



2020 RFP FOR AUDITING SERVICES

REQUEST FOR PROPOSAL and

STATEMENT OF QUALIFICATIONS FOR

AUDIT SERVICES

The Housing Authority of the City of Alexandria (AHA) will accept proposals with Statements of Qualifications from Certified Public Accounting Firms for AUDITING SERVICES for the Housing Authority of the City of Alexandria annual audit services for one (1) period for fiscal year ending June 30, 2020 with two one year options to include the year ending June 30, 2021 and the fiscal year ending June 30, 2022.

Interested firms shall submit 3 copies of the proposal. A sealed package containing proposals must be submitted to the following address no later than 4:00 PM CST on **Tuesday, June 16, 2020**

Alexandria Housing Authority Attn: Procurement Officer

2558 Loblolly Lane

Alexandria, LA 71306-1219

Firms should be prepared to present cost information in a flat yearly fee for each of the three one-year periods. Fee will include all REAC submissions. This will be shown as a separate line item. This fee structure should be supported by an hourly rate based upon the type and mix of personnel to be assigned to the audit.

The contract period shall be for one year with an option for two one-year renewal periods upon approval of the AHA.

The AHA reserves the right to reject any or all proposals and to select the firm, which in its judgment, best meets the needs of the AHA. The AHA further reserves the right to terminate the contract with 30 days prior notice.

PART II AUDIT OBJECTIVES AND SCOPE OF SERVICES

A. The Housing Authority of the City of Alexandria requires an audit in accordance with OMB Circular A-133 for the following programs:

- 670 LIHTC
- 1117 Housing Choice Voucher Program
- Non-Federal Programs - Private Property
- Subsidiary Corporation - Alexandria Affordable Housing
- Veteran Affairs Supportive Housing (VASH)

1. Balance Sheet
2. Income Statement
3. Statement of Cash Flows

Alexandria Housing Authority, 2558 Loblolly Lane, Alexandria, LA 71303

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The audit is to be performed in accordance with generally accepted auditing standards and the standards for fiscal audits set forth in the U.S. General Accounting Office's (GAO) Government Auditing Standards, the provisions of the Federal Single Audit Act of 1984 and the Single Audit Act Amendments of 1996, and the U.S. Office of Management and Budget (OMB) Circular A-133.

B. The following financial statements shall be prepared for each of these funds:

- Low Rent Public Housing & Tax Credits
- Housing Choice Voucher Program ®
Non-Federal Programs - Private
Property © Capital Fund Program
(CFP)
- Subsidiary Corporation - Alexandria Affordable Housing
- Rental Assistance Demonstration (RAD)

1. Balance Sheet
2. Income Statement
3. Statement of Cash Flows

C. The audit will be a financial and compliance audit as required by the Department of Housing and Urban Development (HUD).

D. Accompanying the financial statements, the Auditor will submit a Management Letter of Comments and Recommendations, if applicable.

E. The Auditor will comply with all HUD guidelines and requirements existing and those that will be in affect through the future years of this contract.

F. The Audit shall comply with all HUD rules, regulations and guidelines. Each audit report shall contain at least the following:

1. The annual financial statements and any supplementary data required within the scope of the audit.
2. The auditor's study and evaluation of the entity's system of internal accounting control. The auditor's report shall identify any deficiencies identified and make appropriate suggestions to correct any deficiencies found.
3. Compliance matters, which may have a material effect on the financial statements, reported upon shall be reported. Methods of correction shall be suggested.
4. A statement that the audit was made in accordance with generally accepted government auditing standards as well as all applicable laws and provisions.
5. The auditor in charge will conduct an exit conference with the Executive Director and staff. At the exit conference findings and recommendations regarding compliance and internal controls shall be discussed.

G. Data from prior years will be available upon request when there are open audit findings from previous years.

H. No Audit shall be published until the draft submitted to the Executive Director is approved.

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I. The Auditor shall also submit to the Federal Clearinghouse the data collection form, SF-SAC, Data Collection Form for Reporting on Single Audits, and one copy of the reporting package (as defined in OMB Circular A-133, Section .320). A copy of the reporting package submitted to the Federal Clearinghouse for the Single Audit shall also be submitted.

PART III HOUSING AUTHORITY'S ACCOUNTING SYSTEM

- A. HA receives approximately \$6 million in federal funds and \$900,000 in rent collections.
- B. There are approximately 30 employees of the Housing Authority of the City of Alexandria.
- C. The Housing Authority records are fully computerized; the Authority uses Emphasys Elite Software.
- D. The Authority's Accounting Staff/Fee Accountant will prepare the general ledger and subsidiary ledgers and trial balances for each fund open during the audit period. Additional supporting schedules where appropriate will be prepared to assist the audit process. Staff will be available to answer questions and to locate documents as needed. Housing Authority will be available to make copies as required.

PART IV INFORMATION TO BE INCLUDED IN THE PROPOSAL

- A.
Describe the experience in auditing programs, activities and functions funded by HUD. Indicate the number of years each person who will be assigned to the audit has worked in this area.
- B.
State whether your audit organization is national, regional or local. State the local address of your firm.
- C.
Affirm that your audit organization is properly licensed to perform this audit in the State of Louisiana.
- D.
Affirm that your organization meets the independence requirements of Standards for Audit of Government Organizations, Programs, Activities and Functions, published by the U.S. G.A.O. or any subsequent amendments or superseding revisions.
- E.
Affirm that you /and or members of your organization have not been suspended or debarred from performing government audits, or other government activity.
- F.
Provide a list of the local office's current and prior government audit clients and the year(s) of engagement. Please include in prior work with the Alexandria Housing Authority.
- G.
Indicate the number of people by level who will handle the audit.
- H.
Copy of the firm's most recent peer review letter.
- I. Copy of the firm's most recent REAC review if performed.

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Describe your technical approach to the audit. Describe your understanding of the work to be performed and your firm's ability to meet the time deadlines as written.

REFERENCE LIST REQUIREMENT

Client References: List the names, addresses and phone numbers of government audit client references; specifically, housing authorities.

OTHER INFORMATION

Include any other information, which may be helpful to the Authority in evaluating your firm's qualifications, including peer reviews within the past three years. Also describe any regulatory action taken by any oversight body against your organization or local office.

The PHA reserves the right to reject any proposal. The PHA will evaluate all proposals and will award a contract to the responsible proposer whose proposal will be most advantageous to the AHA. It is especially noted that the price will not be the determining factor in awarding the audit contract and that price will be considered according to the Criteria in Appendix 1. The selection of a firm to conduct the audit will be made based on criteria in Appendix I. Interested parties may contact the Procurement Officer regarding questions about this proposal at e-mail at alexhousing@alexhousing.org.

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APPENDIX I

POINT VALUES FOR EVALUATION CRITERIA AUDIT RFP

<u>CRITERION</u>	<u>MAXIMUM POINTS</u>
Experience in auditing Public Housing organizations (LIPH, PBV.RAD Tax Credits, etc.)	25
Government auditing experience of individuals assigned to the audit	20
Fee Proposed for each of the requested years	20
Familiarity with the Alexandria Housing Authority	10
The IPA's Capacity and ability to manage the audit within applicable guidelines	10
The IPA's understanding of the work to be performed	10
The methodology and approach the IPA will employ to perform the services	5
	TOTAL 100

APPENDIX II

TENTATIVE SCHEDULE FOR SELECTION AND AWARD

1. Release of RFP as requested May 31, 2020.
2. Deadline for inquiries is Jun 11, 2020
3. Responses due June 12, 2020
4. Proposals and Statements of Qualifications reviewed June 16, 2020
5. Board Approval of Recommendation of Executive Director on June 25, 2020

Attachments:

HUD 5369-B, Instructions to Offerors-Non-Construction HUD 5369-C Certifications and Representations of Offerors-Non-Construction Contract HUD 5370 -C General Conditions for Non-Construction Contracts