February 1, 2023

RE: Request for Proposal (RFP) - Audit Services

Rochester Housing Authority (RHA) is issuing a Request for Proposal

(RFP) from qualified certified public accounting firms to provide the Housing Authority with an annual Audit.

**About Rochester Housing Authority**

Located in the heart of downtown, Rochester Housing Authority (RHA) is an organization that provides subsidized housing opportunities utilizing federal government programs at properties owned by RHA (Wellsweep Acres, Cold Spring Manor and Wyandotte Falls). The RHA also owns/manages through partnerships (Emerson Court Apartments, Linscott Court Apartments, Marsh View Housing for the Elderly, Arthur H. Nickless, Jr. Housing for the Elderly, 22-24 Academy Street) and administration of Housing Choice Vouchers (154 tenant-based vouchers, 31 project based vouchers and 4 Fostering Youth Vouchers).

**AUDIT RFP Process:**

Submit a sealed proposal marked “RFP-Independent Audit” to Ms. Stacey Price, Executive Director, Rochester Housing Authority 77 Olde Farm Lane, Rochester, New Hampshire 03867 in accordance with conditions defined in the RFP.

Proposals should be received by email sent to staceyp@rhanh.org all submissions will be date stamped upon receipt. No submittals will be accepted after March 2, 2023. Women and Minority owned certified public accounting firms are strongly encouraged to submit a proposal.

The RHA retains the right to reject any and all proposals or to award a contract for

Performance of the contract to the respondent whose proposal is deemed most advantageous to RHA, taking into consideration the evaluation factors set forth above.

RHA will consider proposals from firms for all audit services for all HUD programs listed below. Please provide pricing for the proposal(s) submissions sent in.

**Scope of Work – Professional Services:**

Perform a comprehensive audit of all programs (listed below) for the prior Fiscal year ended 2022 listed below with the option to extend for one or two additional years.

The auditor will transmit audited financial data and schedules to the Real Estate

Assessment Center upon audit completion as well Federal Clearing House and all other federally required websites.

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**RHA -Public Housing Authority Audit**

The following is a list of programs administered by the Rochester Housing Authority:

Federal Programs

 Low Income Public Housing – 232 units

 Section 8 Program – 190 Vouchers

 Capital Fund Program

 ROSS Grant Closeout

**RHA - Other properties audited by Otis Atwell, not included in this request but will be part of RHA’s financial audit:**

Emerson Court Apartments – Wholly owned/managed by RHA with FYE of 12/31/22. Audit conducted by Otis Atwell, January 2023. 12-unit family LIHTC project.

Linscott Court Apartments – owned/managed by RHA with FYE of 12/31/22. Audit conducted by Otis Atwell, January 2023. 58-unit family LIHTC project with 21 project-based vouchers administered by RHA.

Marsh View Housing for the Elderly – owned/managed by RHA with FYE of 12/31/22. Audit conducted by Otis Atwell, January 2023. 12 elderly LIHTC units with all 12 units covered by PBV contract administered by RHA.

Arthur H. Nickless Jr. Housing for the Elderly – owned/managed by RHA with FYE of 12/31/22. Audit conducted by Otis Atwell, January 2023. 24 elderly LIHTC units with 13 units covered by PBV contract administered by NHHFA.

22-24 Academy Street – Managed project for Community Action Partnership of Strafford County. Audit being completed by Leone, McDonnell & Roberts Professional Associates, North Conway, NH.

**Auditing Standards to be employed:**

* The RHA follows Generally Accepted Accounting Principles (GAAP) in accordance with HUD's Uniform Financial Reporting Standards published September 1, 1998.

* The audit must be done in accordance with the Office of Management and Budget Circular A-133 and the A-133 Compliance Supplement applicable to the programs administered by the Authority.
* Other authoritative HUD sources include HUD handbooks such as HUD Handbook 2000.4 REV-1, Consolidated Audit Guide for Audits of HUD Programs, HUD Handbook 7476.1, REV- 1 (CHG2), Audits of Public Housing Agencies (PHAs), Public and Indian Housing (PM) Compliance Supplement for Annual Audit of Public Housing Agencies.
* Other applicable Federal laws, regulations, and authoritative sources include any HUD-REAC requirements, the Single Audit Act of 1984 and the Single Audit Act Amendments of 1996, Government Auditing Standards promulgated by the Comptroller General of the United States
* General Accounting Office, and the General Accounting Office publication assessing compliance with applicable laws and regulations. The American Institute of Certified Public Accountants issued the audit and accounting guide entitled Audits of State and Local Governmental Units.
* The Financial Accounting Foundation determines Generally Accepted Auditing Standards as published by the American Institute of Certified Public Accountants in their Statements on Auditing Standards.

**The successful applicant will demonstrate their ability to:**

• Perform the audit scope in an efficient, timely and independent manner.

• Provide a minimum of three (3) references of similar audits.

• Provide a profile of the prospective auditor’s firm and resumes for those that will

actually perform the audit.

• Provide the number of days expected to complete the necessary field work and the

number of days expected to complete the entire audit. Also indicate whether the audit will be conducted at the RHA offices or remotely.

• Provide a fee schedule by staff level and a total not-to-exceed fee.

**Qualifications of Auditor:**

Auditors must meet the independent standards of the Government Audit Standards issued by the Comptroller General of the United States and must have experience with conducting audits of local housing authorities in New Hampshire or the United States.

Some of the requirements that auditors must meet are that they:

* Be licensed by the State of New Hampshire
* Are independent from personal, external, and organizational impairments.
* Have a record of responsible work.
* Have received a positive peer review within the last three years.
* Have adequate qualifications, including experience with the type of entity being audited.
* Have completed the required continuing professional education.
* Have not been suspended or debarred from performing government audits.
* Have not been the object of any disciplinary action during the past ten years.
* Provide proof of General Liability Insurance and Workers Compensation Insurance

**Selection of Auditor:**

Proposals will be reviewed based on responsiveness, technical experience, qualification of the staff, and structure of the firm and the cost of the audit.

**RHA Rules and Regulations**:

RHA reserves the right to cancel this RFP, or to reject, in whole or in part, any and all submissions received in response to this RFP, upon its determination that such cancellation or rejections is in the best interest of the Authority. RHA further reserves the right to waive any informality in any submissions received, if it will be in the best interest to do so.

The determination of the criteria and process whereby submissions are evaluated, the decision as to who shall receive a contract award, or whether or not an award shall be made as a result of this RFP, shall be at the sole and absolute discretion of RHA.