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# HARRIETSTOWN HOUSING AUTHORITY

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Request for Proposals – Auditing Services for  
Fiscal Years Ending 12/31/19 and 12/31/20.

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October 7, 2019

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Harrietstown Housing Authority  
14 Kiwassa Road, Suite 1  
Saranac Lake, NY 12983  
Telephone: 518-891-3050 / Fax: 518-891-3630

**LEGAL NOTICE**

**REQUEST FOR PROPOSALS  
AUDITING SERVICES**

The Harrietstown Housing Authority is soliciting proposals for a Single Audit (A-133) for its operations and capital funds programs for fiscal years ending December 31, 2019 and December 31, 2020.

Proposals must be in strict accordance with the specifications cited in the Request for Proposal, copies of which are available at the Harrietstown Housing Authority, 14 Kiwassa Road, Suite 1, Saranac Lake, NY 12983 and at [www.harrietstownha.org](http://www.harrietstownha.org).

Proposals are due no later than **Friday, November 15, 2019 by 3:00 pm** in the Housing Authority Office at the above address. No changes in proposals will be accepted after that time, except for clarifications or corrections requested by the Authority. It is the Bidder's responsibility to confirm that the Authority has received his or her proposal by the due date and time.

Section 3 business concerns, minority- and/or women-owned businesses are encouraged to submit proposals.

Solicitation Number #191007-002

Sarah A. Clarkin, PHM  
Executive Director  
Harrietstown Housing Authority

## **1. PURPOSE**

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The Harrietstown Housing Authority (HHA) is soliciting proposals for a Single (A-133) Audit for its operations and capital funds programs for fiscal years ending December 31, 2019 and December 31, 2020.

## **2. SCOPE OF WORK**

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In compliance with OMB Circular A-133, the audit shall cover the HHA's financial statements; internal control systems; and, compliance with laws, regulations, contract provisions or grant agreements that may have a material effect on each of its major programs. The audit includes the HHA's operating and capital fund programs as well as its Housing Choice Voucher program. Specifically:

- The audit shall be conducted in accordance with generally accepted government auditing standards (GAGAS) and cover the HHA's entire operations.
- The auditor shall determine whether the HHA's financial statements are fairly presented in all material respects in accordance with generally accepted accounting principles (GAAP).
- The auditor shall determine whether the schedule of expenditure of federal awards is presented fairly in all material respects in relation to the HHA's financial statements taken as a whole.
- The auditor shall perform procedures to obtain an understanding of the HHA's internal control systems.
- The auditor shall determine whether the HHA has complied with laws, regulations, and the provisions of contracts or grant agreements that may have a direct and material impact on each of its major programs.
- The auditor shall complete the Data Collection Form SF-SAC.
- The auditor shall adhere to standards set forth by generally accepted accounting standards (GAAS) and GAGAS.
- The auditor shall prepare the Audit Engagement Letter in accordance with AICPA standards.
- The auditor's report shall include:
  - An opinion on financial statements and schedule of expenditure of federal awards;
  - A report on internal control;
  - A report on compliance; and
  - A schedule of findings and questioned costs.

The auditor, in its report, shall comply with all applicable GASB standards.

Before the Authority receives the final report, the selected auditor will meet with the HHA Executive Director and Fee Accountant to conduct an exit conference to discuss any and all findings and management points.

The Auditor shall retain working papers for a minimum of three years after the date of issuance of the auditor's report to the HHA. Audit working papers shall be made available upon request to the HHA or HUD upon request.

The HHA may, before or during the conduct of the audit, request changes in the scope of services to be performed under the contract. Such changes, including any increase or decrease in the amount of the contractor's compensation and any change in the time limitation for submission of the Auditor's report, which are mutually agreed upon by and between the HHA and the Auditor, shall be incorporated into written amendments of the Contract.

### **3. TIMELINE**

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The Auditor shall start the audit no later than 150 calendar days after the HHA's fiscal year end. The Auditor shall provide the HHA a minimum of 40 calendar days' notice of the date and shall, at the same time, provide a complete listing of documents for the HHA to prepare in advance. The audit report shall be completed and, along with all required forms and reports, submitted to the Real Estate Assessment Center (REAC) no later than July 31. The Auditor shall work closely with the Fee Accountant on required filings.

### **4. PROGRAM INFORMATION**

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#### **4.1 HHA's Construct.**

The HHA was duly organized in 1967. Its mission is to provide public housing and tenant-based assistance program residents with clean, safe and affordable housing in a non-discriminatory manner. Individuals, families, near elderly and elderly who qualify for low income housing assistance are provided opportunities to achieve self-sufficiency and improve the quality of their lives. HHA creates and maintains partnerships with its residents and appropriate community agencies in order to accomplish this mission.

The HHA's programs are administered at the local level in accordance with state and federal laws. The U.S. Department of Housing and Urban Development (HUD) is authorized to enter into contracts with the HHA for grants and loans to assist the HHA in financing the development and modernization of housing units, and to pay operating subsidies and housing assistance payments to help maintain the operation of its affordable housing programs.

The HHA is a public corporation and corporate governmental agency organized pursuant to Public Housing Law to accomplish any or all of the purposes specified in Article 18 of the Constitution of the State of New York. As such the HHA is a non-profit organization and by its statutory formation and definition, is exempt from both federal and state taxation as a government instrumentality under Section 501(c)(1) of the Internal Revenue Code.

## **4.2 Affordable Housing Programs.**

### **4.2.1 Public Housing.**

Public housing is in place to provide decent, safe, and sanitary housing and related facilities for eligible low-income families, the elderly, and disabled. HUD obligates an annual operating subsidy to offset the reduced rents paid by tenants. It also awards an annual capital fund grant intended to maintain and improve the management and operation of the public housing.

The HHA has 113 units of public housing (across two projects). There are no new developments under construction. There are no urban renewal or community development programs.

### **4.2.2 Housing Choice Voucher (Section 8).**

The Section 8 program is a tenant-based housing assistance program that enables voucher holders to find eligible private housing. Once located and approved, the HHA enters into a contract with the landlord to pay a portion of the voucher holder's rent. HUD obligates Housing Assistance Payments and associated Administrative Fees annually.

The HHA administers 135 vouchers.

## **4.3 Non-Profit Affiliate.**

The Adirondack Housing Development Corporation (AHDC) is a non-profit affiliate of the HHA.

## **5. ACCOUNTING SYSTEM**

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HHA staff conduct and oversee the day to day financial operations.

HHA contracts with an outside Fee Accountant to review the books; prepare fiscal reports and balance sheets; perform all services as required by HUD; and, consult as needed. The Fee Accountant's contact information is:

Andrew Fox, CPA  
Director  
EFPR  
6390 Main Street, Suite 200  
Williamsville, NY 14221  
P: 716-634-0700

HHA staff and Fee Accountant will be present and/or accessible to support the audit process. There are no outstanding findings from previous audits.

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## 6. PROPOSAL SUBMISSION AND CONTENT

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### 6.1 Proposal Submission.

All proposals must be submitted in a hard copy format as set forth in this Request for Proposals, and received by the Harrietstown Housing Authority on or before Friday, 3pm, November 15, 2019. The physical mailing address is 14 Kiwassa Road, Suite 1, Saranac Lake, NY 12983. Proposals shall be sent to the attention of Sarah A. Clarkin, Executive Director.

Any proposal received at this address after the exact time specified for receipt will not be considered unless it is the only proposal received. The Housing Authority reserves the right to reject any or all proposals.

### 6.2 Proposal Content.

The proposal shall include the following:

- Description of Experience
  - List and contact information for client public housing authorities between the years 2015 and 2019.
  - Experience with electronic submissions to HUD's Real Estate Assessment Center (REAC).
- Personnel
  - Names of individuals who will conduct the HHA audit, their titles, education, and experience.
  - Names of individuals who will conduct the HHA audit and the percentage of the complete audit they will contribute.
- Copy of malpractice (errors and omissions) certificate of insurance in the amount of \$500,000 or more.
- Most recent Peer Review
- Copy of New York State CPA license.
- Cost. Total lump sum per year, inclusive of all costs and expenses.

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## 7. EVALUATION OF PROPOSALS

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All proposals shall be evaluated using the following criteria and weighting:

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| • Responsiveness of proposal's contents  | 15% |
| • Company's relevant experience with public housing authorities                  | 20% |
| • Availability of staff with professional qualifications and technical abilities | 20% |
| • Peer Review and feedback from references                                       | 20% |
| • Cost   | 20% |
| • Section 3 Business Certification, Minority- and/or Women Owned Business        | 5%  |



## **8. TERM OF CONTRACT**

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The Term of this contract shall be for twenty-four (24) months beginning January 1, 2020 and ending December 31, 2021. It shall cover two (2) audits, i.e., for fiscal years ending December 31, 2019 and December 31, 2020.