



Tule River Tribe Gaming Commission

Request for Proposal for Audit Services of Casino Financials and Agreed- Upon Procedures

RFP Number: TRTC-11-2025

Issue Date: 2/20/2025

RFP Submission Address:

Attention: Ron Gonzales, Executive Director
Gaming Commission
2870 Yowlumne Ave., Suite A
Porterville, CA 93258

RFP Closing date and time:

One (1) hard copy and (1) digital copy (USB drive) to be sent via U.S. Mail or hand delivered via courier to Mr. Ron Gonzales must be received by 4:00 pm Pacific Time on April 3, 2025.

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Executive Summary

1. Summary of Request

The Tule River Tribe Gaming Commission (the "**Gaming Commission**") is requesting proposals from qualified individuals/firms/consultants for **Audit Services of Casino Financials and Agreed-Upon Procedures ("External Finance and AUP Audit")** of the Eagle Mountain Casino.

The Gaming Commission seeks an External Finance and AUP Audit of Casino Financials which conforms with the generally accepted accounting and auditing standards of the United States of America ("**GAAP**") and ("**GAAS**"). Additionally, the Audit must verify the gaming operation is in compliance with the tribal internal control standards, based on the "Agreed-Upon Procedures" as required by NIGC 25 CFR Part 542 and Part 543.

2. Overview of the Gaming Commission

The Gaming Commission is the regulatory agency for the Tule River Indian Tribe (the "**Tribe**") responsible for the regulation of all gaming activities within the jurisdiction of the Tribe, including the Eagle Mountain Casino located at 1850 West Street within the City of Porterville, California. The Gaming Commission is also responsible for ensuring the Eagle Mountain Casino's compliance with the Tribal-State Compact between the Tribe and the State of California.

3. Scope of Services

The External Finance and AUP Audit consultant shall provide all External Finance and AUP Audit services, including:

- Audit of the Casino's financial statements, including the related notes to the financial statements, as of and for the year ended September 30, 2025.
- Agreed-upon procedures annual compliance engagement as required by 25 CFR 542.3(f), 543.23(d)(1), and the Minimum Internal Control Standards of the Commission.
- Providing Preparation of the Schedule of Net Win Calculation from Gaming Devices under the Tribal-State Compact between the Tule River Indian Tribe of California and the State of California, as defined in Section 4.4 Quarterly Payments and Quarterly Contribution Report (c)(1) of the Compact.
- Audit in accordance with accounting standards generally accepted in the United States of America ("**GAAP**") providing certain required supplementary information ("**RSI**"), such as management's discussion and analysis ("**MD&A**"), to supplement the Casino's financial statements.
- Apply certain limited procedures to the Casino's RSI in accordance with auditing standards generally accepted in the United States of America ("**GAAS**").

Terminology and Administrative Requirements

1. Terminology

In this Request for Proposal (including the cover page), unless the context otherwise requires, the following words and terms shall have the meanings indicated herein, and the grammatical variations of the words shall have the corresponding meanings. Submission of a proposal in response to this Request for Proposal indicates acceptance of the following terminology.

"Contract" means the written agreement resulting from this Request for Proposal executed by the Gaming Commission and the Successful Respondent.

"Must" or **"Mandatory"** means an essential prerequisite for a proposal to receive consideration.

"Preferred Respondent" means the Respondent selected by the Gaming Commission to proceed with the negotiation and execution of the Contract.

"Request for Proposal" or **"RFP"** means inviting prospective Respondents to submit a proposal to provide services consistent with the requirements specified herein.

"Respondent" means an organization that submits, or intends to submit, a proposal in response to this Request for Proposal.

"Should" means a requirement having a significant degree of importance to the objectives of the Request for Proposal.

"Successful Respondent" means the Respondent, if any, with whom the Gaming Commission executes the Contract.

2. Request for Proposal Process

2.1. Inquires/Additional Information

All inquiries related to this RFP are to be in writing via email directed only to the individual(s) listed below. Information obtained from any other source is not official and shall not be relied upon. Inquiries will be received until 4:00 p.m. Pacific Time on April 3, 2025. Responses will be recorded and answers may be distributed to all potential Respondents at the Gaming Commission's option.

Ron Gonzales

Email: rgonzales@trtgc.com

2.2. RFP Closing Date and Method of Submission

Respondents must submit one digital copy (USB drive) of their proposal via U.S. Mail or hand delivered or via courier (FedEx, UPS, etc.) to Mr. Ron Gonzales. All proposals must be received by 4:00 p.m. Pacific Time on April 3, 2025. All proposals must be delivered in a sealed envelope to the attention of Mr. Ron Gonzales, with "Audit Services of Casino Financials and Agreed-Upon Procedures" clearly written in bold type.

If via U. S. Mail:

Gaming Commission

Attn: Ron Gonzales, Executive Director

Tule River Indian Tribe of California

2780 Yowlumne Ave., Suite A

Porterville, CA 93258

Hand Delivered or via Courier:

Gaming Commission

Attn: Ron Gonzales, Executive Director

Tule River Indian Tribe of California

1850 West Street

Porterville, CA 93257

2.3. Late Proposals.

Only on-time proposals will be accepted.

2.4. Eligibility.

Proposals will not be evaluated if the Respondent's current or past corporate or other interests may, in the Gaming Commission's opinion, give rise to a conflict of interest.

2.5. Evaluation and Selection.

The Gaming Commission will review and evaluate proposals and may consider the recommendations of a selection committee. Selection of the Preferred Respondent will be based on a combination of project understanding and approach, team experience with similar projects, proposed fee, and references. Proposals that do not meet all criteria will be disqualified without further consideration. The Gaming Commission intends to enter into a Contract with the Respondent whose proposal best aligns with the criteria. As part of the final selection process, the Gaming Commission reserves the right to:

(a) Contact all references provided by the Respondent.

(b) Request an interview with the Respondent. Presenters must include key staff members for the proposed services. The Gaming Commission will determine the location, time, and date, and the Respondent will be notified.

2.6. Clarifications to Proposals

The Gaming Commission reserves the right to request, and the Respondent agrees to furnish, any additional data required to support the information contained within their proposal.

2.7. Selection Process

The Gaming Commission will privately review all proposals and schedule interviews with those Respondents that demonstrate that they best meet the required services and submission criteria.

- (a) The Gaming Commission makes no commitment to any firm that it will receive an award. The Gaming Commission reserves the right to reject any or all proposals, waive informalities and irregularities, and accept any proposal considered advantageous to the Gaming Commission. The selection will not be solely based on the lowest fee but also on the Project schedule, the Gaming Commission's overall evaluation of the Respondent's experience, and references on projects of a similar nature.
- (b) The Gaming Commission may make an award without discussion of negotiations or proposals received; therefore, proposals should be submitted in the most favorable terms as possible in response to this RFP. The Gaming Commission, however, may initiate discussions with Respondents who submit responsive or potentially responsive proposals and reserves the right to negotiate separately with any source whatsoever, in any manner to best serve the interest of the Gaming Commission. Respondents shall not initiate discussions.
- (c) The Gaming Commission may award the contract to any firm at any time without previously notifying other Respondents. The Gaming Commission has no obligation to disclose the RFP process results or why a particular firm was selected.

2.8. Amending, Canceling or Rejecting RFP.

The Gaming Commission reserves the right to amend or cancel this RFP in whole or in part at any time for any reason. Proposals are subject to rejection in whole or in part if they limit or modify any of the terms and/or specifications of this RFP.

2.9. Negotiation Delay.

If a written Contract cannot be negotiated within ten (10) days of award notification sent to the Preferred Respondent, or such time as determined solely by the Gaming Commission, the Gaming Commission may, at its sole discretion, terminate negotiations and either negotiate a Contract with the next qualified Preferred Respondent or choose to terminate the RFP process and not enter into a Contract with any of the Respondents.

2.10. Debriefing.

After the RFP process, all Respondents will be notified of the outcome concerning Respondent's proposal.

2.11. Estimated Timeframes.

The following timetable outlines the anticipated schedule for the RFP process. The timing and the sequence of events resulting from this RFP may vary and shall be ultimately determined by the Gaming Commission.

Request for Proposal is issued	February 20, 2025
Deadline for Submitting Inquires/Questions	March 27, 2025
Closing Date to Submit Proposal	April 3, 2025
Interview Date	April 11, 2025
Proposal evaluation and interview process completed and Preferred Respondent Notified (estimated)	April 13, 2025

3. Proposal Preparation

3.1. Signed Proposals

All proposals must be signed by a person authorized to sign on behalf of the Respondent and to bind the Respondent to statements made in response to this RFP. The Respondent should ensure its proposal includes a cover letter or statement(s).

3.2. Irrevocability of Proposals

By submitting a clear and detailed written notice, the Respondent may amend or withdraw its proposal before the closing date and time. Upon closing, all proposals become irrevocable for ninety (90) days after the closing date, as defined in **Section 2.2**. A Respondent who has withdrawn a proposal may submit a new proposal before the RFP closing date, provided that such proposal is made per the terms and conditions of this RFP.

3.3. Acceptance of Terms

Unless specifically excluded in writing, all the terms and conditions of this RFP are accepted by the Respondent and incorporated in its proposal.

3.4. Respondents' Expenses

Respondents are responsible for their expenses in preparing and submitting a proposal and subsequent negotiations with the Gaming Commission, if any. The Gaming Commission will not be liable for Respondent claims, whether for costs or damages incurred by the Respondent in preparing and submitting the proposal, loss of anticipated profit in connection with any final Contract, or any other matter whatsoever.

3.5. Completeness of Proposal

By submission of a proposal, the Respondent warrants that if this RFP requires a Respondent to design, create, or provide a system or a process or manage a program, all components required for the system, process, or management of the program have been identified in the proposal or will be provided by the Successful Respondent at no charge. For purposes of this **Section 3.5**, "all components" refers to any management tools or additional resources (including sub-consultants or vendors) necessary to meet the requirement of the RFP. The Respondent must identify any outside resource, consultant, or vendor within its proposal, or it will be assumed the Respondent is providing all services as an in-house resource. Respondent will not be allowed to submit any "excluded" component(s) as an add service(s) after selection as an amendment to their Proposal or the Contract. Exclusion of any of the required components by the Respondent will deem their submitted proposal as non-responsive.

4. Additional Terms

4.1. Acceptance of Proposals

- (a) This RFP should not be construed as an agreement by the Gaming Commission to procure goods or services. The Gaming Commission is not bound to enter into a Contract with the Respondent who submits the lowest-priced proposal or with any Respondent. Proposals will be reviewed based on the evaluation criteria. The Gaming Commission will be under no obligation to receive further information, whether written or oral, from any Respondent.
- (b) Neither acceptance of a proposal nor execution of a Contract will constitute authorization of any activity or development contemplated in any proposal that requires any approval, permit, or license pursuant to any federal, state, tribal, regional district, or municipal statute, regulation, or by-law.

4.2. Contract

By submission of a proposal, the Respondent agrees to be identified as the Preferred Respondent and is willing to enter into a Contract with the Gaming Commission.

4.3. Liability for Errors

While the Gaming Commission has used considerable efforts to ensure an accurate representation of information in this RFP, the information contained herein is supplied solely as a guideline for Respondents. The information is not guaranteed or warranted to be accurate by the Gaming Commission, nor is it necessarily comprehensive or exhaustive. Nothing in this RFP is intended to relieve Respondents from forming their own opinions and conclusions concerning the matters addressed in this RFP.

4.4. Ownership of Proposals

All documents, including proposals, submitted by Respondents in response to this RFP shall become the property of the Gaming Commission. Such documents, including proposals, will be received, and held in confidence to the extent allowable by law. Respondents agree to indemnify and hold the Gaming Commission harmless from any claims based on the use of such documents, including proposals, submitted by Respondents in response to this RFP.

4.5. Use of Request for Proposal

This RFP, or any portion thereof, may not be used for any purpose other than the submission of proposals.

4.6. Confidentiality of Information

Information pertaining to the Gaming Commission obtained by the Respondent as a result of participation in this RFP process and Project is confidential and must not be disclosed without written authorization from the Gaming Commission. This RFP is confidential and for the sole use of Respondent's preparation of a proposal. By the Respondent's acceptance hereof, Respondent agrees:

- (a) Not to disclose, copy, or distribute this RFP in whole or in part to persons other than its employees and agents authorized by the nature of their duties to receive such information.

- (b) To return any confidential or proprietary materials upon the Gaming Commission's request.
- (c) Not to use any information in this RFP or any other materials related to the business affairs or procedures of the Gaming Commission, the Eagle Mountain Casino, and/or any affiliates for Respondent's advantage or any other purpose other than in the performance of this RFP.
- (d) To recognize and acknowledge that the Gaming Commission operates in a competitive and sensitive gaming business environment and, for that reason, both parties expect this RFP to be treated as confidential.

4.7. Information from Other Sources

The Gaming Commission reserves the right to obtain and consider information from other sources concerning the Respondent, such as the Respondent's capability and performance under other contracts, the qualifications of any subcontractor or consultants identified in the Proposal, the Respondent's financial stability, past or pending litigation, and other publicly available information.

4.8. Non-material Variances

The Gaming Commission, in its sole discretion, may waive or permit the cure of non-material variances in the Proposal. Non-material variances include but are not limited to failures to comply that: (i) do not affect overall responsiveness, (ii) are merely a matter of form or format, (iii) do not change the relative standing or otherwise prejudice other Respondents, (iv) do not change the meaning or scope of the RFP, or (v) do not reflect a material change in the requirements of the RFP.

4.9. Criminal History and Background Investigation

The Respondent hereby explicitly authorizes the Gaming Commission, in the Gaming Commission's sole discretion, to conduct criminal history and/or other background investigation(s) of the Respondent, its officers, directors, shareholders, partners, and supervisory personnel who will be involved in the performance of the Contract. This authorized investigation(s) shall include but not be limited to Tule River Gaming Agency licensing and background requirements.

4.10. Native Preference

Firms seeking consideration of priority based on Native Preference must provide proof of tribal ownership.

4.11. Sovereign Immunity

Nothing contained in this RFP shall be construed as a waiver of rights, privileges, and sovereign immunity of the Tribe or the Tribe's instrumentalities.

4.12. Insurance

The selected firm shall provide and maintain customary insurance during the term of the proposed services.

5. Proposal Requirements

5.1. Mandatory Criteria

Proposals must address the following:

- (a) Team Members. Describe roles, responsibilities, and relevant experience for the team members proposed for this assignment, including principals and team members. Attach resumes for committed personnel.
- (b) Scope of Work. Respondent should describe Respondent's approach to providing the basic scope of services to be provided by the Respondent.
- (c) Qualifications.
 - (i) Possess a minimum of seven (7) years of experience in providing plan review and inspection services for casino-resorts. Proposal must list experience in providing EXTERNAL FINANCE AND AUP AUDIT services to federally recognized Indian tribes and/or for gaming/hospitality operations.
 - (ii) Be able to work well with diverse interests, i.e., Gaming Commission, Tribal Council, Board of Directors, casino management, and project team.
 - (iii) Have knowledge and understanding of tribal governments and tribal enterprises.
 - (iv) Have knowledge and understanding of hotel, tribal casino, and restaurant design and layout.
- (d) References. Proposals must include three (3) client references, including contact name, position, and telephone number.
- (e) Fee Proposal. Provide information on your preliminary fee structure based on the scope indicated above, including anticipated reimbursable costs.
 - (i) Submit a schedule of hourly rates by employee classification, including terms and rates of overtime for additional work if requested.
 - (ii) The fee shall be inclusive of any and all specialty consultants. Provide line itemization of anticipated specialty consultants, their scope, and associated fees.
- (f) Insurance. Provide proof of insurance for Respondent, including the ability to meet insurance requirements outlined in this RFP.
- (g) Litigation Statement. Provide relevant information concerning any pending or active litigation within the last five (5) years.
- (h) Certification regarding Debarment, Suspension, and Other Responsibility Matters. Provide an executed copy of the Tule River Tribal Council Certification regarding Debarment, Suspension, and Other Responsibility Matters attached to this RFP as **Exhibit 1**.

5.2. Addendum or Supplements to RFP

If it becomes necessary to revise any part of this RFP, an addendum outlining any changes or modifications to the original RFP will be provided to each Respondent who received the original RFP. All proposals must contain an acknowledgment of any and all addenda.

6. RFP Exhibit

Exhibit 1: Tule River Tribal Council Certification regarding Debarment, Suspension and other Responsibility Matters

Exhibit 1

TULE RIVER TRIBAL COUNCIL CERTIFICATION REGARDING
DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY
MATTERS

The prospective participant certifies to the best of its knowledge and belief that it and its principals:

1. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
2. Have not within a three year period preceding this proposal been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, Federal or local) transaction or contract under a public transaction; violation of Federal or Federal antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
3. Are not presently indicted for or otherwise criminally or civilly charged by a government entity (Federal, Federal or local) with commission of any of the offenses enumerated in paragraph (2) of this certification; and
4. Have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, Federal or local) terminated for cause or default.

I understand that a false statement on this certification may be grounds for rejection of this proposal or termination of the award. In addition, under 18 U.S.C. Sec. 1001, a false statement may result in a fine of up to \$10,000 or imprisonment for up to 5 years, or both.

Name of Firm Submitting Bid

Signature and Title of Authorized Official

Date

I am unable to certify to the above statements. Attached is my explanation.

Prime or Subcontractor's Name: _____

Telephone Number: _____

Submit to:
Phone (559) 781-4271 Fax (559) 781-4610 P.O. BOX 589, Porterville, CA 93257