcontractors.

6. Work Product and Confidentiality.

This Agreement and any documents, materials, information and reports collected or generated in connection with the Services (collectively, the “Work Product”), are confidential and privileged, and Consultant agrees to maintain and protect the confidentiality of the Work Product, without restriction as to time. Unless already part of the public domain or otherwise required by law, Consultant shall not disclose the Work Product to parties other than the Tribe and its agents and employees, except as authorized by the Tribe in writing. Consultant shall provide reasonable notice to the Tribe of any disclosure required by law prior to making such disclosure and shall take no action to prevent or interfere, and shall cooperate, with efforts that might be taken by the Tribe to intervene in any related proceedings, or to otherwise prevent such disclosure. Consultant shall disclose the Work Product to its own employees only to the extent necessary to perform the Services and shall require its employees to maintain the confidentiality of the Work Product. All terms and conditions of this Paragraph 6 shall survive completion of the Services and the termination of this Agreement.

7. Ownership of Documents.

7.1 Consultant understands that the Tribe has exclusive ownership of all materials created under this Agreement. To the extent that Consultant is found to have any rights in materials created under

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this Agreement, Consultant hereby irrevocably assigns to the Tribe all right, title and interest worldwide, including without limitation all ownership and proprietary rights, including any copyrights. Consultant agrees not to challenge the validity of the Tribe's ownership of such materials. At the Tribe's request, Consultant shall take such steps as are reasonably necessary to enable the Tribe to record, maintain or enforce this assignment, at the Tribe's expense.

7.2 Upon performance or termination of this Agreement, Consultant shall promptly deliver all Work Product to the Tribe.

8. Independent Contractor.

The relationship between Consultant and the Tribe shall be limited to the rights and obligations of the parties under this Agreement. This relationship shall not constitute a joint venture, a partnership or an employer-employee relationship. Consultant is an independent contractor and employing unit and not an employee, agent, servant, or representative of the Tribe. Consultant shall have no authority to transact business, enter into agreements or otherwise make commitments on behalf of the Tribe, unless expressly authorized in writing by the Tribe. Consultant shall be responsible for taxes or contributions payable on its employees, including without limitation employee contributions, under federal or state laws, and for full compliance with record keeping, reporting and other requirements of such laws.

9. Compliance with Laws

Consultant represents and warrants that it has reviewed and is familiar with all laws and requirements applicable to its performance of the Services as required under any grants or funding agreements and shall comply with all such requirements and laws.

10. Insurance.

10.1 Consultant shall procure and maintain, at its sole cost and expense, the following insurance coverage:

(i) Workers' Compensation and Employers Liability Employers Liability, the limits of which shall not be less than:

Bodily Injury By Accident \$1,000,000 each accident
Bodily Injury By Disease \$1,000,000 Policy Limit
Bodily Injury By Disease \$1,000,000 each employee

(ii) Commercial General Liability Insurance, the limits of which shall not be less than:

\$2,000,000 General Aggregate Limit (Other Than Products/Completed Ops)
\$2,000,000 Products/Completed Operations Aggregate Limit
\$1,000,000 Personal and Advertising Injury Limit
\$1,000,000 Each Occurrence Limit

(iii) Commercial Automobile Liability:

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Combined single limit per accident shall not be less than \$1,000,000.00

(iv) Umbrella/Excess Liability, the limits of which shall not be less than:

\$5,000,000 each occurrence limit
\$5,000,000 aggregate limit

(v) Professional Liability Insurance, the limits of which shall not be less than:

\$1,000,000 each occurrence and \$2,000,000 in the policy aggregate

10.2 Additional Insured: The liability insurance coverage [except Workers' Compensation and Employers Liability and except Professional Liability (if included)], required for performance of this Contract shall include the Confederated Tribes of Grand Ronde, its departments, divisions, officers, and employees, as Additional Insured using policy endorsement CG 2010 11/85 edition or its equivalent but only with respect to the Insured's activities to be performed under this Contract

10.3 Consultant shall arrange for certificates of insurance evidencing the above coverage naming the Tribe, its Tribal Council, employees and agents as additional insureds for the purpose of this Agreement to be issued to the Tribe. The certificates shall specify that the Tribe shall be given, in writing, thirty (30) days advance notice to the extent practicable of cancellation, termination, or alteration of the policies.

11. General.

11.1 Consultant shall not delegate any of its duties or assign any of its rights under this Agreement, voluntarily or involuntarily, without the Tribe's prior written consent. The preceding sentence shall include a delegation or assignment by merger, dissolution, operation of law, or any other manner. For purposes of this provision, a change of control is deemed an assignment of rights and delegation of duties. Any assignment or delegation in violation of this provision is void.

11.2 Unless specifically stated otherwise in this Agreement, all notices, document transmittals, and other submittals to be provided under this Agreement shall be personally delivered or sent by first-class mail, postage prepaid, or by facsimile transmission (provided that sender's facsimile machine confirms the facsimile was sent to the proper recipient) to the following addresses:

If to the Tribe: Confederated Tribes of Grand Ronde
9615 Grand Ronde Road
Grand Ronde, Oregon 97347
Attention: [REDACTED]
Telefax: (503) [REDACTED]

If to Consultant: [REDACTED]
[REDACTED]
[REDACTED]
Attention: [REDACTED]
Telefax: [REDACTED]

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or to either party at such other address as such party may designate in a notice to the other party as its address for receipt of notices hereunder.

11.3 This Agreement and any referenced attachments, exhibits or schedules (which are incorporated herein by this reference) are the entire agreement between the parties and supersede all previous or contemporaneous agreements or understandings between them. This Agreement may be modified only in writing signed by both parties.

11.4 Headings in this Agreement are for convenience of reference only and shall not be used to construe the terms of this Agreement.

11.5 Waiver by either party of any breach of this Agreement shall not be construed as a waiver of any other breach.

11.6 If any provision of this Agreement is determined to be invalid, illegal, or unenforceable, the remaining provisions of this Agreement remain in full force, if the essential provisions of this Agreement for each party remain valid, binding, and enforceable.

11.7 All terms and conditions of this Agreement allocating liability between the parties shall survive the completion of the Services and the termination of this Agreement.

11.8 This Agreement shall be subject to and construed in accordance with the laws of the Confederated Tribes of the Grand Ronde Community of Oregon. Any court proceeding arising out of this Agreement shall be conducted in the Tribal Court of the Confederated Tribes of Grand Ronde. Consultant expressly consents to jurisdiction in Tribal Court. Nothing contained within this Agreement shall be construed to be a waiver of the sovereign immunity of the Confederated Tribes of the Grand Ronde Community of Oregon.

11.9 Consultant agrees to take all such reasonable steps as to enable it to avoid actual conflicts of interest with the Tribe hereafter, including without limitation, declining engagements that might cause it or its employees to take positions conflicting with those it shall take in performing its services hereunder. Upon request, Consultant shall make representatives available, at its usual and customary rates, to testify or otherwise provide evidence in any matters which may arise during or after the performance of the Services.

IN WITNESS WHEREOF, the parties hereto have executed this Professional Services Agreement on the day and year first written above.

The Confederated Tribes of the Grand
Ronde Community of Oregon

By: _____

By: _____

Title: _____

Title: _____

Date: _____

Date: _____