



*Office of the Controller*  
NAVAJO NATION

**The Navajo Nation Office of the Controller**

**Request for Proposals**

**Lease Accounting & Management Software (GASB 87  
Implementation)**

**RFP No. 23-03-2981KS**

The Navajo Nation (the Nation) is requesting proposals from qualified firms to procure lease accounting and management software to assist the Nation to implement GASB 87 and to capture all Navajo Nation leases including real property, vehicles, and equipment. The software must provide all necessary disclosures, reports, journal entries, and outputs necessary to comply with legacy Governmental Accounting Standards Board (GASB) and GASB 87 Leases.

Interested individuals and firms should obtain and complete RFP and related information from the Nation's website: <https://www.nnooc.org/RFPs-Advertisements.html>.

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## **Section I – TIMELINE**

The following timeline has been established in anticipation of a contract award; however, the timeline shall be subject to change at the sole discretion of NNOOC management as deemed necessary and beneficial to the Navajo Nation. The below timeline does not commit the NNOOC to award a contract in relation to this RFP.

<b>Milestone</b>	<b>Date</b>
Question submission deadline:	Wednesday, March 22, 2023 by 5:00 p.m. MDT.
RFP submission deadline:	Tuesday, March 28, 2023 by 5:00 p.m. MDT.
Anticipated Notice of Intent to Award:	Friday, March 31, 2023.

## **Section II – GENERAL INFORMATION**

Overview:

The Navajo Nation is located in Arizona, New Mexico, and Utah, and has its primary government headquarters in Window Rock, AZ.

The Navajo Nation Office of the Controller serves to (“NNOOC”) formulate, implement, and execute the financial plans and policies of the Navajo Nation, to render accurate and complete reports, and to properly protect the assets of the Navajo Nation using modern methods of financial management. In executing this purpose, the NNOOC’s mission is to provide quality service to its customers with integrity and accountability through compliance and transparency. As part of this purpose and mission, the NNOOC also plays a significant role in administration and management of the Nation’s financial resources, at all times acting responsibly as a custodian of the public trust.

### **II.A Project Location**

The NNOOC office is located at Administration Building 1, 2559 Tribal Hill Dr., Window Rock, Arizona 86515.

The selected consultant will need to come to the NNOOC worksite in Window Rock for an initial meeting following selection and execution of a contract with the Navajo Nation, and may also be required to attend other onsite meetings during the term of any executed contract.

## **II.B Project Objective**

The Navajo Nation requests the submission of a scope of services and fee proposals to procure lease accounting and management software to assist the Navajo Nation in implementing the Government Accounting Standards Board (GASB) standards, especially GASB 87.

The new accounting rules required in GASB 87 are aimed at enhancing the relevance and consistency of information about municipalities' leasing activities. Therefore, the software sought will need to capture all Navajo Nation leases including real property, vehicles, and equipment. The software must provide all necessary disclosures, reports, journal entries, and outputs necessary to comply with GASB standards and GASB 87.

According to a Governmental Accounting Standards Board (GASB) Summary of Statement No. 87:

“A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles, and equipment.”

“Lessee Accounting [stipulates that]:

- A lessee is required to recognize a lease liability and an intangible right-to-use lease asset, at the commencement of the lease term, unless the lease is a short-term lease or it transfers ownership of the underlying asset.
- The lease liability should be measured at the present value of payments expected to be made during the lease term (less any lease incentives).
- The lease asset should be measured at the amount of initial measurement of the lease liability, plus any payments made to the lessor at or before the commencement of the lease term and certain direct costs.
- A lessee should reduce the lease liability as payments are made and recognize an outflow of resources (for example, expense) for interest on the liability.
- The lessee should amortize the lease asset in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset.
- The notes to the financial statements should include a description of leasing arrangement, the amount of the lease assets recognized, and schedule of future lease payments to be made.

“Lessor Accounting [stipulates that]:

- A lessor is required to recognize a lease receivable and a deferred inflow of resources at the commencement of the lease term, with certain exceptions for leases of assets

- held as investments, certain regulated leases, short-term leases, and leases that transfer ownership of the underlying asset.
- A lessor should not derecognize the asset underlying the lease.
  - The lease receivable should be measured at the present value of lease payments expected to be received during the lease term.
  - The deferred inflow of resources should be measured at the value of the lease receivable plus any payments received at or before the commencement of the lease term that relate to future periods.
  - A lessor should recognize the interest revenue on the lease receivable and an inflow of resources (for example, revenue) from the deferred inflows of resources in a systematic and rational manner over the term of the lease.
  - The notes to financial statement should include a description of leasing arrangement and the total amount of inflows of resources recognized from leases.”

While the Navajo Nation has several offices outside of the Office of the Controller that actively inventory all leases, current estimates indicate that 200 leases are maintained by the Navajo Nation, the management of which is decentralized. The Navajo Nation’s leases include land and building leases throughout the Navajo Nation, heavy and light equipment, and office equipment leases.

The software should allow for export of data to other applications, for batch uploading of initial Navajo Nation lease data, and for access controls set up by user profiles. The selected firm shall provide implementation support, provide implementation support, and training for system use. In addition, the selected consultant will need to provide significant assistance with review of leases to determine applicability to GASB 87, compilation and upload of applicable data to the new Lease Accounting System, and any journal entry adjustments to implement GASB 87 in early FY2023.

### **Section III – CONSIDERATIONS AND RESTRICTIONS**

- All reports, data, and other documents prepared by the selected consultant according to this Agreement shall be submitted to the Navajo Nation for review and approval. Resulting work products of the Consultant pursuant to this solicitation shall become property of the Navajo Nation.
- No such approval shall in any way be construed to relieve the selected consultant of responsibility for technical adequacy or operate as a waiver of any of the Navajo Nation’s rights under any Agreement executed pursuant to this solicitation. The selected consultant shall remain liable to the Navajo Nation according to all applicable

laws and practices for all damages to the Navajo Nation caused by the selected consultant's negligent performance of any of the services furnished under this Agreement.

## **SECTION IV – SCOPE OF WORK; REQUIREMENTS**

The Navajo Nation will compile an inventory of leases, including, but not limited to, real property, vehicles and equipment. In addition, the Navajo Nation will identify existing agreements not currently being recognized or disclosed as leases to ensure completeness, such as rental agreements; searching vendor payments or general ledger chart of accounts; and requesting lease reports from lessors for comparison.

The selected consultant must satisfy the following requirements as part of their contract and scope of work.

### **IV.A Technical Requirements:**

1. Provide Lease Accounting & Management Software with the following capabilities:
  - Adheres to all accounting requirements under GASB 87, including the recognition and accounting for the deferred inflow of resources and the lease receivable.
  - Allows for balances to tie from high level disclosures to detailed reports, individual leases, and amortization schedules.
  - Calculates the journal entries needed to transition existing leases to the new accounting standard, including the present value of the lease to be reported.
  - Appropriately accounts for lease modifications by prospectively adjusting the lease liability and asset.
  - Automatically generates the journal entries related to modifications and other re-assessment events that require remeasurements of the lease liability.
  - Handles lease actions required under GASB 87 (i.e., modify, terminate, renew and impair).
  - Tracks lease history and provide an audit trail for any lease changes.
  - Properly accounts for payments that are fixed versus variable.
  - Provides reports for account balance reconciliations.
  - Provides standard reports to address the disclosure requirements of GASB 87.
  - Provides comparative financial statements required under the GASB 87 transition guidance.
  - Provides an opening balance sheet report for all former operating leases that are recorded on the Statement of Net Position under GASB 87.
  - Provides continuing disclosure requirements.
  - Prepares the details of the lease agreement to be included in the notes to the financial statements, including a schedule of future lease payments, if applicable.
  - Provides appropriate system security controls.

2. Assist in implementing the new Lease Accounting & Management Software and GASB 87, including but not limited to the following actions:
  - Determine the required disclosures, reports, journal entries and outputs necessary to comply with legacy GASB statements and GASB 87, including identifying any journal entry adjustments required to implement GASB 87 mid-way through FY2023.
  - Work with the Navajo Nation to export data from Lease Accounting & Management Software to ensure proper upload/input to Financial Management Information System (FMIS) for the Nation.
  - Review the details of each lease contract; assess all leases greater than twelve months (and shorter than twelve months, if an option to extend is provided); review other agreements not currently classified as a lease that may require reporting as a lease under GASB 87.
  - If a contract has both lease and non-lease components (i.e., maintenance agreements), separate the lease components from the non-lease components, and treat as separate contracts.
  - If a contract has multiple underlying assets with different lease terms:
    - o Treat each underlying asset as a separate component (lessor and lessee) and allocate the contract price to each component based on professional judgment and reasonableness.
    - o Use the price for each component in the contract, or stand-alone prices for similar assets.
    - o If unable to determine an allocation, treat as a single-lease unit.
  - Determine the interest rate charged by the lessor in the agreement, if known (it may be implicit in the lease). Otherwise, an estimate of the interest rate the lessee would be charged to finance the lease is acceptable.
  - If certain agreements aren't subject to GASB 87 and will not be uploaded to the Lease Accounting Software, document rationale.
  - Obtain applicable data from leases/agreements and populate the new Lease Accounting Software.
3. Provide training and on-going support, including, but not limited to:
  - Provide training to Navajo Nation staff on how to use new Lease Accounting Software.
  - Work with the Navajo Nation's Controller and General Accounting Supervisor to detail all accounting changes (e.g., how reported debt may increase by the present value of the future lease payments).
  - On a go-forward basis, assist with the upload of new leases / revised lease terms, as required.
4. Present a project approach and proposed schedule that meets the Nation's term of service and time for completion, including:

- Work shall be completed within sixty (60) days of authorization to proceed or based on a mutually agreed upon schedule.
- Services will commence immediately within ten (10) days of contract execution or on such other schedule as may be mutually agreed to with the Navajo Nation.
- Commitment to meet all deadlines for all activities and documents.
- Commitment to work closely with the Office of the Controller.

5. Provide a cost proposal that includes the following:

- For Lease Accounting & Management Software:
    - o Pricing for approximately 200+ leases
    - o Number of licenses provided
    - o Annual on-going software maintenance and support costs
    - o Continued on-going training and support costs
    - o Maximum annual percentage increase
  - Professional service fees to implement the new Accounting & Management Software and GASB 87. This includes, but is not limited to:
    - o Project management services
    - o Conversion services
    - o Interface services
    - o Customization services
    - o Implementation and configuration services
    - o Training Services
- \* Respondents may also submit an optional fee proposal for Debt Services, if they so desire; however, this is not a requirement of this solicitation and may be contracted for at the sole discretion of the Navajo Nation.

6. Assist the NNOOC with the Navajo Nation's annual Financial Audit

- Lease Rollforward as of September 30, 2022, including ROU assets re-computation, Lease Liability re-computation, Interest rate computation as well as beginning balance adjustments, if any.
- Supporting documentation for the discount rate used on a lease computation.
- Memorandum summarizing the lease population assessed for implementation. This should include not only the population identified, but the process by which the total population of potential leases was identified and determined to be a complete population of potential leases upon which to perform managements analysis.
- Memorandum summarizing material groups or individual leases and the accounting assessment on those (this is meant to be limited to the largest individual/groups of identified leases).



#### **IV.B Evaluation Factors**

1. Technical proposal responses will be evaluated against the following benchmarks:

1. Technical Considerations

- Whether functionality of the proposed product and services offering will be available within the coming quarter (April-June 2023)
- The intuitiveness of the user interface and navigation of the proposed product
- Whether the proposed product will allow for the export of data to other applications
- Whether the proposed product will offer mobile accessibility
- Whether the proposed product will allow Departments or persons occupying particular roles within the NNOOC to establish system security controls to effectively manage accessibility to confidential data (e.g., a department will only have access to their specific leases)
- Whether the proposed product will allow for encryption of all data interchange/interfaces with other systems, internal or external
- The description of a responding entity's proposed service level agreement commitment for system up-time and the explanation of the entity's commitment if their SLA is not reached
- The definition of the integration and interface tools to be delivered within the proposed product (data import/export, Web services, APIs, etc.)
- Whether all data used within the proposed system can be loaded via the provided interfaces or batch upload (initial load or mass updates), and whether all such data can be loaded while production use of the proposed system continues
- Other highlighted features/functionality that makes an entity's proposed system different from any others being offered

2. Architectural Considerations

- Whether the proposed application is cloud-based
- The architecture model/design for an entity's proposed solution product
- The description of the proposed solution's ability to change and adapt the system to respond to changing organization needs, including any features/functions that help users change or customize the system to adapt the way the system supports changing business process needs once the system has gone live
- The programming language(s) currently used to maintain the software and database
- Whether a responding entity provides proof of operational service measures, including descriptions
- A description of the encryption used
- Whether the proposed system can support 24/7 operation with all data imports, exports, and processing occurring simultaneously while users are active on the system

- A description of the user access security model provided with the application, including whether the responding entity and the proposed solution support federated single sign-on between all applications (i.e., SAML, Windows, AD, etc.)
  - Whether the proposed product can provide for access audits
  - Whether the proposed system's access is recorded in an audit trail
  - Whether the proposed system has role-based access functionality
  - Whether the proposed system can restrict user access by allocation level (i.e., specific Departments can only view specific leases)
  - The number of users that can be added to the proposed software, and whether there is an additional cost to add additional users
  - Whether the proposed software supports an optional read-only access for auditors who do not require the ability to edit or enter data
  - Whether the proposed software supports an administrative-type user who would only be able to add and delete users and update user roles
  - Whether the proposed system supports user authentication through SSO
  - A description of the responding entity's data protection policies and data encryption standards
  - Whether the responding entity issues an SOC report, how often if so, and identification of which firm issues the responding entity's SOC report (e.g., EY, Deloitte, KPMG, PwC)
  - A description of the responding entity's provisions for secure storage, distribution, and destruction of customer data
  - A description of other security and/or access controls of the proposed solution not identified above.
3. Disaster Recovery Considerations
- A description of the capabilities that exist within the proposed system to minimize disruption and application downtime in the event of a system outage (RTO)
  - A description of what the responding entity would expect application recovery time to be in the event of a system outage
  - A description of how the proposed system's usage and performance would be monitored
  - A listing of where data centers are located, and a description of where data is moved in the event of a disaster/recovery event
  - Whether the responding entity's data centers are audited by a third party
  - A description of other disaster recovery considerations for the proposed system not identified above.

4. Browser Support Considerations

- A description of which browsers are supported, including whether there are plans to support additional browsers or drop certain browsers; and which versions of the supported browsers are supported

5. General Functionality Considerations

- Whether the proposed system includes:
  - real estate lease tracking and management
  - equipment and vehicle lease tracking and management
  - email notification for key dates (i.e., lease renewal options, expirations, rent payment changes, etc.)
  - a document repository.

6. Accounting Considerations

- Whether the responding entity's proposed platform supports multiple jurisdiction reporting for the new lease accounting standards (i.e., FASB and GASB)
- Whether the responding entity's proposed system is fully compliant with legacy GASB for leases and GASB 87
- Whether the responding entity's proposed system offers the ability to apply discount rates at a portfolio level, based on the organization structure or asset class
- Whether the proposed system offers complete lessor accounting under GASB 87, including the recognition and subsequent accounting for the deferred inflow of resources and the lease receivable
- Whether the proposed system handles sub-lease accounting under GASB 87
- Whether the proposed system allows tying balances from high-level disclosures to detailed reports, individual leases, and amortization schedules
- Whether the proposed system has the ability to calculate the journal entries needed to transition existing leases to the new accounting standard
- Whether the proposed system has the ability to generate modified accrual journal entries for leases in governmental funds
- Whether the proposed system has the ability to convert those modified accrual journal entries into full accrual for government-wide reporting
- Whether the proposed system can appropriately account for lease modifications by prospectively adjusting the lease liability and asset
- Whether the proposed system automatically generates the journal entries related to modifications and other re-assessment events that require re-measurement of the lease liability
- Whether the proposed system handles lease actions required under GASB 87 (i.e., modification, termination, renewal, impairment, etc.)

- Whether the proposed system can track lease history and provide an audit trail for any lease changes, including but not limited to the previous value, the new value, who made the change, who approved the change, and when the change occurred
- Whether the proposed system properly accounts for payments that are fixed in substance versus those that are variable under the GASB 87 requirements
- Whether the proposed system provides reports for account balance reconciliations
- Whether the proposed system provides user alerts as to whether a lease is in scope under GASB 87
- Whether the proposed system supports both full and partial lease terminations, including automatic generation of associated journal entries
- Whether the proposed system has standard reports to address the disclosure requirements of GASB 87
- Whether the proposed system has a custom reporting studio, allowing users to create their own reports
- Whether the proposed system can lock journal entries
- Whether the proposed software has the ability to store accounting records and schedules for different points of a lease's life cycle (ex. access to the amortization schedule before and after a lease modification)
- Whether the proposed software has the ability to record a cumulative catch-up entry for a lease that was not timely entered into the software
- Whether the proposed system supports the application of discount rates at the individual lease level and using the portfolio approach (i.e., by asset classification, lease term, cost center, etc.)
- Whether the proposed system can store renewal options and allow users to designate the renewals as reasonably certain to be renewed or not reasonably certain to be renewed, and whether the lease term will properly reflect such designation)
- Whether the proposed system can pull aggregated journal entries by any level of an entity's organizational structure and provide a lease-by-lease breakdown of the aggregated journal at the click of a button
- Whether the proposed system provides the comparative financial statements required under GASB 87 transition guidance
- Whether the proposed system provides an opening balance sheet report for all former operating leases that are recorded on the Statement of Net Position under GASB 87
- Whether the proposed system handles both accounting treatments permitted under legacy GASB (i.e., Lease Contract Method and Straight-Line Method)
- Whether the proposed system allows users to create unlimited customizable fields

- Whether the responding entity supports GASB 96 and the required accounting for subscription-based IT arrangements.
2. Cost proposal responses will be evaluated against the following benchmarks:
1. Whether the proposed cost response adheres to the requirements listed below
  2. Whether the proposed cost response defines the cost of initial implementation, licensing/subscription fees, and on-going/recurring annual estimated costs for services
  3. Whether the proposed cost response aligns with the technical response in identifying pricing structures based on modules proposed for use, including an identification of one-time costs, recurring fees, and ongoing maintenance, support, and development fees for each module
  4. A description of the proposed pricing model, including licensing/subscription payments and additional fees for optional implementation services
  5. Whether the proposed solution is cloud-based (SaaS) or if it requires the purchase of a perpetual license
  6. A description of the annual pricing estimate based on the number of leases, and the number of users respectively
  7. A description of any potential license types that will be needed to provide full functionality
  8. A detail of training, configuration, data conversion, ongoing lease abstraction, and ERP integration costs respectively.

#### **IV.C RFP Requirements**

1. All applicable Navajo Nation laws and regulations shall govern this procurement, including the eligibility of any interested entity under consideration for a contract award. All interested entities, any awardee, and contracting party shall comply with all applicable laws, regulations, and policies governing procurement, administration, performance, payment, reporting, and any other matters related to this RSQ. Applicable laws and regulations include, but are not limited to:
  - The Navajo Sovereign Immunity Act, 1 N.N.C. § 551 *et seq.*;
  - Title 2 of the Navajo Nation Code, related to contracts;
  - The Navajo Nation Privacy Act, 2 N.N.C. § 81 *et seq.*;
  - The Navajo Nation Ethics in Government Law, 2 N.N.C. § 3741 *et seq.*;
  - The Navajo Business Opportunity Act, 5 N.N.C. § 201 *et seq.*;
  - The Navajo Nation Procurement Act, 12 N.N.C. § 301 *et seq.*;
  - The Navajo Nation Procurement Rules and Regulations, resolution BFD-192-03, adopted by the Budget & Finance Committee of the Navajo Nation Council;

- The Navajo Business and Procurement Act (“NBOA”), 12 N.N.C. § 1501 *et seq.*; and
- The Navajo Preference in Employment Act, 15 N.N.C. § 601 *et seq.*

## 2. Ownership of Documents

All documents and materials contained in this RFP are the property of the Navajo Nation. All documents submitted to the Navajo Nation by an interested entity in relation to this RFP shall become the property of the Navajo Nation, and shall not be returned to the submitting entity. All proprietary information submitted to the Navajo Nation should be marked as such, and shall be treated with confidentiality in accordance with the Navajo Nation Privacy Act, 2 N.N.C. § 81 *et seq.*

## 3. Acceptance of Navajo Nation Requirements

Submission of a response to this RFP shall constitute the submitting entity’s acknowledgement and acceptance of all requirements and conditions governing this procurement, including all Navajo Nation laws, regulations, and policies as described above; that any and all disputes arising under, related to, or in connection with this RFP and any resulting contract will be resolved under laws of the Navajo Nation; and that a submitting entity agrees to be subject to the jurisdiction of Navajo Nation courts and tribunals.

The Navajo Nation Procurement Act, the Navajo Nation Procurement Rules and Regulations, and the Navajo Business Opportunity Act will be followed; therefore, submitting entities must clearly mark on the outside of their statements any current priority status under the Navajo Nation Business Opportunity Act, and whether the statement contains any proprietary information.

The NNOOC is not bound to enter a contract under the RFP, and may issue a subsequent RFP for the same services.

The Navajo Nation is a sovereign government and all contracts entered into as a result of this RFP shall comply with Navajo Nation laws, rules, and regulations; and applicable federal laws, rules, and regulations.

## **IV.D Project Expectations**

The NNOOC may negotiate an agreement with the most responsive and responsible submitting entity, that best demonstrates the qualifications necessary to addresses the various requirements listed in the Scope of Work above. The NNOOC reserves the right to award any contract prior to the submission deadline or prior to the receipt of all statements, to award the contract to more than one submitting entity, or to refuse any statement or contract without obligation to either the Navajo Nation or to any submitting entity offering or submitting a statement.

## **SECTION V – PROPOSAL SUBMISSION**

To be considered for a contract in relation to this solicitation, a responding proposal must be prepared in accordance with the instructions herein. The proposal document should be prepared simply and economically, providing a straightforward description of the individual or firm's capabilities according to the instructions.

All interested parties are invited to review and respond to this Request for Proposal at their discretion.

Proposals may be submitted by hard copy or electronic format.

### **V.A Questions Prior to Submission**

1. All questions must be submitted by the deadline to the Contract Accounting Manager at [cchavez@nnooc.org](mailto:cchavez@nnooc.org).

#### 2. Question Titling Format

Each email submitting a question must be titled using the following email subject naming convention: "QUESTION on RFP No. 23-03-2981KS, GASB 87 Implementation."

### **V.B Submissions**

#### 1. Navajo Business Opportunity Act Preference

If a submitting entity is claiming NBOA preference, a currently valid NBOA preference certificate, issued by the Business Regulatory Department of the Navajo Division of Economic Development, must be included in the response submission package.

The certificate must be current as of the submission deadline listed above. Submission of an out-of-date certificate, or omission of a certificate in a submitted response claiming NBOA priority shall result in that statement being treated as a non-NBOA priority submission.

If a Joint Venture is claiming NBOA preference, the currently valid NBOA Certificate submitted must be in the Joint Venture's name.

#### 2. Submission Components

The following is a list of information submitting entities should include in their response submissions:

- Technical Proposal Contents
  - Organizational Letter expressing your interest and a brief description of your proposed services. Do not reveal or make reference to proposed cost in this letter.
  
  - Summary of Entity Background:

- Submitting entity's name(s);
  - Submitting entity's physical and mailing address;
  - Submitting entity's contact information and preferred method of communication;
  - Submitting entity's legal form (e.g., sole proprietor, partnership, corporation);
  - Submitting entity's date and legal place of formation;
  - Description of the submitting entity's structure in terms of size, range and types of services offered, and clientele;
  - List of the submitting entity's principal officers (e.g., President, Chairman, Vice President(s), Secretary, Chief Operating Officer, Chief Financial Officer, General Manager(s)), and length of time of each officer has performed in their field of expertise;
  - Evidence of the submitting entity's legal authority to conduct business on the Navajo Nation, evidenced by registration with the Navajo Nation Business Regulatory Department as a domestic or foreign business;
  - Evidence of the submitting entity's established track record for providing the services that are the subject of this RFP; and
  - Any certifications and licenses of the submitting entity relevant to the project.
- Entity Viability Statements:
    - Whether the submitting entity, or its parent company (if any), has ever received any sanctions or is currently under investigation by any regulatory or governmental body; and
    - Whether the submitting entity, or its parent company (if any), has ever had a contract cancelled for cause.
  - Credentials, Methodologies, Certificates, Key Staff Description:
    - Submitting entity credentials, and a list of previous accomplishments from other similar contracts completed including website addresses and address/contact information of business references;
    - Methodologies and expected key staff for the overall project; and
    - Subcontractor information, if applicable
    - Contacts and affiliations with entities in a tribal, or relevant state, local, or federal government .
  - Response to the Scope of Work Outlined above



- Cost Proposal Contents

- Costs must be submitted in a separately sealed envelope for hard copy submissions, or in a separately labeled attachment for electronic submissions, and should include detailed breakdown of costs for each of the following line items/matrices:
  - Consulting fees,
  - Software fees,
  - Any additional proposed fees (e.g.: warranty or travel expenses), and
  - (6%) Navajo Nation Sales Tax for services incurred on the Nation.

#### 4. Page Limits

Each submitted statement is limited to a maximum of seventy-five (75) pages, including text and/or graphic material. A currently valid NBOA Certificate, cover email/letter accompanying each submission, a table of contents, and any divider pages are exempt from this page count.

#### 5. Email Submissions

Each interested party must submit one (1) complete copy of their response, attached to their cover email letter submission. The NNOOC will not merge or otherwise manipulate any documents in a submitted statement.

Any submitted statement not in conformance with the format outlined below may, at the sole discretion of the NNOOC, be disqualified.

- All attachments to the email submission, excluding the cover letter in the body of the submitting email, must be delivered as a .pdf document;
- All submissions must be emailed by the deadline to the Contract Accounting Manager at [cchavez@nnooc.org](mailto:cchavez@nnooc.org).
- Submission Titling Format
  - Each email submitting a response must be titled using one of the following naming conventions, as applicable:
    - “NBOA Priority **xx** (1 or 2, as applicable) – Submitting Entity Name, Statement for RFP No. 23-03-2981KS, GASB 87 Implementation,” if the submitting entity is claiming NBOA preference.
      - To corroborate the submitting entity’s claim of NBOA Preference, a copy of a currently valid NBOA Certificate must also be attached as a separate .pdf file, labeled with the following naming convention: “NBOA PRIORITY **xx** (1 or 2, as applicable)

CERTIFICATE – Submitting Entity Name, RFP No. 23-03-2981KS, GASB 87 Implementation;”

or

- “Submitting Entity Name, Statement for RFP No. 23-03-2981KS, GASB 87 Implementation,” if the submitting entity is not claiming NBOA preference.
- All submitted statements must be accompanied by a cover email, and the body of the cover email should include the following information:
    - the submitting entity’s identifying information – name, physical and mailing address, organizational structure type (corporation, individual, etc.).
      - If the submitting entity is a joint venture, all identifying information for each individual entity making up the joint venture must be provided; and
    - the name, title, and signature of the person(s) duly authorized to execute a contract on the submitting entity’s behalf.
  - Electronic submissions must be submitted to [cchavez@nnooc.org](mailto:cchavez@nnooc.org). Each responding email must be titled in the following manner:

**SOLICITATION RESPONSE FOR RFP23-03-2981KS, NNOOC GASB 87 Proposal**

Each email must contain two separately attached documents, clearly labeled as the proposal and cost estimate, and including the name of the submitting individual or entity’s name respectively.

Any proposal that does not adhere to this format and does not address each specification, requirement, or scope of work as outlined, may be deemed non-responsive and rejected on that basis.

**6. Hard Copy Submissions**

Each interested party must submit four (4) complete copies of their response, attached to their cover letter submission. The NNOOC will not merge or otherwise manipulate any documents in a submitted statement.

Any submitted statement not in conformance with the format outlined below may, at the sole discretion of the NNOOC, be disqualified.

- All submissions must be emailed by the deadline to the Contract Accounting Manager at [cchavez@nnooc.org](mailto:cchavez@nnooc.org).
- Submission Titling Format
  - Each hardcopy submission envelope must be labeled using one of the following naming conventions, as applicable:
    - “NBOA Priority **xx** (1 or 2, as applicable) – Submitting Entity Name, Statement for RFP No. 23-03-2981KS, GASB 87 Implementation,” if the submitting entity is claiming NBOA preference.
      - To corroborate the submitting entity’s claim of NBOA Preference, a copy of a currently valid NBOA Certificate must be included as the second sheet, behind the cover letter, labeled with the following naming convention: “NBOA PRIORITY **xx** (1 or 2, as applicable) CERTIFICATE – Submitting Entity Name, RFP No. 23-03-2981KS, GASB 87 Implementation;”  
or
    - “Submitting Entity Name, Statement for RFP No. 23-03-2981KS, GASB 87 Implementation,” if the submitting entity is not claiming NBOA preference.
  - All hardcopy submissions must be accompanied by a cover letter, and the body of the cover letter should include the following information:
    - the submitting entity’s identifying information – name, physical and mailing address, organizational structure type (corporation, individual, etc.).
      - If the submitting entity is a joint venture, all identifying information for each individual entity making up the joint venture must be provided; and
    - the name, title, and signature of the person(s) duly authorized to execute a contract on the submitting entity’s behalf.
- Proposals must be received by **5:00 P.M (MDT) on March 23, 2023**. Hard copies should be mailed or delivered to the following address:

**Navajo Nation Office of the Controller**  
**ATTN: Christine Chavez, Contracting Accounting Manager**

**Administration Building #1  
Window Rock Blvd.  
Window Rock, AZ 86515**

- Packages responding to this solicitation must be clearly marked on the outside of the package (including a return address) in the following manner:

**SOLICITATION RESPONSE FOR  
BID 23-03-2972JB  
NNOOC GASB 87 Proposal**

The responding hard copy package must contain four (4) separately sealed proposals and four (4) separately sealed cost estimates, each clearly labeled as to their contents and including the submitting individual or entity's name on the outside.

Any proposal that does not adhere to this format and does not address each specification, requirement, or scope of work as outlined, may be deemed non-responsive and rejected on that basis.

**7. Corrections or Amendments to a Submitted Response**

Correction or amendment of a previously submitted response is allowed, provided that any correction or amendment is received before the submission deadline listed above. Any corrected or amended documents must be a complete replacement of a previously submitted response, and clearly identified as such. The NNOOC will not merge or otherwise manipulate any documents in a submitted response.

**8. Withdrawal of a Submitted Response**

Any submitting entity may withdraw its statement prior to the submission deadline listed above. A written notice of withdrawal must be submitted to the email or mailing address listed above, in the same manner as the statement submission, and signed by the duly authorized representative of the withdrawing entity.

**V.C Navajo Nation Disclosures**

The Navajo Nation reserves the right to waive any informalities or irregularities in the Request for Proposal or to reject any or all proposals whenever such rejection is deemed in the best interest of the Navajo Nation.

The Navajo Nation is a sovereign government and all contracts entered into as a result of this solicitation shall comply with Navajo Nation law, rules and regulations, including the Navajo Preference in Employment Act, the Navajo Nation Business Opportunity Act, 5 N.N.C. § 201 *et seq.*, the Procurement Act, 12 N.N.C § 301 *et seq.*, and all other applicable laws, rules, and

regulations. Nothing herein shall be construed as a waiver of the Navajo Nation's Sovereign Immunity.

The Navajo Nation will utilize a standard Professional Services Contract for the procurement of good and services of this project. The Professional Services Contract will provide all other legal and contractual obligations, terms, and requirements of this project. A template can be found at <https://www.nnooc.org/PurchasingSection.html>.

### **SECTION VI – EVALUATION FACTORS**

An evaluation committee will review and evaluate all proposals received in accordance with the Navajo Business Opportunity Act and the following general criteria:

1. Qualifications, credentials, and work experience. This includes the capabilities to provide all requested services in a technical manner.
2. Organization of proposal document submission, providing the required content listed above.
3. Response to the technical and functional considerations listed above
4. Cost response (separately sealed envelope or attachment)

### **USE AND DISCLOSURE**

Information contained in this document, as well as any additional information gathered in subsequent communications related to this process are proprietary to the Navajo Nation and must be treated by interested parties and responding entities as confidential. The information is to be used only for the purposes of preparing a response to this solicitation. The information in this document may not be disclosed to other parties or to your employees or representatives except on a need-to-know bases for purposes of preparing a response to this solicitation.