



NOTICE INVITING BIDS

Annual Audit for Fiscal Year's 2026, 2027, 2028. Sealed bids will be received from 7/20/26 through 4:30 PM 8/10/26 at the office of the Nez Perce Tribe Gaming Commission, P.O. Box 365, Lapwai, ID 83540 or email Leotismc@nezperce.org for:

1. **Annual audit** for the financial statements for two tribal gaming operations, a Tier A and Tier C by an independent Certified Public Accountant (CPA) on the Nez Perce Indian Reservation. The audits will be conducted in accordance with generally accepted accounting principles, (GAAP) and must express an opinion on each set of financial statements. The audit report and management letters setting forth the results of each annual audit must be submitted to the Nez Perce Tribe Gaming Commission, hereinafter NPTGC, **within ninety (90) days after the end of the fiscal year, ending September 30, 2026, 2027 and 2028.**
2. The **external audit** by a Certified Public Accountant (CPA) of the Tier A and Tier C gaming operations as required by the TICS. The selected auditor will perform procedures to verify implementation and substantial compliance with the Nez Perce Tribe Gaming Enterprise Internal Control Procedures, (ICPs) and the 1995 Nez Perce Tribe/State of Idaho Class III Gaming Compact, as amended. The firm must identify in its response how it will focus the audit on Title 31 BSA and gaming related contracts over \$25,000.00. Pursuant to Section 2710 of Indian Gaming Regulatory Act (IGRA), the results of such audit must be submitted to the **NIGC on or before, hundred and twenty (120) days after close of the Fiscal Year.**

Bids will be opened in the Gaming Commission office on 8/12/2026. The NPTGC reserves the right to accept or reject any or all bids, to determine which bids are conforming and to waive minor defects and irregularities. Sealed bids shall be marked **"CPA/AUDIT"**, addressed to **Leotis McCormack, Director, Nez Perce Tribe Gaming Commission, P.O. Box 365, Lapwai, ID 83540.**