

REQUEST FOR PROPOSALS

Auditing Services for the Nisqually Indian Tribe

Government Audit • Financial & Compliance Services

RFP Contact

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I. PROPOSAL PREPARATION INSTRUCTIONS AND REQUIRED PROPOSAL INFORMATION

In order to facilitate the review process and obtain the maximum degree of comparison, proposals should include the following information presented in the order and format shown below:

(A) Technical Proposal

1. Title Page: Show the Request for Proposal (RFP) subject, name of proposer's firm, address, telephone and fax numbers, name of contact person, and date of submission.
2. Transmittal Letter: A one- or two-page summary stating the proposer's understanding of the work to be done and making a positive commitment to perform the work within the time period required.
3. Table of Contents: A clear identification of the material by section and page number.
4. Profile of the Proposer: Include location of office(s), number of partners, managers, supervisors, seniors, and other professional staff. If applicable, identify all major subcontractors necessary to conduct the project. Describe the range of activities performed by your firm, including capability for auditing computerized systems.
5. Technical Approach: A clear description of the approach and methodology for implementing the statement of work.
 - Program organization and management: Show the project team proposed for the work identified, including persons assigned to individual task(s), and, if applicable, the functions and responsibilities of major subcontractors.
 - Program schedule: Include the period of performance, proposed duration of the project in months, and a milestone chart. Time for preparation and submission of reports should be included in the schedule.
6. Qualifications and Experience of Staff:
 - Include a list of personnel to be used on this project and their qualifications. A resume, including education, background, accomplishments, and any other pertinent information, must be included for each key person assigned for direct work on the project, including subcontractors, if any.
7. Qualifications and Experience of Firm: Company experience relevant to the proposed program, including experience with other Tribal governments.
8. Prior Working Experience with the Tribe: Detail all prior and current working experience with the Tribe. Identify dates worked and the type of work performed.

9. Additional Data: Since the preceding sections are to contain data that is specifically requested, any additional information considered essential to the project should be included in this section. If there is no additional information, state “None.”

(B) Cost Proposal

Include an itemized cost statement showing annual audit fees. Also include an estimated itemized listing of all other reasonable and customary out-of-pocket expenses, such as travel, report production, and postage. Include a total anticipated fee that will be charged for audit services, including estimated reasonable out-of-pocket expenses.

The cost proposal may be included in the same cover as the technical proposal.

II. EVALUATION PROCEDURES & CRITERIA

The proposals will be evaluated on the basis of the following criteria:

1. Size and structure of the firm and ability to maintain continuity of the project, as well as prior experience of the firm in:
 - Performing governmental audits
 - Performing audits of NIGC MICS compliance
 - Performing OMB Circular A-133/Uniform Grant Guidance audits
2. Experience of the firm in auditing Indian Tribes and/or tribal organizations
3. Qualifications and experience of staff to be assigned — education, position in the firm, and years and types of experience — and supervision of the audit team by the firm’s management
4. Location of the offices and availability of local staff
5. Reasonableness of overall time estimates, as well as for each major section of work, and ability to complete the audit within timeframes set by the Tribe
6. Cost factor — cost of the audit

III. DESCRIPTION / SPECIFICATIONS

(A) Purpose

The purpose of this contract is to obtain the services of an independent Certified Public Accounting firm to perform a financial and compliance audit of the Nisqually Indian Tribe in accordance with the provisions of OMB Circular A-133/Uniform Grant Guidance, the Single Audit Act of 1984, the Single Audit Act Amendments of 1996, Generally Accepted Auditing Standards, Government Auditing Standards, and applicable Federal, State, or Tribal laws and regulations.

IV. STATEMENT OF WORK

(A) Requirements

The contractor shall furnish all qualified personnel, facilities, equipment, and supplies to conduct an organization-wide financial and compliance audit in accordance with appropriate standards on behalf of the Tribe.

(B) Scope

1. The Contractor shall:
 - Conduct an audit of the financial and compliance activities of the Tribe, analyze the data gathered, and develop an audit work plan that will provide the audit coverage required by OMB Circular A-133/Uniform Grant Guidance.

- Perform a financial and compliance audit in accordance with the approved audit work plan; OMB Circular A-133/Uniform Grant Guidance; applicable American Institute of Certified Public Accountants (AICPA) audit guides and professional standards; and any other guidance provided by the Tribe.
2. In performing audit surveys and the work required in this contract, the Contractor shall comply with Generally Accepted Auditing Standards developed by the AICPA and those developed by the U.S. General Accounting Office (Government Auditing Standards).

(C) Audit Period

The audit period shall be for the fiscal year January 1, 2026 through December 31, 2026, with options for annual renewals for 2027 and 2028 if chosen by the Tribal Council. The timeframe for completion of the audits shall be as follows:

- Date of RFP Posting: September 23, 2026
- Deadline for Submission of Proposals: October 16, 2026
- Date of Contract Award: Prior to November 13, 2026
- Date of Delivery for Government Final FY 2026 Audit Report: Prior to September 30, 2027

(D) Description of Organization and Records to Be Audited

This is an Indian Tribal Government, with General Funds, Special Revenue Funds, Permanent Fund, Proprietary Funds, and a Fiduciary Fund. The 2025 Audited Financial Statements are available upon request or can be viewed on the Federal Audit Clearinghouse.

Note - Tribal Government-wide audit has not been completed from the year 2018 to present due to some component units' audits not being completed. As a result, records couldn't be consolidated. However, the special revenue audits/single audits have been completed with the clean results.

1. Governmental Audit

These financial statements include the general funds, special revenue funds, permanent fund, proprietary funds, and fiduciary fund.

(E) Reports Required

1. The contractor shall prepare reports in accordance with all applicable standards, including OMB Circular A-133/Uniform Grant Guidance and Government Auditing Standards.
2. The contractor shall detail costs for an option to prepare the financial statements for the Tribe.
3. The Audit Report and a management letter outlining recommendations for operational improvement, if applicable.
4. The contractor shall submit 20 copies of the final report to the Chief Financial Officer and shall conduct an exit audit on the government portion of the audit to the Tribal Council.

(F) Workpapers

The auditor shall summarize all audit findings, observations, conclusions, and recommendations in a workpaper file that, without further oral explanation, will support the financial statements reported on. The audit workpapers shall be made available for review by the Federal Cognizant audit agency and the U.S. General Accounting Office during the course of the audit and for a period of three years after the audit has been accepted by the Federal Cognizant audit agency.

(G) Entrance and Exit Conferences

Entrance and Exit Conferences shall be held with the Tribe and must be coordinated with the Tribal Council. Written notice shall be given to the CFO to assure availability of the Tribal Council and appropriate technical staff for each of these meetings.

V. TYPE OF CONTRACT

The compensation section shall state the estimated total hours, hourly rates for each staff classification (partner, manager, staff, etc.), and the overall audit fee for which the requested work will be done. Any increase to the budget above the estimated fees will be highly scrutinized and require prior written approval.

VI. PERIOD OF PERFORMANCE

Any contract let from this RFP shall be in effect upon the date of award and shall continue to be in effect until 60 days after delivery of the final audit report(s).

VII. TECHNICAL DIRECTION

The Tribe's technical representative for this contract shall be the Chief Financial Officer (with the option to delegate.) The Tribe's representative for governance issues is the Tribal Council Treasurer.

VIII. PAYMENT

(A) Payment and Submission of Invoices

1. Payment for work performed under this contract shall not exceed the agreed-upon amount unless otherwise agreed upon, in writing, by both parties. Approval by the Tribe is by the CFO and Treasurer.
2. Payment shall be made to the contractor based on progress achieved.
3. Invoices will not be accepted more frequently than once a month. Invoices requesting payments shall be prepared and submitted in duplicate and contain the following information: contract number, description of services, percentage of completion, and total cost.
4. Billing and invoicing for government and casino audit work must be kept separate, as they will be paid separately by the two entities.

IX. SUBMITTAL OF PROPOSALS AND INDIAN PREFERENCE STATEMENTS

The Tribal Council reserves the right to reject any and all proposals submitted and to request additional information from all prospective auditors. Any award made will be to the firm which, in the opinion of the Tribal Council, is the most qualified.

The Nisqually Tribe's Native American preference in contracting policy will be used to select the winning bid.

The owner wishes to make available any and all opportunities for employment and training for Nisqually Tribal Members, their immediate families, and all other Native Americans. Therefore, the Tribal Employment Rights Ordinance (TERO) is in effect for this project. This includes, but is not limited to:

- Native preference in employment.
- Native preference in contracting.
- 1.75% Employment Rights tax on all projects \$20,000 and over. TERO also applies to subcontractors and all sub-tiers.

It is the responsibility of the bidder to contact the TERO officer.

Nisqually TERO	Frances Rohr
Office	(360) 456-5221 ext. 1420
Email	rohr.frances@nisqually-nsn.gov

X. INSURANCE REQUIREMENTS

- Contractor is required to provide proof of current Workers' Compensation Insurance with Washington State statutory limits and Employers Liability Insurance.
- Contractor will provide proof of Commercial General Liability Insurance stating adequate coverage for the project.
- Automobile Liability Insurance covering all owned, hired, and non-owned vehicles with Personal Protection Insurance and Property Protection Insurance.

Proposal Submission

Complete proposals, as set forth in Section I, must be submitted electronically by October 16, 2026 at 5:00 p.m. by sending to bushen.tekle@nisqually-nsn.gov. You will receive a confirmation email by noon October 20. If you do not receive a confirmation email, please call Tekle Bushen at 360.472-2199.

ADDITIONALLY, three printed copies of your proposal should be delivered by October 16, 2026. They should be sent to Attn: Jill Wall - Contracting, Financial Services, 4820 She-Nah-Num Dr SE, Olympia, WA 98513.