



COMANCHE NATION GAMING COMMISSION
1915 E. GORE BLVD. LAWTON, OK 73501
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Request for Proposals for Audit Services For The Comanche Nation Gaming Commission

The Comanche Nation Gaming Commission (CNGC), Lawton, Oklahoma is seeking proposals from interested accounting/auditing firms that perform audit services specifically for Tribal Gaming Commissions. This Request for Proposals (RFP) is being advertised as an open procurement with Indian Preference. Those firms claiming Indian Preference must furnish proof of enrollment with a federally recognized tribe when submitting their proposal and controlling ownership of the business.

Scope of Work for Auditing Services:

All proposals shall include a description of the services to be provided, a personal or auditing firm resume, three clients to serve as references, fee structure, types of expenses that are charged, and identification of the individual(s) in the firm who will have primary responsibility for conducting the audit for the CNGC. The audit must be performed in accordance with the appropriate Federal regulations that identify the Accounting, Financial Management and Audit Standards

Applicant firms must be independent certified public accountants (CPA's) licensed in the state of Oklahoma.

Written Proposals will be prepared by applicant firms. The written proposals should be limited to no more than 7 pages, including exhibits; and it should specifically address the qualifications of the team that you propose to service the Comanche Nation Gaming Commission.

To assist in the evaluation of the proposals, please submit the following information:

- Brief history of the firm
- Description of proposal services
- Firm team qualifications, experience and credentials including resumes of management and staff that will be responsible for the project.
- Estimated fee on a not-to-be-exceeded basis including, but not limited to, estimated hours by partner, manager, senior staff, out-of-pocket expenses, and profits.

- Statement of firm’s ability to perform auditing services. Please be specific.
- Copy of firm’s most recent peer review report.
- Samples of the firm’s work products, presentations, and performance are required.
- Responses to the following questions:
 1. Which gaming commission(s) have you provided auditing services?
 - For each Gaming Commission(s), please describe the *type (Tribal or non-tribal)*
 2. Is your professional liability insurance coverage adequate for this project?
 3. In the last five years, has your firm or any partner or employee been a defendant in a lawsuit related to professional services or conduct; ethics violations; procedural actions by the state of Oklahoma or any related situation, such as consent decrees, settlements, injunctions and the like? Please describe.

Each written proposal will be rated using a point system that is applied to the information provided by the offeror that addresses the needs of the CNGC. The rating system is as follows:

• Past working experience with Tribal Gaming Commissions	10 points
• Knowledge & working experience within Gaming Industry	20 points
• Fee structure	10 points
• Qualifications of Audit Team	25 points
• Indian Preference	15 points
• Quality of Proposal	<u>20 points</u>
Total Points	100 points

Contract

Length of contract will be one year beginning December, 2018, with an option to renew for two additional years ending on June 30, 2021.

Reporting Requirements

The fiscal year-end for the CNGC is September 30th. The CNGC operates as an independent organization of the Comanche Nation. The selected auditing firm will be required to offer an opinion on the operations and financial statements.

Audit work will commence in sufficient time to allow issuance of the financial statements, together with report of independent public accountant, **no later than January 17, 2019**. You should plan to issue five (5) bound copies of each report and one (1) loose-leaf or bound copies of the entire reporting package along with electronic files on one (1) CD. Comment letters for internal control recommendations and other pertinent matters will be required to be issued.

Background

The Comanche Nation Gaming Commission uses Quick Books for recording all accounting transactions, outsourced payroll system, and contracts with a Fee Accountant that is responsible for maintaining financial records and providing financial reports.

CNGC, as stated previously, is a stand-alone legal entity affiliated with the Comanche Nation.

FY 2018

Total budget	\$ 2,895,645
Total full time employees	27

Special Terms and Conditions

Each applicant firm, by submission of a bid, assents to every item within this section.

- 1) The CNGC reserves the right to amend these requirements, accept or reject any or all bids, to consider the competency and responsibility of all bidders, to use any information determined necessary to establish the ability of any bidder to perform all conditions required and intended by this specification. The CNGC is not bound to accept the lowest total bid.
- 2) The CNGC reserves the right to immediately cancel the whole or any part of the contract due to failure of the bidder to carry out any specification term or condition of the contract. The CNGC will issue a written notice of cancellation to the successful bidder for acting or failing to act as in the following:
 - a) The successful bidder fails to perform adequately the services required in the specifications
 - b) The successful bidder fails to furnish the required product within the time stipulated in the specifications.
 - c) The successful bidder fails to make progress in the performance of the requirements and/or gives the CNGC positive indication that the bidder will not or cannot perform to the requirements in the specifications bid.

If the CNGC cancels the contract pursuant to this clause, the CNGC reserves all rights or claims to damage for breach of contract.

- 3) See the attached: "Statements." **These attachments must be completed and returned with the bid/proposal.**
- 4) The CNGC reserves the right to terminate the contract, at any time, for the convenience of the CNGC, without penalty or recourse, by giving written notice to successful bidder at least thirty (30) days prior to the effective date of such termination. The successful bidder shall be entitled to receive just and equitable compensation for that work completed before the effective date of any termination.
- 5) The successful bidder shall establish and maintain procedures and controls that are acceptable to the CNGC for the purpose of assuring that no information contained in its

records or obtained from the CNGC or from others in carrying out its functions under the contract shall be used by or disclosed by it, its agents, officers or employees, except as required to efficiently perform duties under the contract. Persons requesting information shall be referred to the CNGC.

All sealed proposals are due no later than **4:30 PM, November 15, 2018.** The proposals must be marked "Proposal Enclosed" and please follow up with an electronic submittal by email. Faxed proposals will not be accepted. The address is as follows:

Comanche Nation Gaming Commission
Attention: Acting Executive Director
1915 E. Gore Blvd.
Lawton, Oklahoma 73501

Admindept@comanchegc.com

This contract will be awarded **by November 22, 2018.**

All questions may be directed to the Acting Executive Director of the Comanche Nation Gaming Commission at 580-595-3300. You may also email the Acting Executive Director at shannonw@comanchegc.com.

DISCLOSURE STATEMENT

Bidder must disclose any possible conflict of interest with the Comanche Nation Gaming Commission (CNGC), including, but not limited to, any relationship with any employee(s), any Commissioner or any member of the Comanche Business Committee of the Comanche Nation. Your response must disclose if a known relationship exists between any principle of your firm and any CNGC employee. If to your knowledge no relationship exists, this should be stated in your response. Failure to disclose such a relationship may result in contract cancellation.

No Known Relationship Exists _____

Relationship Exists (Please explain relationship):

Company Name _____

Company Address _____

Authorized signature _____ Date _____

Print Name _____

Title _____

Failure to complete and return this form with your bid/proposal will result in your response being disqualified.

NON-DISCLOSURE AGREEMENT (NDA)

In order to protect certain confidential and proprietary information which may be disclosed between them, The Comanche Nation Gaming Commission (“CNGC”) and -

_____ with offices at _____
identified below and also referred to as the parties agree that:

1. The Discloser of Confidential and Proprietary Information is: Comanche Nation Gaming Commission

The Recipient of Confidential and Proprietary Information is: _____ (Vendor Name)

2. The parties' representatives for coordinating disclosure or receipt of Confidential and Proprietary Information are:

Vendor Name	Shannon Wilmeth Comanche Nation Gaming Commission
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3. Recipient agrees that any information disclosed to it by CNGC in connection with this Agreement shall be considered confidential and proprietary and the Vendor shall not disclose same to any third party and shall hold it in confidence and will not use it other than as permitted under this Agreement.
4. The terms of this Agreement shall be treated as confidential and proprietary by both parties hereto and shall be subject to the confidentiality provisions of this Agreement.
5. Recipient's obligations regarding Confidential and Proprietary Information received under this Agreement shall not expire and shall continue beyond any other agreement between the parties. Nothing in this Agreement shall require either party to divulge Confidential and Proprietary Information to the other party.
6. The parties hereby agree that Recipient shall (1) not disclose Confidential and Proprietary Information to any third party, (2) restrict dissemination of Confidential and Proprietary Information to only those employees of their entity who must be directly involved with Confidential and Proprietary Information, (3) use the same degree of care as for its own information of like importance, but at least use reasonable care in safeguarding against disclosure of Confidential and Proprietary Information of the other party, and (4) not use Confidential and Proprietary Information for any purpose other than for the purposes for which the information was disclosed without the prior written consent of the Discloser.
7. This Agreement imposes no obligation upon Recipient with respect to Confidential and Proprietary Information disclosed under this Agreement which (1) is explicitly approved for release by prior written authorization of Discloser, or (2) is known to Recipient prior to such disclosure as reasonably evidenced by records predating such disclosure, or (3) is public information.
8. Recipient agrees that all Confidential and Proprietary Information received is and will remain the property of Discloser and that it shall not be copied or reproduced without the express prior written permission of the Discloser, except for such copies as may be reasonably required in

order to perform tasks for the benefit of the Discloser. After the tasks are completed, Recipient will destroy or return all the Confidential and Proprietary Information to Discloser along with all copies and /or derivatives made, including copies of portions of the Confidential and Proprietary Information. Notwithstanding the foregoing, or anything to the contrary in this Agreement, Vendor may retain Confidential and Proprietary Information in its work papers as it relates to any services provided to CNGC.

9. Recipient agrees it will not in any form export, re-export, resell, ship or divert or cause to be exported, re-exported, resold, shipped or diverted, directly or indirectly, any product or technical data or software furnished hereunder or the direct product of such technical data or software to any country for which the United States Government or any agency thereof at the time of export and re-export requires an export license or other governmental approval without first obtaining such license or approval.
10. Each Discloser warrants that it has the right to make the disclosure under this Agreement. Neither party acquires any licenses or other intellectual property rights of the other party under this Agreement. Nothing in this Agreement shall be understood as granting, expressly or by implication, any rights under patents, technical information, or know-how of the Discloser. The parties do not intend that any agency or partnership relationship be created between them by this Agreement.
11. This Agreement shall be governed by, and construed in accordance with the governing laws within the jurisdiction of the Comanche Nation and can only be modified in writing signed by both parties.
12. This agreement shall be effective upon the date of execution by both parties.

By: _____ Date: _____

Name: _____

Title: _____

By: _____ Date: _____

Name: _____

Title: _____

CONFIDENTIALITY AGREEMENT
Comanche Nation Gaming Commission
(New Vendor)

This Confidentiality Agreement is entered into by and between the Comanche Nation Gaming Commission (“CNGC”) and _____ (“Vendor”).

WHEREAS, in the course of performing official duties for the CNGC, Vendor will acquire confidential information regarding the business and operations of the CNGC, including, but not limited to, financial information, employee information, and information about the CNGC’s proprietary business (“Confidential Business Information”); and

WHEREAS, Confidential Business Information disclosed to Vendor is protected from unauthorized use and disclosure; and

WHEREAS, Vendor and the CNGC mutually desire to provide for further protection of the CNGC’s Confidential Business Information by entering into this Agreement.

NOW THEREFORE, for valuable consideration, the receipt and sufficiency of which is expressly acknowledged, and the mutual covenants and conditions contained herein, Vendor and the CNGC agree as follows:

1. In consideration for the CNGC’s engagement of Vendor to provide goods or services to the CNGC, and the CNGC’s disclosure to Vendor of its Confidential Business Information for the mutual benefit of Vendor and the CNGC, Vendor agrees to the following provisions:

a. Vendor acknowledges and agrees that Confidential Business and Information disclosed to Vendor during Vendor’s employment with the CNGC is valuable property of the CNGC. Vendor further agrees that no property rights of any kind are transferred to Vendor under this Agreement.

b. Vendor agrees to maintain the confidentiality of Confidential Business Information (even after completion or termination of the Vendor’s contract or agreement with the CNGC) and agrees not to use or disclose such information without the prior written permission of the CNGC, except as required to perform Vendor’s official duties.

(1). If Vendor is required to disclose Confidential Business Information under any court order, subpoena or other judicial or administrative process, Vendor shall notify the CNGC, within seven (7) calendar days from the demand for disclosure so that the CNGC may defend against the compulsory disclosure, including seeking a protective order.

c. Vendor agrees that, upon completion or termination of the Vendor’s contract or agreement with the CNGC, Vendor will promptly return any and all original material containing or reflecting Confidential Business Information (whether prepared by the CNGC, Vendor or otherwise) and will not retain any copies, extracts or other reproductions, in whole or in part, of the subject Confidential Business Information, unless such documentation are retained to support Vendor’s professional services performed.

2. Vendor and the CNGC understand and acknowledge that this Agreement does not constitute a contract of employment or engagement or obligate the CNGC to employ or engage Vendor in any capacity for any stated period of time. Vendor and the CNGC further understand and acknowledge that nothing contained in this Agreement shall be construed to limit, restrict, or alter Vendor's or the CNGC's rights to terminate the Vendor's contract or agreement with the CNGC.

3. Vendor acknowledges and agrees that the CNGC may seek and obtain injunctive relief against the breach or threatened breach of Vendor's obligations under this Agreement, in addition to any other legal remedies that may be available.

4. Vendor and the CNGC agree that if any provision of this Agreement is held to be illegal, invalid or unenforceable, that provision shall not be part of this Agreement. The legality of the Agreement and the remaining provisions shall not be affected by a finding that any provision of the Agreement is illegal, invalid or unenforceable.

5. Vendor and the CNGC agree that no failure or delay by the CNGC to exercise any right, power or privilege under this Agreement shall operate as a waiver thereof, nor shall any single or partial exercise thereof preclude any other or further exercise of any such right, power or privilege.

6. Nothing in this Agreement is intended to be or shall be construed as a waiver of the sovereign immunity of the Comanche Nation, whereas CNGC is acting within its scope of duty. The governing law of this Agreement shall apply under the jurisdiction of the Comanche Nation.

7. Vendor has carefully read and considered the provisions of this Agreement, has been given the opportunity to consult with counsel of Vendor's choosing, and has decided to enter into this Agreement knowingly and voluntarily, without coercion or undue influence by the CNGC.

Vendor:

Comanche Nation Gaming Commission:

Name: _____

Name: _____

Title: _____

Title: _____

Date: _____

Date: _____

Signature: _____

Signature: _____