

# **Tule Enterprises, LLC**

## **Request for Proposals (RFP): EXTERNAL AUDITING SERVICES**

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Date of Issuance: October 9, 2025

Proposal Due Date: **Friday, November 21, 2025, 4:00 pm PST**

### **I. INTRODUCTION**

Tule Enterprises is a business entity established under the laws of the Fallon Paiute-Shoshone Tribe ("Tribe"). Tule Enterprises is wholly-owned by the Fallon Tribal Development Corporation ("FTDC") as a subsidiary corporation. Tule Enterprises primarily engages in business activities related to a cannabis dispensary and associated products.

Tule Enterprises is governed by a Board of Directors which has the authority to approve the selection of an independent auditing firm and has initiated the process to acquire external auditing services proposals. The Board of Directors may elect to remain with the currently engaged firm or select a new firm. Tule Enterprises is requesting proposals to provide independent external auditing services. Tule Enterprises shall select the vendor whose proposal and presentation (if requested), demonstrates in Tule Enterprise's sole opinion, the clear capability to best fulfill the purposes of this RFP in a cost-effective manner, with reasonable assurance of high quality and ongoing stewardship of a professional relationship.

Tule Enterprises reserves the right to accept or reject proposals, in whole or in part, and to negotiate separately as necessary in order to serve the best interests of Tule Enterprises. This RFP shall not obligate Tule Enterprises to award a contract or complete the proposed project and it reserves the right to cancel this RFP if it is considered to be in its best interest to do so.

### **II. DESCRIPTION/SPECIFICATIONS**

The purpose of this contract is to obtain the services of an independent firm to provide external auditing services to Tule Enterprises in accordance Generally Accepted Accounting Principles, and any applicable Federal, State, or Tribal laws and regulations. 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 Tule Enterprises and its various divisions

The selected contractor shall conduct a survey of the financial and compliance activities of Tule Enterprises, analyze the data gathered and develop an audit work plan which will provide the audit coverage required for a tribal enterprise. The selected contractor shall perform an organization-wide financial and compliance audit in accordance with the standards identified above, approved audit work plan; applicable American Institute of Certified Public Accountants (AICPA) Audit guides and professional standards; and guidance provided by Tule Enterprises and its Board of Directors.

Tule Enterprises is seeking proposals for audit services for the following periods:

- a. The fiscal year beginning January 1, 2025 and ending December 31, 2025;
- b. The fiscal year beginning January 1, 2026 and ending December 31, 2026;
- c. The fiscal year beginning January 1, 2027 and ending December 31, 2027.

### **III. PROPOSAL SUBMISSION FORMAT**

Proposals should include the appropriate narrative and supporting materials to adequately address the scoring criteria. Proposals not containing all of the items listed below may be determined nonresponsive.

For consistency and to facilitate evaluation of all responses, respondents must organize their proposals as defined below.

**a. Cover Page**

Proposals must be signed and include the firm name, address, telephone number, the name of the person authorized to submit the proposal, along with the person's title and telephone number, and the name and title of the person authorized to execute a contract.

**b. Executive Summary**

Each proposal shall include an Executive Summary section indicating the respondents:

1. Brief understanding of the scope of the proposal.
2. General overview of proposed plan to provide the requested services.
3. A statement as to the respondent's qualifications to perform the services.
4. Proposed team and resources available to perform the audit services.
5. The Principal contact.

**c. Qualifications and Experience**

1. Describe the qualifications of the firm (persons) to perform these services.
2. Each proposal shall include a fully detailed resume of proposed primary and backup resources including job assignments, educational backgrounds, and certifications. The proposal shall also include a listing of support personnel, if applicable, and a brief description of their technical qualifications and professional experience.
3. The respondent must include a statement in the proposal to the effect that the key personnel assigned to this project as described in this proposal will not be removed from the audit without prior approval of Tule Enterprises' Board of Directors
4. Names and contact information for three (3) references from clients of a similar size/nature. Include a brief description of scope of work provided for each.

**d. Work Proposal and Approach**

This should fully explain the respondent's timelines, approach and plan for addressing the requirements as specified. Respondent shall include a brief understanding of the scope of the proposal as well as explain how their plan meets or exceeds the Scope of Work.

**e. Cost Proposal**

Proposals must include a total all-inclusive maximum price. The cost proposal should contain all pricing information relative to performing the audit engagement as described in this RFP. The total all-inclusive maximum price to be bid is to contain all direct and indirect costs including all out-of-pocket expenses. Tule Enterprises will not be responsible for expenses incurred in responding to this RFP. Such cost should not be included in the proposal.

**IV. EVALUATION PROCESS**

- Proposals received in response to this RFP will be reviewed by the Board of Directors. The Board of Directors may, at its discretion, decide to interview the respondents.
- The Board of Directors will independently evaluate the merit of proposals received in accordance with the evaluation factors defined in the RFP. Failure of the respondent to provide any information requested in the RFP may result in disqualification of the proposal and shall be the responsibility of the respondent.
- Each proposal submitted stands alone and will be evaluated on its own merits in terms of meeting the RFP requirements, terms and conditions, pricing, and overall responsiveness to the Request for Proposal.
- Any award as a result of this proposal shall be contingent upon the execution of an appropriate contract. This RFP and its attachments shall form the basis of the Contract Terms and Conditions. Exceptions or deviations to this proposal must not be added to the proposal pages, but must be on vendor's letterhead and accompany the proposal. Any exceptions to the Terms and Conditions will be taken into consideration when evaluating proposals submitted. Tule Enterprises reserves the right to reject any or all of your proposed modifications.
- The evaluation process shall be based on a 100-point scale. Categories have been identified for the evaluation process. Each category shall receive a point value within the specified range based on how well the proposal meets or exceeds the requirements. The following table lists the maximum points associated with each category.

| CRITERIA   | Max Points |
|--|------------|
| a. Responsiveness of the proposal in clearly stating an understanding of the work to be performed: <ul style="list-style-type: none"><li>• Audit coverage and approach</li><li>• Reasonableness of overall time estimates</li></ul>  | 25         |
| b. Qualifications and experience of firm: <ul style="list-style-type: none"><li>• Size and structure of firm and ability to maintain continuity of project</li><li>• Recent experience of firm in auditing Indian tribes and related enterprises</li><li>• Reputation of the firm and satisfaction of the firm's services as expressed by current clients and references</li></ul> | 25         |
| c. Qualifications and experience of staff to be assigned. Education, position in the firm, and years and types of experience will be considered: <ul style="list-style-type: none"><li>• Qualifications of audit team, including tribal/enterprise audit experience</li></ul>  | 20         |

|   |            |
|---|------------|
| • Supervision to be exercised over the audit team by firm's management, including how much time will be spent on site during the audit work |            |
| d. Price: Cost of the Audit.  | 20         |
| e. Native American owned business preference (if applicable)  | 10         |
| <b>TOTAL MAXIMUM POINTS</b>   | <b>100</b> |

## V. RFP TIMELINE

The schedule for this RFP is below and is subject to change. Tule Enterprises may change this schedule at any time. Any changes to the schedule before the Proposal Due Date, will be posted on the website for the Fallon Tribal Development, the owner of Tule Enterprises, at [www.ftdc.us](http://www.ftdc.us).

- Thursday, October 9, 2025 .....Issuance of RFP
- **Friday, November 21, 2025** .....**Proposals must be received by 4:00 pm PST**
- December 2025 (estimated) .....Auditor Selection
- December 2025/January 2026 .....Issuance of contract and start of work

## VI. SUBMISSION METHODS

Interested Proposers must submit their proposal using one of the two methods below:

### Method 1: ELECTRONIC METHOD (**preferred**)

- Email Proposal and any supporting Items to [de.hr@ftdc.us](mailto:de.hr@ftdc.us)

### Method 2: HARDCOPY METHOD

- Mail/deliver five (5) copies of proposal to: Tule Enterprises, LLC  
ATTN: HR/Office Manager  
567 Rio Vista Drive  
Fallon, NV 89406

## VII. INQUIRIES

Individuals/firms may make inquiries or seek clarifications regarding this RFP. Individuals/firms may submit their inquiries by emailing John Rader, Human Resources Generalist/Office Manager, at [de.hr@ftdc.us](mailto:de.hr@ftdc.us). Tule Enterprises will try to respond to any inquiries within 48 hours, excluding weekends and holidays.

## VIII. OTHER INFORMATION

**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.

**Workpapers.** The Respondent 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 applicable agencies during the course of the audit and for a period of three years after the audit has been accepted.

**Required Conferences and Presentation.** Entrance and Exit Conferences shall be held with Tule Enterprises and coordinated with the Board President and/or designated representative of Tule Enterprises. Written notice shall be given to the Board President and Board Treasurer to assure availability of appropriate corporate and tribal personnel and technical staff for each of these meetings. The selected respondent must conduct a presentation of their audit to the Board of Directors and other required entities as determined by Tule Enterprises.

**Key Personnel.** The personnel specified in the Respondent's proposal are considered to be essential to the work being performed hereunder. Prior to changing any of the individuals specified in the proposal, the contractor shall notify Tule Enterprises' authorized representative and Tule Enterprises President reasonably in advance and submit a justification for the proposed substitutions in sufficient detail (including names, titles and résumés) to permit the evaluation of the impact on the quality of work performed. No change shall be made by the Respondent without the prior written consent of Tule Enterprises.

**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.

**Irrevocability of Proposals.** By submission of a clear written notice, the Respondent may amend or withdraw its proposal prior to the closing date and time. A Respondent who has withdrawn a proposal may submit a new proposal prior to the closing, provided that such proposal is done in accordance with the terms and conditions of the RFP.

**Changes to Proposal Wording.** The Respondent will not change the wording of its proposal after closing, and no words or comments will be added to the proposal unless requested by Tule Enterprises for purposes of clarification or as otherwise specified in this RFP.

**Respondent's Expenses.** Respondents are solely responsible for their own expenses in preparing, and submitting, a proposal and for subsequent negotiations with Tule Enterprises, if any. Tule Enterprises will not be liable to any Respondent for any 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.

**Liability for Errors.** While Tule Enterprises has expended considerable efforts to provide 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 Tule Enterprises, nor is it necessarily comprehensive or exhaustive. Nothing in this RFP is intended to relieve Respondents from forming their own opinions and conclusions with respect to the matters addressed in this RFP.

**Modification of Terms.** Tule Enterprises reserves the right to modify the terms of this RFP at any time in its sole discretion. This includes the right to cancel this RFP at any time prior to entering into a Contract with the preferred bidder.

**Ownership of Proposals.** All documents, including proposals submitted by Respondents in response to this RFP become the property of Tule Enterprises.

**Confidentiality of Information.** Information pertaining to Tule Enterprises obtained by the Respondent as a result of participation in this project is confidential and must not be disclosed without written authorization from Tule Enterprises. This clause shall survive this RFP process and/or the selection of the successful Bidder.

**Acceptance and Award.** This RFP constitutes an invitation to make proposals to FTDC. Accordingly, this RFP does not commit Tule Enterprises to award a contract, or to procure, or to contract for services or supplies. Notwithstanding any other provisions of this RFP, Tule Enterprises reserves the right to award this contract to the consultant that best meet the requirements of the RFP, and not necessarily to the lowest proposer. Tule Enterprises reserves the right to accept or reject any or all proposals received as a result of this request; to negotiate with all qualified sources; or to cancel in part or in its entirety this RFP if it is in the interests of Tule Enterprises to so do.

**Debarment Provision.** By submitting a proposal, the individual/firm is certifying that they are not currently debarred by the Tribe or by the Federal Government.

**Insurance Requirements.** The selected individual/firm shall have and maintain the Professional Liability Insurance and Comprehensive General Liability Insurance coverage during the term of their contract.

**Business License Requirement.** The successful Respondent must obtain a Fallon Tribal Business License from the Tribe's Tax Department prior to starting any contracted services on the tribal lands and must abide by the Tribe's Taxation Ordinance. Any applicable costs, taxes, and fees must be identified and included in the cost proposal. For more information regarding business licenses, please email the Tribe's Tax Director at [taxdirector@fpst.org](mailto:taxdirector@fpst.org).

By submission of a proposal, the Respondent declares and stipulates that the proposal is made in good faith, without collusion or connection with any other person or entity bidding for the same work, and that it is made subject to all the terms and conditions of the RFP.