Iowa Tribe of Kansas and Nebraska

REQUEST FOR PROPOSALS

Independent Audit Services

Issue Date	September 22, 2026
Proposal Due Date	October 7, 2026
Contact	Robert Hullman, treasurer@iowas.org, 785-595-3258

1. Purpose

The Iowa Tribe of Kansas and Nebraska (ITKN) is requesting proposals from qualified independent certified public accounting firms to perform the Tribe's annual financial statement audit and, when applicable, the audit required under federal Single Audit requirements. The Tribe seeks an auditor with demonstrated experience auditing tribal and other governmental entities and/or governmental entities receiving federal financial assistance.

The selected firm will perform the audit for the fiscal year ending 2025, with the option, at the Tribe's discretion, to renew the engagement for up to four additional annual audit periods.

2. Background

ITKN is a federally recognized Indian Tribe whose offices are located on its reservation in North East Kansas and South East Nebraska. The ITKN is governed by the Executive Committee, an elected council chosen by the ITKN General Council which is composed of all eligible members of the Iowa Tribe. The General Council Meeting is a quarterly meeting of which tribal business is conducted and decisions are made by the voting members of the Tribe. The Iowa Tribal government provides public services and administers governmental programs and activities supported by local revenues, federal grants and awards, and other funding sources. Because the Tribe receives and administers federal financial assistance, its financial and compliance activities are subject to applicable federal requirements, including the Uniform Guidance at 2 CFR Part 200.

3. Scope of Services

The selected firm will provide independent audit services necessary to satisfy the Tribe's annual financial reporting and applicable federal audit requirements. Services are expected to include, as applicable:

- Audit of the Tribe's financial statements in accordance with generally accepted auditing standards and applicable governmental auditing standards;
- Audit of federal awards in accordance with the Single Audit Act and applicable requirements of 2 CFR Part 200, Subpart F;
- Review and testing of internal controls relevant to financial reporting and federal programs;
- Testing of compliance with laws, regulations, grant agreements, and other requirements applicable to major federal programs;
- Preparation and/or review of required audit reports, schedules, findings, and related documentation;
- Presentation and discussion of audit results with Executive Committee and General Council, as requested;

- Assistance with submission of required audit reporting to the Federal Audit Clearinghouse, as applicable; and
- Communication of material weaknesses, significant deficiencies, questioned costs, compliance findings, or other matters identified during the audit.

The auditor shall maintain independence from the Tribe in accordance with applicable professional standards.

4. Applicable Standards

Audit services shall be performed in accordance with all applicable professional and governmental auditing requirements, including, as applicable:

- Generally Accepted Auditing Standards (GAAS);
- Government Auditing Standards issued by the Comptroller General of the United States ("Yellow Book");
- Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 CFR Part 200;
- The Single Audit Act, as amended;
- Generally Accepted Accounting Principles applicable to the Tribe; and
- Other applicable federal laws, regulations, and award requirements.

5. Period of Performance and Deliverables

The anticipated engagement will cover the fiscal year ending December 31, 2025 The Tribe anticipates the following schedule:

Milestone	Target Date
Contract executed	November 1, 2026
Audit fieldwork begins	February 2027
Draft audit reports provided	June 30, 2027
Final audit issued	August 31, 2027
Federal Audit Clearinghouse submission, if applicable	Within applicable federal deadline

Proposers may recommend modifications to the schedule based on their proposed audit approach but should identify any anticipated scheduling constraints in their proposal.

6. Minimum Qualifications

Proposers should demonstrate:

1. Current authorization to practice as a certified public accounting firm;
2. Independence from the Tribe as required by applicable auditing standards;
3. Experience conducting audits under Government Auditing Standards and 2 CFR Part 200;
4. Experience auditing municipal and other governmental entities, governmental entities, nonprofits, or other organizations administering federal awards;
5. Sufficient qualified personnel and resources to complete the engagement within required deadlines; and
6. A satisfactory record of professional performance.

7. Proposal Requirements

A. Firm Information

Firm name, address, primary contact information, and a brief description of the firm.

B. Qualifications and Experience

Description of the firm's qualifications and experience performing governmental, governmental, Single Audit, and federal grant-related audits.

C. Engagement Team

Identification and qualifications of the partner/manager and other key personnel who will be assigned to the engagement.

D. Audit Approach

Brief description of the proposed approach, anticipated timeline, fieldwork requirements, and information the Tribe will be expected to provide.

E. References

Contact information for at least three clients for whom the firm has performed comparable audit services, preferably municipal and other governmental entities or other organizations administering federal awards.

F. Price Proposal

A fixed-fee proposal for the audit, identifying any optional or separately priced services. If proposing a multi-year engagement, provide pricing separately for each year.

G. Conflicts and Independence

Disclosure of any actual or potential conflicts of interest and confirmation that the firm can satisfy applicable independence requirements.

8. Evaluation and Selection

The Tribe intends to select the firm offering the proposal determined to be most advantageous to the Tribe, considering qualifications, technical approach, experience, and price.

Criterion	Points
Experience with tribal and other governmental entities, governmental entities, and federal awards	30
Qualifications and experience of proposed audit team	15
Understanding of the engagement and proposed audit approach	15
Experience with Single Audits/Uniform Guidance	15
Cost	15
Past performance and references	10
Total	**100**

9. Native-owned, Small, Minority, Women-Owned, and Labor Surplus Area Businesses

The Tribe will apply all applicable tribal and federal procurement requirements in evaluating proposals.

10. Questions and Inquiries

All questions concerning this RFP must be submitted in writing to:

Robert Hullman
Treasurer
treasurer@iowas.org

11. Proposal Submission

Proposals must be received no later than:

5:00PM Central, October 7, 2026.

Electronic proposals should be submitted in PDF format to:

treasurer@iowas.org

Subject line: Proposal – Independent Audit Services

Late proposals may be rejected.

12. Confidentiality

Proposers shall treat any nonpublic financial, personnel, programmatic, grant, or other information obtained through this procurement or subsequent engagement as confidential and shall not disclose such information except as authorized by the Tribe or required by law or applicable professional standards.

13. Reservation of Rights

The Tribe reserves the right to reject any or all proposals, waive minor irregularities, request clarification or additional information, negotiate with one or more proposers, cancel or amend this solicitation, and make an award determined to be in the best interest of the Tribe. Issuance of this RFP does not obligate the Tribe to award a contract or reimburse any proposer for costs incurred in preparing a proposal.