HOPI TRIBAL HOUSING AUTHORITY

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2026 REQUEST FOR PROPOSALS (RFP)
Accounting Services for Low Income Housing Tax Credit Project (LIHTC#2)

Posted: September 8, 2026
Deadline: September 23, 2026

Summary: The Hopi Tribal Housing Authority is requesting proposals from qualified individuals and firms for Low Income Housing Tax Credit (LIHTC) accounting services for a LIHTC development with approximately 20 units to be located on tribal trust land on the Hopi Reservation in Winslow, Arizona. The project name is HTHA LIHTC #2 ("Project"), owned by HTHA LIHTC #2, L.P. ("Partnership").

I. Hopi Tribal Housing Authority (HTHA) is a Tribally Designated Housing Entity of the Hopi Tribe pursuant to Ordinance 15, which receives funding under the Native American Housing and Self Determination Act of 1996 (NAHASDA), 25 U.S.C. §4101, *et seq.*, and plans on funding its LIHTC #2 project with Low Income Housing Tax Credits. HTHA is seeking proposals from qualified Accounting Services for the LIHTC #2 project which is for the new development of 20 single family units and a walking path within a 25-acre parcel on Hopi trust lands in the Hopi Industrial Park near Winslow, AZ. This RFP is advertised in accordance with the provisions in HTHA's Procurement Policy and under 24 C.F.R. §§ 1000.26, 1000.52.

II. **Project:** The intent of this proposal is to assist the Hopi Tribal Housing Authority with the preparation of:

- Annual audits, quarterly financial statements, and tax returns for Partnership;
- 10% test cost certification;
- Final cost certification;
- Credit delivery calculations;
- Form 8609 review/issuance.

III. The selected Accounting Services Contractor will provide the necessary services to HTHA in accordance with all provisions within this RFP. This project is located within a 25-acre parcel on Hopi trust lands in the Hopi Industrial Park near Winslow, AZ. The site is located at the intersection of West Winslow Industrial Spur and Kiva Drive, Winslow, Arizona 86047.

IV. **Tribal Compliance:** Before commencing work, the selected Accounting Services contractor shall obtain a Hopi Business License under Hopi Ordinance 17A, and comply with the Tribal Employments Rights Office (TERO) requirements under Hopi Ordinance 37. Maintaining compliance with Ordinance 17A and Ordinance 37, along with other applicable rules and regulations, is required throughout the term of the Professional Services Agreement. The selected accountant is responsible for applicable fees associated with these Hopi requirements.

V. **Scope of Work:** The Accounting Services under this RFP shall be performed throughout the duration of this project.

1. Provide business background information and number of years in business. Background information should identify key principals and staff to be involved on a day-to-day basis by name with each team member's professional credentials highlighted.

2. Submit Fixed Fee Cost for critical services identified above that will be required at a minimum.

   Note additional hourly costs for other services that may be required based on experience with other LIHTC developments (i.e. quarterly financial statements, resolution of investor comments and feedback to financial statements, etc.) that the firm anticipates may be necessary.

3. Provide a description of the firm's relevant experience in providing accounting services for LIHTC developments.

   NOTE: Familiarity with providing accounting experience for LIHTC projects (with specific emphasis on services related to 10% test certification, final cost certification, and tax returns in accordance with Section 42 and Arizona Department of Housing requirements) is essential.

4. Include a list of at least five references for which the firm has provided LIHTC accounting services including carryover over certifications and final cost certifications. References as part of this request can be entities other than Tribes, Indian Housing Authorities, and tribal housing departments, but references from tribal entities are encouraged.

5. Provide the firm's previous experience in providing accounting services for LIHTC projects developed by an Indian Tribe and/or Indian Housing Authority or any of its subdivisions.

   NOTE: Familiarity with providing accounting services for tax credit projects in Indian Country is essential. Please include a list of at least three additional references from tribes, tribal housing departments, or tribally designated housing entities/housing authorities if available.

VI. **Indian Preference:** Indian preference requirements apply to this procurement pursuant to the Indian Self-Determination and Education Assistance Act (ISDEA), 25 U.S.C. §450e, *et seq.*

- **Section 7(b):** The work to be performed under this RFP is subject to Section 7(b) of the ISDEA, 25 U.S.C. §450e(b). Section 7(b) requires that, to the greatest extent feasible: (i) preference and opportunities for training and employment shall be given to Indians, as defined at 25 U.S.C. §1301(4); and (ii) preference in the award of contracts and subcontracts shall be given to Indian organizations or Indian-owned economic enterprises, as defined at 25 U.S.C. §4302(5).

- **Indian Preference Provisions:** The civil engineer and executed contract shall comply with the provisions of Section 7(b) of the ISDEA.

- **Indian Preference in Subcontracts (if applicable):** In connection with an awarded contract under this RFP the Accounting Services Contractor shall, to the greatest extent feasible, give preference in the award of any subcontracts to Indian organizations or Indian-owned economic enterprises, and preferences and opportunities for training and employment to Indians.

- **Required Subcontract Provision (if applicable):** The Accounting Services Contractor shall include the above Section 7(b) language in every subcontract awarded in connection with the Scope of Work outlined herein, and shall, at the direction of the HTHA, take appropriate action pursuant to the subcontract upon a finding by the HTHA or the U.S. Department of Housing and Urban Development that the subcontractor has violated the Section 7(b) clause of the ISDEA.

VII. **Required Materials, Forms, and Registration:** In your submission, your business must:

- **Materials:** Submit a cover letter responsive to the above Scope of Work, and include your:

  (1) proposed cost of work; (2) fee schedule; (3) listing of professional licenses or certifications; (4) a summary of key personnel; (5) any documents supporting proposal scoring criteria in Section X below; and (6) any applicable brochure materials your business has that describes the products and/or materials you provide.

- **Forms:** Submit the following fully completed and signed forms: (1) Non-Collusive Affidavit; and (2) Native American Enterprise Qualification Statement (if claiming Indian preference). These forms are available at https://htha.org/employment.

- **SAM.gov:** Ensure your business is registered in the Federal System of Award Management at https://www.sam.gov. You must create a user account and then register your business in SAM.gov. HTHA requires SAM.gov registration and good standing for all vendors.

VIII. **Due Date and Submission:** This RFP is open until September 23, 2026**, at 5 p.m. (MST)**. Submissions shall be emailed to HTHA Janet Pavatea, at jpavatea@htha.org in Adobe PDF format. No other digital formats will be accepted. Late submissions will not be accepted. Please contact Janet Pavatea with any questions you may have regarding this RFP or any of the requirements outlined in the scope of work to be completed.

IX. **Questions:** For questions regarding RFP submissions or the procurement process, please contact HTHA's CEO, Dr. Kimberly Kahe Corkin at kcorkin@htha.org. For project-specific questions, please contact HTHA's Development Director, Garret Silversmith, at gsilversmith@htha.org. Questions shall be submitted in writing prior to submittal deadline.

X. **Proposal Evaluation Criteria:** An award will be made on a competitive basis in accordance with the selection criteria below and under 24 C.F.R. §§ 1000.26, 1000.52. A maximum of 100 points may be given under Rating Factors 1 through 4. To expedite the review of your proposal and ensure that your proposal is given a thorough and complete review of all responses to each of the components of the selection criteria, keep the responses in the same order as the selection factors listed below. Only include documentation that will clearly and concisely support your response to the rating criteria.

The rating factors and values to be used in award of this contract are as follows and out of a possible 100 points:

- **Rating Factor 1. Qualifications (0 – 30 Points)**: (Demonstration of professional capacity, technical knowledge and expertise in providing a full range of accounting services for LIHTC properties for services including, but not limited to, 10% test certifications, final cost certifications, completion of 8609s in compliance with all Section 42 and [STATE HOUSING AGENCY] guidelines and requirements, audited financial statements, tax returns, etc.).

- **Rating Factor 2. Experience (0 – 20 Points)** Provide relevant LIHTC accounting services for projects developed by Indian Housing Authorities or Indian Tribes.

- **Rating Factor 3. Indian Preference (0 – 10).** This factor satisfies the Indian preference requirements as stated above, and the regulatory mechanisms ensuring that women-owned business have equal opportunity in federally funded contracts.

a. **Indian Preference (5 Points)** This rating factor is made up of two sub-factors, as follows:

   - **Indian Organization / Indian-owned Economic Enterprise (5 Points)** Provide evidence showing fully the extent of Indian ownership and interest by submission of the Indian Enterprise Qualification Statement. No points will be given if preference cannot be evidenced.

   - No points will be given for an incomplete or unsigned statement.

b. **Women Owned Business (5 Points)** This rating factor satisfied the Small Business Administration regulations providing federally funded contract opportunities to Women Owned Businesses:

   - **Women Ownership (5 Points)** Provide evidence showing at least 51% ownership by one or more women, demonstrated proof of female management and control of business, and statement attesting status of U.S. citizenship or lawful permanent resident for woman owner(s).

   - No points will be given for incomplete or unsigned documentation.

- **Rating Factor 4. Fixed Fee Price (0 – 25 Points)** for core services.

- **Rating Factor 5. Hourly Fee (0 – 15 Points)** for additional services that may be needed above the core services identified.

XI. **Project Award.**

Award of the proposal will be based on the evaluation criteria above by a selection panel and within available funds. Selection and award will be made to the firm or person(s) with the best and final offer most advantageous to HTHA.

Subsequent annual contracts may be renewable annually for assistance completing subsequent year audits of the Partnership's financial statements, quarterly financial statements, and tax returns.

*The Hopi Tribal Housing Authority has the right to reject any and all proposals.