

**THE NAVAJO NATION
NAVAJO NATION GAMING REGULATORY OFFICE**

**REQUEST FOR PROPOSALS
FOR
TRIBAL GAMING AUDIT SERVICES**

NAVAJO NATION BID NO. 21-12-2627KS

Proposal Due Date: December 29, 2021 BY 5:00PM

RFP Information and Requirements

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I. INTRODUCTION

The Navajo Nation Gaming Regulatory Office (NNGRO), pursuant to the Navajo Nation Business Preference Act, 5 NNC § 205, et seq., and the Navajo Nation Procurement Code, 12 NNC § 301-371, as amended by CAU-68-01, is requesting for proposals from qualified firms to perform and conduct required annual Tribal Gaming Audits on behalf of the NNGRO, in accordance with federal, tribal and state requirements at four (4) Navajo Casinos, one (1) located in Arizona in Twin Arrows, AZ and three (3) located in New Mexico in Hogback, NM, Upper Fruitland, NM and Churchrock, NM.

II. BACKGROUND

The NNGRO is an office under the Office of President and Vice-President within the Executive Branch of the Navajo Nation Government. It was first established in 2003 through the Navajo Gaming Ordinance (5 N.N.C §2006) under Resolution CAP-34-02 which was subsequently approved by the National Indian Gaming Commission per the requirements of the Indian Gaming Regulatory Act (IGRA). Since that time, the Navajo Gaming Ordinance was amended in 2019 and reestablished the NNGRO under 5 N.N.C. §2009.

The purpose of the NNGRO is to be responsible for regulating all Gaming Activities within the Navajo Nation per the Navajo Gaming Ordinance, IGRA and State Compacts (5 N.N.C §2011 (A)). The Mission of NNGRO is to “protect tribal sovereignty as it relates to gaming activity and to protect tribal assets – money, employees and integrity of the casino gaming offered by the Navajo Nation”.

III. OBJECTIVE

The NNGRO is required to conduct annual internal audits at all Navajo Nation gaming facilities and its departmental operations in accordance with the National Indian Gaming Commission (NIGC) Minimum Internal Control Standards (MICS) and as applicable the Arizona State – Tribal Gaming Compact and the New Mexico – Tribal Gaming Compact. The NNGRO regulates all gaming activities at four (4) Navajo Nation Casinos.

IV. SCOPE OF WORK

The selected firm will provide the following services:

1. An annual audit pursuant to the requirements of the National Indian Gaming Commission (NIGC), Class II and Class III gaming Technical Standards

- applicable to Bingo, apply the agreed-upon procedures specified to the Casinos for each Calendar Year ending in 2021, 2022, 2023 and 2024 related to NIGC Minimum Internal Control Standards (MICS) compliance, the requirements of 25 CFR Part 542.3, and 25 CFR Parts 547 the National Indian Gaming Commission Minimum Internal Control Standards Audit Checklists and other applicable requirement as agreed upon by the NNGRO. Audits will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.
2. Audits will include obtaining an understanding of the Navajo Nation Gaming Enterprise (NNGE), its casinos and their environment, including internal controls, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, an extent of further audit procedures (the Navajo Nation has State-Tribal Compacts with two states). While an audit is not designed to provide assurance on internal controls or to identify deficiencies in internal controls; however, during the audits, the firm should communicate to NNGRO management internal control related matters that are required to be communicated under AICPA professional standards.
 3. Work with the NNGRO to ensure compliance with the NIGC MICS at all Navajo Nation Casino properties including One (1) in Arizona, and three (3) in New Mexico. Currently, specific departmental audits include: Gaming Machines, Cage, Drop & Count, Table Games, Revenue Audit, Promotion/Players Club, Surveillance, Accounting, Information Technology, Complimentary Services, Bingo, and Title 31. All internal audits will document findings in a report indicating Control Improvement Opportunities (CIOs) and Log of Other Findings (LOOFs).
 4. An audit of the uses of gaming revenue received from the Navajo Nation Gaming Enterprise to the Navajo Nation.

V. TERM OF CONTRACT

Contracts awarded in response to this RFP will be for approximately three (3) years beginning December 29, 2021 or from date of the Navajo Nation President's approval signature, whichever occurs later to December 31, 2024 or longer dependent on need.

VI. PROPOSAL FORMAT

All proposals must be typewritten on standard 8 ½" x 11" paper and placed within a binder with tabs delineating each section. Larger paper is permissible for charts, maps, spreadsheet, etc. Respondents shall provide two (2) identical copies of their proposals.

Any proposal that does not adhere to the requirements may be deemed non-responsive and rejected, see Section XI for more information regarding disqualification of proposals.

A. Proposal Organization

The proposal must be organized and indexed in the following format and must contain, at a minimum, all listed items in the sequence indicated:

- A. Letter of Interest
- B. Statement of Qualifications
- C. Proposed Contract Approach
- D. Cost Proposal
- E. Appendix

a. Letter of Interest

Each proposal must be accompanied by a letter of interest. The letter of interest MUST:

1. Identify the name, title, primary telephone number and email address of the person responding to the RFP,
2. Identify the name, title, telephone numbers and email addresses of person authorized to negotiate and enter in a contract on behalf of the entity;
3. Identify the names, titles, telephone numbers and email addresses of persons to be contacted for clarification;
4. Explicitly indicate acceptance of the conditions governing this procurement;
5. Be signed by the person responding to the RFP; and
6. Acknowledge receipt of any and all amendments to the RFP.

b. Statement of Qualifications

1. The Respondent must detail the firm's experience in providing tribal gaming audit services to gaming tribes.
2. The Respondent must submit the firm's resume and identify the partner, manager, and in-charge accountant/auditor who will be assigned. Include biographies for each. Indicate any complaints against them that have been raised by the state board of accountancy or other regulatory authority, if any. Indicate any corrective actions that have been taken by the firm with respect to these people.
3. Discuss commitments the firm will make to staff continuity, including staff

turnover that may be experienced during the audit.

4. Submit at least two (2) references for the firm. Each reference must include the name, address, and telephone number of a contact person who can describe, in some detail, the quality, quantity, and substance of services provided.
- c. Proposed Contract Approach
1. Respondents must describe in detail how they would accomplish the objectives described in the scope of work, including how the internal audits and fieldwork at all four (4) Navajo Casino property will be conducted; from the Planning stage to an Exit Review, include a draft timeline for each annual year.
 2. Describe how the firm will approach the audit of the organizations, including the use of any association or affiliate member firm personnel and the areas that will receive primary emphasis. Discuss any other methods to be used by the firm including technology.
 3. Describe the communication process that will be used by the firm to provide updates and/or discuss any issues during the audit process with the NNGRO.
- d. Cost Proposal
1. Provide an all-inclusive price for each annual audit year and include expenses for travel, i.e. lodging, meals, flights, etc.
 2. Identify any estimated fees that are separate from the all-inclusive prices that may be incurred due to unforeseen circumstances and describe each fee, for example will the fees be billed hourly or on a monthly flat fee rate.
- e. Appendix
- Provide the following forms:
1. A signed Navajo Nation Debarment and Suspension Form
 2. A signed W-9 Form
 3. Proof of Insurance Liability
 4. If applicable, copy of Navajo Nation Business Regulatory Certification

VII. DISCLOSURES

- A. The purpose of this Request for Proposal (RFP) is to obtain proposals from qualified respondent(s) to perform the stated Scope of Work.
- B. Any cost incurred by the respondent in preparing, transmitting, presenting, or

- modifying the proposal or material for this RFP shall be the responsibility of the respondent.
- C. The award will be made in compliance with Navajo Nation preference laws and applicable federal laws; including but not limited to the Navajo Preference in Employment Act.
 - D. The successful respondent(s) may be required and/or recommended to register with the Navajo Nation Business Regulatory Office and the Navajo Nation Tax Commission.
 - E. A respondent may submit an amended proposal before the deadline for receipt of proposals. Such amended proposals must be complete replacements for a previously submitted proposal and must be clearly identified so in the transmittal letter
 - F. A respondent may withdraw their proposal at any time prior to the deadline for receipt of proposals. The respondent must submit a written withdrawal request addressed to the Executive Director.
 - G. Any inquiries regarding this procurement should be submitted in writing to the delegated Executive Director for official response. Only written responses to questions will be official.
 - H. All proposals received will be kept confidential until a contract is awarded. At that time, all proposals and documents pertaining to the proposals may be open to the public, except for the material which is proprietary or confidential.
 - I. The Navajo Nation Gaming Regulatory Office reserves the right to negotiate with the successful respondent any additional provisions to those contained in this RFP.
 - A. The Navajo Nation ("Nation") reserves the right to accept one or more proposals or reject any or all proposals received in response to this RFP.
 - B. The Nation also reserves the right to terminate this RFP, and reissue a subsequent solicitation, and/or remedy technical errors in the RFP process.
 - C. If awarded, respondent agrees that the work products produced from a fully executed contract shall be the property of the Navajo Nation.
 - D. This RFP does not commit the Nation to enter into a Contract, award any services related to this RFP, nor does it obligate the Nation to pay any costs incurred in preparation or submission of a proposal or in anticipation of a contract.
 - E. The Navajo Nation Gaming Regulatory Office will award the contract based on qualifications, experience, availability, and proposal cost
 - F. The Professional Services Contract, if awarded, will be awarded to the Respondent(s) whose Proposal(s) are deemed most advantageous to the Nation, as determined by the selection committee, upon approval by the Navajo Nation.

- G. The selected Respondent(s) must be able to accept the terms and conditions in the Navajo Nation's Professional Services Contract standard agreement.
- H. The Nation may accept any Proposal in whole or in part. If subsequent negotiations are conducted, they shall not constitute a rejection or alternate RFP on the part of the Nation. However, final selection of an applicant is subject to Navajo Nation approval.
- I. Contract documents are not binding until approved by the Navajo Nation (2 NNC §164) and signed by the Nation. In the event the parties cannot negotiate and execute a contract within a certain time, the Nation reserves the right to terminate negotiations with the selected Respondent and commence negotiations with another or other Applicants.
- J. Successful respondent(s) must be able to formally invoice the Nation for services rendered.
- K. Conflict of Interest: Selected respondent(s) will be required to warrant and certify that, its officers, employees and agents are neither officials nor employees of the Navajo Nation.
- L. Protest of Award: The decision of the Nation will be final; no appeals or request for appeals will be accepted.

VIII. SUBMISSION OF PROPOSALS

All proposals must be received no later than 5:00 p.m. MST (Mountain Standard Time) on December 29, 2021. The date and time received will be recorded on each proposal. Proposals received after the deadline will not be considered for review and will be returned.

Two (2) complete proposals must be submitted in a sealed packet (taped and bind) labeled "NNGRO Audit Services RFP BID NO. 21-12-2627KS with a written returned address identifying the Respondent's name, and if applicable, the Respondent's Certification number and Priority Ranking under the Navajo Nation Business Opportunity Act.

BY USPS MAIL:

Navajo Nation Gaming Regulatory Office
ATTN: NNGRO Audit Services RFP BID NO. 21-12-2627KS
P.O. Box 2040
Window Rock, AZ 86515

BY FEDEX / UPS / DHL / Private Carrier:

Navajo Nation Gaming Regulatory Office

ATTN: NNGRO Audit Services RFP BID NO. 21-12-2627KS

47552-G State Highway 264, Hogan Tso Office Complex

Window Rock, AZ 86515

*Applicants who choose mail delivery should consider sending their proposals with a delivery confirmation option. *

BY HAND DELIVERY:

Navajo Nation Gaming Regulatory Office

47552-G State Highway 264, Hogan Tso Office Complex

Window Rock, AZ 86515

Faxed or e-mailed RFP packets will NOT BE ACCEPTED and WILL NOT be considered for review. The content of any proposal will not be disclosed in accordance with 2 NNC §85(A)(11). No photocopying will be completed on behalf of applicant, at any time.

IX. PROPRIETARY INFORMATION

Restrictions on any information included in the proposals must be clearly stated in the proposal itself. Proprietary information submitted in response to the RFP will be handled in accordance with applicable purchasing procedures. Each and every page of the proprietary material must be labeled or identified with the work “proprietary” or “confidential”. Any information deemed to be confidential by applicant should be clearly noted on the page(s) where confidential information is contained; however, the Nation cannot guarantee that it will not be compelled to disclose all or part of any public record under the Navajo Privacy Act, since information deemed to be confidential by applicant may not be considered confidential under Navajo Nation Law.

X. OWNERSHIP OF PROPOSALS

All documents submitted in response to this RFP shall become the property of the Navajo Nation and will not be returned to the respondent. Responses received will be retained by the Navajo Nation Gaming Regulatory Office and may be reviewed by any person after final selection has been made, subject to the rules of confidentiality and Navajo Nation Law.

XI. DISQUALIFICATION OF PROPOSALS

Prior to a proposal moving onto the evaluation stage, all proposals will be screened for compliance to the instructions and rules of this RFP. Any proposal failing to follow instructions in this RFP will be disqualified and removed from consideration, this includes: not submitting the required amount of proposals; not following the proposal requirements and/or failing to submit required documents.

XII. EVALUATION AND CRITERIA

After the deadline of December 29, 2021 at 5:00pm (MST), the selection committee will review the proposals received to determine which proposals are the most responsive and address the scope of work in the best interests of the Navajo Nation.

1. A Selection Committee will review the proposals received in accordance with the general criteria described herein. The selection committee may request oral presentations by respondents. Respondents should be prepared to provide any additional information the selection committee feels necessary for the fair evaluations of proposals.
2. Failure of a respondent to provide any information requested in the RFP may result in disqualification of the proposal. All proposals must be endorsed with the signature of a responsible official having authority to bind the respondent to the execution of the contract.
3. The sole objective of the selection committee will be to select the respondent who is most responsive to the needs of the Navajo Nation. The specifications in this RFP represent the minimum performance necessary for a response. On the basis of the evaluation criteria established in this RFP, the selection committee will select and recommend the respondent(s) who best meet(s) this objective.
4. Evaluation Criteria: The following criteria will be used by the selection committee in the selection process for the contract award. The proposal factors will be on scale of 1 – 100 with weight relations as stated below:

Proposal Organization	0 – 5 Points
Statement of Qualifications	0 – 35 Points
Proposed Contract Approach	0 – 60 Points

XIII. SCHEDULE OF EVENTS

Following is a list of projected dates/times (excluding Due Date) with respect to this RFP:

RFP Issue Date	December 20, 2021
Proposals Due	December 29, 2021 at 5:00pm MDT
Proposal Opening	December 30, 2021
Review and Evaluation Period	December 30, 2021
Notification Period	January 3, 2022

XIV. RFP CONTACT INFORMATION

For information regarding this RFP, please refer questions to:

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