

**ENFIELD HOUSING AUTHORITY
REQUEST FOR PROPOSALS – AUGUST 17, 2022
ANNUAL AUDIT SERVICES FOR THE FISCAL YEARS ENDING
DECEMBER 31, 2022, DECEMBER 31, 2023, DECEMBER 31, 2024**

The Enfield Housing Authority (“Authority”) is soliciting firms to perform annual audit services. Your proposal will include a letter, on company letterhead, in which you indicate that, if selected, you will sign annual contracts for audit services. You will not subcontract any part of the audit process. Your proposal will indicate that the audit is for the purpose of expressing your opinion on the financial statements and not primarily or specifically designed to disclose any other qualifications that you feel should be included. The fee for which you are willing to perform the audit will be stated and will include all applicable expenses. **Your proposal (an original and two (2) copies) must be mailed, emailed or hand delivered to: Enfield Housing Authority, 1 Pearson Way, Enfield, CT 06082, sriddick@enfieldha.org by the close of business (4:30 p.m.) on September 9, 2022.** Faxed proposals will not be accepted.

This audit will be conducted in accordance with the Single Audit Act, Government Auditing Standards, applicable Governmental Accounting Standards Board Notices, U.S. Department of Housing and Urban Development (“HUD”) regulations, the State of Connecticut Department of Housing (“DOH”) guidelines and Connecticut Housing Finance Authority (“CHFA”) guidelines. The auditor shall also be responsible to audit according to the Uniform Financial Reporting Standards (UFRS) for public housing authorities.

Solicitation of the Request for Proposals (“RFP”) does not commit the Authority to pay any costs incurred in the preparation or submission of said proposal.

Although the Single Audit Act requires the submission of general-purpose financial statements, the Authority also wishes the audit report to contain the following financial statements. The auditors should demonstrate their ability to submit a report containing all of the applicable statements listed hereinafter.

REPORT FORMAT

- 1. Independent Auditors’ Report**
- 2. Management’s Discussion and Analysis**
- 3. Basic Financial Statements**
 - a. Statement of Net Position
 - b. Statement of Revenues, Expenses and Changes in Net Position
 - c. Statement of Cash Flows
 - d. Notes to Financial Statements
- 4. Required Supplementary Information**

- a. Schedule of the Proportionate Share of the Net Pension Liability
- b. Schedule of Contributions (Pension)
- c. Notes to Required Supplementary Information

5. Supplementary Information

- a. Supplementary Financial Data Schedule
- b. Supplementary Information Required by the State of Connecticut
- c. Supplementary Information Required by CHFA
- d. Schedule of Expenditures of State Awards
- e. Notes to Schedule of Expenditures of State Awards
- f. Schedule of Expenditures of Federal Awards
- g. Notes to Schedule of Expenditures of Federal Awards

6. Independent Auditors’ Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

7. Independent Auditors’ Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance in Accordance with the Uniform Guidance

8. Schedule of Findings and Questioned Costs

9. Independent Auditors’ Report on Compliance for Each Major State Program and Report on Internal Control over Compliance in Accordance with the State Single Audit Act

10. Schedule of Findings and Questioned Costs

TYPES OF PROGRAMS TO BE AUDITED

1. State Programs

- a. The Authority operates 456 units of conventional housing. Under the conventional method, the Authority is the owner of the housing unit and also manages the unit. The breakdown is as follows:

State Elderly (Enfield Manor, Ella Grasso Manor, Woodside Park, and Windsor Court)	200 units
State Congregate (Mark Twain)	82 units
State Moderate (Green Valley Village & Laurel Park)	174 units

- b. Other additional State Grant Programs are as follows:

Services Program – Congregate

Elderly Rental Assistance Program (State Elderly and Congregate)
Resident Services Coordinator Program (State Elderly and Congregate)
DOH Pre-Development financial assistance provided by the State of Connecticut

2. Tobacco Valley Development Corporation (TDC)

The TVDC was created by the Enfield Housing Authority. There was no financial activity in prior years. However, there will be financial activity for this entity during 2022 in relation to the Enfield Manor & Extension Redevelopment Project.

3. Housing Choice Voucher Program

The Authority has an annual contract authority for 191 Housing Choice Vouchers. Under this program, the landlord/tenant relationship is between the housing owner and a family rather than the Authority and the family, as in conventional programs.

4. Even though the audit will be consolidated, your proposal must break down the total fee between the State, Federal, Housing Choice Voucher and Section 8 New Construction programs.

CONDUCT OF AUDIT

1. The audit must be conducted in accordance with the Uniform Financial Reporting Standards for HUD Housing Programs.
2. Proposers must comply with the State of Connecticut licensing requirements and meet the Single Audit Act of 1984 definition of an independent auditor. The Single Audit Act definition is a: licensed certified public accountant; a public accountant licensed on or before December 31, 1970; a person working for a certified public accounting firm; a person working for a public accountant firm licensed on or before December 31, 1970.
3. Proposers must have performed a minimum of five (5) public housing authority audits involving a minimum of 500 assisted units, in the past five (5) years. Further, said audits must have involved both Federal (HCV) and State (SSHP) units.

4. Information and Data Required of Each Offeror

a. Method for Providing the Requested Services

- (1) Your understanding of the audit steps necessary to perform the work.
- (2) Your suggested audit program for auditing public housing authority clients under the Single Audit Act.

- (3) Respondents must list any and all audits performed for public housing authorities (PHAs) in the past five (5) years and whether said PHAs have federal and/or state units. Include the name and title of the principal contact person with each public housing authority, his/her e-mail address and telephone number.

b. Qualifications and Experience

- (1) To demonstrate the ability of the on-site staff to carry out the audit by prior experience in similar audits.
- (2) To demonstrate the ability of other specifically named key personnel to carry out the assignment as evidenced by prior experience in executing similar responsibilities.
- (3) To estimate the level of effort in terms of time commitment to the job by listing accountants on the job by level within the firm (partner, manager, senior, or junior), hours needed and hourly rate.
- (4) List all housing authority audits performed by the staff listed above in the past five (5) years.

c. Time Frame

- (1) The Authority wishes the audit to commence not later than one hundred twenty (120) days after the end of the fiscal year and to be completed within one hundred fifty (150) days after the end of the fiscal year.
- (2) At the conclusion of the on-site portion of the audit, an exit conference with the Authority will be conducted by the proposer to review the findings, management points and all adjusting journal entries.
- (3) The Authority desires to see the on-site portion of the audit completed within ten (10) calendar days. Proposers should indicate whether they have the capacity and capability to meet this requirement.
- (4) The auditor will provide the Authority with a written draft report at least ten (10) calendar days prior to issuing the final audit report.
- (5) If Schedules for Supplementary Pension Information are not available (Due to the State of CT not having the Audited GASB68 Report for the year in which the audit is being completed) based on the timeframe; the Auditor will submit the most completed draft as stated in #4 above. When the GASB68 Audited Report is released, the Auditor will prepare the Supplementary Pension Information and submit a final Draft to the authority within five (5) business days.

If #5 stated above occurs:

- a. In no event; shall the Authority receive the final draft audit later than September 9th of the year following the audited year. (i.e. Audited year is 2022, released to Authority no later than September 9, 2023).
- b. Final audit report will be released to the Authority no later than September 19th of the year following the audited year. (i.e. Audited year is 2022, released to Authority no later than September 19, 2023).

3. Proposer Experience

- (1) Demonstrate experience and capability of the proposer in conducting efforts of this nature and in the scope required by this RFP.
- (2) Demonstrate experience and capability of the proposer in providing stability, continuity and responsiveness of both staff and management. For instance, will the same staff that conducts the audit this year be available to work on the audit in subsequent years.
- (3) State the name(s) and certifications of the individual(s) assigned to conduct the annual audit services for the fiscal year ending December 31, 2022. Indicate the name, title and qualifications of the individual who will head up the audit team.

4. Small, Minority and Women Owned Business Participation

- (1) Set forth the degree of participation by the proposer in the work under this proposal by the above-mentioned interests.

SELECTION CRITERIA

1. The auditor will be selected based on their responses to the above criteria. The Authority reserves the right to accept or reject any or all proposals received as a result of this RFP, to waive any informalities in the RFP process, to negotiate with all qualified proposers or to cancel in part or in its entirety the RFP at any time if in the best interest of the Authority to do so.
2. The Authority reserves the right to retain all proposals submitted and not permit withdrawal for a period of ninety (90) days subsequent to the deadline for receiving proposals.
3. The following point system will be used.
 - a. Professional qualifications of assigned staff to include prior PHA auditing experience necessary for satisfactory performance of required services. General knowledge of the public housing industry. (40 points)

- b. Capacity, technical capabilities and management plan to accomplish the work in the required time. Experience in preparing and reviewing FDS schedules. (25 points)
- c. Past performance with the Authority and/or other housing authorities in terms of quality and timeliness of work and client satisfaction. (25 points)
- d. Total price for the contract. (10 points)

CONTRACT AWARD

1. **Contract Award Procedure:** If a contract is awarded pursuant to this RFP, the following detailed procedures will be followed:
 - a. By submitting a RFP, the proposer is hereby agreeing to abide by all terms and conditions pertaining to this RFP as issued by the Authority, including the contract clauses already attached as Attachment 1. Accordingly, the Authority has no responsibility to conduct after the submittal deadline any negotiation pertaining to the contract clauses already published.
2. **Contract Conditions:** The following provisions are considered mandatory conditions of any contract award made by the Authority pursuant to this RFP:
 - a. The Authority will execute a letter of engagement and by submitting a proposal the successful proposer agrees to do so in a timely manner (please note that the Authority reserves the right to amend this contract form as the Authority deems necessary).
3. **Cancellation of Award:** The Authority reserves the right to, without liability, cancel the award of any proposal(s) at any time before the execution of the contract documents by all parties.
4. **Assignment of Personnel:** The Authority shall retain the right to demand and receive a change in personnel assigned to the work if the Authority believes that such change is in the best interest of the Authority and the completion of the contracted work.
5. **Unauthorized Subcontracting Prohibited:** The successful proposer shall not assign any right, nor delegate any duty for the work proposed pursuant to the RFP (including, but not limited to, selling or transferring the contract). Any purported assignment of interest or delegation of duty shall be void and may result in the cancellation of the contract with the Authority, or may result in the full or partial forfeiture of funds paid to the successful proposer as a result of the proposed contract; either as determined by the Authority.
6. **Contract Period:** The Authority anticipates that it will initially award a contract for services pertaining to the Fiscal Years ending December 31, 2022, December 31, 2023

and December 31, 2024. The Authority will retain the right to renew this contract, at the Authority's option, for two (2) additional Fiscal Years ending December 31, 2025, and December 31, 2026.

7. Licensing and Insurance Requirements: Prior to award (but not as a part of the proposal submission) the successful proposer will be required to provide:
 - a. An original certificate evidencing the proposer's current industrial (workers' compensation) insurance carrier and coverage amount;
 - b. An original certificate evidencing General Liability coverage, naming the Authority as an additional insured, together with the appropriate endorsement to said policy reflecting the addition of the Authority as an additional insured under said policy (minimum of \$1,000,000 each occurrence, general aggregate minimum limit of \$1,000,000, together with damage to premises and fire damage of \$50,000 and medical expenses any one person of \$5,000), with a deductible of not greater than \$1,000;
 - c. An original certificate showing the proposer's professional liability and/or "error and omissions" coverage (minimum \$1,000,000 each occurrence, general aggregate minimum limit of \$5,000,000), with a deductible of not greater than \$1,000;
 - d. An original certificate showing the proposer's automobile insurance coverage in a combined single limit of \$1,000,000. For every vehicle utilized during the term of the program, when not owned by the entity, each vehicle must have evidence of automobile insurance coverage with limits of no less than \$50,000/\$100,000 and medical pay of \$5,000.
 - e. A copy of the proposer's business license allowing that entity to provide such services within the State of Connecticut.
8. **DO NOT ATTACH COPIES WITHIN THE PROPOSAL SUBMITTAL.** The authority will garner the necessary certificates from the successful proposer prior to contract execution.
9. Contract Service Standards: All work performed pursuant to this RFP must conform and comply with all applicable local, state, and federal laws, statutes, regulations, codes and ordinances.