



REQUEST FOR PROPOSAL (RFP) FOR INDEPENDENT EXTERNAL AUDIT SERVICES RFP2026-03

RFP Response Due Date and Time:
Friday, April 17, 2026, at 4:00 p.m. EST

**Number of Pages
(Including Cover):** 23

Issue Date:
Friday, March 20, 2026

ISSUING AGENCY INFORMATION

Mohawk Gaming Enterprises, LLC.
Db: Akwasasne Mohawk Casino Resort
on behalf of the Tewáthahón:ni Corporation and Mohawk Networks, LLC.

873 State Route 37, Hogansburg, NY 13655

Single Point of Contact (SPOC): Julie White: (518) 358-2222 ext. 2497, juwhite@mohawkasino.com

Website: <http://mohawkasino.com/resources/business-opportunities>

INSTRUCTIONS TO FIRMS

If by Mail/Ship Sealed Proposal to:

Akwesasne Mohawk Casino Resort
Julie White, Purchasing Manager
873 State Route 37
PO Box 1179
Hogansburg, NY 13655
Mark Face of Envelope/Package with: RFP2026-03

If hand-delivering Sealed Proposal, return to:

Julie White
Casino Administration Bldg - Speedway Plaza
891 State Route 37
Hogansburg, NY 13655
Mark Face of Envelope/Package with: RFP2026-03

If emailing proposal, send to:
juwhite@mohawkasino.com

FIRMS MUST COMPLETE THE FOLLOWING AND RETURN WITH BID PROPOSAL

Firm Name/Address:

Email Address: _____

Phone Number: _____

Fax Number: _____

Addendums received (if any): _____

(Name/Title)

(Signature)

My signature certifies that the, bid as submitted, complies with all Terms and Conditions as set forth in **RFP2026-03**. My signature also certifies that the accompanying bid is not the result of, or affected by, any unlawful act of collusion with another person or company engaged in the same line of business or commerce.

****FIRMS MUST RETURN THIS COVER SHEET WITH RFP RESPONSES****

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1 Purpose and Key Objectives

1.1 Purpose

The Mohawk Gaming Enterprises, LLC dba: Akwesasne Mohawk Casino Resort, herein referred to as “MGE”, is requesting bids from qualified independent certified public account firms having sufficient Casino Gaming, Internet Service Provider, and 8(a) government program accounting and auditing experience to audit financial statements for **the Tewathahonni Corporation, Mohawk Gaming Enterprises, LLC., and Mohawk Networks, LLC, herein referred to as “TEWA”, “MGE” and “MN” respectively.** Per our policy, this is to be bid out every 3-5 years to ensure competitive pricing

1.2 Background Information

Tewáthahón:ni Corporation

The Tewáthahón:ni Corporation is a federally chartered tribal business corporation under Section 17 of the Indian Reorganization Act, which is wholly owned by the Saint Regis Mohawk Tribe. The Corporation is governed by its Federal Charter of Incorporation and its Corporate Bylaws. The Corporation’s Board of Directors is currently composed of seven (7) individuals, which include the three (3) Tribal Chiefs, one (1) of the Tribal Sub-Chiefs and three (3) additional community members. The Corporation is a separate legal entity that helps foster economic development and diversification for the Tribe, by:

- Segregating the Tribal governmental assets and liabilities from Tribal business assets and liabilities through its legal structure;
- Separating the Corporation assets and liabilities from its subsidiary companies, without divesting either the Corporation or the Tribe of privileges and immunities pursuant to legal status under federal and tribal law; and
- Investing in passive income opportunities, such as limited partnerships and direct investments in startup companies.

The Corporation also provides for the strategic oversight of its wholly owned subsidiaries, Mohawk Gaming Enterprises, LLC and Mohawk Networks, LLC, which are described further below.

The Mohawk Gaming Enterprises, LLC dba: Akwesasne Mohawk Casino Resort is a tribally owned gaming facility under the Tewáthahón:ni Corporation, the Section 17 Holding Company of the Saint Regis Mohawk Tribe. It is located in Upstate New York situated along the St. Lawrence River and bordering Canada in two provinces both Ontario and Quebec. The casino opened its doors in April of 1999 and merged with the Mohawk Bingo Palace in 2012 to form Mohawk Gaming Enterprises, LLC. It is the number one entertainment venue in the surrounding area. The property includes 130,000 square feet of gaming with 1,245 of the newest slot and video poker titles, table games, bingo hall, sports book, multiple food venues, coffee shop, and in-house craft brewery. In addition, it offers a 150-room hotel as well as a recently acquired 101 room hotel adjacent to the casino in January of 2024. The Akwesasne Mohawk Casino Resort welcomes over 800,000 visitors annually both National and International with a portion of the customer base arriving from Canada.

The goal of the Akwesasne Mohawk Casino Resort is to be the first choice for the customer’s casino and gambling entertainment. Based on this goal, the Akwesasne Mohawk Casino Resort is focusing on building loyalty and real value for our customers. This is accomplished by being a service-oriented entertainment company who offers attractive benefits and rewards to its customers.

Mohawk Networks, LLC is a tribally owned Internet Service Provider under the Tewáthahón:ni Corporation, the Section 17 Holding Company of the Saint Regis Mohawk Tribe. As a certified 8(a) tribal entity and HUBZone enterprise by the U.S. Small Business Administration, Mohawk Networks is a leader in advancing digital sovereignty and economic empowerment for the Akwesasne community and beyond.

Operating a robust 80-mile fiber-optic network across 20 square miles, Mohawk Networks connects approximately 1,600 homes, businesses, and anchor institutions with reliable, high-speed Internet. The company prioritizes digital equity and supports the growth of e-commerce for small businesses, enabling greater access to education, healthcare, and essential community services.

At its core, Mohawk Networks embodies the mission of Tewáthahón:ni, which means “Pathmaker.” By fostering Nation-to-Nation collaboration, investing in workforce development, and building sustainable digital infrastructure, Mohawk Networks strengthens the foundations of Tribal sovereignty and self-determination. This vital network serves as the backbone for a thriving economy and a resilient, interconnected future for Akwesasne and the surrounding region.

2 Proposal Preparation Instructions

2.1 Firm’s Understanding of the RFP

In responding to this RFP, the firm accepts the responsibility fully to understand the RFP in its entirety, and in detail, including making any inquiries to MGE as necessary to gain such understanding. MGE reserves the right to disqualify any firm who demonstrates less than such understanding. Further, MGE reserves the right to determine, at its sole discretion, whether the firm has demonstrated such understanding. That right extends to cancellation of award if award has been made. Such disqualification and/or cancellation shall be at no fault, cost, or liability whatsoever to MGE. Proponents are solely responsible for their own expenses in preparing, presenting or delivering a proposal.

2.2 Good Faith Statement

While MGE, MN, and TEWA have made considerable efforts to ensure an accurate representation of information in this RFP, the information contained in this RFP is supplied solely as a guideline for proponents. The information is not guaranteed or warranted to be absolutely accurate by MGE, MN, TEWA, nor is it necessarily comprehensive or exhaustive. Nothing in this RFP is intended to relieve proponents from forming their own opinions and conclusions with respect to the matters addressed in this RFP.

This document or any portion thereof may not be used for any purpose other than the submission of proposals.

Proponent responses must be signed by an authorized officer of the firm.

Information pertaining to this RFP or any material obtained by the proponent as a result of participation in this proposal is confidential and must not be disclosed without written authorization from MGE.

2.3 Notice of Intent to Participate

MGE respectfully requests that all organizations that have received this RFP to declare their intention to either submit or decline a proposal by **sending a Notice of Intent to Participate to juwhite@mohawkasino.com, no later than 4:00 pm EST on March 27, 2026.** The e-mail should contain:

- The Bidder’s name;
- Contact information for the bidder’s representative;

- An indication of whether or not the bidder intends to submit a proposal by deadline specified in Section 2.7 and
- An explanation if the bidder is opting to decline the opportunity to submit a proposal

2.4 Proposal Submissions

Proposals must be submitted to the Mohawk Gaming Enterprise Purchasing department manager, Julie White, prior to the **closing of 4:00 p.m. on April 17, 2026**. Electronic submission is acceptable. Please indicate the RFP number on the subject line if submitting via e-mail or on the package if submitting hard copies by mail.

Email address: juwhite@mohawkasino.com

Mailing Address:
Akwasasne Mohawk Casino Resort
Julie White, Purchasing Manager
891 State Route 37
PO Box 1179
Hogansburg, NY 13655
Mark Face of Envelope/Package with: RFP2026-03

Late proposals received after the closing date and time will be disqualified from competition and returned to the respondent unopened or left unread.

If mailing hard copies, firms are to submit one (1) original copy of proposal marked "Original" and five (5), marked "Copy." Each original and copy must be individually bound.

2.5 Communication

Verbal communication shall not be effective unless formally confirmed in writing by specified procurement official in charge of managing this RFP process. In no case shall verbal communication govern over written communication.

Respondents wishing to amend an already submitted proposal must submit the amendment in writing before the designated closing date/time provided they are properly identified by company name, RFP number and due date.

Firms' inquiries, questions, and requests for clarification related to this RFP are to be directed in writing (hard copy or electronic) to:

Akwasasne Mohawk Casino Resort
Purchasing Department
PO Box 1179
Hogansburg, NY 13655
Attention: Julie White
Fax: (518)935-9305
E-mail: juwhite@mohawkasino.com

Applicable terms and conditions herein shall govern communications and inquiries between MGE and firms as they relate to this RFP.

Informal Communications shall include, but are not limited to: requests from/to firms or firms' representatives in any kind of capacity, to/from any MGE, MN, or TEWA employee or representative of

any kind or capacity with the exception of Julie White for information, comments, speculation, etc. Inquiries for clarifications and information that will not require addenda may be submitted verbally to the named above at any time. Formal inquiries will be answered via addenda from Julie White.

Formal Communications shall include, but are not limited to:

- Questions concerning this RFP, inquiries about technical interpretations, or notification of errors or discrepancies must be submitted in writing and be received prior to **April 10, 2026** via e-mail juwhite@mohawkasino.com, mail, or fax 518-935-9305.
- Inquiries for clarifications/information that will not require addenda may be submitted verbally to Purchasing Manager, Julie White 518-358-2222 ext. 2497 or via e-mail juwhite@mohawkasino.com at any time during this process.
- Verbal and/or written presentations and pre-award negotiations under this RFP.
- Addenda to this RFP with responses to formal communications.

Addenda: MGE will make a good-faith effort to provide a written response to each question or request for clarification that requires addenda within three (3) business days.

MGE, MN, or TEWA will not respond to any questions/requests for clarification that require addenda, if received by MGE after **April 10, 2026**.

2.6 Method of Award

The evaluation of each response to this RFP will be based on its demonstrated competence, compliance, format, and organization. The purpose of this RFP is to identify those firms that have the interest, capability, and financial strength to supply MGE, MN, and TEWA with auditing services as define in the Scope of Work.

All submissions are subject to evaluation after opening and before award of contract. Submissions may be evaluated not only on the submitted price, but also on quality and quantity of services provided and the capacity of the respondent to meet the requirements of the procurement in accordance with the criteria stated in this RFP document.

MGE, MN, and Tewa are not obligated to award the lowest proposal and reserves the right to readdress the requirement(s) should there be reasonable doubt that prices received are not competitive. This RFP implies no obligation on any of the three entities to accept this response or any response submitted.

MGE, MN, and Tewa reserves the right to award this contract to a single overall bidder for all services further defined in Section (6) Scope of Work and Services of this RFP, or to make awards on the basis of individual services or group of services, whichever shall be considered by all three entities to be most advantageous or to constitute its best interest.

2.7 Schedule of Events

The following is a tentative schedule that will apply to this RFP, but may change in accordance with the organization's needs or unforeseen circumstances.

<i>Issuance of RFP</i>	<i>March 20, 2026</i>
<i>Technical Questions/Inquiries/Notice of Intent due</i>	<i>April 10, 2026</i>
<i>RFP Closes</i>	<i>April 17, 2026 (4:00 pm)</i>
<i>Complete Evaluation</i>	<i>April 30, 2026 (tentative)</i>
<i>Final Award Notification</i>	<i>May 1, 2026 (tentative)</i>

2.8 Selection and Notification

The process MGE, MN, and TEWA is using to select its preferred provider involves evaluating all proposals according to the evaluation criteria defined in Section (3) of this document.

A selection committee representing various business units within MGE, MN, and TEWA will review all proposals and score firms based upon the points set out in Section (3).

From this evaluation, a short list of firms will be selected and may be asked to present and respond to questions from the selection committee designed to evaluate the firms understanding of the MGE, MN, and TEWA.

2.9 Contract Award

The Evaluation Committee will make a final recommendation for the award. Upon award, the successful Proposer(s) will be required to execute an Engagement Letter in accordance with the Scope of Work and provide a certificate of insurance in conformance with the requirements set forth in the request for proposal within fifteen (15) business days of award. ***No awards are final until signed by the Saint Regis Mohawk Tribal Council.***

3 Proposal Content and Evaluation Criteria

The following represents the principal selections criteria which will be considered during the evaluation process:

3.1 Mandatory Elements

- 3.1.1 The Audit firm is Independent and licensed to practice in New York State
- 3.1.2 The Audit firm's professional personnel have received adequate continuing professional education within the preceding two years
- 3.1.3 The firm has no conflict of interest with regard to any other work performed by the firm for the Saint Regis Mohawk Tribe and its entities
- 3.1.4 The firm adheres to the instructions in this RFP on preparing and submitting the proposal

3.2 Technical Qualifications (Maximum Points 40)

- 3.2.1 The qualifications of the firm's professional personnel to be assigned to the engagement of the firm's management support personnel to be available for technical consultation
- 3.2.2 The firm's past experience and performance on comparable engagements
- 3.2.3 Peer Review Report

3.3 Audit Approach (Maximum Points 40)

- 3.3.1 Adequacy of proposed staffing plan for various segments of the engagement
- 3.3.2 Adequacy of sampling techniques

3.4 All-Inclusive Fees (Maximum 20 points)

- 3.4.1 The maximum score for price will be assigned to the firm offering the lowest total all-inclusive maximum price. Appropriate fractional scores will be assigned to other proposers.
****Please provide any additional offerings or information that would be relevant to this RFP and your capabilities to provide the services requested.***

4 Instructions for Completing Proposal Response

4.1 Proposal Document Format

Proposals must conform to the prescribed format described below. Any proposal that deviates from this format may be rejected without review at the MGE's sole discretion. It is requested that proposals be limited to no more than 75 pages, excluding any sample documents and appendices.

Proposal shall contain at a minimum the following items with clearly marked tabs with Table of Contents:

- A. Completed and Signed Request for Proposal **Cover Sheet**
- B. **Transmittal Letter** – A signed letter briefly stating the proposer's understanding of the work to be done; the commitment to perform the engagement, and statement that the proposal is firm and irrevocable for 45 days
- C. **Technical Proposal** – The proposal should follow the order set forth in Section (5) of this request for proposals
- D. **Fee Schedule (Appendix A)**
- E. **Vendor Certification (Appendix B)**
- F. **Proposed Contract Terms and Conditions** – in addition to terms outlined in Section (7)

5 Technical Proposal

The purpose of the technical proposal is to demonstrate the qualifications, competence, and capacity of the firms seeking to under-take an independent audit of the MGE, MN, and TEWA in conformity with the requirements of this RFP. The technical proposal should demonstrate the qualification of the firm and/or particular staff assigned to this engagement. Please address all points outlined in the RFP and prepare the proposal simply and economically providing a straightforward, concise description of the proposer's capability to satisfy the requirements of the RFP.

5.1 Independence – Provide an affirmative statement that is independent of the Saint Regis Mohawk Tribe and its entities to be audited

5.2 Licensed to Practice – Provide an affirmative statement that indicates that the firm is licensed to practice in the state of New York and all assigned key professional staff are properly registered/licensed and qualified to perform services described in the RFP.

5.3 Firm Qualifications and Experience – Please include at minimum the following in your proposal; state size of the firm, size of the firm's government, tribal, and gaming audit staff, the number and nature of the professional staff to be employed in this engagement on a full-time basis, and the number and nature of the staff to be employed on a part-time basis. In addition to gaming, auditors must have knowledge of Section 8(a) of the Small Business Act and internet service providers (ISP).

The firm shall also provide information on the results of any federal or state desk reviews or filed reviews of its audits during the past three (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations.

5.4 Partner, Supervisory, and Staff Qualifications and Experience – Please identify the principal supervisory and management staff and other supervisors and specialist who would be assigned to the engagement and indicate whether each person is registered/licensed to practice as a Certified Public Accountant in New York. The firm also should provide information on the gaming auditing experience of each person including relevant continuing professional education. Please also indicate how the quality of staff over the term of the agreement will be assured. In the event subcontracted auditors are needed, this information is required of them also.

5.5 Prior Engagements – The firm should list separately engagements within the last five (5) years (not to exceed 10), ranked on the basis of total staff hours, by type of engagement (i.e. audit, management, advisory services or other.) For each engagement, the firm should indicate the scope of work, date, engagement partners, total hours, the locations of the firm’s office from which the engagement was performed, and the name and contact information of the principal client contact.

5.6 Gaming Engagements – For the firm’s office that will be assigned responsibility for the audit, list the most significant engagements (maximum of 5) performed in the last five (5) years that are similar to the engagement described in this RFP. These engagements should be ranked on the basis of total staff hours. Indicate the scope of work, date, engagement partners, total hours, and the name and contact information of the principle client contact.

5.7 Peer Review Report – Please include a copy of the most recent Peer Review Report of the accounting firm.

5.8 Specific Audit Approach – Please include a proposed work plan, including an explanation of the audit methodology to be followed to perform the services required. Please reference the sources of information in the work plan. Proposers will be required to provide the following information in their audit approach:

5.8.1 Proposed segmentation

5.8.2 Level of staff and number of hours to be assigned to each proposed segment

5.8.3 Type and extent of sampling techniques to be used

5.9 Report Format – Please include sample formats of required reports.

6 Dollar Cost Bid

The dollar cost bid should contain all pricing information relative to performing the audit engagement as described in the RFP. The total all-inclusive maximum price to be bid is to contain all direct and indirect costs, **EXCLUDING** out-of-pocket expenses. In an instance of a tie on the maximum all-inclusive bid price out-of-pocket expenses will be considered for the tie breaker.

MGE, MN, and TEWA will not be responsible for expenses incurred in preparing and submitting the technical proposal or the dollar cost bid. Such costs should not be included in the proposal. Firms will be required to include:

6.1 Total All-Inclusive Maximum Price - The first page of the dollar cost bid should include the following:

- 6.1.1 Certification that the person signing the proposal is entitled to represent the firm, empowered to submit the bid, and authorized to sign a contract with MGE
- 6.1.2 A total all-inclusive maximum price for the three (3) year engagement,
- 6.1.3 Estimated out-of-pocket expenses

6.2 Rates by Partner, Specialist, Supervisory and Staff levels – The second page of the dollar cost bid should include a schedule of professional fees and expenses by work segment presented in the format provided in Exhibit A that supports the total all-inclusive maximum price for each entity. **Please note because of the possibility of this bid being awarded based on individual services or group of services to multiple firms, the rates quoted should not be presented as general percentage of the standard hourly rate or as a gross deduction from the total all-inclusive maximum price. Each firm must provide a cost estimated based on individual scope item identified in the bid.**

6.3 Out-of Pocket Expenses – All estimated out-of-pocket expenses to be reimbursed should be presented in the dollar cost bid in the format provided and totaled separate. All Travel and Expense reimbursements will be charged against each individual project scope item and the sum of all shall not exceed the total of all maximum out-of-pocket expenses submitted by the firm. Copies of receipts for such expenses are expected to be submitted with the invoice for such expenses.

6.4 Rates and Additional Professional Services – If it should become necessary for MGE, MN, or TEWA to request the auditor to render any additional services, to either supplement the services requested in this RFP or to perform additional work as a result of the specific recommendations included in any report issued, then such additional work shall be performed only if set forth in an addendum to the contract between MGE, MN, or TEWA and the firm. Any such additional work agreed to shall be performed at the same rates set forth in the schedule of fees and expenses included in the dollar cost bid.

7 Contract Provisions

7.1 Original RFP Document

This RFP should not be construed as a contract to purchase goods or services. MGE, MN, and TEWA will not be obligated in any manner to any proponent whatsoever until a written contract has been duly executed relating to an accepted proposal. The successful firm will be required to sign a contract upon award.

7.2 Contract Approval

This **RFP2026-03** does not, by itself, obligate the MGE, MN, or TEWA or any of its departments to the use of any of proposed services until a valid written contract is awarded and approved by the appropriate authorities. Upon written notice to the firm, the MGE may set a different starting date for the contract. The three entities will not be responsible for any work completed by the firm, even work done in good faith, if it occurs prior to the contract start date set by the MGE.

7.3 Proposal as Part of the Contract

All of this **RFP2026-03** and the successful proposal shall be considered to be incorporated into the contract. MGE shall retain the RFP, and all related terms and conditions, exhibits and other attachments, in original form in an archival copy. Any modification of these, in the firm's submission, is grounds for immediate disqualification.

7.4 Electronic Means

This **RFP2026-03** is being made available by electronic means. If accepted by such means, the bidder acknowledges and accepts full responsibility to ensure that no changes are made to this **RFP2026-03**. In the event of conflict between a version of the **RFP2026-03** in the bidder's possession and the version maintained by MGE, the version maintained by MGE shall govern.

7.5 Tax Exempt

MGE, MN, and TEWA are not responsible for and will not pay local, State, or Federal taxes. Our New York State tax exemption number is #EX-152433. NYS Form ST-119.1 will be provided when appropriate.

7.6 Replacement of Personnel

7.6.1 When specific persons have been named in the Contract as the persons who must perform the Work, the Firm shall provide the services of the persons so named unless the Firm is unable to do so for reasons beyond its control.

7.6.2 If at any time the Firm is unable to provide the services of any specific person named in the Engagement Letter, it shall provide a replacement person with similar qualifications and experience.

7.6.3 The Firm shall provide notice, at least thirty (30) days in advance, where possible, upon which a replacement person is to commence work. Please include at minimum the reason for the removal of the named person from the Work and the name, qualifications and experience of the proposed replacement person.

7.6.3.1 MGE, MN, and TEWA shall have fifteen (15) calendar days after receipt of the notice to review the proposed replacement person for purchases of acceptance. If the Firm is not notified within this 15-day period, the proposal shall be considered as having been accepted.

7.6.4 In no event shall the Firm allow performance of the Work be performed by an unauthorized replacement person and acceptance of a replacement person by MGE, MN, or TEWA shall not relieve the Firm from responsibility to meet the requirements of the Engagement Letter.

7.6.5 MGE, MN, or TEWA may order the removal of any such replacement person and the Firm shall immediately remove the person from the Work and secure a further replacement in accordance with the above subsections.

7.6.5.1 The fact that any of the entities may order the removal of a replacement person from the Work shall not relieve the Firm from its responsibility to meet the requirements of the Engagement letter.

7.7 Outside Consultants

MGE, MN, or TEWA shall reserve the right to approve or disapprove the use of particular Subcontractors.

7.8 Termination

The parties agree that either the MGE, MN, and TEWA or Firm through written notice may terminate Firm's engagement under this Agreement at any time with or without cause upon giving written notice to the other party. The MGE, MN, or TEWA shall pay Firm for all services performed by Firm through the date of termination and shall not affect any rights or obligations which have accrued prior thereto or in connection therewith.

7.9 Consulting Fee

MGE shall pay to the Firm, as compensation for the services to be rendered, a total all-inclusive fee and shall not exceed to sum of \$___ as compensation for the services for all entities to be rendered **excluding** travel related expenses.

During the duration of this Agreement, Firm will perform the services described in the Scope of Services. Any services that are not specifically set forth in the Agreement shall be considered out of the Scope of Services. Charges for services provided by the Firm for MGE, MN, or TEWA's benefit, which are outside the Scope of Services, **must** be approved in advance by MGE, and will be billed at the negotiated hourly rate. Firm warrants that such hourly rate is no higher than the Firm's current hourly rate for services similar in nature covered by this Agreement.

7.10 Firm Cost and Expenses

The Firm shall be responsible for all costs and expenses incurred relative to the Firm, personnel of the Firm and subcontractors of the Firm, in connection with the performance of the services, including without limitation, payment of salaries, fringe benefits contributions, payroll taxes, withholding taxes and other taxes and other taxes or levies, office overhead expenses, telephone and other telecommunications expense, and document reproduction expenses.

Cost for transportations, lodging, meals and incidental expenses incurred by Firm personnel on official company business are allowable and billed as incurred at cost, subject to the limitations contained in this subsection:

7.10.1 Cost incurred for lodging, meals, and incidental expenses shall be considered to be reasonable and allowable only to the extent that they do not exceed on a daily basis the maximum per diem rate as follows with copies of all receipts submitted with the invoice to MGE for all charges incurred:

7.10.1.1 Maximum lodging per day/per person not to exceed one hundred twenty dollars (**\$120.00**)

7.10.1.2 Cost for transportation shall be considered to be reasonable and allowable only to the extent that it does not exceed:

7.10.1.2.1 The standard mileage rate published by the IRS for use of personal vehicles for business purposes(<http://www.irs.gov/Tax-Professionals/Standard-Mileage-Rates>)

7.10.1.2.2 Rental vehicles going rate at time of travel for a Standard classification (intermediate medium to full size)

7.10.1.3 Airfare going rate at time of travel for business class

7.10.2 On property hotel rooms are available at a discounted rate upon request. Notify the Accounting Manager, Felicia Saumier via e-mail (fsaumier@mohawkasino.com) the booking dates, number of rooms, and guest name to ensure you receive the discounted rate prior to making reservations with hotel front desk.

7.11 Manner of Payment

Progress payments will be made on the basis of hours of work completed during the course of the agreement and out-of-pocket expenses billed as incurred in accordance with the guidelines set in this RFP. Interim billings shall cover a period of not less than a calendar month. Ten percent (10%) will be withheld pending delivery of the firm's final reports.

Each invoice(s) shall be itemized by Scope item and project milestone, identify the Purchase order number, indicate the balance left on the contract per project based on firm's dollar cost bid proposal, and include the dates of work performed. Any travel related expenses must be presented itemized by travel dates and show unit price or per diem rates charged for that billing cycle.

7.12 Insurance

The Firm, at its sole cost and expense, shall provide proof of insurance, upon execution of this Agreement by submitting a Certificate of Liability Insurance to MGE. As a minimum, the Firm shall provide and maintain the following coverage and limits and identify MGE as an additional insured on such Certificate:

7.12.1 Worker's Compensation: The Firm shall provide and maintain statutory Worker's Compensation Insurance and Employers' Liability coverage for all of its employees who will be engaged in the performance of this Agreement, including special coverage extensions where applicable, as required by the laws of New York. Employers' Liability limits of \$1,000,000.00 each accident or occupational sickness or disease shall be required.

7.12.2 Commercial General Liability: The Firm shall provide and maintain Commercial General Liability Insurance on an "Occurrence Basis" with limits of liability not less than \$1,000,000.00 per occurrence and/or aggregate combined single limit,

7.12.3 Automobile Liability: The Firm shall provide and maintain Automobile Liability Insurance with limits of liability of not less than \$1,000,000.00 per occurrence combined single limit Bodily Injury and Property Damage. Coverage shall include all owned, non-owned and all hired vehicles.

7.12.4 Requirements: Providing and maintaining adequate insurance coverage is a material obligation of the Firm and is of the essence of this Agreement. All such insurance shall comply with laws of New York State. Insurance shall be obtained from companies that are authorized to provide such coverage and that are authorized by the Commissioner of Insurance to do business in New York State. The Firm shall comply, at all times, with the terms of such insurance policy(s) and all requirements of the insurer under such insurance policy(s), except as they may conflict with the laws of New York State or this Agreement. The prescribed limits of coverage within each insurance policy(s) maintained by the Firm shall not be interpreted as limiting the Firm's liability and contractual obligations under this Agreement.

7.13 Indemnification and Hold Harmless

The Firm agrees to indemnify, defend and hold MGE, MN, and TEWA, its officers, directors, agents, employees and other related parties harmless from and against any and all liabilities, damages, losses, expenses, claims, demands, suits, fines or judgments that include reasonable attorney's fees, costs and expenses, incidental thereto, which may be suffered by, accrued against, charges to or recoverable from any MGE indemnities, by reason of any claim arising out of or relating to any act or error or omission, or misconduct of the Firm, its officers, directors, agents, employees or subcontractors.

7.14 Independent Contractor

The Firm shall at all times be deemed an independent contractor wholly responsible for the manner in which it performs the services, and fully liable for the acts and omissions of its employees, sub consultants and agents. Under no circumstances shall this Agreement be construed as creating an employment, agency, joint venture or partnership relationship between any of the three entities and the Firm, and no such relationship shall be implied from performance of this Agreement.

7.15 Warranty

As an inducement for MGE, MN, and TEWA to enter into this Agreement, the Firm represents and warrants to MGE, MN, and TEWA that all services, work and deliverables to be performed hereunder shall be performed by the Firm in a professional and workmanlike manner, in accordance with the highest industry standards.

7.16 Force Majeure

Neither party shall be liable for any failure to perform its obligations under this Agreement if prevented from doing so by a cause(s) beyond its control. Without limiting the generality of the foregoing, such cause(s) include Acts of God, or the public enemy, fires, floods, storms, earthquakes, riots, strikes, lockouts, wars or war operations, restraints of government or other cause(s) which could not with reasonable diligence be controlled or prevented by the party.

7.17 Confidentiality Statement

This document contains information (and the Firm may have access to) confidential information of the MGE, MN, or TEWA, including, but not limited to; organization, financial, patron data, marketing information, business operations, intellectual property, plans, collectively the "Confidential Information". The Firm is authorized to use the Confidential Information solely in connection with the preparation of a response to a RFP, and fulfillment of any resulting purchase order or contract award. The Firm will not directly or indirectly use the Confidential Information beyond the scope of the authority granted by MGE, MN, or TEWA or disseminate, disclose or in any way reveal the Confidential Information or any part thereof, except upon the express written approval of MGE, MN, and TEWA. Reproduction of any section of this document must include this legend. The Firm's obligations (including its current and future officers) under this proposal and any resulting purchase order or contract award, shall survive the termination or expiration of such.

7.18 Compliance with Law

The Firm shall comply with all applicable federal, New York State, Tribal laws, regulations and local ordinances in the performance of this Agreement.

7.19 Governing Law

All questions with respect to the interpretation of this Agreement and the rights and obligations of the parties hereto shall be determined in accordance with the laws of the Saint Regis Mohawk Tribal law and Contractor consents to the jurisdiction of the Saint Regis Mohawk Tribal Court. If there is no applicable Tribal law, then Federal law shall be applied and if there is no applicable Federal law then New York State law shall apply.

7.20 Entire and Binding Agreement

This Agreement shall constitute the entire agreement between the parties and may not be modified, amended or changed except by a writing signed by all parties to this Agreement. This Agreement shall be binding upon and inure to the benefit of the successors and assigns of the respective parties hereto, provided that this Agreement shall not be assigned by either party without prior written consent of the other party.

8 Financial Overview

8.1 MGE 401(k) Plan

The MGE plan is a defined contributing plan covering all employees of the MGE and is subject to provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). MGE is the Plan's sponsor and serve as the plan administrator. The plan is considered a Pension Trust Fund of the Tewa'thaho'n:ni Corporation. Employees of the MGE are eligible to participate in the Plan after completing three (3) months of service in which at least one (1) hour is worked. Participants must complete at least one (1) year of service during which the employee has worked a minimum of 1,000 hours of service, and be employed as of the last day of the Plan year, to be eligible to receive employer contribution. Participants may contribute up to the maximum amount allowed by section 402(g) of the Internal Revenue Code during any taxable year. The MGE, at its discretion may make matching contributions to the Plan on behalf of each employee who makes contributions. The amount, if any, shall be based on a uniform percentage of the employee's contributions and shall be at a rate not to exceed eighty (80%). **The MGE's contribution totaled (\$536,275.00) for the year ended December, 31, 2025 and the employee contributions were (\$1,265,247.00).** The 401k audit is not needed for Mohawk Networks nor Tewathahonni corporation.

Empower will prepare the Form 5500 for the year ending December 31, 2026.

8.2 MGE Financial Highlights

Fiscal Year ending 2025 net revenues were approximately \$102 million and operating expenses were \$86 million.

8.3 Mohawk Networks Financial Highlights

Fiscal Year ending 2025 net revenues for ISP were approximately \$2,847,000 and 8A were approximately \$838,000 for a total of \$3,685,000. Operating expenses were approximately \$4,117,000.

8.4 Tewathahon:ni Corporation Financial Highlights

Fiscal Year ending 2025 net revenues were approximately \$257,000 and there were revenue

transfers in of \$14,940,000. Operating expenses were approximately \$352,000 and distributions out of \$14,240,000.

8.5 Financial Software

As of November 1, 2024 the financial software program used in all entities is Netsuite (an Oracle software).

9 Client Responsibilities

- 9.1** Prepare the External Financial Statements, Management Discussion and Analysis and disclose in notes to the financial statements the date through which subsequent events have been considered
- 9.2** The subsequent event date disclosed in the footnotes will not be earlier than the date of the management representation letter and the date of the report of independent auditors;
- 9.3** Auditor's schedule is dependent on client completion of the year-end closing and adjusting process prior to auditor's arrival to begin the fieldwork;
- 9.4** Provide the auditor with access to personnel, accounts, books, records, supporting documentation, and other information as needed for the auditor to perform the audit;
- 9.5** Provide working space and use of phone lines and internet access;
- 9.6** Promptly follow up and take corrective action on audit findings, including preparation of a summary schedule of prior audit finding and corrective action plan;

10 Nature of Services

The Saint Regis Mohawk Tribe, MGE, MN, and TEWA are committed to quality financial reporting, maintaining adequate systems of internal control, and proper stewardship of its funds. The work shall be performed to auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

10.1 Auditing Standards and Assurances

The Auditor shall conduct their examination and render their report in accordance with:

- 10.1.1** American Institute of Certified Public Accountants "Code of Professional Conduct";
- 10.1.2** Generally accepted accounting principles accepted in the United States of American
- 10.1.3** Specification of the Tribal Gaming Commission and New York State Gaming Commission and any revisions effective during the audit period. This includes the procedures required for the MGE.

10.2 Audit Activities

The audit firm should schedule the visitation dates. Each of the following shall be completed by the auditor no later than the dates indicated;

- 10.2.1** Interim Work – Completed by 12/1/26
- 10.2.2** Detailed Audit Plan – Sent by 12/31/26
- 10.2.3** Field Work – Completed by 02/28/2027
- 10.2.4** Preliminary Draft Annual Audit Report – Prepare and Submit to the Director of Finance at MGE a preliminary draft and recommendations to management by the of the field work following the year under review and shall be available to review the draft report with the Saint Regis Mohawk Tribe's Audit Committee prior to submission of the completed report.

10.2.5 Final Annual Audit Report and Management Letter – By **04/15/2027** following the year under review, the audit firm shall deliver to the Director of Finance a PDF digital copy of the final audit report for **MGE**. By **9/30/27** the audit firm shall deliver to the Director of Finance a PDF digital copy of the final audit report for **MN and TEWA**. Report preparation and editing shall be the responsibility of the auditor.

10.2.6 Entrance and Exit Conferences – At a minimum, the following conference should be held and indicated on the schedule:

10.2.6.1 *Initial Meeting* - The purpose of this meeting will be to advise MGE, MN, and TEWA of the interim work to be performed. This can be planned in conjunction with the 1st site visit. This meeting will also be used to establish overall liaison for the audit and other needs of the auditor.

10.2.6.2 *Exit Conference with SRMT* - The purpose of this meeting will be to summarize the results of the field work for MGE, MN, and TEWA and to review significant findings in written reports and shall be completed prior to the issuance of the final report.

10.2.7 Consultation on Report Findings and Recommendations – The audit firm shall be available for attendance at the Audit Committee and board/community meetings as may be necessary to present or discuss the final report. Dates TBD.

10.2.8 Additional Work

10.2.8.1 *Examination of Internal Controls* – due by 04/15/2027

10.2.8.2 *MICS Agreed Upon Procedures* – due by 04/15/2027

10.2.8.3 *401K Audit and Financial Statements* – due by 06/30/2027

10.3 Working Paper retention and Access to Working Papers

All working papers and reports must be retained, at the auditor's expense, for a minimum of seven (7) years from the financial statement date unless the firm is notified in writing by MGE of the need to extend the retention period. The auditor will be required to make working papers available, upon request to the MGE or their designees.

In addition, the firm shall respond to the reasonable inquires of successor auditors, and allow successor auditors to review working papers relating to the matters of continuing accounting significance.

10.4 Scope of Work

MGE is a component unit of the Tewa'thaho'n:ni Corporation an entity of the Saint Regis Mohawk Tribe. MGE requires a separate independent audit of financial statements for the Tewa'thaho'n:ni Corporation, Mohawk Gaming Enterprises, LLC. (Akwesasne Mohawk Casino Resort), and Mohawk Networks, LLC. The audits performed under the RFP shall cover the following periods:

January 1, 2026 – December 31, 2026

January 1, 2027 – December 31, 2027

January 1, 2028 – December 31, 2028

MGE, MN, and TEWA require a full audit package for each entity, which includes but is not limited to the following:

- 10.4.1** Perform an annual audit in order to express an opinion as to the fair presentation of the required financial statements, including management discussion and analysis. The Auditor's management letters shall be addressed to Tribal Council, Board of Directors of the Tewa'thaho'n:ni Corporation, and shall include all known reportable conditions, including known reportable conditions from a prior audit which have not been corrected; separately identify any reportable conditions which are also material weaknesses; and include conditions discovered by the auditor that are not reportable conditions but the auditor chooses to report to management;
- 10.4.2** Prepare audited financial statements for public distribution and present to the community;
- 10.4.3** Review internal controls and prepare a management letter that addresses any material weakness to the SRMT Audit Committee and Tribal Council;
- 10.4.4** The Auditor shall immediately report all irregularities and illegal acts or indications of illegal acts to the SRMT Audit Committee. If in the Auditor's opinion the irregularities or illegal acts are of sufficient significance, they shall be reported to the Tribal Council.
- 10.4.5** If requested, the Auditor shall attend the meetings (if already on-site in person or via teleconference) of the SRMT's Audit Committee and/or Tribal Council and shall report on the progress of the audit.
- 10.4.6** The Auditor shall be available to provide incidental or insignificant assistance to audit or accounting inquiries of other natures throughout the Engagement Letter. Fees for incidental or insignificant assistance in these regards shall be included as part of the Engagement Letter cost.
- 10.4.7** The Auditor agrees that the firm and all auditors working on the audit are independent of the MGE, MN, and TEWA in accordance with Government Auditing Standards and shall comply with all Federal, New York State, Local, and Tribal laws and regulations in the performance of this engagement. The Auditor agrees to disclose to the MGE, MN, and TEWA the presence of litigation against the MGE, MN, or TEWA, which could impair the Auditor's independence or ability to perform the audit.
- 10.4.8** The Auditor agrees that the firm shall provide continuing professional education in subjects directly related to the tribal casino gaming environment and to government auditing to all auditors assigned to the engagement and in compliance with Government Auditing Standards. Documentation of the CPE records for all audit participants shall be furnished to the SRMT upon request.
- 10.4.9** The Auditor agrees to participate in an external quality review program and agrees that if the Auditor's work is referred to a professional organization for review, the Auditor waives the right to confidentiality to permit the professional organization to inform the SRMT of its findings.

10.5 Scope Requirements

- 10.5.1** SRMT desires the comparative audited financial statements of MGE, MN, and TEWA, which comprise the statement of net position as of December 31, 2026, and subsequent years of the contractual obligation, and related statements of revenues, expenses, and changes in net position, and cash flows for the year then ended and the related notes to the financial statements in accordance with generally accepted auditing standards as defined by the American Institute of Certified Public Accountants (AICPA), and any revisions effective during the audit period and Specifications of the Tribal Gaming Commission and New York State Gaming Commission and any revisions effective during the audit period to include the procedures required for MGE, MN, and TEWA;

11 Vendor Certification

This certification attests to the Firms' awareness and agreement to the content of this RFP and all accompanying calendar schedules and provisions contained herein.

The Firm must ensure that the following certificate is duly completed and correctly executed by an authorized officer of your company.

This proposal is submitted in response to Request for Proposal for Independent Auditing Services issued by the Mohawk Gaming Enterprise, LLC. The undersigned is a duly authorized officer, hereby certifies that:

(Firm Name)

Agrees to be bound by the content of this proposal and agrees to comply with the terms, conditions, and provisions of the referenced Request for Proposal (RFP) and any addenda thereto in the event of an award. Exceptions are to be noted as stated in the RFP. The proposal shall remain in effect for a period of 45 calendar days as of the Due Date of the RFP.

The undersigned further certify that their firm (check one):

IS

IS NOT

Currently debarred, suspended, or proposed for debarment by any Federal entity. The undersigned agree to notify the Mohawk Gaming Enterprise of any change in this status, should one occur, until such time as an award has been made under this procurement action.

Person[s] authorized to negotiate on behalf of this firm for purposes of this RFP are:

Signature of Authorized Officer:

Name: _____ Title: _____

Signature: _____ Date: _____

APPENDIX A - BID PROPOSAL FORM Akwesasne Mohawk Casino Resort

SCOPE OF WORK										
FINANCIAL AUDIT SERVICES	2025				2026			2027		
STAFF LEVEL	Standard HRLY Rate	Quoted HRLY Rate	Billable Hours	Total ext. price	Quoted HRLY Rate	Billable Hours	Total ext. price	Quoted HRLY Rate	Billable Hours	Total ext. price
Partner				\$0.00			\$0.00			\$0.00
Manager/Seniors				\$0.00			\$0.00			\$0.00
Senior Auditor				\$0.00			\$0.00			\$0.00
Staff Auditor				\$0.00			\$0.00			\$0.00
Administrative Staff				\$0.00			\$0.00			\$0.00
Other(specify)				\$0.00			\$0.00			\$0.00
TOTAL FIXED PRICE			0	\$0.00		0	\$0.00		0	\$0.00
Out of Pocket Expenses										
Meals and lodging										
Transportation										
Other(specify)										
TOTAL T&E				\$0.00			\$0.00			\$0.00
GRAND TOTAL				\$0.00			\$0.00			\$0.00
SCOPE OF WORK										
MICS REVIEW & AUDIT TESTING SERVICES	2025				2026			2027		
STAFF LEVEL	Standard HRLY Rate	Quoted HRLY Rate	Billable Hours	Total ext. price	Quoted HRLY Rate	Billable Hours	Total ext. price	Quoted HRLY Rate	Billable Hours	Total ext. price
Partner				\$0.00			\$0.00			\$0.00
Manager/Seniors				\$0.00			\$0.00			\$0.00
Senior Auditor				\$0.00			\$0.00			\$0.00
Staff Auditor				\$0.00			\$0.00			\$0.00
Administrative Staff				\$0.00			\$0.00			\$0.00
Other(specify)				\$0.00			\$0.00			\$0.00
TOTAL FIXED PRICE			0	\$0.00		0	\$0.00		0	\$0.00
Out of Pocket Expenses										
Meals and lodging										
Transportation										
Other(specify)										
TOTAL T&E				\$0.00			\$0.00			\$0.00
GRAND TOTAL				\$0.00			\$0.00			\$0.00
SCOPE OF WORK										
401k AUDIT SERVICES	2025				2026			2027		
STAFF LEVEL	Standard HRLY Rate	Quoted HRLY Rate	Billable Hours	Total ext. price	Quoted HRLY Rate	Billable Hours	Total ext. price	Quoted HRLY Rate	Billable Hours	Total ext. price
Partner				\$0.00			\$0.00			\$0.00
Manager/Seniors				\$0.00			\$0.00			\$0.00
Senior Auditor				\$0.00			\$0.00			\$0.00
Staff Auditor				\$0.00			\$0.00			\$0.00
Administrative Staff				\$0.00			\$0.00			\$0.00
Other(specify)				\$0.00			\$0.00			\$0.00
TOTAL FIXED PRICE			0	\$0.00		0	\$0.00		0	\$0.00
Out of Pocket Expenses										
Meals and lodging										
Transportation										
Other(specify)										
TOTAL T&E				\$0.00			\$0.00			\$0.00
TOTAL T&E PLUS FIXED PRICE				\$0.00			\$0.00			\$0.00

APPENDIX A – BID PROPOSAL FORM CONT'D

Tewa'thaho'n:ni Corporation

SCOPE OF WORK										
FINANCIAL AUDIT SERVICES	2025				2026			2027		
STAFF LEVEL	Standard HRLY Rate	Quoted HRLY Rate	Billable Hours	Total ext. price	Quoted HRLY Rate	Billable Hours	Total ext. price	Quoted HRLY Rate	Billable Hours	Total ext. price
Partner				\$0.00			\$0.00			\$0.00
Manager/Seniors				\$0.00			\$0.00			\$0.00
Senior Auditor				\$0.00			\$0.00			\$0.00
Staff Auditor				\$0.00			\$0.00			\$0.00
Administrative Staff				\$0.00			\$0.00			\$0.00
Other(specify)				\$0.00			\$0.00			\$0.00
TOTAL FIXED PRICE			0	\$0.00		0	\$0.00		0	\$0.00
Out of Pocket Expenses										
Meals and lodging										
Transportation										
Other(specify)										
TOTAL T&E				\$0.00			\$0.00			\$0.00
GRAND TOTAL				\$0.00			\$0.00			\$0.00

Mohawk Networks

SCOPE OF WORK										
FINANCIAL AUDIT SERVICES	2025				2026			2027		
STAFF LEVEL	Standard HRLY Rate	Quoted HRLY Rate	Billable Hours	Total ext. price	Quoted HRLY Rate	Billable Hours	Total ext. price	Quoted HRLY Rate	Billable Hours	Total ext. price
Partner				\$0.00			\$0.00			\$0.00
Manager/Seniors				\$0.00			\$0.00			\$0.00
Senior Auditor				\$0.00			\$0.00			\$0.00
Staff Auditor				\$0.00			\$0.00			\$0.00
Administrative Staff				\$0.00			\$0.00			\$0.00
Other(specify)				\$0.00			\$0.00			\$0.00
TOTAL FIXED PRICE			0	\$0.00		0	\$0.00		0	\$0.00
Out of Pocket Expenses										
Meals and lodging										
Transportation										
Other(specify)										
TOTAL T&E				\$0.00			\$0.00			\$0.00
GRAND TOTAL				\$0.00			\$0.00			\$0.00