



REQUEST FOR PROPOSALS:

Support Contractor for

Tribal Accounting and Reconciliation

for the

Iowa Tribe of Kansas and Nebraska

White Cloud, Kansas

Purpose

The Iowa Tribe of Kansas and Nebraska (ITKN) is a federally recognized sovereign nation with responsibility for managing federal, tribal, and philanthropic funds to support governmental services, community programs, and economic development. To ensure accountability, compliance, and effective financial management, the Tribe is seeking a qualified consultant to oversee and implement tribal accounting support services.

Background

The Iowa Tribe of Kansas and Nebraska is currently in a multi-phase effort to enhance internal accounting capacity. The Consultant will be contracted to oversee and implement tribal accounting and reconciliation services for FY 2024 to ensure compliance with federal, tribal, and funder requirements. This role is responsible for maintaining accurate financial records, ensuring timely reconciliations, strengthening internal controls, and preparing for annual audits. The Consultant will also provide capacity-building support to tribal staff through training and technical assistance.

Scope of Services

Under the direction of ITKN leadership and staff, the contractor will work directly with the Tribal Treasurer and ITKN Accounting Staff to:

- 1.) Trial Balance Assessment
 - a. Perform a comprehensive trial balance review for the period of January 1, 2024 – December 31, 2024 by obtaining the Department’s General Ledger Trial Balance and comparing year-end balances to reconciliations.
 - b. Identify significant balance sheet accounts that have been reconciled, and determine which require reconciliation and adjustments.

- 2.) Balance Sheet Reconciliation and Adjustments
 - a. Summarize and communicate unreconciled balance sheet accounts to Department Management.
 - b. Reconcile and adjust priority accounts as directed by Management, including but not limited to:
 - c. Cash – reconciliation to bank balances, including recording of revenue and expenditures based on bank transaction activity.
 - d. Receivables and allowances – reconciliation of general ledger balances, including doubtful accounts.
 - e. Inter-fund payables/receivables – reconciliation of balances between the Governmental Services Department and other tribal entities.
 - f. Capital assets/Inventory – reconciliation of subsidiary ledgers to account balances, including agreement of capital outlay expenditures to FY2024 capital asset purchases.
 - g. Leases (GASB 87) – review lease and rent agreements and related general ledger activity to determine if unrecorded activity exists and prepare necessary year-end adjustments.
 - h. Subscription-Based IT Arrangements (GASB 96) – review subscription-based IT agreements with the Technology Department to identify and adjust for any unrecorded balance sheet activity.

- i. Fund balance/net position – reconcile to prior year (FY2023) audited financial statements, including identification of audit adjustments not yet posted, and prepare required entries for the Tribe’s accounting system.
 - j. Grants/SEFA – reconcile the Department’s Schedule of Expenditures of Federal Awards (SEFA) roll-forward schedule to grants receivable and unearned revenue balances, including adjustments for programs where year-end revenue equals expenditures entries were not recorded.
- 3.) Internal Controls, Policies and Procedures
- a. Review existing internal control systems and recommend enhancements to safeguard assets, ensure proper authorization of transactions, and strengthen segregation of duties.
 - b. Develop and/or update written accounting policies and procedures to align with best practices in governmental accounting and federal compliance.
 - c. Assist in implementing controls for reconciliation, approvals, and reporting to reduce audit findings and improve fiscal accountability.
 - d. Implement and monitor internal control systems that safeguard tribal assets and ensure compliance with federal regulations, including 2 CFR Part 200 and the Single Audit Act.
 - e. Advise tribal leadership on best practices for fiscal accountability, risk management, and sustainability.
- 4.) Training and Mentoring
- a. Provide training and mentoring to tribal accounting staff in reconciliation, reporting, and compliance requirements as well as newly drafted policies and internal controls.
- 5.) Audit & Compliance Support
- a. Assist with preparation of the annual audit, including compilation of supporting schedules and documentation.
 - b. Assist in compiling the Data Collection Form (DCF) for submission to the Federal Audit Clearinghouse in accordance with Uniform Guidance.
 - c. Coordinate with external auditors and respond to requests for supporting documentation.
- 6.) Reporting and Communication
- a. Provide written reports summarizing reconciliation results, adjustments made, internal control findings, and recommendations.
 - b. Prepare quarterly financial management updates for Tribal Administrator and/or Tribal Council.
 - c. Communicate regularly with Department Leadership to ensure alignment with priorities and compliance requirements.
 - d. Ensure accurate tracking and reporting of Federal, State, and Private Grant Funds in compliance with funding requirements.
 - e. Prepare materials for internal review , leadership presentations, or legal review.
- 7.) Budget Preparation
- a. Support the preparation of annual budgets, budget modifications, and financial forecasts.

The initial term of this contract is expected to commence on or after November 3rd, 2025, and continue for up to 6 months unless extended by mutual agreement.

Minimum Requirements

1. It is required to have access to a laptop/computer with a word processor, phone, email, and any other technology needed to complete the scope of work.
2. Bachelor's degree in accounting, finance, business administration, or a related field (minimum).
3. Certified Public Accountant (CPA) license or equivalent credential strongly preferred
4. Knowledge of federal regulations governing tribal finances, such as:
 - a. 2 CFR Part 200 (Uniform Guidance) for federal awards.
 - b. Indian Self-Determination and Education Assistance Act (ISDEAA).
 - c. Single Audit Act requirements.
5. 5–7 years of progressively responsible accounting/finance experience, including at least 3 years in a management or supervisory role.
6. Prior experience with tribal governments, tribal enterprises, or intergovernmental organizations is strongly preferred.
7. Demonstrated success in:
 - a. Financial reconciliation (bank accounts, grant funding, federal draws, and tribal accounts).
 - b. Budget development and monitoring for governmental or grant-funded entities.
 - c. Preparing for and responding to audits (federal and independent).
 - d. Establishing and enforcing internal controls to ensure compliance and accountability.
8. Proficiency in governmental fund accounting (GASB standards, not just GAAP).
9. Ability to interpret and apply federal grant management requirements.
10. Experience writing and implementing policies and procedures for accounting, reconciliation, and internal controls.
11. Strong communication skills to effectively report to tribal councils, boards, and federal agencies.
12. Willingness to train and mentor tribal accounting staff to build internal capacity.
13. Maintain confidentiality and professional standards throughout the contract term.

Submission Instructions

Interested parties should submit the following:

1. Cover Letter summarizing interest and availability.
2. Resume(s)/CV(s) detailing education, certifications, and relevant experience.
3. Work Plan & Approach describing methods for meeting the scope of work and building staff capacity.
4. References from at least two (2) clients, preferably Tribal governments or Tribal entities.
5. Rate Proposal outlining hourly rate(s) or fee schedule and any additional costs

Review Process and Timeline

Proposals will be evaluated based on:

- Relevant accounting and account reconciliation experience
- Relevancy of work plan and approach
- Experience working with Tribal governments
- Cost-effectiveness and implementation timeline

- If two proposals are equally meritorious, references will be considered for the final decision

ITKN reserves the right to accept or reject any or all responses to this RFP and to enter discussions and/or negotiations with one or more qualified firms or consultants, if such action is in the best interest of the Tribe.

Deadline and Submission Instructions

Please submit your proposal by October 3rd, 2025 to Robert Hullman - rhullman@iowas.org