

## REQUEST FOR PROPOSALS

The Housing Authority of the city of Pocatello (HACP) is requesting proposals to perform an Annual Audit of the entire operations of the Authority, in compliance with the Single Audit Act of 1984 and O.M. B. Circular A-133. We are requesting that the proposal be submitted for performing the Audit for two (2) consecutive years.

Our fiscal year is July 1 – June 30. All financial records are available at 711 N.6<sup>th</sup> Avenue, Pocatello, Idaho.

HACP owns and/or operates the following entities as component units and/or business partners.

### **HUD assisted programs include the Housing Authority and its component units as follows:**

Housing Authority of the City of Pocatello, Inc.

1. Christensen Courts: 72 units, low-income elderly/disabled
2. Section 8 Housing Choice Voucher: a rental assistance program consisting of 616 Housing Choice Vouchers
3. Capital Fund Program
4. Business Partners:
  - A. Management Company
  - B. PHA Loan Fund

### **Component Units Include:**

1. Portneuf Towers, Inc.: a Section 8 New Construction Project consisting of 72 units of project based Section 8 assistance servicing elderly/disabled tenants
  - A. Pinewood Apartments: an 8 unit family affordable housing program without HUD assistance
  - B. Katsilometes Court: a 14 unit family affordable housing program without HUD assistance
2. McKinley Manor, Inc.: a HUD Section 236 project which contains 56 units of family housing with no subsidy

3. Maple West Apartments, Inc.: a HUD Section 236 project which contains 44 units of family housing with IRP subsidy only

HACP will prepare Financial Statements with the exception of the Schedule of Federal Awards and other audit related reports.

**The Auditor will be responsible for completing the following:**

1. Complete the audit in accordance with Government Accounting Standards
2. Complete the Schedule of Federal Awards, Notes to Schedule of Federal Awards
3. Provide the Housing Authority with all audit notes in a rich text format, in electronic format (email), after the audit has been completed and accepted. These notes will be made part of our REAC submission to the Department of Housing and Urban Development
4. The Auditor will be responsible for printing, binding, mailing, copying, and any other associated or related incidental costs which incur while in the process of completing and delivering the completed audit to HACP and other required government offices
5. The Auditor will be responsible to hold entrance and exit conferences with the staff and/or Board of Commissioners
6. The Auditor will be responsible to deliver the completed audit to HACP by November 30 each year or pay a penalty of \$100 per day for each day past November 30 the completed audit remains due
7. Utilize and follow Professional Standards while completing the audit

**Instructions to prospective contractors:**

1. Your proposal price should be the full price of the entire audit including travel cost, copying cost, mailing cost, and other associated or related incidental costs.
2. One all inclusive Audit Report will be required for HACP which must also include the financial statements of all component units and business partners.
3. You will be required to mail all completed audits to the proper agencies for their review and supply HACP with at least 9 copies of any audit completed to meet our requirements and provide a presentation to the Board of Commissioners on the completed Audit Report.

4. The successful auditor shall acquire within sixty days of contract award, if not already in place, a unique Auditor Identifier number from HUD's REAC (Real Estate Assessment Center).
5. The audit formal shall allow for the identifications of all REAC queries and submissions. Previous REAC submissions/audits will be made available for review to assure compliance with these requirements.
6. All Audit Reports are required to be completed and presented to the Board of Commissioners no later 150 days after the close of the fiscal year which ends 6/30.
7. Provide prior auditing experience including names, addresses, contact person, telephone numbers of prior organizations audited.
8. Describe the CPA firm size and structure and the understanding of work to be performed.

#### **Work Papers**

1. Upon Request the Offeror will provide a copy of the work papers pertaining to any questioned cost determined in the audit. The work papers must be concise and provide the basis for the questioned costs as well as an analysis of the problem.
2. The work papers will be retained for at least three years from the end of the audit period.
3. The work papers will be available for examination by authorized representatives of the cognizant federal or state audit agency, the General Accounting Office, and the HACP.

#### **Certifications**

The Offeror must sign and include as an attachment to its proposal the following certification

On behalf of the offer:

1. The individual signing certifies that he/she is authorized to contract on behalf of the Offeror.
2. The individual signing certifies that the Offeror is not involved in any agreement to pay money or other consideration for the execution of this agreement, other than to an employee of the Offeror.
3. The individual signing certifies that the prices in this proposal have been arrived at independently, without consultation, or agreement, for the purpose of restricting competition.

4. The individual signing certifies that the prices quoted on this proposal have not been knowingly disclosed by the Offeror prior to an award to any other Offeror or potential Offeror.
5. The individual signing certifies that there has been no attempt by the Offeror to discourage any potential Offeror from submitting a proposal.
6. The individual signing certifies that the Offeror is a properly licensed certified public accountant.
7. The individual signing certifies that the Offeror meets the independence standards of the **Government Audit Standards – “Standards for Audit of Governmental Organizations, Programs, Activities, and Functions”**.
8. The individual signing certifies that he/she is aware of and will comply with the GAO Continuing Education Requirement of 80 hours of continuing education every two years; and 24 hours of the 80 hours education will be in subjects directly related to the government environment and to government auditing for individuals.
9. The individual signing certifies that he/she has read and understands the FAO requirement of an external quality control (peer) review at least once every three years.
10. The individual signing certifies that he/she has read and understands the following publications relative to the proposed audits (Offeror is responsible for researching the latest revision):
  - A. **Government Audit Standards** (Yellow Book)
  - B. OMB Circular A-133 **“Government and Other Non-Profit Institutions”** (June 1997)
  - C. OMB Circular A-133 **Compliance Supplement** (March 2003)
  - D. **“Audits of Certain Non-Profit Organizations”** (AICPA Audit Guide)
11. The individual signing certifies that he/she has read and understands all of the information in this Request for Proposal, including the information on the program/grants/contracts to be audited.
12. The individual signing certifies that the Offeror, and any individuals to be assigned to the audits, does not have a record of substandard work and has not been debarred or suspended from doing work with any Federal, State or Local Government.

If the Offeror or any individual to be assigned to the audits have been found in violation of any state of AICPA professional standards, this information must be disclosed.

13. The individual signing certifies that the Offeror does carry professional malpractice insurance. Certificate of insurance from Offeror's insurance vendor must be mailed to HACP if offeror is awarded contract.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2012

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Offeror's Firm Name

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Signature of Offeror's Representative

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Printed Name and Title of Individual Signing

All proposals submitted by the due date will be reviewed and scored in accordance with the following Criteria:

1. Does the proposal address and acknowledge the instructions to prospective contractors?  
( Yes / No )
2. Does the proposal include the required certifications? ( Yes / No )
3. Previous auditing experience. ( 0 – 40 points based on experience )
4. References. (0 – 25 points)
5. Price (0 – 25 points)
6. Locality (0-10 points)

**All proposals must be submitted in duplicate to the office of HACP at 711 N 6<sup>th</sup> Avenue, Pocatello, Idaho by 3:30 p.m., Wednesday February 15<sup>th</sup>, 2012 to be considered.**

If your firm chooses to mail the proposal, it must be mailed to the following address and received by the due date and time:

Housing Authority of the City of Pocatello  
P.O. Box 4161  
Pocatello, Idaho 93205-4161

If you have questions or you need further information, you may contact me at 208-233-6276.

Sunny Shaw  
Executive Director