



# Shoalwater Bay Indian Tribe

REQUEST FOR PROPOSAL

FOR

CERTIFIED PUBLIC ACCOUNTING FIRM

FOR AUDITING SERVICES

FOR THE

SHOALWATER BAY INDIAN TRIBE

Date of Issuance: 3/28/25

RFP #: A-2025-1

**Request for Proposal (RFP)**  
**Certified Public Accounting Firm for Auditing Services**  
**Requested by the Shoalwater Bay Indian Tribe**

The Shoalwater Bay Indian Tribe is requesting proposals from qualified firms of certified public accountants to audit its financial statements for the fiscal years ending September 30, 2025, 2026, and 2027.

Proposals that reflect experience working with Native American tribes with proven abilities in the areas of certified public accounting will be the most competitive.

The Shoalwater Bay Indian Tribe reserves the right to waive any informality in the proposal process. It will award the contract(s) based on the qualifications and experience of a certified public accounting firm that best meets the type of work necessary, and that is deemed to be in the best interest of the tribe.

**Proposal Due Date:** May 30, 2025, by 4:30 p.m. Pacific Time

**Instructions for Submitting Proposals:**

1. Submissions by email must be submitted to:

[solicitations@shoalwaterbay-nsn.gov](mailto:solicitations@shoalwaterbay-nsn.gov)

Subject line: SBIT Audit Services 2025 Proposal

2. Submissions of proposals must be mailed to the following address:

Procurement  
Shoalwater Bay Indian Tribe  
P.O. Box 130  
Tokeland, WA 98590

Proposals shall be marked stating- "SBIT Audit Services 2025 Proposal – Do Not Open"

3. For any questions regarding the bid and requirements, please get in touch with [solicitations@shoalwaterbay-nsn.gov](mailto:solicitations@shoalwaterbay-nsn.gov) by email only. All questions will be placed on and answered on the Tribe's website. Questions will be accepted by 5/16/25.

**Closing/Opening Date and Time and Method of Solicitation:**

1. Proposals will be accepted via email until 4:30 pm Pacific Time on May 30, 2025; late submissions will not be considered. All timely responses to this RFP will be considered. The Shoalwater Bay Indian Tribe reserves the right to reject all proposals, including those proposals received after the closing date and time.

2. This RFP has been published on the Shoalwater Bay Indian Tribe website, as well as in local and national media.

**Disputes:** The protest must be in writing within 14 days after the Request for Proposal has been awarded and the submitters notified. The protest must be based on valid grounds, and the Tribal Administrator or an assignee will review it and decide which decision will be final and cannot be appealed. To notify submitters of the deadline for protest claims, all will be informed by certified mail that their bid was not accepted.

## **Introduction**

The audits are performed in accordance with generally accepted auditing standards, as set forth by the American Institute of Certified Public Accountants, and the standards for financial audits, as outlined in *Government Auditing Standards*, issued by the Comptroller General of the United States.

There is no expressed or implied obligation on the part of the Tribe to reimburse responding firms for any expenses incurred in preparing proposals in response to this request.

The Shoalwater Bay Indian Tribe reserves the right to reject any or all proposals submitted. Proposals must be submitted and evaluated by the Tribal Council, and a selection should be made by June 30, 2025.

If subcontractors are to be used, that fact and the name of the proposed subcontracting firms must be identified in the proposal. Following the award of the audit contract, no additional subcontracting will be allowed without the express written consent of the Tribe.

## **Shoalwater Bay Indian Tribe**

The Shoalwater Bay Indian Tribe is a federally recognized Native American tribe that was incorporated in 1971. The reservation was established by the Executive Order in 1866 and covers approximately one square mile in Tokeland, WA. The Tribe has just over 450 members and is governed by a five-member Tribal Council. The Tribal Council will be selecting the future auditors.

Services that the government supplies its members include a state-of-the-art Medical Center, a permanent police force, Housing, Elder Pensions, various social, educational, and cultural programs, Water Utilities, a Library, a Public Relations newsletter, a Tribal Gaming Authority, a Courthouse and Court system, Emergency Management Services, a Gymnasium, Environmental services and Administrative Services. The Tribal government employs just over 110 people in multiple buildings at its tribal center.

The Tribe's component unit is Willapa Bay Enterprises (WBE). WBE has a Casino, a gas station/c-store, a liquor store, a Cannabis store, an oyster business, and a hotel. WBE employs over 100 people in its four locations.

The Tribe's 2025 revenue budget is \$32.1 million, of which \$6.1 million is from machine leases, \$1.2 million is from taxes, \$ 1.2 million is from the Casino, \$1.5 million from other revenue, \$2.4 million is from the Medical Center, \$6.6 million is from Self-Governance Compacts, and \$14.3 million is from Grants.

The Tribe's 2025 expenditure budget is \$31.3 million, of which \$12.5 is for administration, \$5.6 is for medical, \$1.9 is for social services, \$0.6 is for education and youth, \$1.2 is for environmental, \$1.1 is for housing, \$3.8 is for other services and \$4.6 is the indirect pool.

WBE's annual revenue and expenses are about \$15.0 million.

Audits for the Tribe, Casino, and WBE for the fiscal year ending September 30, 2024, are being prepared by Moss Adams. The request for proposal is being issued to comply with the Tribe's fiscal policies, which include periodic review. Moss Adams will be allowed to bid on this proposal. There will be no restrictions placed on communications between prior and succeeding auditors. A PDF copy of the FY 2023 audit is available upon request at [mrebollosa@shoalwaterbay-nsn.gov](mailto:mrebollosa@shoalwaterbay-nsn.gov). The information in this request and the FY 2023 audit are to be treated as confidential.

### **Nature of Services Required**

The Shoalwater Bay Indian Tribe requires the auditor to express an opinion on the fair presentation of its Basic Financial Statements in conformity with generally accepted accounting principles.

For the Tribe, the auditor is to provide reports on the Statement of Position, Statement of Activities, Fund Financial Statements, and other schedules based on the auditing procedures applied during the audit of the Basic Financial Statements. The individual funds include:

1. General Fund – comprised of the Tribal Fund and the Indirect Cost Pool
2. Special Revenue Fund – comprising federal, State, and Other funding sources, totaling over 30.
3. Other Funds – comprised of one Trust Fund and one Employee Pension Fund

There are no exclusions from this contract. All awards administered by the Shoalwater Bay Indian Tribe will be included in this engagement.

Following the completion of the audit of the fiscal year's financial statements, the auditor shall see:

1. An opinion on the financial statements and the supplementary schedule of expenditures of federal awards.
2. A report on compliance and internal control over financial reporting based on an audit of the financial statements performed in accordance with *Government Auditing Standards*.
3. A report on compliance with requirements applicable to each major program and internal control over compliance in accordance with the U.S. Office of Management and Budget (OMB) *Circular*.

4. A separate opinion on the financial statements, a MICS report (which is an Agreed Upon Procedures report), and a report on internal control over financial reporting based on an audit of the Shoalwater Bay Casino's financial statements.
5. A separate opinion on the financial statements and a report on internal control over financial reporting based on an audit of WBE's financial statements.
6. A separate report to the State of Washington on the Tribe's compliance with the Cigarette Tax Compact.
7. A separate report to the State of Washington on the Tribe's compliance with the Gas Tax Compact.

In the required reports on internal controls, the auditor shall communicate any reportable conditions found during the audit. Reportable conditions that are also material weaknesses shall be identified as such in the report. Non-reportable conditions identified by the auditors should be reported in a separate letter to management, which will be referenced in the report on internal controls.

A draft of the auditor's report for the Tribe, the Casino, and WBE is to be submitted to the Chief Financial Officer and Treasurer, respectively, for approval before issuing the final report. It is anticipated that such submission will occur before February 1.

The compliance reports shall include all instances of noncompliance as required in the Uniform Guidance.

Auditors shall assure themselves that the Tribe's Tribal Council, Tribal Gaming Authority, or WBE's Board of Directors are informed of each of the following:

1. The auditor's responsibility under generally accepted auditing standards
2. Significant accounting policies
3. Management judgments and accounting estimates
4. Significant audit adjustments
5. Other information in documents containing audited financial statements
6. Disagreements with management
7. Management consultation with other accountants
8. Major issues discussed with management
9. Difficulties encountered in performing audit

The Tribe has determined that the U.S. Department of Interior will function as a cognizant or oversight agency in accordance with the provisions of the Uniform Guidance.

All working papers and reports must be retained, at the auditor's expense, for a minimum of five (5) years. The auditor will be required to make working papers available, upon request, to the following parties or their designees:

U.S. Department of the Interior

U.S. Department of Health and Human Services

U.S. General Accounting Office (GAO)

The Tribe's, Casino's, and WBE's accounting department staff and responsible management personnel will be available to provide clerical support, such as typing, making copies, and pulling invoices, as well as making suitable space on-site available for computer use and reasonable telecommunications. The audit may also be conducted remotely if need dictates.

WBE's activities include a Casino that includes a deli, gift shop, and liquor and smoke shop. The Casino was a Class III facility until March 31, 2017, at which time it closed for one month to undergo remodeling and reopened on May 1 as a 300-machine Class II facility only. The annual revenue for the Casino is approximately \$12 million.

WBE also operates a gas station convenience store. The annual revenue is approximately \$8 million. WBE also operates an 18-room hotel. Annual revenue for this facility is included in the Casino's operations. WBE also operates a liquor store, generating approximately \$1 million in annual revenue. In comparison, the Cannabis store generates approximately \$1.5 million in annual revenue. The Seafood Company has approximately \$250,000 in annual revenue.

There will be separate billing fees for the government and WBE.

### **Guidelines on Proposal Content**

Firms interested in this opportunity must submit a technical proposal that demonstrates the qualifications, competence, and capacity of the firm seeking to undertake an independent audit of the Shoalwater Bay Indian Tribe in conformity with the requirements of this request for proposal.

The proposal should address all of the following points:

1. Independence concerning Shoalwater Bay Indian Tribe and its component units
2. Firm qualifications and experience –
  - a. The proposal should state the size of the firm, the size of the firm's governmental staff, the location of the office from which the work on this engagement is to be performed, and the number and nature of the professional staff to be employed in his engagement.
  - b. The firm is required to submit a copy of the report on its most recent external quality control peer review, along with a statement indicating whether that peer review included a review of specific government engagements.

c. The firm should also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations.

d. Identify the five largest clients the firm has lost over the past three years and the reasons for their loss. Additionally, discuss the process of attempting to resolve the issue (s) in instances where the client's loss was due to an unresolved auditing or accounting matter.

3. Qualification and experience of partners and staff. Indicate any complaints against them that have been levied by the state board of accountancy or other regulatory authority, if any. Please indicate any corrective actions taken by the firm regarding these individuals.

4. Audit approach

5. Fee for each of the three years broken down by entity

6. Insurance and indemnification

7. Commitment to staff continuity, including expected staff turnover in the next three years

8. Provide the names and contact information for other similar clients of the partner and manager that will be assigned to our organization for reference purposes

9. Describe how and why your firm differs from other firms and explain why selecting your firm is the best decision we could make.

Interim work on compliance and internal controls may commence at any time after selection. The Tribe, Casino, and WBE will have financial statements and work paper schedules prepared for the auditors no later than an agreed-upon date. The reports specified in this request shall be submitted to the Tribe, Casino, and WBE no later than an agreed-upon date of the year immediately following the fiscal year-end.

### **Evaluation of Proposals**

The Shoalwater Bay Indian Tribe will evaluate proposals on a qualitative basis. This includes our review of the firm's peer review report and related materials, interviews with senior engagement personnel assigned to our organization, the results of discussions with other clients, and the firm's completeness and timeliness in its response to us.

## **Shoalwater Bay Indian Tribe's Qualified Tribal and/or MBE, WBE, DBE, VBE Preference**

The entity or individual qualifies for Tribal and/or MBE, WBE, DBE, VBE preference if the following conditions are met:

### **If Native owned:**

- The company must be at least fifty-one (51) percent Native owned;
- Native ownership is only established by a Member(s) of a US Federally recognized Native American Tribe, nation or band, which includes Members of Federally recognized Alaskan Native villages, communities, and corporations;
- The qualifying Member(s) must be an active participant(s) in the company (not just a figure head(s));
- The company must have appropriate business license(s) and company and/or staff must have appropriate certifications for specific field(s); and
- The company must have the requisite experience and staff expertise to complete the contract.

### **If MBE/WBE/DBE/VBE owned:**

- Minority group members are United States citizens who are Asian-Indian, Asian-Pacific, Black, Hispanic and Native American. Ownership by minority individuals means the business is at least 51% owned by such individuals or, in the case of a publicly owned business, at least 51% of the stock is owned by one or more such individuals (i.e. the management and daily operations are controlled by those minority group members.)
- A Woman-Owned Business Enterprise (WBE) is defined as one that is at least 51% owned, operated and controlled on a daily basis by one or more female American citizens.
- DBEs are for-profit small business concerns where socially and economically disadvantaged individuals own at least a 51% interest and also control management and daily business operations.
- A Veteran-Owned Business Enterprise (VBE) is defined as at least 51% of the business must be directly and unconditionally owned by one or more veteran(s) or service-disabled veteran(s).

Applicants seeking Tribal/and or MBE, WBE, DBE, VBE preference shall submit the following applicable documents during the procurement/bidding process:

- Documentation of membership by a US Federally recognized Native American Tribe,



- Nation or band, including member of federally recognized Alaskan Native villages, communities, and corporations and proof of at least 51 percent Native ownership
- Business license certifications, business structure documents (sole proprietor, partnership, incorporations, LLC), insurance and bonding capabilities.
- Tribe shall require all other necessary licensing documentation specific for the service provided
- (Industry Standard) Portfolios that include proof of the experiences and staff expertise in the specific field listed, resume of jobs completed, and references.
- Business plan that includes proof of the experience and staff expertise in the specific field, projected financials and references.
- Any other documentation or pertinent information required by the Tribe. The Tribe shall have sole discretion in determining other requirements under this policy.
- For compliance and enforcement purposes each entity seeking Tribal preference is required to maintain a separate UBI and Federal EIN number.
- Documentation certifying MBE, WBE, VBE and/or DBE status.

## **Provisions**

1. The selected consultant will be required to submit to and satisfactorily pass a background investigation.
2. The selected consultant will be required to provide professional indemnity insurance or a performance bond for coverage of 100% of the contract price.
4. If required, all parties must submit with their proposals a statement detailing their employment and training opportunities and their plan for providing preference to Indians. All contractors must observe the Shoalwater Bay Indian Tribe's preference policy.
5. The Shoalwater Bay Indian Tribe shall conduct all procurement transactions in a manner that provides fair, full and open competition.
6. The Shoalwater Bay Indian Tribe shall provide fair and equitable treatment for all persons or firms who are in the business of supplying goods and services.
7. The Shoalwater Bay Indian Tribe wish to assure that supplies, services, and construction are procured efficiently, effectively, and at the most favorable prices available.
8. The Shoalwater Bay Indian Tribe shall take reasonable affirmative steps to assure that VBE's, DBE's, WBE's and MBE's are used when possible but without infringing on Indian preference where Indian preference is applicable.
9. The Shoalwater Bay Indian Tribe shall not use federal grantor funds to do business with any entity who is disbarred in accordance with the Federal Government Disbarment list.
10. Request for Proposals may be terminated by The Shoalwater Bay Indian Tribe at any time for cause.
11. Each party submitting a proposal is certifying that he/she has not colluded with any other person, firm or corporation in regard to securing the services being solicited.
12. No employee, Officer, or agent of the Shoalwater Bay Indian Tribe may solicit or accept gratuities, favors, or anything of monetary value from contractors, potential contractors, or parties to subcontractors.
13. Negotiation: Provisions not addressed by this solicitation will be negotiated with the professional once a selection has been made.

14. Agreement: The selected professional will enter into an enforceable agreement that fully conforms to the contracting provisions pursuant to OMB 2 CFR 200. Copies of these requirements are online at <https://www.gpo.gov/fdsys/granule/CFR-2014-title2-vol1/CFR-2014-title2-vol1-sec200-320>