



REQUEST FOR PROPOSAL (RFP)

Auditing Services for Nebraska Indian Community College

Cover Sheet

This Cover Sheet must be completed and submitted with your proposal.

Firm Name: _____

Contact Person: _____

Address: _____

City, State, ZIP: _____

Phone Number: _____

Email Address: _____

Total Proposed Fee for Initial Year: _____

Signature: _____

Date: _____

1. INTRODUCTION

Nebraska Indian Community College (NICC), a non-profit tribal college chartered by the Omaha Tribe of Nebraska and the Santee Sioux Nation, invites proposals from qualified Certified Public Accounting (CPA) firms to perform annual auditing services in accordance with Generally Accepted Auditing Standards (GAAS), Government Auditing Standards, and the Uniform Guidance (2 CFR Part 200 Subpart F) for federal awards.

NICC seeks to engage an auditor to perform financial audits for fiscal years ending 2025 with an option to renew annually for up to three years.

2. BACKGROUND

Nebraska Indian Community College is a 501(c)(3) non-profit institution of higher education. As a tribal college, NICC serves primarily Native American students and is partially funded through federal grants (including funding from the Bureau of Indian Education and Title III programs), state allocations, tuition, and private donations.

NICC's annual operating budget averages \$9,000,000 with a significant portion consisting of federal and state grant funds. As a recipient of federal funds, NICC is required to undergo an annual Single Audit in accordance with the Uniform Guidance.

3. SCOPE OF SERVICES

The selected firm will perform the following services:

- Conduct annual audits of NICC's financial statements in accordance with:
 - Generally Accepted Auditing Standards (GAAS)
 - Government Auditing Standards issued by the Comptroller General of the United States
 - Uniform Guidance (2 CFR Part 200, Subpart F)
- Prepare and submit:
 - Annual audited financial statements
 - Schedule of Expenditures of Federal Awards (SEFA)
 - Independent Auditor's Report on Compliance for Each Major Program
 - Management letter with recommendations for improving internal controls
- Attend Board of Directors meetings as requested to present the audit findings.
- Advise NICC on any changes in accounting principles or regulatory requirements impacting the College.

4. PROPOSAL REQUIREMENTS

Proposals must include:

1. Firm Information
2. Key Personnel
3. Relevant Experience
4. Audit Approach
5. Fees
6. Additional Services

5. TIMELINE

Milestone	Date
RFP Issued	July 14, 2025
Deadline for Questions	September 15, 2025
Proposals Due	October 1, 2025
Selection of Auditor	November 24, 2025
Board Approval of Engagement	November 19-20, 2025
Audit Start Date	December 1, 2025
Draft Report Due	March 15, 2026
Final Report Due	March 31, 2026

6. SELECTION CRITERIA

Proposals will be evaluated on the following criteria:

Criteria	Weight (%)
Experience with tribal colleges	30%
Qualifications of audit team	20%
Audit approach and timeline	20%
Cost of services	20%
References and prior performance	10%

7. SUBMISSION INSTRUCTIONS

Proposals must be received by October 1, 2025. Late submissions will not be considered.

Submit proposals via email (PDF format preferred) to:
President Michael Oltrogge moltrogge@thenicc.edu and

Dr. Loretta Broberg lbroberg@thenicc.edu

Or mail to:
Nebraska Indian Community College
Attn: Dr. L. Broberg, CFO
2605 Dakota Avenue
South Sioux City, NE 68776

8. QUESTIONS

All questions regarding this RFP must be submitted in writing to Dr. Lorie Broberg no later than September 15,

2025. Responses to all questions will be distributed to all potential bidders.

9. NICC RIGHTS AND DISCLAIMERS

Nebraska Indian Community College reserves the right to:

- Reject any or all proposals
- Waive any informalities or irregularities
- Request clarification or additional information from any proposer
- Award the contract in the best interest of the College

10. TERMS AND CONDITIONS

The selected firm must comply with all applicable federal, state, and tribal laws and regulations. Engagement is contingent upon Board approval and execution of a formal engagement letter.

11. TRIBAL PREFERENCE ENCOURAGEMENT

Nebraska Indian Community College encourages participation from Indian-owned and controlled firms, consistent with 25 CFR Part 1000. While not a requirement, preference may be given to proposals demonstrating significant Native American ownership or staffing, or those that can provide evidence of successful experience working with tribal organizations and communities.