



**Catawba Nation**  
Rock Hill, South Carolina  
**REQUEST FOR PROPOSALS**

**Audit Services**  
February 10, 2026

**Purpose & Scope of Services**

The purpose of this Request for Proposals is to solicit an independent certified public accounting firm familiar with Native American Governments to perform a financial and compliance audit for Iswa Head Start and Early HeadStart. The audit is to be performed in accordance with generally accepted auditing standards, the standards set forth for financial audits in the U.S. Government Accountability Office (GAO) *Government Auditing Standards* (2011), the provisions of the Amended Single Audit Act of 1996, U.S. Office of Management and Budget (OMB) Uniform Guidance – Title 2 Part 200 Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards and Corporation of Public Broadcasting - Principles of Accounting and all other appropriate OMB Circulars, Governmental Accounting Standards Board Statements as mandated.

**1.2 Description of Proposals Sought:**

The Nation is requesting proposals for an A133 single audit for Federal special revenues funding spending specific to the Headstart and Early HeadStart programs. Along with a single audit, the Nation would like to conduct a full financial and internal controls audit that will only be available to the Catawba Nation General Council.

The audit (collectively referred to as “the Project”) are to be performed in accordance with generally accepted auditing standards, the standards set forth for financial audits in the U.S. Government Accountability Office (GAO) *Government Auditing Standards* (2011), the provisions of the Amended Single Audit Act of 1996, U.S. Office of Management and Budget (OMB) Uniform Guidance – Title 2 Part 200 Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards and Corporation of Public Broadcasting - Principles of Accounting and all other appropriate OMB Circulars, Governmental Accounting Standards Board Statements as mandated.

The Project will initially cover Iswa HeadStart and Early HeadStart’s fiscal year ending September 30, 2025, in addition to a short-year audit up to the date of dissolution of ISWA Development Corp (TBD). The Nation planned to bring the Headstart and Early HeadStart programs under the Catawba Nation January 1, 2026; however, due to the government shutdown, the effective date is pushed from January 1, 2026, to hopefully Q1 of 2026 once the Notice of Funding Opportunity (NOFO) is posted. The audit reports and financial statements for the year ended September 30, 2025, must be provided to the Catawba Nation in draft form no later than March 31st, 2026, and the short-year audit within 3 months after the dissolution date is set and the final report must be completed and submitted to the Single Audit Clearinghouse no later than April 15, 2026.

**Interested firms should submit an email stating their intention to participate before February 17, 2026, and all final proposals from interested firms should be sent via email no later than Friday, February 24, 2026. All emails should be sent to following:**

## **Background**

The Catawba Nation is a federally recognized Indian tribe in the states of North and South Carolina. The Catawba people have lived on their ancestral lands along the banks of the Catawba River dating back at least six thousand years. Before contact with the Europeans, it is believed that the tribe inhabited most of the Piedmont area of South Carolina, North Carolina, and the southern parts of Virginia.

In 1993, Catawba won their fight for federal (re)recognition with the passage of the Catawba Land Claims Settlement Act. The Act not only restored the Federal Trust relationship between the Catawba Nation and the Federal Government but also marked the path for self-governance.

In 2020, the Department of Interior cleared the way for the tribe to enter into gaming by approving an application for the land in Kings Mountain to go into trust. This tribal enterprise provides Economic Development to the Catawba Nation.

The Catawba Nation provides services for approximately 4,200 enrolled tribal citizens in the areas of legal and justice services, education and childcare, public safety, housing, natural resources, environmental services, public works, community services, cultural preservation, economic development, planning and development, transit services, land management, realty, medical and dental care, wellness, behavioral health, tribal home visiting, childcare, youth development, family services, and senior programming. These programs are overseen by Division Directors and Department Directors who are managed by the elected leaders of the Catawba Nation, composed of our Chief, Assistant Chief, Secretary/Treasurer, and two (2) at-large committee members. The elected leaders of the Catawba Nation oversee the following tribal entities:

- a. **Catawba Indian Nation's Tribal Government Offices:** This encompasses all of the unique Divisions and Departments within the tribe's structure as well as supportive services to operate the programs. The Tribal Government Offices consists of ten Division's including Government, Finance, Shared Services, Legal, Public Safety, Tribal Resources, Community Development, Planning and Development, Health and Human Services, and Family Development and Wellness. With the tremendous growth that the Tribe has witnessed over the last several years, we are currently undergoing an organizational wide restructure.
- b. **Catawba Corporations:** The Corporate Nation, also known as Catawba Corporations, serves as the principal economic arm of the Nation. Through its operations, Catawba Corporations enables the Nation to be self-sufficient and provides economic support for the Nation's citizens through employment and business opportunities. The business affairs of Catawba Corporations are separate from the Catawba Nation's governmental operations.
- c. **Catawba Nation Gaming Authority:** The Catawba Nation Gaming Authority is the governing arm of the Catawba Indian Nation's casino and gaming operations in the Carolinas. Currently the Catawba Nation Gaming Authority's portfolio includes "The Catawba Two Kings Casino Resort" which is located in Kings Mountain, North Carolina (near the border of South Carolina and North Carolina and approximately 33 miles West of Charlotte).
- d. **Catawba Service Unit:** This is the medical and dental clinic located on the Reservation; it is run under the authority of Indian Health Services (IHS).
- e. **Iswa Head Start and Early Start:** Iswa HeadStart oversees Iswa Early Learning Center and HeadStart programs. Iswa Early Learning is a comprehensive early childhood program serving children from birth to five years of age and their families.

The Catawba Nation has welcomed change by continuing to focus on its vision and mission which states the tribe will become an economically thriving community whose citizens embrace their cultural heritage, enjoy strong self-esteem, lead successful lives and are fully prepared for a future of continuing opportunities and

challenges. Tribal leadership promotes the Catawba Nation's rich culture; works to ensure collective and individual self-sufficiency; promotes excellence in education; provides quality opportunities for health, social, and economic well-being of its citizens; and conducts its affairs with great integrity and commitment. The tribe demonstrates pride in its past by embracing its culture and sharing it with others. The Catawba Nation is a goal-oriented organization continually working to improve and provide a wide variety of programs and services to enhance the lives of its citizens at the highest possible quality.

## **Tribal Funds Subject to Audit**

All funds managed by ISWA Development Corp are to be included in the audits. The list represents funds in existence as of September 30, 2025 and the short-year period to be determined.

## **Other Relevant Data**

1. Wipfli performed the audit in the fiscal years of 2023-2024.
2. ISWA utilizes Quickbooks Accounting Software.
3. All funds and transactions are maintained separately and are independently audited.
4. The completed audit report shall include all blended and discretely presented component units as defined by ISWA in accordance with the Governmental Accounting Standards Board Statement No. 14.
5. Consolidated, audited financial statements shall be prepared for internal access to the Catawba Nation to confirm beginning balances that will ultimately be brought inhouse under the Catawba Nation.

Reports to be Issued:

Following the completion of the audit of the fiscal year's financial statements, the audit shall be issued, as required by generally accepted auditing standards, and Government Auditing standards, and OMB Circular A-133, including but not limited to the following:

- A report on the fair presentation of the financial statements in conformity with GAAP.
- A report on compliance and internal control over financial reporting based on an audit performed in accordance with Government Auditing Standards.
- A report on the Schedule of Expenditures of Federal Financial Assistance.
- A report on compliance and internal control over compliance applicable to each major federal award program.

The auditor shall communicate in a letter to the tribe's Executive Committee and Chief Financial Officer any reportable conditions found during the audit. A reportable condition shall be defined as a material weakness or a significant deficiency in the design or operation of the internal control structure which could adversely affect the Nation's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

## **Proposal Format**

Please submit your proposal for the Project in the following order with an accompanying Table of Contents. Additionally, please submit a text searchable PDF.

1. Title Page
  - a. Response to Request for Proposal for Tribal Audit
  - b. Name of Firm
  - c. Primary Contact Info

- d. Date of Submission
- 2. Table of Contents
- 3. Engagement Letter – Please provide a summary stating the proposer’s understanding of the Scope of Work and expected time commitment.
- 4. Firm Overview
  - a. History of Firm
  - b. Location of Office(s)
  - c. Recent Tribal Experience
  - d. Disciplinary Action by the AICPA or any other regulatory or licensing agency in the past 5-years and, if applicable, the appropriate detail surrounding the incident(s)
  - e. Specific experience and experience relating to auditing Headstart programs
- 5. Personnel – Please list each of the Key Personnel to be assigned to the Project as well as individual qualifications.
- 6. Scope of Work & Technical Approach – Please describe the Firm’s technical approach to executing the requested Scope of Work.
- 7. Schedule – Please provide a breakout of each material step of the Project as well as a milestone chart.
- 8. References – Please provide three to five Tribal references with contact information.
- 9. Cost Proposal
- 10. Ability to execute and complete the audit in accordance with the timelines set forth in this RFP

**Evaluation Criteria**

The proposals will be evaluated by a panel team including the Chief Financial Officer and other cross-functional members with ultimate approval provided. The evaluation will be based on the following criteria and point ranges:

Experience in Headstart & Tribal Government Auditing.....0-25  
 Quality of the Firm .....0-25  
 Cost of the Project .....0-50

**Mandatory Elements:**

- 1. The audit firm is independent. Licensed to practice in South Carolina is optional.
- 2. The audit firm is experienced in auditing tribal governments and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.
- 3. The firm has no conflicts of interest regarding any other services performed by the firm for the Nation.
- 4. The firm must have been engaged in audits of at least three tribal governments and Headstart where the audits necessitated compliance with and was conducted with the federal Single Audit Act. The audits must be for three separate tribal governments and have been completed within the last two years. No firm that does not meet this criterion will be considered.
- 5. The Nation is seeking an audit firm that provides the best value, and therefore, the Nation is not bound to the lowest proposal. The Nation has the responsibility to negotiate the most favorable costs, terms, and conditions to the tribal government. The Nation has the right to reject any or all proposals if it is deemed in the best interest of the Nation.

Please provide responses in a clear, concise manner but add information deemed relevant to assist the Catawba Nation in making an informed decision.

## **Sovereign Immunity**

The Catawba Nation is a sovereign nation, and Contractors shall adhere to and comply with all laws of the Nation, including the Preferential Hiring Ordinance. Nothing in this document should be interpreted as to waive the sovereign immunity of the Catawba Nation.

## **Questions**

For questions on this RFP, please contact Shawnte' Canty-Troxel, Executive Director of Shared Services at (839) 214-8328 or [shawnte.canty@catawba.com](mailto:shawnte.canty@catawba.com).