



The 19 Pueblos District

Office of the District Manager

2401 12th Street NW

Suites 201B & 204N

Albuquerque NM 87104

August 1, 2025

Subject: Request for Proposal of Audit Services for Audit Years 2025-2028

Our organization is requesting for proposals from CPA firms, qualified to practice in the State of New Mexico, to provide financial statement audit services for fiscal year end December 31, 2025, with an option to renew for the following two years. We invite your firm to submit a proposal to us by close of business on **August 22, 2025**, for consideration. A description of our organization, the services needed, and other pertinent information is as follows:

Background of 19 Pueblos District

19 Pueblos District (The District) is a political subdivision representing the nineteen pueblos of New Mexico, for the purpose of establishing a governance structure for AIS lands under sovereign authority of the nineteen Pueblos. The 19 Pueblos District was established through a charter in November 2012. A seven-member Oversight Commission provides oversight for the District's Governing Council, and reports to the Governing Council. The District has a December 31 fiscal year end, with a requirement to complete an audit of the District's financial statement within 120 days following the District's fiscal year end. Financial statements audits have been completed through fiscal year end December 31, 2024.

Services to Be Performed

Your proposal is expected to cover the following services:

1. Annual financial statement audit to be completed in compliance with the above filing requirement under the District's Charter and in accordance with Governmental Auditing Standards.
2. Report the completed annual audit to the District's Governing Council and Oversight Commission, and any related Tribal Council, as necessary.

Your Response to This Request for Proposal

In responding to this request, we request the following information:

1. Detail your firm's experience in providing auditing to entities in similar and comparable governance structures, as well as associations of a comparable size to 19 Pueblos District.

The 19 Pueblos of New Mexico

Acoma-Cochiti-Isleta-Jemez-Laguna-Nambe-Ohkay Owingeh-Picuris-Pojoaque-Sandia-Santa Ana-Santa Clara-San Felipe-Santo Domingo- San Ildefonso-Taos-Tesuque-Zia-Zuni

2. Provide information on whether you provide services to any related entities or groups.
3. Discuss the firm's independence with respect to the 19 Pueblos District.
4. Discuss commitments you will make to staff continuity, including your staff turnover experience in the last three years.
5. Identify the partner, manager, and in-charge accountant who will be assigned to our job if you are successful in your bid, and provide biographies. Indicate any complaints against them that have been leveled by the state board of accountancy or other regulatory authority, if any. Indicate any corrective actions that have been taken by the firm with respect to these people.
6. Describe how your firm will approach the audit of the organization, including the use of any association or affiliate member firm personnel and the areas that will receive primary emphasis. Also discuss the firm's use of technology in the audit. And finally, discuss the communication process used by the firm to discuss issues with the management and the oversight commissioners.
7. Set forth your fee proposal for the 2025 audit, with whatever guarantees can be given regarding increases in future years.
8. Furnish standard billing rates for classes of professional personnel for each of the last three years.
9. Provide the names and contact information for other, similarly sized clients of the partner and manager that will be assigned to our organization for reference purposes.
10. Describe how and why your firm is different from other firms being considered, and why our selection of your firm as our independent accountants is the best decision we could make.
11. Include a copy of your firm's most recent peer review report, the related letter of comments, and the firm's response to the letter of comments.

Evaluation of Proposals

Please limit your proposal to ten pages. The 19 Pueblos District will evaluate proposals on a qualitative basis. This includes our review of the firm's peer review report and related materials, interviews with senior engagement personnel to be assigned to our organization, results of discussions with other clients, and the firm's completeness and timeliness in its response to us.

If you have any questions or concerns, please contact me directly at (505) 212.7028 or DistrictMgr@19PueblosDistrict.org.

Sincerely,



Alicia Montoya
District Manager & Tax Administrator
19 Pueblos District