

WALKER RIVER PAIUTE RIVER TRIBE



REQUEST FOR PROPOSAL FORENSIC & FINANCIAL AUDITOR TUMATZEKWAЕ NOBE CANNABIS DISPENSARY

January 5, 2024

DIRECT QUESTIONS REGARDING THIS RFP TO:

Sarah Lamkin
Tax Director
Taxation Department
Walker River Paiute Tribe
1022 Hospital Road / PO Box 411
Schurz, Nevada 89427
775-773-2478
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SECTION I: OVERVIEW

The Walker River Paiute Tribe (the “Tribe”) is a federally recognized tribal government located in Schurz, Nevada. The Tribe entered into a Marijuana Compact with the State of Nevada in 2017 and subsequently opened the Tumatzekwae Nobe cannabis dispensary. The Tribe seeks a qualified forensic accounting firm with an integrated team of accountants. The vendor will conduct an audit of the financial and compliance activities of the Tumatzekwae Nobe cannabis dispensary in accordance with applicable American Institute of Certified Public Accountants (AICPA) audit guides and professional standards, the Walker River Paiute Tribe’s Marijuana Code (WRPTMC), the Marijuana Compact between the Walker River Paiute Tribe and the State of Nevada, and the U.S. Department of Justice Cole and Wilkinson Memorandums, along with any guidance provided by the Tribe. The review is inclusive of fiscal years 2021 through 2023.

This review is confidential and exclusively managed by the Tribe’s Tax Director and the Chair of the Tribe’s Tax Commission. The contracted firm will be independent and not be associated with a Tribal Council member or employee of the Tribe.

All correspondence and reports are directed to the Tax Director. A progress report and a final report are required for delivery and presentation to the Walker River Paiute Tax Commission and to the Walker River Paiute Tribal Council.

SECTION II. SCOPE OF SERVICES

The Tribe seeks a qualified forensic accounting firm with an integrated team of accountants. The project requires a review of existing controls and compliance with these controls, identification of risk of fraud and misconduct, and recommendations on improvements and best practices for managing the Tumatzekwae Nobe cannabis dispensary. Tasks include, but are not limited to, the following:

- Provide an opinion on the financial statements of Tumatzekwae Nobe.
- Prepare the following reports in accordance with all applicable Standards:
 - Tumatzekwae Nobe financial statements
 - Report on internal controls over financial reporting
- In performing the audits and the work required in this contract, the Contractor shall comply with the Generally Accepted Auditing Standards developed by the AICPA and those developed by the U.S. General Accounting Office (Government Auditing Standards), as applicable.
- Conduct document reviews and gather factual evidence to determine compliance with all guidelines and requirements for financial management controls and systems.
- Assist with creating and updating policies and procedures for the management of cultivation

and dispensary finances, including but not limited to Financial Reporting, Conflict of Interest, and Procurement.

- Assist with document and data collection, management, and repository services, as needed.
- Make recommendations for compliance, internal controls, and financial processes.
- Make recommendations regarding financial software to meet reporting requirements, catch errors, and complete all necessary tasks.
- Review Accounts Payable procedures and provide recommendations on processes, including but not limited to payroll, purchase orders, invoicing system, and payment vouchers.

SECTION III. REQUIRED QUALIFICATIONS

- Experience working with tribal government clients is required.
- The proposal must identify and describe the licenses and authorizations the firm holds to conduct the services outlined in the scope. A description of how the firm is current in its knowledge of relevant Nevada and federal laws and regulations and how it ensures compliance is required.
- The firm is required to have the necessary systems, software, support, and security procedures to provide the services outlined in scope to protect confidentiality. The proposal must list all information systems, software, and security procedures that will be used during the engagement.
- The firm must have familiarity with laws, regulations, policies, and procedures for the management of cultivation and dispensary finances on American Indian Reservations.
- The firm must have the capacity to complete screening services within the agreed upon timeline, upon request from the Tribe.

SECTION IV. PROPOSAL REQUIREMENTS

The following items are required for the proposal to be eligible for consideration:

- A. Cover Letter
- B. Organizational Profile, Team Resumes, Three Professional References (from forensic and financial audit clients)
- C. Plan and Timeline for Completing Scope of Services (see Section II)
- D. Required Qualifications (see Section III)
- E. Fee Schedule and Narrative
- F. A Proposed Contract¹

SECTION V. SELECTION CRITERIA

1	<p>Relevant Experience</p> <ul style="list-style-type: none"> • Organizational profile details the firm’s experience relevant to the proposed services, including required licenses and authorizations. • Resumes of key project personnel include required professional licenses and authorizations. • Three professional references are forensic and financial audit clients. 	20
2	<p>Capacity</p> <ul style="list-style-type: none"> • Proposal clearly addresses the firm’s capacity to complete each task in the scope of services (Section II). • Plan demonstrates a proven approach to conducting the scope of services (Section II). 	30
3	<p>Required Qualifications</p> <ul style="list-style-type: none"> • Proposal illustrates each of the firm’s required qualifications through specific examples (Section III). 	20
4	<p>Fee Schedule and Narrative</p> <ul style="list-style-type: none"> • Fee schedule and narrative addresses specific screenings and activities that are required to conduct the scope of services. • Prices are justified in the narrative and based upon current market rates for similar services. 	15
5	<p>Proposed Contract</p> <ul style="list-style-type: none"> • The proposed contract addresses the scope of services. • Terms are fair and meet the Tribe’s expectations for independent contractors. 	10
6	<p>Tribal Member</p> <ul style="list-style-type: none"> • Must be a member of a Federally Recognized Tribe 	5

Total Points Available: 100

SECTION VI. SUBMISSION REQUIREMENTS

The Tribe reserves the right to reject all or any part of any or all proposals, to waive technical or legal deficiencies, and to accept any proposal that it deems to be in the best interest of the Tribe.

The Tribe will not be responsible for late mail deliveries and no proposal will be accepted if received after the submission deadline. At the Tribe's discretion, late proposals may be returned unopened, if the respondent's return address is displayed.

Please note all contracts are subject to Tribal Employment Rights (TERO) fees.

Submit one (1) electronic copy of the proposal via email by 5:00PM PT on February 9, 2024.

Submit clarifying questions and proposals to:

Sarah Lamkin
Tax Director
Taxation Department
Walker River Paiute Tribe
E-mail: slamkin@wrpt.org

¹ The Walker River Paiute Tribe is a federally recognized tribe exercising tribal sovereignty, including sovereign immunity.