



TULE RIVER TRIBAL COUNCIL

TULE RIVER INDIAN RESERVATION

REQUEST FOR PROPOSALS

TRTC-22-2025

Auditing Firm to conduct Performance Audit

The Tule River Tribal Council hereby requests qualifications and proposals from an auditing firm to conduct Performance Auditing Services.

DATE OF ADVERTISEMENT: May 2, 2025
DEADLINE FOR SUBMITTAL: June 2, 2025

PROJECT INFORMATION

The Tule River Indian Tribe (the Tribe) is seeking a qualified firm to develop and execute an annual performance audit plan in accordance with Tribal Code. The selected firm will provide comprehensive performance audit services that enhance accountability, transparency, and operational effectiveness within the Tribe. These services should include maintaining a professional audit staff that can assess the performance of significant functions within the Tribe while keeping Council apprised of significant goals and results. Services will also include comprehensive audit reporting to Council.

The firm will collaborate closely with Tribe leadership to gather insights and understand the specific needs and priorities of the Tribe. The initial phase will involve conducting a risk assessment to identify significant functions and areas of concern within the Tribe's operations. Based on this assessment, the firm will develop a tailored audit plan that outlines the scope, objectives, and methodologies for each audit engagement. The plan will prioritize audits based on factors such as risk exposure, regulatory compliance, and the potential for performance improvement.

Once the audit plan is established, the firm's audit staff will execute the audits in a systematic and efficient manner. The firm should employ a combination of qualitative and quantitative assessment techniques to evaluate the performance of significant functions within the Tribe. Throughout the audit process, the firm should maintain open lines of communication with the Tribe's management, providing updates on progress and key findings. Upon completion of each audit, the firm should provide comprehensive audit reports that detail findings, conclusions, and recommendations for improvement. These reports should be designed to be clear and actionable, enabling the Tribe to make informed decisions based on the assessments.

The engagement with the Tribe will include its owned and controlled component units such as Tule River Economic Development Corporation, Eagle Mountain Casino, Tule River Gaming Authority Board, Gaming Administration Agency, Tule River Indian Health Clinic, Tule River Indian Housing Authority.

PROJECT BACKGROUND

The purpose of this proposal is to seek a qualified Certified Public Accounting firm to conduct the next three fiscal year audits in performance and compliance. For the three years ending September 30, 2025, through September 30, 2027

CONSIDERATION FOR SELECTION:

The proposal shall address all of the following items:

1. Applicant or Firm Name.

2. Applicant or Firm Qualifications:

A. Type of Organization, size (local office and total firm size), professional registrations and affiliations, must have a minimum of 5 years' experience as a Certified Public Accounting Firm.

B. Names and qualifications of personnel assigned to Project. Including principal-in-charge, and all professional staff expected to take responsible roles.

C. Firm shall be familiar with OMB circulars, and other pertinent federal laws, state laws, grant agreements, and especially Tribal Codes.

E. Outline of recent projects completed that are similar to this project and that are local to the Tribe, familiarity with the core tasks and must meet the continuing professional education required by the Governmental Accounting Standards issues by the comptroller General of the United States.

F. The Auditor must be in good standing with the State of California. The use of subcontractors who will not work directly for the CPA firm is not permitted.

G. Client references from recent projects, including name, address and telephone number of individuals.

4. Certified Public Accounting Firm to note whether it is a subsidiary of a larger corporation or firm and if so, list the name of the parent organization.

5. Provide information regarding your audit fee for our audit.

PROJECT UNDERSTANDING AND APPROACH

1. Summary of approach to be taken for the project. The proposer shall identify the following:

Audit the Structure and performance of each entity for the Fiscal years beginning with October 1, 2024, to Present. Contract awarded for fiscal years of 2025, 2026 and 2027.

2. A definitive work program and schedule, including schedule for completion of the (IE: findings, recommendations report, installation etc.) Field work would need to be started in June of 2025, not exceeding July 15 of 2025, for time to implement deficiencies, and implement recommendations as needed.

3. Be available throughout the year for any detailed questions the Tribe may have. Any information or tasks needed but not listed is the responsibility of the proposer.

4. Description of plan for working with the general tribal auditors.

5. The tribe requests reports; which should include the Tribe's consolidated financial statements, including gaming activity, which is audited by other auditors and Special Revenue Funds together with Single Audit Report, including meeting the needs of the Tribe by evaluating the compliance and performance of the departments of all Tribal entities.

FEES

Proposals shall include estimated fees to complete the project as described under Project Scope:

1. Estimated fees must include all labor, materials, equipment, professional services, insurance, travel, profit, and all other costs and expenses for the proposed project.

2. Submit an itemized fee schedule as a basis for all proposed services and any extra services not included in item (a) above, if applicable.

PROPOSAL SUBMITTAL AND SELECTION

1. All proposals must be delivered in a sealed envelope with the words "**Attn: Corina Harris- Proposal to the Tule River Tribal Council for Certified Public Accounting Firm-Internal Auditor**" clearly written in bold type and received not later than:

June 2, no later than 5:00 pm.

Late proposals will not be considered.

2. **All proposal submissions shall be delivered to:**

a) Via Mail

Attn: Corina Harris, Procurement Director
Tule River Indian Tribe of California
P.O. Box 589
Porterville, CA 93258
(559) 781-4271 phone
(559) 781-4610 fax

b) Hand Delivered or by Courier

Tribal Administration Office
340 North Reservation Road

Porterville, CA 93257

3. **All correspondence or inquiries** should be directed to:

Froilan Sarmiento, Chief Financial Officer, froilan.sarmiento@tulerivertribe-nsn.gov

4. All costs for preparation of proposals shall be borne by the proposer.

5. Tribal staff and its designated agents or representatives will review the proposals and select the one that they believe is most advantageous to the Tribe.

6. The Tule River Tribal Council will make the final selection and award. The Tribal Council may or may not choose to interview the recommended Certified Public Accounting Firm prior to the award.

7. This request does not constitute an offer of employment or to contract for services.

8. The Tribe reserves the option to reject any or all proposals received in response to this request for Proposals, wholly or in part.

9. The Tribe reserves the right to retain all proposals, whether selected or rejected.

10. All proposals shall remain firm for sixty (60) working days following the closing date for receipt of proposals.

12. The Tribe reserves the right to award the Audit services contract to the firm that, in the sole judgment of the Tribe, can best accomplish the desired results. Selection criteria include, but are not limited to, consideration of the Certified Public Accounting Firm's qualifications and experience, their understanding of and approach to the project, and the proposed fee for services.

13. Preference in the award of a Contract shall be given to Indian and Alaskan Native organizations and economical enterprises. The Owner may give preference to a 51 percent Indian-owned economic enterprise so long as the bid by this enterprise does not exceed the lowest bid submitted by more than five (5) percent.

14. The Tule River Tribal Council reserves the right to waive any informality in any submission, to reject any and/or all submissions, and to accept proposal(s) that in its judgement is in its best interest. Each proposal shall contain one original and one digital USB copy and shall be in a sealed envelope or package clearly labeled as "**Attn: Corina Harris, Procurement Director - Proposal to the Tule River Tribal Council for Certified Public Accounting Firm-Internal Auditor**" and delivered to the address noted above.

Please include the following tribally required clause in the proposal:

"SOVEREIGN IMMUNITY: Nothing herein is intended to convey any rights to individuals or entities that are not parties to this Agreement. Further, nothing herein shall be construed to waive the Tribe's sovereign immunity from unconsented suit against any claims by third parties."

INDIAN AND OTHER FEDERAL PREFERENCE APPLICABLE

All Tule River Tribal Councils Request for Proposals are subject to Section 7(b) of the Indian Self Determination & Education Act (25 USC 450e(b)) which provides to the greatest extent feasible, preference and opportunities be given to American Indians and American Indian owned business enterprises and OMB Circular A-102 (45 C.F.R Part 92.36(e)) requiring Tule River Tribal Council to take all necessary affirmative steps to assure minority firms, women's business enterprises and labor surplus area firms are used when possible. For Indian Preference to be applied to American Indian owned and controlled businesses, proof of American Indian business ownership with more than 50% control must be submitted with the proposal.

INDIAN EMPLOYMENT OF SUBCONTRACTS -INDIAN PREFERENCE

Pursuant to Section 7(b) of the Indian Self-Determination and Assistance Act, as amended, to the greatest extent feasible, this RFP and any subcontracts awarded shall require Indian preferences and opportunities for training and employment in connection with the administration of such contract/subcontracts.

In addition, preference in the award of subcontracts shall be given to Indian organizations and to Indian-owned economic enterprises. Pursuant to Section 7(c) of the Indian Self-Determination and Assistance Act, as amended, the tribal employment or contract preference laws adopted by such Tribe shall govern with respect to the administration of the contract or portions of the contract.

For additional information, please see the following attachments:

Attachment 1: [Suspension and Debarment \(must be submitted with your proposal\)](#)

Attachment 1

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

The prospective participant certifies to the best of his 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, State or local) transaction or contract under a public transaction; violation of Federal or State 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, State 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, State 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:

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