

HOPI SCHOOL SYSTEM HOPI BOARD OF EDUCATION

P.O. Box 1170, Keams Canyon, AZ 86034

www.hopischoolsystem.org

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Request for Proposal (RFP): Bookkeeping and Accounting Services

I. Introduction and Background

On August 7, 2019, the Hopi Tribe made the sovereign decision to enact the Hopi Education Code (Code) to consolidate all seven of Hopi's Tribally Controlled Schools into a single, unified organization called the Hopi School System (HSS). Effective July 1, 2026, the HSS is now administered under a single P.L. 100-297, Tribally Controlled Schools Act grant, with the Hopi Board of Education (HBE) serving as the sole governing body. Over the 2026/2027 school year, the Hopi School System will be implementing centralized accounting and financial services.

The seven schools of the Hopi School System include:

- First Mesa Elementary School
- Hopi Day School
- Hotevilla Bacavi Community School
- Keams Canyon Elementary School
- Moencopi Day School
- Second Mesa Day School
- Hopi Junior Senior High School.

II. Summary of Request

Hopi Board of Education is seeking proposals from qualified individuals and/or firms to provide bookkeeping, accounting services and comprehensive auditing services for the Central Administration Office and all seven schools within the Hopi School System beginning in August 2026.

III. Scope of Work

The selected individual or firm will be responsible for:

- A. Annual Financial Audits:** Working with schools' existing accountants to conduct audits for the entire Hopi School System and its individual schools in accordance with Generally Accepted Accounting Principles (GAAP) and the standards of the Single Audit Act of 1984.

- B. Forensic Audit Services:** Providing specialized forensic auditing to assist the HBE and Chief School Administrator (CSA) in reviewing the financial status of local schools during the implementation of the HSS, identifying carryover funds, and ensuring no co-mingling of prior years' budgets.
- C. BIE Compliance:** Ensuring all financial reporting and audits comply with the Bureau of Indian Education (BIE) regulations, the Tribally Controlled Schools Act, and the federal "Super Circular" (2 C.F.R. Part 200) requirements.
- D. Close-out Support:** Assisting the HBE in closing out outstanding audits from the previous governing structures of the seven independent school boards.
- E. General accounting services, including but not limited to:**
 - 1. Bookkeeping services: Receive and record revenue and make payments to vendors; Monthly reconciliation of bank accounts as well as reconciliation of all balance sheet accounts; and Enter and manage receivables.
 - 2. Payroll services: 2 – 5 employees/contractors; Make all payroll tax payments; Prepare and file all required reports.
 - 3. Financial Reporting: Budget to Actual Summary and Detail; Prepare monthly statements of Income and Expense, Balance Sheet, or other reports as necessary for the HBE.
 - 4. Reporting Requirements: Assist with preparing any federal reports.
 - 5. Provide assistance, guidance and suggestions to improve internal control procedures.

IV. Qualifications

A. Proposals must demonstrate:

- 1. Current certification as a Certified Public Accountant (CPA);
- 2. Proven expertise in conducting bookkeeping, accounting and forensic audits for educational or governmental entities; and
- 3. Familiarity with the Uniform System of Financial Records (USFR).

B. All proposals must include:

- 1. Evidence of the firm's qualifications to provide the above services;
- 2. Background and experience in services;
- 3. The size and organizational structure of the firm/business;
- 4. A proposed timeline for fieldwork and final reporting;
- 5. Proposed billing rates and fee structure for the services;
- 6. Names of staff who will be assigned to services; and
- 7. References and contact information from at least 3 clients.

V. Evaluation Criteria

- A. The following factors will be used when evaluating the proposals:
 - 1. Responsiveness to Request for Proposal specifications;
 - 2. Project cost/rates;
 - 3. Qualifications of firm/CPA and supporting staff, if any;
 - 4. References; and
 - 5. Demonstrated capability to perform the scope of work requested.

VI. Proposal Submission

- A. All proposals must be submitted no later than **August 15, 2026, at 4:00 p.m.**
- B. Please submit one (1) electronic copy of your proposal to: Arayah Mitchell, Chief School Administrator, arayahmitchell26@gmail.com. For any questions on this RFP, you may contact Ms. Mitchell at the above email address.
- C. The HSS reserves the right to assess proposals based on best value, considering the quality of experience, past performance with Tribal entities, and price.
- D. There is no expressed or implied obligation for HBE to reimburse responding individuals or firms for any expenses incurred in preparing proposals in response to this request.

VII. Governing Law and Hopi and Indian Preference

- A. All procurement and subsequent contracts shall comply with the Hopi Education Code, HSS Policies and Procedures, and applicable federal and Hopi Tribal laws.
- B. To the greatest extent possible, consistent with the law, Hopi and Indian preferences shall be observed and implemented in the advertisement, negotiation, procurement and award of goods and services. The HSS shall comply with 25 C.F.R. § 276.13 which requires Indian preference and allows for the tribal preference.