

REQUEST FOR PROPOSAL SPECIFICATIONS

Fiscal/Program Audit by an Independent Certified Public Accountant

SCOPE OF WORK

The Housing Authority of the City of Poplar Bluff is requesting proposals from qualified firms of certified public accountants to audit its financial statements for the fiscal year ending March 31, 2022, with the option of auditing its financial statements for each of the three (3) subsequent fiscal years. These audits are to be performed in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of *Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). As well as the following additional requirements:

OMB Compliance Supplement	
Consolidated Audit Guide for Audits of HUD Programs	Handbook IG 2000.4 REV- 2
Audits of Public Housing Agencies	Handbook 7476.1 Rev-I Chg. 2
Indian Housing (PIH) Compliance Supplement	PIH 96-32(HA) & PIH 96-53
Public and Indian Housing (PIH) Compliance Supplement	PIH 97-30 (HA)
-Interim Guidance for Annual Audits of Public Housing	
Agencies and Indian Housing Authorities	
Section 8 Management Assessment Program	PIH 98-50 (HA)

The audit shall require full and complete scrutiny of the financial statements of each of the entities and/or funds which, in the aggregate comprise the PBHAs according to generally accepted auditing standards for governmental units and pursuant to the Standards for Audit of Governmental Organizations, Programs, Activities and Functions, issued by the U.S. General Accounting Office; Public Housing Assessment System (PHAS), Final Rule, Codified at 24 CFR Parts 901 and 902; and, any other Department of Housing and Urban Development regulation pertinent to audits of Public Housing Authorities. Be advised that the PBHA have converted financial statements and accounting systems from the HUD basis of accounting to Generally Accepted Accounting Principles (GAAP).

And any other Department of Housing and Urban Development regulations.

ADDITIONAL SCOPE OF WORK

- 1) The submittal of audited information to the Real Estate Assessment Center (REAC) of HUD shall be the responsibility of the Audit Firm. Cost for such must be included on Proposal Sheet.
- 2) An in-person general explanation of the Audit to the Executive Director and the Board of Commissioners at a time convenient to the Board of Commissioners but not later than 9 months after the start of the next Fiscal Year.
- 3) A Management Advisory Comments Letter which shall address all accounting control and operational strengths and weaknesses and or potential improvements identified during the course of the audit.

Programs and/or funds to be audited include:

HOUSING AUTHORITY OF THE CITY OF POPLAR BLUFF

- A. Conventional Low Rent Public Housing - 575 Units
– Development 1, Development 2; 2022, 2023, 2024
- B. Central Cost Center – 2022, 2023, & 2024
- C. Capital Fund Program (501-19)
- D. Capital Fund Program (501-20)
- E. Capital Fund Program (501-21)

SPECIAL NOTES

The cost proposed shall be all-inclusive of the general, as well as the U.S. Department of Housing and Urban Development (HUD), audit requirements. Other costs shall not be considered.

All Provisions of the included copy of the Contract which will be signed between the successful Vendor and the PBHAs shall be specifically incorporated into this Proposal.

All certificates, registrations and licenses required in this Proposal shall be incorporated as exhibits into the returned Proposal.

The Fiscal Audit is to be conducted on-site at the Poplar Bluff Housing Authority's office. No original material is to be taken from the office and no Housing Authority staff shall be required to copy any material to mail to the successful Vendor.

Completion of the work including the Submittal of each Audited FDS schedule to REAC shall be not later than 9 months (December 31st) after the start of the next Fiscal Year.

Before each December 31st the Auditor shall present in person to the Board of Commissioners the Audit Report for review and approval.

REQUEST FOR PROPOSAL INSTRUCTIONS

PROPOSAL OPENING – All Proposals shall be opened and publicly read at **10:00 A.M. March 24, 2021**. Proposals received after the above time will not be opened or considered. The Board of Housing Commissioners will award the Proposal at their regularly scheduled meeting in April 2021.

Proposals shall be enclosed in an envelope (outer and inner) both of which shall be sealed and clearly labeled, **“PROPOSAL FOR FISCAL/PROGRAM AUDIT NOT TO BE OPENED UNTIL 10:00 AM, WEDNESDAY, MARCH 24, 2021.”** The Vendor shall be responsible for the placement of the firm’s name on the outside of both envelopes.

Bid proposal forms should be addressed to:
Darrin J. Taylor, Executive Director
Housing Authority of the City of Poplar Bluff
P. O. Box 1009
Poplar Bluff, MO 63902-1009

Proposals received prior to the time of opening shall be securely kept, unopened. The Executive Director, or his representative will decide when the specified time has arrived and no Proposal received thereafter will be considered. No responsibility will be attached to an officer for the premature opening of a Proposal not properly addressed and identified. Any telegraphic modifications are forbidden.

PROPOSAL FORMS – A proposal form shall be furnished. It is the Vendors responsibility to properly complete the form and return it before the proposal opening date and time.

INTERPRETATIONS – No interpretations shall be made to any Vendor as to the meaning of the specifications unless such request for interpretations is submitted in writing and received at the PBHAs not less than ten (10) days prior to the proposal opening date.

Interpretations will be rendered in the form of a written addenda to the Specifications and shall be on file in the PBHAs as well as being mailed to each Vendor, but it shall be the responsibility of the Vendor to inquire as to such addenda.

CERTIFICATES, REGISTRATIONS AND LICENSES – All Certificates, Registrations and Licenses to operate in the State of Missouri, and the City of Poplar Bluff as a Public Accountant shall be incorporated as exhibits into the returned Proposal Form.

NON-COLLUSIVE AFFIDAVIT – Each firm submitting a Proposal for the outlined work shall execute an affidavit in the form provided by the PBHAs to the effect that it has not colluded with any other person, firm or corporation in regard to the Proposal submitted. Such affidavit shall accompany the Proposal.

REFERENCES – Each firm submitting a Proposal for the outlined work shall provide the PBHAs with a list of other Housing Authority and governmental clients with which the firm has provided audit services in the last four years. The list shall include a contact person and telephone number for each client. Such list shall accompany the Proposal.

BONDS – No bond or other form of security will be required.

WITHDRAWAL OF PROPOSAL – Proposals may be withdrawn on written or telegraphic request dispatched by the Vendor in time for delivery in the normal course of business prior to the time fixed for opening; provided that written confirmation of any telegraphic withdrawal over the signature of the Vendor is placed in the mail and postmarked prior to the time set for the opening. Negligence on the part of the Vendor in preparing the Proposal confers no right of withdrawal or modification of the Proposal after such Proposal has been opened.

FIRM PROPOSAL – By submitting a Proposal, Vendor certifies and guarantees the Proposal for a period of not less than ninety (90) days from the date of the opening.

PERFORMANCE AND EXECUTION OF CONTRACT – Subsequent to the award and within ten (10) days after the prescribed forms are presented for a signature, the successful Vendor shall execute and deliver to the PBHAs a contract (a copy of which is include) in such number of counterparts as the PBHAs may require.

IT SHALL BE THE RESPONSIBILITY OF THE VENDOR TO VISIT THE SITE TO DETERMINE THE SCOPE AND EXTENT OF WORK AND SERVICES RQUIRED, IF APPLICABLE.

REQUEST FOR PROPOSAL SHEET
(To be returned in accordance with Instructions)

In accordance with the Fiscal/Program Audit Request for Proposal, Instructions, Specifications, and Contract the firm of _____, hereby submits the following Proposal.

FOR THE FISCAL/PROGRAM AUDIT OF THE HOUSING AUTHORITY OF THE CITY OF POPLAR BLUFF ENDING:

MARCH 31, 2022

FEE FOR 2019 AUDIT: \$ _____. Estimated number of man-days: _____

FEE FOR AUDITED SUBMISSION TO REAC: \$ _____

TOTAL FEE FOR 2019 AUDIT AND SUBMISSION TO REAC: \$ _____

FOR THE FISCAL/PROGRAM AUDIT OF THE HOUSING AUTHORITY OF THE CITY OF POPLAR BLUFF ENDING:

MARCH 31, 2023

FEE FOR 2020 AUDIT: \$ _____. Estimated number of man-days: _____

FEE FOR AUDITED SUBMISSION TO REAC: \$ _____

TOTAL FEE FOR 2020 AUDIT AND SUBMISSION TO REAC: \$ _____

FOR THE FISCAL/PROGRAM AUDIT OF THE HOUSING AUTHORITY OF THE CITY OF POPLAR BLUFF ENDING:

MARCH 31, 2024

FEE FOR 2021 AUDIT: \$ _____. Estimated number of man-days: _____

FEE FOR AUDITED SUBMISSION TO REAC: \$ _____

TOTAL FEE FOR 2021 AUDIT AND SUBMISSION TO REAC: \$ _____

NAME OF FIRM: _____

ADDRESS: _____

TELEPHONE: _____ FAX: _____ E-MAIL: _____

SIGNATURE: _____ DATE: _____

HOUSING AUTHORITY OF THE CITY OF POPLAR BLUFF

**NON-COLLUSION AFFIDAVIT
(To be returned in accordance with Instructions)**

I, _____, being of lawful age and duly authorized agent for _____, regarding the attached bid, proposal or contract with the Housing Authority of the City of Poplar Bluff (PBHA) Poplar Bluff, Missouri for PROGRAM/FISCAL AUDIT do hereby swear/affirm that this affidavit is true and correct.

I swear/affirm that neither I, nor the firm, company or corporation, or any other employer for whom I am an authorized agent in this matter, has been a party to any collusion among bidders or other competitors in restraint of freedom of competition by causing or contributing to cause anyone to refrain from bidding, or by being a party to any agreement of understanding among or between any persons, firms or corporations to bid at a fixed or determinable price.

Furthermore, I swear/affirm that neither I, nor the firm, company or corporation, or any other employer for whom I am an authorized agent have been a party to any collusion with any PBHAs official or employee as to quantity, quality, or price in this prospective bid, proposal or contract; or any other terms of said undertaking; nor have I or we been a party to any discussion between other competitors and any PBHAs official or employee concerning the exchange of money or other things of value for special consideration in the letting of this bid, proposal or contract.

(Authorized Agent's Signature)

Subscribed and sworn before me this _____ day of _____, 20_____

(Notary Public)

My commission expires _____

**CONTRACT BETWEEN PUBLIC HOUSING AUTHORITY
AND INDEPENDENT PUBLIC ACCOUNTANT
FOR AUDIT SERVICES**

THIS AGREEMENT, entered into this _____ day of _____, 20____ by and between the Housing Authority of the City of Poplar Bluff (PBHA) and _____ Independent Public Accountant, (IPA), with a mailing address of _____.

WITNESSETH:

WHEREAS, the PBHA has entered in a contract(s) with the United States of America through the Department of Housing and Urban Development (HUD) for financial assistance for low-income public housing pursuant to the United States Housing Act of 1937, as amended, 42 United States Code Section 1437 et seq.; and

WHEREAS, pursuant to said contract(s), HUD and the Comptroller General of the United States or his duly authorized representatives have the right to audit the books and records of the PBHA pertinent to its operations with respect to such financial assistance; and

WHEREAS, HUD has authorized the PBHA to procure such audits by an Independent Public Accountant in lieu of audit by HUD; and

WHEREAS, PBHA desires the IPA to conduct and perform such audits;

NOW THEREFORE, the PBHA and the IPA do mutually agree as follows:

1. The IPA shall audit the accounts and records of the PBHA for each of the twelve (12) month periods ending March 31, 2019, March 31, 2020 and March 31, 2021 in accordance with generally accepted auditing standards and auditing and reporting provisions of the Standards for Audit of Governmental Organizations, Programs, Activities and Functions issued by the U.S. General Accounting Office; the Single Audit Act of 1984; the Single Audit Act Amendments of 1996; the provisions of OMB Circular A-133, Audits of State and Local Governments; the Federal Register, Vol. 63, No. 175, Thursday, September 1, 1998 – Uniform Financial Reporting Standards for HUD Housing Programs, Final Rule, Codified at 24 CFR Part 5, et. al.; the Federal Register, Vol. 63, No. 169, Tuesday, September 1, 1998 – Public Housing Assessment System (PHAS), Final Rule, Codified at 24 CFR Parts 901 and 902; Consolidated Audit Guide for Audits of HUD Programs – Handbook IG 2000.4, Rev-2; Audits of Public Housing Agencies – Handbook 7476, Rev-1, Chg. 2; Public and Indian Housing (PIH) Compliance Supplement – PIH 96-23 & PIH 96-53; Public and Indian Housing (PIH) Compliance Supplement, Interim Guidance for Annual Audits of Public Housing Agencies and Indian Housing Authorities, PIH 97-30; and, any other Department of Housing and Urban Development regulation pertinent to audits of Public Housing Authorities.

The audit performed shall be sufficient in scope to enable the IPA to express an opinion in the audit report on the financial statements of the PBHA.

2. The books of accounts, financial records, and program records to be audited are maintained and are located at the PBHA office at 302 North E Street. These books and records will be made available to the IPA by the Executive Director of the PBHA at the IPA's request for the IPA's use at the PBHA office during normal business hours.
3. If the IPA ascertains that the PBHA books and records are not in a sufficiently satisfactory condition for performing an audit, the IPA shall disclose this deficiency to the PBHA. If the PBHA cannot get its books ready for an audit within fifteen (15) days, then the IPA should notify HUD. Notification of HUD shall be by written communication addressed to the Inspector General for Audit, Kansas/Missouri State Office, U.S. Department of Housing and Urban Development, 400 state Avenue, Kansas City, Kansas 66101-2406.

The IPA shall await further instruction from the Inspector General for Audit before continuing the audit.

4. Upon completion of each of the annual audits, and Audit Report consisting of those elements prescribed in the governing publications detailed in Paragraph 1., shall be simultaneously submitted to the appropriate entities (with corresponding number of copies) and PBHA (11 copies of both audit reports).
5. The Audit Report shall be submitted within 9 months after the close of the PBHA's fiscal year unless Federal or State Law requires a shorter period.
6. The PBHA may, before or during the conduct of audit, request changes in the scope of the services of the IPA to be performed under this contract. Such changes, including any increase or decrease in the amount of the IPA's compensation and any change in the time limitation for submission of the IPA's report, which are mutually agreed upon by and between the PBHA and IPA, shall be incorporated into written amendments to this contract and may be subject to HUD's approval.
7. The PBHA agrees to pay the IPA as compensation for the services and report mentioned herein, and in the specifications and instructions for each of the audits, fees as follows: For Fiscal Year End 2022 Audit \$ _____; for Fiscal Year End 2023 Audit \$ _____; and for Fiscal Year End 2024 Audit \$ _____; inclusive of all costs, expenses and including submission to REAC. The fee is based on the following.

2022

Partner (Principal) \$ _____ per hour; Estimated man-days _____; Cost \$ _____.
Senior (Manager) \$ _____ per hour; Estimated man days _____; Cost \$ _____.
Semi-Senior \$ _____ per hour; Estimated man days _____; Cost \$ _____.
Junior \$ _____ per hour Estimated man days _____; Cost \$ _____.
Other Cost: _____.

* TOTAL FEE (including audited submission to REAC) FOR 2019 AUDIT _____.
_____ man-days will be required to perform the audit.

2023

Partner (Principal) \$ _____ per hour; Estimated man-days _____; Cost \$ _____.
Senior (Manager) \$ _____ per hour; Estimated man days _____; Cost \$ _____.
Semi-Senior \$ _____ per hour; Estimated man days _____; Cost \$ _____.
Junior \$ _____ per hour Estimated man days _____; Cost \$ _____.
Other Cost: _____.

* TOTAL FEE (including audited submission to REAC) FOR 2020 AUDIT _____.
_____ man-days will be required to perform the audit.

2024

Partner (Principal) \$ _____ per hour; Estimated man-days _____; Cost \$ _____.
Senior (Manager) \$ _____ per hour; Estimated man days _____; Cost \$ _____.
Semi-Senior \$ _____ per hour; Estimated man days _____; Cost \$ _____.
Junior \$ _____ per hour Estimated man days _____; Cost \$ _____.
Other Cost: _____.

* TOTAL FEE (including audited submission to REAC) FOR 2021 AUDIT _____.
_____ man-days will be required to perform the audit.

* Such lump-sum fee shall be payable after presentation of the Audit Report to the PBHA for review and approval by the Board of Commissioners and after submission of copies of the report to HUD as provided in Paragraph 4 above.

8. The IAP must be either a Certified Public Accountant, or licensed or registered public accountants licensed on or before December 31, 1970 by a regulator authority of a state or other political subdivision of the United States and meet any legal requirements concerning registration in the State of Missouri. In addition, those public accountants licensed after December 31, 1970 but prior to December 31, 1975 will be eligible to continue to perform public housing authority audits. A STATEMENT BY THE STATE IDENTIFYING SUCH REGISTRATION OF LICENSE SHALL BE ATTACHED TO THIS CONTRACT.
9. The IPA certifies its principal officer(s) or member (s) do not now have and have not had during any period covered by this audit any interest, direct or indirect, in the PBHA or any of its members or officials including the following:
 - A. Family relationship with any PBHA member or official; or
 - B. Employment by or service as a member of official of the PBHA during the period of audit.
10. IPA certifies that it has not provided accounting or bookkeeping services for the PBHA during the period covered by the audit except as follows:

11. No member, officer or employee of the PBHA, no member of the governing body of the locality in which any of the PBHA's projects are situated, no member of the governing body of the locality in which the PBHA was activated, and no other public official of such locality or localities who exercise any responsibilities or functions with respect to the PBHA's developments, during his/her tenure or for one (1) year thereafter, shall have any interests, direct or indirect, in this contract or the proceeds thereof.
12. No member of or Delegates to Congress of the United States or Resident Commissioner shall be admitted to any share or part of this contract or to any benefit that may arise there from.
13. The IPA warrants that he/she has not employed any person to solicit or secure this contract upon any agreement for a commission, percentage brokerage, or contingent fee. Breach of this warranty shall give the PBHA the right to terminate this contract, or, in its discretion, to deduct from the IPA's fee the amount of such commission, percentage, brokerage, or contingent fee.
14. The IPA shall not assign or transfer any interest in this contract except that claims for monies due or to become due from the PBHA under the contract may be assigned to a bank, trust company, or other financial institution. If the IPA is a partnership, this contract shall insure to the benefit of the surviving or remaining members of such partnership.

15. The IPA shall not discriminate against any employee or applicant for employment because of race, color, religion, sex, age, handicapped status, or national origin. The IPA shall take affirmative action to ensure that applicants are employed, and employees are treated during employment, without regard to race, color, religion, sex, age, handicapped status, or national origin. Such action shall include, but not limited to, the following: employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination, rates of pay or other forms of compensation; and selection for training, including apprenticeship.

16. For a period of four (4) years from the date of each of the Audit Reports, the IPA shall make its work papers, records, and other evidence of audit available to HUD and to the Comptroller General of the United States or his duly authorized representatives during normal working hours upon written request of HUD or of the Comptroller General or his representatives. The period will be reduced to three years for those Public Housing Agencies for which all projects have had Actual Development Cost Certificates issued. HUD and the Comptroller General shall be entitled to reproduce any or all of such documents at their expense for which provision shall be made at the time the need for reproduction arises.

17. Except for disclosure to HUD, the Comptroller General and the PBHA, the Audit Report and the work papers, records, the other evidence of audit, including information and data prepared or assembled by the IPA under this contract, shall be held confidential by the IPA and shall not be made available or otherwise disclosed to any person without the prior written approval of HUD.

18. Before each December 31st the Auditor shall present in person to the PBHA Board of Commissioners the Audit Report for review and approval.

IN WITNESS HEREOF, the PBHA and the IPA have executed this agreement the date and year first above written.

 (Name of Independent Public Accountant)

By: _____

Date: _____

Housing Authority of the
 City of Poplar Bluff

By: _____
 Executive Director

Date: _____