

THE NAVAJO NATION



JONATHAN NEZ | PRESIDENT MYRON LIZER | VICE PRESIDENT

February 28, 2022

MICHAEL P. KEIFFER, CPA, P.C.
11212 N. 60TH DRIVE
GLENDALE, ARIZONA 85304

ATTENTION: MICHAEL P. KEIFFER, CPA, P.C.

REFERENCE: 164 Review 018046/Subcontract Agreement

Dear Michael:

Attached is your copy of the approved Subcontract (CO15163) with the Navajo Nation Office of the Controller. The total contract award is at \$125,000.00. The contract term dates begin November 1, 2021 and expire December 31, 2023.

The above contract number must be referenced on all invoices, documents, and correspondence as it relates to this contract.

Should you have any questions, please contact Elizabeth Begay at 928-871-6308.

Sincerely,

A handwritten signature in cursive script, appearing to read "J. Ben".

Jeremy Ben, Accounting Manager
OOC – Contract Administration

xc: Elizabeth Begay, Navajo Nation Office of the Controller
Jeremy Coleman, Contract Accounting/Navajo Nation Office of the Controller
Contract Folder: CO15163

FORM 1
(ADMINISTRATIVE PURPOSES ONLY)

SERVICES CONTRACT BETWEEN
THE NAVAJO NATION AND

MICHAEL P. KEIFFER, CPA, P.C.

Consultant's Legal Name (this must match the name on the Contractor's W-9 and Certificate of Insurance)

Consultant's physical address, state and zip code

(623) 670-1972

Consultant's telephone number

CONTRACT NO: _____

FOR THE PERIOD: BEGINNING November 01, 2021
 ENDING December 31, 2023

PAYMENTS TO BE MADE FROM:

Account:	<u>K211514_6530</u>	Fees:	\$	<u>117,924.53</u>
Account:	<u>K211514_6540</u>	Expenses:	\$	<u>6,775.47</u>
Account:	<u>K211514_6540</u>	Taxes:	\$	<u>300.00</u>

TOTAL PAYMENTS ON THIS CONTRACT NOT TO EXCEED: \$ 125,000.00

UNDER THE TERMS AND CONDITIONS OUTLINED IN:

ATTACHMENT A – Mutual Promises and Agreements
ATTACHMENT B – Scope of Work

EXHIBITS:

EXHIBIT A – Accounting Codes and Budget
EXHIBIT B – Consultant Credentials
EXHIBIT C – Certificate of Insurance
EXHIBIT D – Proposal

Employer's Identification No.: 47-0943883

or

Consultant's Social Security No.: _____

this number must match Form W-9

SERVICES CONTRACT

ATTACHMENT A- Mutual Promises and Agreements

This Services Contract ("Contract") is made and entered into by and between the Navajo Nation, hereinafter called the "NATION" and Michael P. Keiffer, CPA, P.C., hereinafter called the "CONSULTANT." Collectively, the NATION and the CONSULTANT are the "PARTIES." The PARTIES agree as follows:

1. **Contract Term.** The NATION agrees to use the non-exclusive services of the CONSULTANT beginning November 01, 2021, and ending December 31, 2023.
2. **Scope of Work.** The CONSULTANT agrees to perform the services described in ATTACHMENT B - Scope of Work ("Scope of Work"). Any changes to the Scope of Work must be agreed to by the PARTIES through a formal Modification of the Contract pursuant to Paragraph 13 below.
3. **Compensation.** The NATION agrees to compensate the CONSULTANT for services performed under this Contract by paying a sum not to exceed \$ 125,000.00, as per EXHIBIT A - Accounting Codes and Budget, to include the Navajo Nation and local government sales tax amounts described in Paragraph 18, below, for work performed within the territorial jurisdiction of the NATION.
4. **Authorized Representative.** The CONSULTANT shall work with the Office of the Controller (Contracting Program), and its Authorized Representative, Gerald W. Shirley, in the performance of work or services under this Contract. No payment shall be made unless said Authorized Representative approves the work performed or services provided under this Contract and has approved the invoice(s) submitted by the CONSULTANT. Only the Authorized Representative or someone formally delegated by the Authorized Representative may assign tasks under the Scope of Work. All invoiced expenditures must be supported by receipts.
5. **Contract Number.** Contract Number C-_____ shall cover this Contract, and reference to this number shall be made on all invoices submitted by the CONSULTANT to the NATION for payment.
6. **Availability of Funds.** The liability of the NATION under this Contract is contingent upon the availability of funds. Pursuant to 2 N.N.C. §223(B), all contracts shall have sufficient funds available to perform the services under the Contract.
7. **Travel Expenses.** The PARTIES recognize that the CONSULTANT may incur reasonable travel expenses in connection with providing services to the NATION. For said travel expenses to be eligible for reimbursement hereunder, the Authorized Representative must approve the travel in writing before said expenses are incurred.
8. **Consultant is an Independent Contractor.** Neither CONSULTANT nor its employees are, or shall be deemed, NATION employees. In its capacity as an independent contractor, CONSULTANT agrees and represents, and the NATION agrees, that CONSULTANT: (a) has the sole right to control and direct the means, manner, and method by which the services will be performed; (b) shall utilize its own employees, facilities, equipment, tools, and supplies in performing the services; (c) is not eligible to participate in, and is not eligible for coverage under any NATION employee benefit plans or offerings; and (d) is free to make its services available to third parties. Nothing in this Contract shall be construed to create any agency or employment relationship between CONSULTANT or any of its employees and the NATION. Neither Party shall have any right, power, or authority to assume, create, or incur any expense, liability, or obligation, express or implied, on behalf of the other. The

CONSULTANT is responsible for payment of all taxes related to this Contract, and except as otherwise provided in Section 18 below, the NATION is not responsible for withholding, and shall not withhold, income taxes, FICA, unemployment taxes, or other taxes of any kind from any payment it owes to CONSULTANT, nor shall the NATION be responsible for remitting the employer's share of employment taxes to federal or state governments.

9. **The Nation's Ownership of Work Product.** The product(s) and title of the CONSULTANT'S work and services under this Contract shall be and will remain the property of the NATION. The NATION may use the work product for any purpose without prior approval or additional payment.
10. **The Nation's Right to Inspect Place of Business and to Inspect and Audit Books and Records.** The CONSULTANT agrees that the NATION may, at reasonable times, inspect the part of the plant or place of business of the CONSULTANT that is related to the performance of this Contract; and CONSULTANT further agrees that the NATION may, at reasonable times and places, inspect and audit the CONSULTANT'S books and records to the extent that such books and records relate to the performance of this Contract. The CONSULTANT shall maintain such books and records, and such books and records of any Subcontractor, for at least five (5) years from the date of final payment under this Contract. Further, CONSULTANT agrees to include in any Subcontractor agreement related to this Contract, provisions that the Subcontractor agrees (a) that the NATION may, at reasonable times, inspect the part of the plant or place of business of the Subcontractor that is related to the performance of this Contract; (b) that the NATION may, at reasonable times and places, inspect and audit the Subcontractor's books and records to the extent that such books and records relate to the performance of this Contract; and (c) that the Subcontractor shall maintain its books and records related to the performance of this Contract for at least five (5) years from the date of the CONSULTANT'S final payment under this Contract.
11. **Contact Information; Final Invoice.** Copies of all correspondence, reports, and invoices under this Contract shall be furnished to:

Insert the NATION'S and the CONSULTANT'S contact and contact information:

Michael P. Keiffer, CPA, P.C.
11212 N. 60th Drive
Glendale, AZ 85304
(623) 670-1972

Gerald W. Shirley
Office of the Controller
P.O. Box 3150
Window Rock, AZ 86515
(928) 871-6122

NOTE: The final invoice will be due within thirty (30) days after the Contract ends.

12. **Indemnification.** The CONSULTANT agrees to hold harmless and indemnify the NATION against any and all losses, costs, damages, claims, accident or injury to person or property including death, attorneys' fees, expenses, and other liability whatsoever (collectively, "Claims"), arising under, related to, or in connection with this Contract, except to the extent such Claims are directly caused by the gross negligence or wanton and willful conduct of the NATION or to the extent they result from the negligence of NATION officials or employees as provided for and in accordance with 1 N.N.C. §§551 *et seq.*
13. **Modifications.** Any modifications to this Contract shall be made only by written amendment, signed and executed by all parties to this Contract. If a cost-based selection method, such as the submission and evaluation of bids, was used to procure this Contract, any amendment to increase this Contract that exceeds twenty percent (20%) of the original accepted bid amount shall be handled pursuant to 2 N.N.C. §223(F).

14. **Disputes; No Waiver of Sovereign Immunity.** Any and all disputes arising under, related to, or in connection with this Contract will be resolved first through negotiation between the **PARTIES** under the laws of the **NATION**. If negotiation does not resolve the dispute, the **NATION** may pursue legal action. Nothing herein shall be construed as a waiver of the **NATION'S** sovereign immunity.
15. **Termination.** The **NATION** may terminate this Contract at any time upon ten (10) days advance written notice to the **CONSULTANT**, in the event that: (a) the **NATION**, in its sole discretion, determines the **CONSULTANT'S** work or services provided are not satisfactory; (b) the **CONSULTANT** fails to submit reports and other documents as requested by the **NATION** within defined time schedules to the satisfaction of the **NATION**; (c) the **CONSULTANT** fails to submit verification of invoices to the **NATION** for payment to the satisfaction of the **NATION**; (d) the **CONSULTANT** is in breach of any material term or condition of this Contract; or (e) funds are not appropriated or otherwise made available to support continuation of this Contract.
16. **Applicable Law and Jurisdiction.** The **CONSULTANT** shall comply with all Navajo Nation laws, as they may be amended from time to time, including, but not limited to, the Navajo Business and Procurement Act, 12 N.N.C. §§1501 *et seq.*, the Navajo Preference in Employment Act, 15 N.N.C. §§601 *et seq.*, the Navajo Nation Business Opportunity Act, 5 N.N.C. §§201 *et seq.*, the Navajo Nation Corporation Act, 5 N.N.C. §§3101 *et seq.*, the Navajo Nation Limited Liability Company Act, 5 N.N.C. §§3600 *et seq.*, and the Navajo Uniform Commercial Code, 5A N.N.C. §§1-101 *et seq.*, and applicable regulations. The **CONSULTANT** agrees to be subject to the jurisdiction of Navajo Nation courts and tribunals.
17. **Pre-Contract Costs.** Costs incurred before the finalization of this Contract deemed reasonable, allowable, and allocable to performance of the Contract as agreed to by the **PARTIES** may be paid under this Contract.
18. **Navajo Nation Taxes.** The **CONSULTANT** shall comply with all applicable Navajo Nation tax laws under Title 24 of the Navajo Nation Code and corresponding regulations. The **CONSULTANT** is subject to and shall be liable for payment of the Navajo Nation Sales Tax, at the prevailing rate, on gross receipts for all work performed within the territorial jurisdiction of the Navajo Nation pursuant to 24 N.N.C. §§601 *et seq.*, and the Navajo Nation Sales Tax Regulations §§6.101 *et seq.*, as amended from time to time, except that work performed within the To'Nanees'Dizi Local Government ("Tuba City Chapter") or the Kayenta Township is subject to their respective local sales taxes as amended from time to time. In addition to being subject to Navajo Nation Sales Tax, the **CONSULTANT** is subject to local sales tax on gross receipts for all work performed within a governance-certified chapter that imposes a local sales tax pursuant to a duly enacted local tax ordinance and the Uniform Local Tax Code, 24 N.N.C. §§150 *et seq.*

The **CONSULTANT** shall segregate, on each invoice, the work performed within and outside the territorial jurisdiction of the Navajo Nation, and within and outside the jurisdictions of governance-certified chapters that impose a local sales tax. The **NATION** shall withhold from each payment to the **CONSULTANT** the applicable Navajo Nation Sales Tax and/or local sales tax due from the total invoice amount associated with work performed within the Navajo Nation and/or within governance-certified chapters that impose a local sales tax (excluding Tuba City Chapter and Kayenta Township). The amount withheld reflects the Navajo Nation Sales Tax and/or local sales tax due on such invoice amounts. The **NATION** shall transfer the withheld amount to the Office of the Navajo Tax Commission as payment of the Navajo Nation Sales Tax and/or local sales tax on behalf of the **CONSULTANT**. The **CONSULTANT** will then indicate on the quarterly tax return or returns required for the Navajo Nation Sales Tax and/or local sales tax that this amount

has been previously withheld and paid to the Office of the Navajo Tax Commission. It is hereby acknowledged that the NATION withholding amounts pursuant to this section in no way removes responsibility from the CONSULTANT as a taxpayer for timely filing of tax returns and timely payment of any other amounts, which may be owed for taxes.

The CONSULTANT is subject to the Tuba City Chapter Sales Tax on gross receipts for all work performed within the Tuba City Chapter pursuant to the To’Nanees’Dizi Local Government Tax Code, as may be amended from time to time, and shall pay the sales tax directly to the Tuba City Chapter. The CONSULTANT is subject to the Kayenta Township Sales Tax on gross receipts for all work performed within the Kayenta Township pursuant to the Kayenta Township Tax Ordinances, as may be amended from time to time, and shall pay the sales tax directly to the Kayenta Township. The NATION shall not withhold this portion of the tax that is directly payable to Tuba City Chapter or Kayenta Township.

The CONSULTANT is solely responsible for the payment of all applicable taxes.

19. **Consultant Debarment; Suspension.** If the CONSULTANT in its present form or any other identifiable capacity as an individual, business corporation, partnership or other entity is deemed ineligible, debarred, or suspended pursuant to the Navajo Business and Procurement Act, 12 N.N.C. §§1501, *et seq.* or the Navajo Nation Procurement Act, 12 N.N.C. §§301, *et seq.*, the CONSULTANT is not legally able to enter into this Contract, and this Contract shall be null and void unless the factors that warranted the ineligibility, debarment or suspension have been sufficiently addressed as provided by applicable Navajo Nation laws.
20. **Insurance Coverage.** The CONSULTANT shall obtain and maintain adequate insurance coverage as recommended and verified by the Navajo Nation Risk Management Program (“RMP”) for the entire term of the Contract. The insurance coverage shall name the NATION as an additional insured as specified by the RMP, and the CONSULTANT shall notify the contracting program and the RMP, c/o The Navajo Nation, P.O. Box 1690, Window Rock, Arizona 86515 within five days of any change in the insurance policy. Proof of such insurance is attached as **Exhibit C – Certificate of Insurance**, which is made part of this Contract. The failure to fully comply with this provision shall render this Contract null and void.
21. **Conflicting and Additional Terms.** Any additional terms and conditions of the CONSULTANT are attached hereto and incorporated into this Contract, provided however that in the event of any conflict between the terms and conditions of this Contract and any of the CONSULTANT’S additional terms and conditions, the terms and conditions of this Contract shall control and govern. Any additional terms and conditions not attached to this Contract shall have no force or effect.

SIGNATURES OF THE CONTRACT

For the Consultant:

Michael P. Keiffer 10/25/2021
Michael P. Keiffer, CPA, P.C. Date
11212 N. 60th Drive
Glendale, AZ 85304
(623) 670-1972

For The Navajo Nation:

[Signature] 02-14-2022
Branch Chief Date
The Navajo Nation
Post Office Box 9000
Window Rock, Arizona 86515