

Housing Authority of the Borough of Keansburg



1 Church Street, Keansburg, NJ 07734
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Request for Proposals – Audit Services FYE 9/30/19 and 9/30/20

Proposals due by 2:00 p.m. on Tuesday, November 19, 2019

The Housing Authority of the Borough of Keansburg, New Jersey (Authority), is seeking proposals from qualified Independent Public Accountants (IPA), for auditing services for the twelve month period ending September 30, 2019, and, if authorized by the Authority, a subsequent twelve month period ending September 30, 2020, for all of its programs including, but may not be limited to, Conventional Low Income Housing, Housing Choice Voucher Program and Project Based Rental Assistance Vouchers. The IPA must be a Certified Public Accountant (CPA) and/or a registered Public Accountant, licensed or registered by a regulatory authority of the State of New Jersey. All services must be in accordance with existing rules, orders, directives, regulations and handbooks promulgated by the United States Department of Housing and Urban Development and New Jersey State Law.

Section I. Scope of Services

1. The Auditor shall audit the accounts and records of the Authority for the twelve (12) month period ending September 30, 2019 and subsequent 12 month period ending September 30, 2020 in accordance with generally accepted and government auditing standards and the auditing and reporting provisions OMB Circular 2 CFR Part 200 including the Compliance Supplement and HUD notices PIH 95-31 and 98-14 and generally accepted accounting principles "GAAP", and (2) in conformance with the State of New Jersey Statutes and Regulations, New Jersey Administrative Code 5:31.7.
2. The audit performed shall be sufficient in scope to enable the contractor to express an opinion in the audit report on the financial statements of the PHA.
3. Perform all the services and comply with all the terms and conditions, as set forth in the agreement for Audit Services.
4. To provide guidance and advice on accounting and financial matters if necessary.
5. Fully complete the audit in all respects including, but not limited to, the Audit reports by January 15, 2020 for the first term and, if applicable, January 15, 2021 for the second term.

Section II. Proposal Review All proposals will be reviewed according to the "Competitive Proposal" process outlined in the HUD Procurement Handbook 7460.8 and HUD Notice PIH 90-47. The proposal's responsiveness to the criteria below will be used to evaluate all proposals received in response to the RFP.

a. Qualifications and Experience (30 points-max)

1. Demonstrate the ability of the specifically named Auditor (Lead Auditor) of the firm who will be personally charged with and have the primary obligation to perform the requested services, by

listing prior relevant experience and, in particular, previous experience in conducting PHA Audits.

2. Demonstrate the ability of other specifically named Auditors of the firm who will assist the Lead Auditor to perform the requested services by listing prior relevant experience, including previous experience in conducting PHA Audits.
3. Demonstrate the ability of other specifically named non-Auditors to assist the Lead Auditor to perform the requested services by listing prior relevant experience in executing similar responsibilities.

b. Cost of Services (30 points-max)

1. The Authority desires to receive a fixed price, inclusive of all costs and expenses, for the services included in Section I, Scope of Audit Services.

c. Requirements (30 points-max)

1. The Authority requires these services to be fully completed and filed by January 15 of each year.
2. Respondents must demonstrate agreement with the terms of the “Agreement for Audit Services”, a copy of which is included herein.
3. Respondents must be Certified Public Accountants, duly licensed by the State of New Jersey or Public Accountants, duly licensed by the State of New Jersey.
4. Respondents must submit a New Jersey Business Registration Certificate.
5. The Respondents must all also meet the standards and qualification set forth in 24 CRF 44 as amended and supplemented and HUD Notice PIH 95-31 and New Jersey State Statutes and Regulations, New Jersey Administrative Code.

d. Small Audit Firms Including Minority and Women Owned and Controlled Audit Firms (10 points-max)

Set forth the degree of participation by the respondent in the services to be performed under this proposal by the above-mentioned interests.

Public Notice-Keansburg Housing Authority Request for Proposals

The Housing Authority of the Borough of Keansburg, New Jersey (Authority), is seeking proposals from qualified Independent Public Accountants (IPA), for auditing services for the twelve month period ending September 30, 2019, and, if authorized by the Authority, subsequent twelve month period ending September 30, 2020, for all of its programs including, but not limited to Conventional Low Income Housing, Housing Choice Voucher Program and Project Based Rental Assistance Voucher program. The PHA converted its entire public housing portfolio (80 units) to HUD’s Rental Assistance Demonstration Program “RAD” effective April 30th, 2019. The units were converted to project based vouchers and the PHA sold the property and no longer manage the development effective May 1st, 2019. The IPA must be a Certified Public Accountant (CPA) and/or a registered Public Accountant, licensed or registered by a regulatory authority of the State of New Jersey. All services must be in accordance with existing rules, orders, directives, regulations and handbooks promulgated by the United States Department of Housing and Urban Development and New Jersey State Law Qualified, interested IPAs who wish to submit a proposal may download the Request for Proposal (RFP) from the Authority’s website, www.KeansburgHA.org. All proposals must be delivered by mail or hand delivered to the Housing Authority of the Borough Keansburg, 1 Church Street, Keansburg, NJ 07734 no later than 2:00 PM on Tuesday, November 19, 2019 and clearly marked “RFP – Audit Services”. The Authority invites the participation of Minority-Owned Business Enterprises in this solicitation and reserves the right to reject any or all offers or to waive any informalities in this solicitation.

**HOUSING AUTHORITY OF THE BOROUGH OF KEANSBURG
AGREEMENT FOR AUDIT SERVICES (SAMPLE)**

This **AGREEMENT** made this ____ day of ____ in the year 2019 by and between

(Name of Contractor)
(Address)

hereinafter called the "Auditor," and the

Housing Authority of the Borough of Keansburg
1 Church Street, Keansburg, NJ 07734

hereinafter called the "Authority".

WHEREAS, the Authority has entered into a contract(s) with the United States of America acting through the United States Department of Housing and Urban Development (Government) 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), the Government and Comptroller General of the United States or his duly authorized representatives have the right to audit the books and records of the Authority pertinent to its operations with respect to financial assistance; and

WHEREAS, the Government has authorized the Authority to procure such an audit by and Independent Public Accountant in lieu of audit by the government; and

WHEREAS, the Authority desires to conduct and perform such an audit.

NOW, THEREFORE, the Authority and the Contractor do mutually agree as follows:

1. The Auditor shall audit the accounts and records of the Authority for the twelve (12) month period ending September 30, 2019, and, if approved by the Authority, an additional twelve (12) month period ending September 30, 2020, in accordance with generally accepted government auditing standards and the auditing and reporting provisions of the applicable HUD Audit Guide for the Low Income Housing Program for use by Independent Public Accountants, herein referred to as Audit Guide and OMB Super Circular 2 CFR Part 200, PIH Notices 95-31 and 98-14 and Generally Accepted Accounting Principals "GAAP", and Local Fiscal Control Law NJSA 40A:5A-1 thru 40A:5A-27. The audit performed shall be sufficient in scope to enable the Auditor to express an opinion about the audit report on the financial statements of the Authority.
2. The books of account and financial records to be audited are maintained and located at the Authority's office at 1 Church Street, Keansburg, NJ 07734. These books and records will be made available to the Auditor by the Executive Director of the Authority at the Auditor's request for the Auditor's use at the Authority's office during normal business hours.
3. If the Auditor ascertains that the Authority's books are not in a sufficiently satisfactory condition for performing the audit, the Auditor shall disclose this deficiency to the Authority. If the Authority cannot get its books ready for an audit within fifteen (15) days, the IPA should notify the Government. Notification to the Government shall be by written communication addressed to the Regional Inspector General for Audit, Regional Office, United States Department of Housing and

Urban Development, 26 Federal Plaza, New York, NY 10007. The Auditor shall await further instructions from the Regional Inspector General for Audit before continuing the audit.

4. Upon completion of the audit, an Audit Report consisting of those elements described in the Audit Guide shall be simultaneously submitted to the HUD Field Office (4 copies), one copy to the Director Local Finance Board, one copy to the local municipality, and the Authority (one copy for each Commissioner, and required copies (including an electronic copy) for the Executive Director), as joint addressees (*see note**). Also, the audit must be filed electronically through the Real Estate Assessment Center ("REAC").
5. The 9/30/19 audit shall be completed and filed with the Authority by January 15, 2020. The 9/30/20 audit shall be completed and filed with the Authority by January 16, 2021. A certified duplicate copy thereof shall be filed with the governing body of each local unit having created the Authority and with the Director within five (5) days after the original report is filed with the Authority. The Auditor may be requested to attend the Board of Commissioners meeting to present the audit.
6. A synopsis of the annual audit shall be prepared for the Executive Director's signature to be published at least once in a newspaper circulating in the district of the Authority and on the Authority's website.
7. The Authority may, before or during the conduct of the audit, request changes in the scope of services of the Auditor to be performed under this Agreement. Such changes, including any increase or decrease in the amount of the Auditor'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 Authority and the Auditor, shall be incorporated into written amendments to this contract and shall be subject to the Government's approval.
8. The Authority agrees to pay the Auditor as compensation for the services and report mentioned herein, a lump sum fee, inclusive of all costs and expenses, of _____ dollars for the 9/30/19 audit and _____ dollars for the 9/30/20 audit, if awarded. It is estimated that _____ man days will be required to perform the audit per year. The Authority shall pay the Auditor upon satisfactory completion of all required services by the IPA as described by the Authority each year.
9. The Auditor must either be a CPA or a licensed or registered public accountant licensed before December 31, 1970, by a regulatory authority of a state or other political subdivision of the United States and meet any legal requirements concerning registration in which the Authority is located. In addition, those public accountants licensed after December 31, 1970, but prior to December 31, 1975, who performed a PHA audit prior to December 31, 1975, will be eligible to continue to perform PHA audits. A statement by the state identifying such registration or license shall be attached to this Agreement.

*Recipients of more than \$500,000.00 in federal funds shall submit one copy of the audit report to a central clearinghouse: National Clearinghouse for Single Audit Reports, Bureau of Census, 1201 East 10th Street, Jeffersonville, Indiana 47132.

10. The Auditor certified that its principal officer(s) or member(s) does not now have and has not had during any period covered by this audit any interest, direct or indirect, in the Authority or any of its member of officials including the following:
 - a. Family relationship with any Authority member or official;
 - b. Employment or service as a member or official of the Authority during the period covered by the audit.
11. The Auditor certifies that it has not provided accounting or bookkeeping services for the Authority during the period covered by the audit except as follows:
_____.
12. No member, officer or employee of the Authority, no member of the governing body of the locality in which any of the Authority's projects are situated, no member of the governing body of the locality in which the Authority was activated, and no other public official of such locality or localities who exercises any responsibilities of functions with respect to the Authority's projects, during his/her tenure or for one year thereafter, shall have any interest, direct or indirect, in this Agreement or the proceeds thereof.
13. No member of, or delegate to, Congress of the United States or resident Commissioner shall be admitted to any share or part of this Agreement or to any benefit that may arise therefrom.
14. The Auditor warrants that he/she has not employed any person to solicit or secure this Agreement upon any agreement for a commission, percentage, brokerage, or contingent fee. Breach of this warranty shall give the Authority the right to terminate this Agreement, or, in the Authority's discretion, to deduct from the Auditor's fee the amount of such commission, percentage, brokerage, or contingent fee.
15. The Auditor shall not assign or transfer any interest in this Agreement except that claims for monies due or to become due from the Authority under the Agreement may be assigned to a bank, trust company, or other financial institution. If this Auditor is a partnership, this Agreement shall inure to the benefit of the surviving or remaining members of such partnership.
16. The Auditor shall not discriminate against any employee or applicant for employment because of race, color, religion, sex, age, or national origin. The Auditor shall take affirmative action to ensure that applicants are employed, and employees are treated during employment, without regard to race, color, religion, sex, age, or national origin. Such action shall include, but not be 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.
17. For a period of four years from the date of the Audit Report, the Auditor shall make its work papers, records, and other evidence of audit available to the Government and to the Comptroller General of the United States or his duly authorized representatives during normal working hours upon written request of the Government or the Comptroller General or his representatives. The period will be reduced to three years for those PHAs for which all projects have had Actual Development Cost Certificates issued. The Government 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.
18. Except for disclosure to the Government, the Comptroller General and the Authority, the Audit Report and the work papers, records and other evidence of audit, including information and data prepared or assembled by the Auditor under this Agreement, shall be held confidential by the

Auditor and shall not be made available or otherwise disclosed to any persons without the prior written approval of the Government.

IN WITNESS WHEREOF, the Authority and the Contractor have executed this agreement the day and year first above written.

AUDITOR

HOUSING AUTHORITY OF THE
BOROUGH OF KEANSBURG

BY: _____
Print Name and Title

BY: _____
Douglas G. Dzema, Executive Director

Date: _____

Date: _____