



NRWC Request for Proposal

**REQUEST FOR PROPOSAL**

**External Audit Services**

**NISQUALLY RED WIND CASINO**



**INQUIRES AND PROPOSALS SHOULD BE DIRECTED TO:**

**Name: Victoria Jeshurun**

**Title: Chief Financial Officer**

**Entity: Nisqually Red Wind Casino**

**Address: 12819 Yelm Highway**

**Olympia, WA 98513**

**Email: [rfp@redwind.net](mailto:rfp@redwind.net)**



## **Request for Proposals**

**For: External Audit Services**

**Date Issued: September 12, 2025**

**Submission Deadline: September 26, 2025 at 5:00 PST**

### **SECTION 1: GENERAL INFORMATION**

#### **1.01 Purpose**

The Nisqually Red Wind Casino (NRWC) invites competitive proposals from qualified, independent certified public accounting (CPA) firms and professionals ("Respondent(s)") for external auditing services. The selected Respondent will perform annual audits for the three fiscal years ending December 31, 2027. The scope includes auditing the casino's financial statements and compliance with Minimum Internal Control Standards (MICS). See Section 3.06 (Scope of Work) below for further details.

#### **1.02 Background**

Established in 1995, the Nisqually Red Wind Casino is a Tribal casino enterprise committed to being the South Sound leader in tribal gaming. It is wholly owned and operated by the Nisqually Indian Tribe ("Tribe"), a federally recognized and sovereign Indian Tribe, and is located 45 minutes south of Seattle.

#### **1.03 RFP Process Timeline**

<b>Event</b>	<b>Date</b>
RFP Issued	September 12, 2025
Deadline for Inquiries	September 22, 2025
Proposal Submission Deadline	September 26, 2025
Evaluation Period	September 29 – October 1, 2025
Selection Decision	October 3, 2025
Notification to Bidders	October 6-7, 2025

#### **1.04 Due Diligence**

The submission of a proposal shall constitute an acknowledgment and confirmation by the Respondent that it has:

- Examined and evaluated all written information provided by the NRWC and/or its Designee for the purpose of formulating its proposal.
- Investigated and considered all other material circumstances and contingencies that could impact the proposal, to the extent such information is obtainable through reasonable inquiry.

### 1.05 Proposal Instructions

To be considered responsive, all proposals must meet the following mandatory requirements:

1. **Format:** The proposal response must be clear, concise, and cannot exceed 25 pages, including resumes.
2. **Company Introduction:** The proposal must provide a brief description of the Respondent's organization and highlight any specialized expertise that could be valuable during the audit review process.
3. **Project Approach:** The Respondent shall provide a formal work plan detailing the approach for the external auditing project. The plan must include, but is not limited to, the following components:
  - **Audit work program:** A comprehensive and flexible roadmap detailing the scope, objectives, risks, and procedures for an audit. This plan specifies the required tasks and testing to be performed, including evaluating financial statements and MICS compliance. The program is structured to align with the organization's risk profile and to achieve the defined audit objectives.
  - **Project schedule:** A comprehensive timeline for the entire audit engagement, with key milestones and dependencies clearly defined.
  - **Delivery schedule:** A specific schedule for all final deliverables.
    - **Fieldwork:** For each audit period, fieldwork shall commence in quarter four of each fiscal year and be completed no later than the end of quarter one of the following year.
    - **Deliverables:** In accordance with the Nisqually Tribal-State Gaming Compact, audited financial statements, including all reports, must be delivered to the Nisqually Tribal Gaming Agency and Washington State Gambling Commission within 120 days from the end of the fiscal year. Specific deadlines for initial drafts, exit interviews, and final drafts to be scheduled between NRWC and the selected Respondent.
  - **Deliverables acceptance criteria:** Clear, objective criteria for how the client will evaluate and formally approve all deliverables.

- **Corrective action planning:** The schedule must allow for sufficient time following the audit to implement corrective actions for identified deficiencies and recommendations.
4. **Mandatory Exceptions Declaration:** The proposal must include a distinct section outlining all exceptions to the requirements and terms of this RFP. If the Respondent takes no exceptions, this section must state “No Exceptions Taken.”
  5. **Team Organization and Resumes**
    - **Organizational Chart:** Include a chart identifying the audit manager, staff members, and their roles in the audit process.
    - **Resumes:** Provide resumes for all key project staff, including their education and relevant experience.
  6. **Fees and Expenses.**
    - **Costs Outline:** Detail the estimated hours and fees for the engagement.
    - **Expense Method:** Explain how travel and other expenses will be billed.
    - **Expense Cap:** State the maximum amount for each type of expense.
  7. **Peer Review Report:** The Respondent must include a copy of its most recent peer review report.
  8. **Relevant Experience:** The Respondent must describe at least three previous audits performed by its organization that are like the audit requested in this proposal. For each experience, the following must be provided:
    - Date of the audit.
    - Name and address of the organization audited.
    - Name and contact information for an individual within that organization familiar with the audit.
    - A written statement authorizing the NRWC and their designee to contact these individuals during the proposal review process.
  9. **Business References**
    - The Respondent must provide a minimum of three (3) business references who can comment on their experience working with its organization and its key personnel.
    - Tribal gaming and/or non-tribal gaming references are preferred.
  10. **Disclosures:**
    - **Identify Potential Conflicts:** The Respondent must consider and acknowledge any current and past personal interests, financial holdings, or other associations that might influence their business decisions.



- **Accreditation:** The Respondent must submit evidence of any specialist accreditation held. For each accreditation, the relevant field or area of expertise must be clearly specified.
- **Relevant non-audit experience:** The Respondent must detail any non-audit experience it possesses that informs its ability to audit the NRWC.

11. **Authorization and Contact Information:** The proposal must be signed by an authorized representative who can legally bind the Respondent to a contract. Include the Respondent's current address and contact telephone number.

#### 1.06 Proposal Response Date and Location

Fully completed proposals must be received no later than 5:00 P.M. Pacific Standard Time ("PST"), September 26, 2025. All proposals must be submitted exclusively via email to the NRWC's CFO, Victoria Jeshurun at [rfp@redwind.net](mailto:rfp@redwind.net).

Respondents accept all risks of late- or non-delivery of emailed proposals regardless of fault.

#### 1.07 Proposal Costs and Fees

The Respondent is solely responsible for all expenses related to its proposal, and these costs are not reimbursable by the NRWC. This includes, but is not limited to, all expenses for:

- Developing and submitting the proposal.
- Addressing initial or subsequent requirements.
- Any costs identified in Section 4.03 (Scoring and Evaluating Factors).

## SECTION 2: TERMS AND CONDITIONS

### 2.01 Clarification and Communication

All requests for interpretation, clarification, or additional information regarding this RFP must be submitted by email by 5:00 P.M. PST on September 22, 2025.

#### **Inquiries must be directed to:**

Victoria Jeshurun, CFO  
[rfp@redwind.net](mailto:rfp@redwind.net)

Unauthorized contact with other NRWC employees concerning this RFP may result in disqualification.

#### **Official Communications**

- All communications during the RFP process will be considered unofficial and non-binding on the NRWC unless issued in writing via the website.



- All questions and official responses will be posted on the NRWC's website at [www.redwindcasino.com](http://www.redwindcasino.com).
- It is the Respondent's responsibility to monitor the website for all addenda and responses to questions; responses will not be sent directly to Respondents.

### **Questions Timeline**

- The deadline for all questions is September 22, 2025, at 5:00 P.M. PST.
- The NRWC will provide a response to written questions within two business days (Monday through Friday, excluding holidays).
- Questions received after the deadline may not be answered.

### **2.02 NRWC's Right to Request Clarifications**

The NRWC reserves the right to request from any Respondent clarifications, supplemental information, or any other material it deems necessary for a comprehensive evaluation of the proposal.

### **2.03 RFP Amendments**

The NRWC reserves the right, in its sole discretion, to modify the RFP schedule, issue amendments, and cancel or reissue the RFP. All such addenda or notices will become an integral part of this RFP. It is the full and complete responsibility of each Respondent to routinely and diligently monitor the NRWC's website at [www.redwindcasino.com](http://www.redwindcasino.com) for all official postings, including any amendments, cancellations, and reissuances, prior to submitting its proposal.

### **2.04 Withdrawal of Proposal**

**To withdraw a proposal:**

1. **Submit Written Notice:** The withdrawal request must be in writing.
2. **Signature:** The request must be signed by an authorized Respondent representative.
3. **Timing:** The written withdrawal must be received before the proposal's specified closing date and time.

**After the closing date:**

- A proposal cannot be changed or withdrawn.
- Any such attempt will be considered a "late" proposal.
- The NRWC will not consider late proposals unless they were received before award, the NRWC finds that accepting it will not unduly delay the acquisition, and specific conditions are met, such as receiving it at the NRWC a working day before the closing date.

### **2.05 Rejection of Proposal**

The NRWC explicitly retains the authority to reject any or all proposals, overlook minor errors or inconsistencies within submissions, and select the proposal it believes best serves its interests.

## 2.06 Proposal Validity Period

The Respondent's submission of a proposal constitutes its agreement that the proposal and its contents are firm and valid for 45 days following the proposal closing date. The validity period will not be amended except by written consent of both parties. All terms, conditions, and materials contained within the proposal and any supporting documents will be incorporated by reference into the final contract if the Respondent is selected to the extent the same do not conflict with the terms and conditions required by this Request for Proposal.

## 2.07 Vendor Registration and Compliance

1. **Registration and Submission.** The Respondent shall submit a completed vendor registration package to the NRWC and the Nisqually Tribal Gaming Agency (NTGA). The submission must include a complete W-9.
2. **Registration Fees.** The Respondent acknowledges and agrees that certain NTGA fees may apply and that the Respondent is responsible for paying any such fees.
3. **Maintenance of Licensure.** The Respondent shall maintain the required registration and/or license throughout the term of any resulting contract.
4. **Failure to Comply.** Failure by the Respondent to maintain the required registration or license shall render any resulting business relationship null and void. In such an event, the contract will be terminated entirely, effective immediately upon suspension of payments.
5. **Cooperation with Authorities.** The Respondent is responsible for providing all information necessary to complete the vendor licensure process and agrees to cooperate fully with any NRWC investigation into its business functions, structures, and principles.

## 2.08 Insurance Requirements

The Respondent shall, at its sole cost and expense, procure and maintain the following insurance coverage for the duration of the contract and any extensions thereof:

- **Commercial General Liability (CGL):** A CGL policy on an 'occurrence' basis with a limit of not less than \$1,000,000 per occurrence and \$2,000,000 in the annual aggregate. The policy shall include coverage for premises, operations, and products/completed operations.
- **Workers' Compensation:** Coverage for all employees performing work under this agreement, in statutory amounts as required by law.
- **Professional Liability (Errors & Omissions):** A professional liability policy appropriate to the Respondent's services, with a limit of no less than \$1,000,000 per claim or occurrence.

**Proof of Coverage and Additional Insured.** Prior to the commencement of any work, the Respondent shall furnish the NRWC with a Certificate of Insurance and the required additional insured endorsement(s) demonstrating compliance with these requirements. The Nisqually Red Wind Casino shall be named as an additional insured on the Commercial General Liability policy, and said policy shall be endorsed to be primary and noncontributory relative to any other insurance or self-insurance maintained by the NRWC.

**Notice of Cancellation.** The Respondent's policies shall include a provision requiring the insurer to provide the NRWC with at least thirty (30) days' prior written notice of any cancellation, non-renewal, or material change in coverage.

## **2.09 Audit**

The NRWC and/or its designee reserves the right to perform financial or inventory audit(s) as deemed necessary during or after the term of this agreement. The NRWC and/or its designee will be permitted to conduct such audits with any or all of its procurement, financial, and/or internal audit resources. In addition, the NRWC and/or its designee further reserves the right to conduct such audits with the assistance of a third-party accounting/auditing firm.

## **2.10 Non-Collusion**

Submission of a proposal constitutes the Respondent's affirmation that it will not use funds for illegal or improper purposes. The Respondent further affirms that it has not and will not pay any commissions, fees, or rebates to any NRWC employee, or provide gifts or entertainment of significant cost or value as defined by NRWC's internal policies. Should NRWC have reasonable cause to believe a violation of this provision has occurred, NRWC, its representative, or the Nisqually Tribe's regulatory agencies may audit the Respondent's records solely to ensure compliance.

## **2.11 Ownership of Documents**

All proposals, accompanying documentation, and related reports, studies, conclusions, and summaries prepared by the Respondent will become the property of the NRWC. The NRWC will not return these materials.

## **2.12 Confidential Information**

- 1. Definition of Confidential Information:** "Confidential Information" includes all non-public information, intellectual property, plans, and proprietary materials disclosed by NRWC and/or its affiliates, whether in oral, visual, or written form, and regardless of whether such information, intellectual property, plans, or proprietary materials are marked or otherwise designated as confidential or proprietary.
- 2. Permitted Use:** The Respondent is authorized to use the Confidential Information solely for the purpose of preparing a response to this RFP and for fulfilling any resulting contract.



3. **Non-Disclosure and Safeguarding:** The Respondent agrees to:
- Protect the Confidential Information with at least the same degree of care it uses to protect its own confidential information, but not less than a reasonable degree of care.
  - Not directly or indirectly use, disseminate, disclose, or otherwise reveal the Confidential Information to any third party, except as required for the permitted use.
  - Limit access to the Confidential Information to its employees, agents, and representatives with a “need to know” and who are bound by confidentiality obligations at least as restrictive as those outlined here.
4. **Reproduction:** Any reproduction of this RFP or its contents must include this confidentiality legend.
5. **Compelled Disclosure:** If the Respondent is legally required to disclose Confidential Information, it must provide prompt written notice to NRWC to allow NRWC to seek a protective order or other appropriate remedy.
6. **Survival:** The Respondent’s obligations under this section, including those of its current and future officers, will survive the termination or expiration of this RFP and any resulting contract.

### 2.13 Hold Harmless

The Respondent shall indemnify, defend, and hold harmless the NRWC, including its officers, agents, and employees, from and against any liability arising from the Respondent’s failure to maintain the required insurance coverage. See Section 2.08 (Insurance Requirements) above for further details.

### 2.14 Safety

The Respondent must comply with all applicable health and safety regulations. Special care is required when operating vehicles and equipment on the site.

### 2.15 Indian Preference

The Respondent shall comply with all regulations and provisions of Title 42 (Tribal Employment Rights Ordinance) of the Nisqually Tribal Code (available at [www.nisqually-nsn.gov/files/6215/7143/9817/Title\\_42\\_-\\_TERO\\_Amendment\\_1.pdf](http://www.nisqually-nsn.gov/files/6215/7143/9817/Title_42_-_TERO_Amendment_1.pdf)), including Section 42.03.3 (Native Preference in Contracting). In accordance with Title 42, preference may be applied to businesses that have been certified by the Tribal Employment Rights Office (TERO) of the Tribe. It is the sole responsibility of the Respondent to obtain this certification by the RFP's specified closing date. The NRWC will not facilitate or be involved in the TERO certification process.



## **SECTION 3: REQUESTED SERVICES**

### **3.01 Duration of Services**

The initial contract term will begin as soon as possible upon contract award and will expire on May 1, 2028, or upon completion of all items listed in Section 3.06 (Scope of Work), whichever is sooner, unless either party provides written notice of non-renewal by August 30<sup>th</sup>, prior to the start of the following audit period.

### **3.02 Disclosure of Terminated Contracts**

This section requires disclosure of all prior contract terminations in the past five years.

#### **Part A: Terminations for Default**

The Respondent must provide details of any contract terminated for default during the past five years. A termination for default occurs when a notice to stop performance is issued due to the Respondent's non-performance or substandard performance. This includes instances where the matter was:

- Not litigated.
- Litigated, and the Respondent was found to be in default.

For each incident, the Respondent must provide:

- Name, address, and telephone number of the other contracting party.
- A full account of the incident.
- The Respondent's position regarding the incident.

#### **Part B: Other Terminations**

The Respondent must provide details of any contract terminated for convenience, non-performance, non-allocation of funds, or any other reason that occurred before the contract was completed within the last five years. For each incident, provide the name, address, and telephone number of the other contracting party and a full description of the circumstances.

### **Compliance and Evaluation**

**No Terminations:** If no terminations of any kind have occurred in the past five years, a clear statement to that effect must be included in the proposal.

**Unacceptable Responses:** Responses that state this information will only be provided upon selection are unacceptable and may lead to disqualification. Submitting only legal actions resulting from terminations is also insufficient.

**Evaluation:** The NRWC will assess the disclosed information and, at its sole discretion, may reject a proposal if the facts indicate that successful completion of a resulting contract is at risk.

### **3.03 Detailed Cost Proposal**



The Respondent shall submit a proposal detailing all direct and indirect costs necessary to complete the Scope of Work (Section 3.06) and any contract renewals (Section 3.01). Costs should be presented in an itemized fee schedule and must account for all related expenses, such as labor, materials, equipment, professional services, insurance, travel, and profit.

### **3.04 Price Guarantee**

The Respondent is responsible for the accuracy of all pricing submitted in response to this RFP. No pricing errors will be corrected after the proposal submission deadline.

### **3.05 Discount Payment Terms**

Payment terms are Net 30, due 30 days after the receipt of a correct invoice and the delivery of goods or services. All Respondents must include any offered discount or alternative prepayment terms in their response.

### **3.06 Scope of Work**

The Respondent shall provide independent external auditing services for the fiscal years ending in 2025, 2026, and 2027.

#### **1. Required Audits and Compliance Standards**

The audits must meet the requirements of all applicable regulations and authorities, including:

- The contract with NRWC and relevant NRWC standards, policies and procedures.
- The regulations and policies of the NTGC, including, but not limited to the Nisqually Indian Tribe's Tribal Internal Control Standards (NTICS).
- The Nisqually Tribal Code.
- The Tribal-State Compact for Class III Gaming Between the Nisqually Indian Tribe and the State of Washington ("Compact").
- The Indian Gaming Regulatory Act (IGRA), 25 U.S.C. §§ 2701 – 2721.
- The National Indian Gaming Commission (NIGC) and its regulations, including, but not limited to the MICS.

#### **2. Scope of Services**

The Respondent will perform the following services for each of the designated fiscal years:

##### **Financial Statement Audit:**

- Conduct an annual audit of the financial statements to express an opinion on their fairness and conformity with the applicable reporting framework.
- Provide a separate opinion report on the property's compliance with any applicable loan documentation.



- Prepare a schedule of adjusted gross revenues and exclusivity fees as stipulated by the Compact.

#### **MICS Audit:**

- Perform external audit procedures and Agreed-Upon Procedures (AUP) as mandated by the MICS.
- Complete the NIGC MICS auditing checklists.
- Produce a correlating report summarizes the findings from the audit procedures and AUPs.

### **3. Reporting Standards**

All reports and workpapers must adhere to the following standards:

- All audit reports, financial statements, and related disclosures will be prepared in accordance with the Generally Accepted Accounting Principles (GAAP) for state and local governments, as set forth by the Governmental Accounting Standards Board (GASB).
- The audit work will be performed in accordance with Generally Accepted Government Auditing Standards (GAGAS), as issued by the U.S. Government Accountability Office (GAO).

#### **3.07 Estimated Contract Amount**

The contract amount will depend on completion of all auditing services by the Respondent within the contract timeframe.

#### **3.08 Scope and Compensation Changes**

Significant changes to the Scope of Work may be negotiated if both parties agree. Any changes to the work described in this proposal, including adjustments to compensation, must be authorized in writing by the NRWC.

### **SECTION 4: PROPOSAL EVALUATION**

#### **4.01 Acceptance of Proposal**

The NRWC is not obligated to accept the lowest-cost proposal or any proposal submitted. The NRWC reserves the right to accept or reject any proposal at any time, in its sole discretion, and to cancel this procurement process at any time. A proposal shall be considered accepted only upon the execution of a written agreement or the provision of a written notice of acceptance via electronic communication.

#### 4.02 Proposal Evaluation Process

1. **Compliance Screening:** An initial screening will be conducted for all submitted proposals to verify compliance with the mandatory requirements specified in this RFP. Only fully compliant proposals will proceed to the next stage of evaluation.
2. **Technical and Cost Evaluation:** Proposals that pass the compliance screening will be evaluated against the weighted criteria detailed in Section 4.03. This evaluation will assess the proposal's technical merit, cost, and overall alignment with the NRWC's objectives.
3. **Basis for Award:** The NRWC will evaluate proposals and intends to award a contract to the Respondent whose proposal is most advantageous, based on all evaluation factors. Respondents are advised to submit their best offer initially, as the NRWC reserves the right to make an award without further discussion or negotiation. This does not, however, prohibit either party from proposing additional terms and conditions during negotiations of the final agreement.
4. **Award Recommendation:** A designated NRWC representative will recommend a contract award. This recommendation requires formal approval through the NRWC's established channels.

#### 4.03 Scoring and Evaluating Factors

While cost is an important consideration, the NRWC's evaluation will reflect a wide range of other significant factors. Selection will be based on the Respondent providing the most reliable and effective solution within a reasonable budget and may not be the lowest-cost option.

The NRWC will evaluate proposals based on the following criteria in addition to TERO requirements as described in Section 2.15:

Evaluating Factors	Percentage Score
<b>Overall Experience of Company &amp; Demonstrated Results:</b> Evaluation of the history of the company, their experience as it relates to the requirements within this RFP, evidence of past performance, quality and relevance of past work, references, and related items.	25 percent
<b>Strategic Thinking/Planning Approach:</b> Overall approach and strategy described/outlined in the proposal and firm capacity to perform the engagement within the specified timeframe (prior experience of the company in managing timelines and meeting deadlines should be factored here).	40 percent
<b>Budget Approach/Cost Effectiveness:</b> Effective and efficient delivery of quality services is demonstrated in relation to the allocated budget. The cost is reasonable and appropriate.	35 percent

#### **4.04 Contract Formation**

The final contract will consist of:

- The RFP document.
- The successful Respondent's proposal.
- Any written or email correspondence related to the RFP that has been agreed upon by both parties.

The NRWC may verify any representations made by the Respondent in its proposal. A Respondent's failure to perform as represented may result in elimination from the competition or termination of the contract.

#### **4.05 Contract Execution**

The Respondent selected as the apparent successful party will be required to enter into a contract with NRWC. If the selected Respondent is unable to execute the final contract, the NRWC may cancel the award or offer the contract to another Respondent. No binding obligation exists for either party until the contract has been fully executed. No party is permitted to incur any chargeable costs before the final contract is executed.

#### **4.06 Negotiation Alternatives**

Following proposal evaluation and ranking, the NRWC may award a contract based on initial submissions without further negotiation. Alternatively, the NRWC may enter into negotiations with the highest-ranked Respondent regarding cost reductions or other proposal elements. If a satisfactory agreement is not reached, negotiations with that Respondent will be terminated, and the NRWC may begin discussions with the next highest-ranked Respondent. This process will continue until an agreement is reached or all proposals are rejected.

During discussions, the NRWC will not disclose any information from competing offers. The NRWC reserves the right to award a contract for all or a portion of the requirements, to award multiple contracts, or to reject all proposals. If a rejection is made, the NRWC may resolicit proposals or abandon the procurement entirely if it is in the NRWC's best interest. If a contract is awarded, it will be made to the offeror(s) whose proposal is most advantageous to the NRWC and offers the best value, considering price and the evaluation factors stated in the RFP. The basis for the award must be documented in the contract file.