

**REQUEST FOR PROPOSALS  
CERTIFIED PUBLIC ACCOUNTANT  
INDEPENDENT AUDIT SERVICES  
Issued: September 20, 2017**

The Village of Hempstead Housing Authority (VHHA), Hempstead, New York is requesting proposals from qualified and licensed entities to provide the detailed annual audit services and other attestation services described below as required for the proper administration of its Public Housing Authority.

**BACKGROUND**

VHHA is a public benefit corporation established pursuant to New York State law and administers Federal housing programs for low income families. VHHA receives funding primarily from the United States Department of Housing and Urban Development (HUD) and is entitled to apply for funding to acquire, construct, modernize, maintain, and operate housing developments. The Authority operates 281 units of federally assisted (HUD) assisted senior citizen and family housing at four locations and a 475 voucher federally funded Housing Choice Voucher (Section 8) Program.

VHHA's mission is to provide decent, safe and sanitary housing for low-income persons in its area of operation. VHHA manages Capital Fund Programs in the amount of approximately \$328,000 annually and an Operating Subsidy in the amount of \$660,000.

VHHA is governed by a seven member Board of Commissioners. The Board of Commissioners hires the Executive Director to oversee the day-to-day administration of VHHA. The office is staffed with one Senior Account Clerk that performs VHHA's general accounting services. VHHA uses Lindsey Software System for its Low Income Housing needs. VHHA has a fee accountant that compiles and prepares unaudited financial statements.

**SCOPE OF SERVICES**

The Scope of Services to be provided by the Independent Auditor will include:

**GENERAL REQUIREMENTS**

Any audit that is performed by award of this RFP shall be performed in accordance with Generally Accepted Governmental Auditing Standards (GAGAS). The VHHA audit requires compliance and internal accounting controls testing under OMB Circular A 133. The successful proposer will be required to certify that each and every VHHA financial statement VHHA has been prepared and complied with all applicable Federal and state laws and regulations and in accordance with Generally Accepted Accounting Principles (GAAP).

The IPA Annual Audit Services must be in accordance with Generally Accepted Accounting Principles (GAAP) and reporting provisions of applicable HUD and REAC

guidelines and the Single Audit Act.

### **SCHEDULE AND DELIVERABLES**

The VHHA was last audited for the fiscal year ending March 31, 2016. The programs for which the VHHA will require the successful proposer to perform Single Audits are the fiscal years ending March 31, 2017 and March 31, 2018.

Onsite field work must be started and the report issued and submitted to VHHA by December 1 of each year.

Final report and submission online to HUD REAC must be completed by December 16. Any necessary corrections must be completed immediately.

Three (3) bound copies and one original unbound copy and an electronic copy in a PDF format, of the audited financial statements inclusive of the Single Audit Report.

### **GENERAL REQUIREMENTS**

Please respond with a narrative response including the following:

1. The applicant must be licensed as a Certified Public Accountant in New York State in good standing. This is a threshold requirement.
2. The applicant must have a minimum of 5 years experience in public housing accounting. Must have experience in submitting an audited financial statement in HUD's Financial Data System. This is a threshold requirement.
3. Demonstrate the qualification and experience of your organization with special emphasis Generally Accepted Accounting Principles (GAAP) and reporting provisions of applicable HUD and REAC guidelines and the Single Audit Act. Please detail your accomplishments.
4. Names and credentials of the people in your organization who will be assigned to VHHA and the percentage of time to be spent by each this account.
5. Demonstrate your organization's capacity to perform the audit and necessary filings in a timely manner.
6. A description of the services that your organization offers in response to the **SCOPE OF SERVICES** Section outlined above.
7. A listing of all Public Housing Authorities and HUD subsidized government entities the organization has been under contract with over the past five years with contact information (i.e. the name of the Agency, address, Executive Director, telephone number and website). Please indicate if the client is a current or former client.
8. A fee estimate for a total cost for two-year period and an hourly rate for any additional services beyond the scope of the contract which VHHA may subsequently request as an additional work item.

9. Evidence of Professional Liability coverage at not less than \$1,000,000 aggregate.
10. If you are an MBE or WBE please describe along with any certifications of status.
11. If you are a Section 3 concern, please provide this information.

#### **ADDITIONAL SUBMISSION REQUIREMENTS**

Attached Please find the following Mandatory Forms / Contract Provisions which are included as part of this proposals. All offers must include these forms completed and signed where required.

1. Form HUD-5369-B, Instructions to Offerers – Non-Construction.
2. Form HUD-5369-C, Certifications and Representations of Offerors – Non-Construction Contract.
3. Form HUD-5370-C, General Conditions for Non-Construction Contracts.

#### **EVALUATION CRITERIA**

Only proposals that meet the threshold requirements will be rated and ranked. Proposals will be rated and ranked according to the following weighted criteria:

1. A Certified Public Accountant licensed in New York State in good standing. This is a threshold requirement.
2. Must have a minimum of 5 years experience in public housing accounting. This is a threshold requirement.
3. Must have experience in submitting an audited financial statement in HUD's Financial Data System. This is a threshold requirement.
4. Must have professional liability insurance Professional Liability coverage at not less than \$1,000,000 aggregate. This is a threshold requirement.
5. Professional and technical experience in government accounting and auditing. (10 Points)  
Excellent = 10 points      Good = 5 points      Fair = 0 points
6. Capability to perform the accounting services in a timely manner. (20 Points)  
Excellent = 20 points      Good = 7 points      Fair = 0 points
7. Overall hands-on experience and knowledge of HUD regulations, requirements and accounting practices as well as applicable Federal, State and Local laws. (20 points)

Excellent = 20 points    Good = 10 points    Fair = 2 points

8. Record of past performance with Public Housing Authorities of similar size and program composition (30 Points)

Excellent = 30 points    Good = 15 points    Fair = 5 points

9. Accounting and audit approach and methodology (10 Points)

Excellent = 10 points    Good = 5 points    Fair = 2 points

10. Proposed fee structure (10 Points)

Excellent = 10 points    Good = 5 points    Fair = 2 points

VHHA will reject the Proposal of any organization who is debarred by the U.S. Department of Housing and Urban Development (HUD) from providing services to PHAs, and reserves the right to reject the proposal of any respondent who has previously failed to perform any contract properly.

#### **PROPOSAL SUBMISSION AND AWARD**

Proposals must be received **not later than 1:00 PM, October 2** in an envelope, clearly marked **“RESPONSE TO PROPOSAL- INDEPENDENT AUDITOR”** at the following address:

MS. ROSEMARY A. OLSEN, EXECUTIVE DIRECTOR  
HEMPSTEAD HOUSING AUTHORITY  
260 CLINTON STREET  
HEMPSTEAD, NY 11550

All questions regarding this request for proposal should be directed to Ms. Olsen in writing via email to [rosemaryolsen@hempsteadhousing.org](mailto:rosemaryolsen@hempsteadhousing.org).

In the interest of fairness to all competing proposers, VHHA will treat as ineligible for consideration any proposal that is received after the deadline. A facsimile copy (FAX) of a proposal is not acceptable. Proposals and material contained therein shall become the property of VHHA upon submittal. Regardless of outcome, organizations shall not hold VHHA responsible for any expense in the preparation of their RFP or in negotiating towards a contract. The Village of Hempstead Housing Authority reserves the right to reject any and all proposals. The Village of Hempstead Housing Authority is an Equal Opportunity Employer.