

**Request for Proposals for Audit Services
of the Housing Authority of the City of Greenville**

The Housing Authority of the City of Greenville (GHA) is accepting proposals for its Annual A-133 Single Audit for the fiscal years ending September 30, 2019 and September 30, 2020 with a renewal option for fiscal year ending September 30, 2021. GHA was organized in May 1961. The primary goal of the GHA is to provide safe, decent and affordable housing in a suitable living environment for families that cannot afford standard private housing. The Authority's programs are administered at the local level in accordance with state law. The U.S. Department of Housing and Urban Development (HUD) is authorized to enter into contracts with the Housing Authority for grants and loans to assist the Authority in financing the development and modernization of housing units and to pay operating subsidies and housing assistance payments to help pay for the operation of the Low-Rent Public and Section 8 Housing. The general supervision, direction, and program guidance are provided through the appropriate HUD regional office. All information regarding HUD officials responsible for the administration of the Housing Authority will be furnished to the auditor.

A list of programs to be audited including the size of the program, period covered and approximate program budget is also attached. The Authority uses the Tenmast System Software for all data processing including accounts payable, general ledger, payroll, applications, tenant accounting, work orders, and inventory.

Services:

The auditor will conduct an audit that covers the Authority's financial statements, internal control systems, and compliance with laws, regulations, and contract provisions or grant agreements that may have a direct and material effect on each of its major programs. The audit shall be performed in accordance with the following standards and guidelines:

1. Generally Accepted Auditing Standards (GAAS) as promulgated by the American Institute for Certified Public Accountants (AICPA)
2. Generally Accepted Government Auditing Standards (GAGAS) as published by the Government Accounting Office (GAO)
3. The provisions of the Single Audit Act of 1984 as amended and as prescribed by the U.S. Office of Management and Budget (OMB) Circular A-133, Audits of State, Local Governments, and Non-Profit Organizations
4. The Federal Compliance Supplement for Single Audits for State and Local Governments
5. Auditing and reporting provisions of the applicable HUD Audit Guide for Lower Income Housing Program for use by Independent Public Accountants
6. Any applicable requirements promulgated and adopted by the Federal Government and/or State of North Carolina including individual grantor agency rules and regulations

The Single Audit reporting package should have sufficient copies to be submitted to the Single Audit Clearinghouse, HUD, GHA's Board of Commissioners, GHA's Executive Director and GHA's Fee Accountant. The report will consist of the following items and any other pertinent information required as part of the HUD REAC GAAP flyer #6 and the Single Audit Act A-133, or as required by HUD:

1. Financial Statements (including all applicable footnotes)
2. Footnotes on the Summary of Significant Accounting Policies and Federal Non-Cash Assistance
3. Auditor's opinion on the financial statements and required supplementary
4. Report on Compliance and on Internal Control Over Financial Reporting based on an audit of financial statements performed in accordance with Government Auditing Standards (GAS) and/or Generally Accepted Auditing Standards (GAAS)
5. Report on Compliance with requirements applicable to each "major program" and internal control over compliance in accordance with OMB Circular A-133
6. Schedule of Expenditures of Federal Awards
7. Schedule of Findings and Questioned Costs (includes "summary of auditor's results" and findings in the current and prior year audits)
8. Data Collection Form

Audit reports from prior years will be provided upon request.

The GHA wishes the audit to commence 120 days after the end of the fiscal year and to be completed within 60 days (180 days after the end of the fiscal year). All findings and management points must be reviewed with the Authority during an exit conference to be held at the end of audit fieldwork. In addition, before GHA receives a final report, a draft report including all adjusting entries must first be reviewed with the Authority's Fee Accountant.

Instructions for Proposals:

1. The proposing firm shall submit an original and 4 copies of the proposal to be delivered or mailed to:
Aisha Holton
Human Resources Specialist
Greenville Housing Authority
1103 Broad Street
Greenville, NC 27834
252-329-4070
holtonab@ghanc.net

2. All proposals shall be submitted no later than 4:00pm EST, Tuesday, May 28, 2019. Proposals must include the following at a minimum:
 - a. Description, history, and composition of the firm
 - b. Relevant public housing auditing experience of firm and individuals assigned to the audit
 - c. Not less than three (3) references for which the firm has performed similar work. Please indicate the nature of the work performed as well as the size of the authority.
 - d. Resumes of all individuals assigned to the audit as well as professional and technical qualifications of each.
 - e. Copy of the CPA license for all individuals assigned to the audit and documentation from the Board of Accountancy that the licenses are active and in good standing.
 - f. Positive affirmations that all CPA's assigned to the engagement have properly maintained continuing professional education requirements.
 - g. Positive affirmations that all independence standards have been met as required.
 - h. Copy of the most recent external quality control review (peer review) and a certification that your firm is licensed to perform audits in North Carolina.
 - i. Circumstances and status of any disciplinary actions taken or pending against the firm or any partners or employees of the firm by any State or Federal regulatory bodies or professional organizations. Please indicate any pending litigation or other factors that could affect your organization's ability to perform this contract.
 - j. A brief description of the audit procedures to be followed.
 - k. A tentative schedule for performing key aspects of the audit.
 - l. A fee schedule for the complete audit with a breakdown of the estimated hours by each level of staff and the rate per hour as well as the anticipated expenses to be charged. Please include a fee breakdown for each major program and for each year of the proposal.
 - m. One single hourly rate to be used for any additional work that may be requested by the Authority that is outside the scope of this contract.
 - n. A description of insurance coverage maintained by the firm. Please provide a copy of the declaration page from current policies for Worker's Compensation, General Commercial Liability, and Professional Liability, Malpractice, and Errors and Omissions insurance coverage.
 - o. Certification that your firm is in compliance with the Equal Employment Opportunity requirements.

All necessary staff will be provided to assist the auditors with the completion of the audit. Please provide a statement as to the amount of assistance that your firm will expect from the Greenville Housing Authority staff as well as a detailed statement of the services to be provided to GHA.

No member, officer, or delegate to the Congress of the United States of America or resident Commissioner shall be admitted to any share or part of this contract or to any benefit to arise therefrom; but this provision shall not be construed to extend to this contract if made with a corporation for its general benefit. No members, officers or employees of the

Authority, no member of the governing body in which the Authority was activated, and no other public official of such locality or localities who exercise any functions or responsibilities with the respect to the project, shall during his tenure, or for one year thereafter, have an interest, direct or indirect, in this contract or the proceeds thereof.

Evaluation Criteria:

Audit proposals will be evaluated using the following criteria:

1. Mandatory Requirements (5 points)
 - a. The audit firm is independent and licensed to practice in NC
 - b. Staff have maintained CPE requirements
 - c. The audit firm submits a copy of most recent peer review and has a record of quality audit work
2. Technical Requirements (55 points)
 - a. Expertise and Experience (30 points)
 - Organization, size, and structure of the firm
 - Technical, and professional qualifications of staff
 - The firm's past experience and performance with similar engagements
 - b. Audit Approach (25 points)
3. Cost (40 points)

The evaluation and selection of an audit firm will be based on the information submitted in the audit firm's proposal, references obtained, and any required on-site visits or oral presentations. Failure to respond to each of the requirements in the RFP may be the basis for rejecting a response. GHA reserves the right to reject any and all proposals and to negotiate the terms of the contract with the selected proposer prior to entering into a contract. If contract negotiations cannot be concluded successfully with the highest scoring proposer, GHA may negotiate a contract with the next highest scoring proposer.

The request for proposal and the completed response to the request for proposal will be an addendum to the signed contract executed with the successful audit firm.

Proposals may be withdrawn by written request prior to the deadline set after which proposals will not be accepted or considered. Proposals may not be revoked or withdrawn after the time set for the opening of proposals but shall remain open for acceptance for a period of sixty (60) days following such time.

The audit contract will require that you retain the audit working papers to which GHA or other governmental units may have access for a period of three years after the date of issuance of the auditor's report to GHA. These working papers must also be made available to successor auditors should your firm not be the successful bidder.