



REQUEST FOR PROPOSALS (RFP)
RFP#2025-5
Auditing Services

RFP Issued: August 14, 2025

SUFFOLK REDEVELOPMENT AND HOUSING AUTHORITY
530 East Pinner ST.
Suffolk, Virginia, 23434
(757) 539-2100; FAX (757) 539-5184

To Whom It May Concern:

The Suffolk Redevelopment and Housing Authority (Agency) requests proposals from qualified Independent Public Accounting (IPA) firms to provide IPA audit services for its assisted housing portfolio and related programs. The audit services are expected to follow Generally Accepted Governmental Auditing Standards (GAGAS). The audit also must meet all requirements outlined in Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), or any successor issuance, and/or any HUD Requirements, which are in effect as of the date of the audit onsite fieldwork.

Suffolk Redevelopment Housing Authority (SRHA) manages three (3) public housing properties, consisting of 260 public housing units and 1,200 Housing Choice Vouchers. The contract is for three years, with the option to renew for two one-year terms.

Issue Date	Thursday, August 14, 2025
Pre-Proposal/Demo Meetings	N/A
Questions from Contractors Due	Patricia Tyus to srha@suffolkrha.org by Thursday, August 28, 2025, NLT 4:30 pm eastern,
Responses from SRHA to be Posted By	Thursday, September 4, 2025
Proposals Due	Friday, September 12, 2025, no later than 4:30 pm Eastern Proposals must be submitted electronically to srha@suffolkrha.org The subject line must state: RFP No. 2025-5 – Auditing Services. <i>Please refer to the enclosed instructions for the proposal packet format.</i>
Anticipated Award Announcement	October 1, 2025

Sincerely,
Suffolk Redevelopment and Housing Authority

- 2. Introduction and Overview:** Suffolk Redevelopment and Housing Authority (SRHA) is a Redevelopment and Housing agency created under the laws of the Commonwealth of Virginia in 1971. Our mission is to provide affordable housing and to help people become self-sufficient.

Initially, SRHA operated Cypress Manor and Parker Village. RAD was completed on these two developments, converting them to 206 units of Project-Based Voucher (PBV). In addition, SRHA has the following public housing developments: Hoffer Apartments (80 units); Colander Bishop Meadows (80 units); Chorey Park Apartments (100 units); and approximately 30 employees.

The Agency's fiscal year-end is June 30. SRHA is mainly funded from the U.S. Department of Housing and Urban Development (HUD) for the Public Housing program, the Housing Choice Voucher Program, and the ROSS program. In addition, SRHA receives Community Block Grant Funds and HOME funds through the City of Suffolk to operate housing repair programs. The Agency is a local government unit and therefore follows Generally Accepted Accounting Principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB). For financial statement purposes, the PHA reports as a single enterprise fund. The auditor will submit to the agency one (1) original unbound, one (1) electronic, and 10 bound copies of the audited financial statements, including the Single Audit report, to the Executive Director.

The Agency maintains the following programs:

- Public Housing Program. The Agency operates 260 public housing units organized into three (3) asset management projects. It has adopted asset management and established a Central Office Cost Center (COCC). The PHA receives Capital Fund grant awards each year as part of its housing program.
- Section 8 Housing Choice Voucher (HCV) Program. The Agency manages 1245 HCV vouchers that currently include 224 Project-Based Vouchers
- The PHA's federal awards expended based on last year's audit (rounded to thousands) were as follows:
 - CFDA 14.850 Low Rent Public Housing: \$1,556,376
 - CFDA 14.872 Public Housing Capital Fund: \$1,876,314
 - CFDA 14.871 Housing Choice Voucher: \$14,059,114
 - CFDA 14.182 Section 8 New Construction: \$93,920
 - CFDA 14.870 Resident Opportunity & Supportive Service: \$55,082
 - CFDA 14.896 Family Self-Sufficiency: \$10,088
- Summary of the auditor's results based on last year's audit was as follows:
 - Unmodified opinion on financial statements
 - One finding – HCV Tenant Eligibility

The Agency's financial and tenant records are maintained on the SAC software. The Agency utilizes the following modules: Tenant Application, Tenant Processing, Tenant Accounts Receivable, Section 8 Receivables, Accounts Payable, Receipt System, Payroll, General Ledger, Work Orders, and Purchase Orders. The agency has utilized the services of a fee accountant, Ted Barfield, CPA of Barfield and Kinhead, located at 3973 Atlanta Highway, Suite 800, Loganville, Georgia.

Additional information about the agency can be obtained from our website at www.suffolkrha.org. A copy of the Agency's most recent audited financial statements can be found on the Agency's website under the "About Us" Plan, Reports, and Policies section.

The RFP contains submission requirements, scope of services, period of services, terms and conditions, and other pertinent information for submitting a proper and responsive proposal. All proposals submitted in response to this solicitation must conform to all of the requirements and specifications outlined within this document and any designated attachments in its entirety.

Prospective offerors requiring any explanation or interpretation of the solicitation must request it in writing no later than Thursday, August 28, 2025, no later than 4:30 pm Eastern. The request must be addressed to Patricia Tyus at the following email address: SRHA@suffolkrha.org. Any information given to a prospective offeror about this solicitation will be furnished to all prospective offerors as a written amendment.

Notice of Intent to Propose. If your firm elects to respond to this RFP, notify Patricia Tyus at the following email address: ptyus@suffolkrha.org by September 10, 2025.

All responses to the RFP must be submitted electronically to srha@suffolkrha.org. The subject line must state: RFP No. 2025-5 – Auditing Services, Friday, September 12, 2025, no later than 4:30 pm Eastern.

The Agency wishes to enter into a fixed fee contract to ensure that commitments will be met professionally, effectively, and cost-efficiently. The Agency intends to award the contract according to a “best value” basis, not a “lowest bid” basis. An evaluation committee shall review and rank each of the offerors’ proposals using the method of evaluation described in this request. The committee shall first negotiate with the highest-ranked proposal, and if necessary, any or all of the other proposals, and submit the list of ranked offerors to the Executive Director. The Executive Director shall recommend that the Board of Commissioners award a single contract to the most competent, responsive, and responsible offeror per the proposal evaluation criteria.

The awarded contract will be for three years, with the option to renew it for two one-year terms.

3. AGENCY’S RESERVATION OF RIGHTS

The Agency reserves the following rights associated with the RFP process and upon contract award.

- A. **Right to Reject, Waive, or Terminate the RFP.** Reject any or all proposals, or terminate the RFP process at any time, if deemed by the Agency to be in its best interests.
- B. **Right to Not Award.** Not to award a contract pursuant to this RFP.
- C. **Right to Terminate.** Terminate a contract award pursuant to this RFP, at any time for the Agency’s convenience, upon 10 days’ written notice to the successful offeror(s).
- D. **Right to Determine Time and Location.** Determine the days, hours, and locations where the successful offeror(s) shall provide the services in the RFP.
- E. **Right to Retain Proposals.** Retain all proposals submitted and not permit withdrawal for 90 days after the deadline for receiving proposals.
- F. **Right to Negotiate.** Negotiate the fees proposed by the offeror(s).
- G. **Right to Reject Any Proposal.** Reject and not consider any proposal that does not meet the requirements of this RFP, including but not necessarily limited to incomplete proposals and/or proposals offering alternate or non-requested services.
- H. **Right to Reject Proposal for Debarment.** In addition, the Agency reserves the right to reject the proposal of any firm that HUD has debarred from providing services.
- I. **No Obligation to Compensate.** Have no obligation to compensate any offeror for any costs incurred in responding to this RFP.

- J. **Unauthorized Sub-Contracting Prohibited.** The successful offeror/contractor shall not assign any right, nor delegate any duty for the work proposed according to this RFP (including, but not limited to, selling or transferring the contract) without the prior written consent of the Agency. Any purported assignment of interest or delegation of duty, without the prior written consent of the Agency, shall be void and may result in the cancellation of the contract with the Agency or may result in the full or partial forfeiture of funds paid on the contract, as determined by the Agency.
- K. **Project Staffing Changes.** Engagement partners, managers, other supervisory staff, and specialists may be changed if those personnel leave the firm, are promoted, or are assigned to another office. These personnel may also be changed for other reasons. However, the Agency retains the right to approve or reject replacements in either situation.

4. SCOPE OF WORK

Previous/Current Auditor

The Agency's current contractor for audit services is Dooley & Vicars Certified Public Accountants, L.L.P., and 1100 Boulders Parkway, Suite 600, Richmond, VA 23225, who has performed these services for the Agency since 2016.

General Requirements

The Auditor will adhere to the general requirements provided below.

1. **Audit Standards (Single Audit).** It is expected that the audit services will be performed in accordance with Generally Accepted Auditing Standards (GAAS) as set forth by the American Institute of Certified Public Accountants (AICPA) and Generally Accepted Governmental Auditing Standards (GAGAS) as issued by the US Government Accountability Office (GAO). The audit also must meet all requirements set forth in Title 2 U.S. code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), or any successor issuance, and/or any HUD or other Federal agency requirement, which are in effect as of the date of the audit onsite fieldwork.

-OR-

Audit Standards (Non-Single Audit). It is expected that the audit services will be performed following Generally Accepted Auditing Standards (GAAS) as set forth by the American Institute of Certified Public Accountants (AICPA) and Generally Accepted Governmental Auditing Standards (GAGAS) as issued by the US Government Accountability Office (GAO). The audit also must meet all requirements of any HUD or other Federal agency requirements, which are in effect as of the date of the audit onsite fieldwork.

2. **State Requirements.** Any state audit requirements and procedures are expected to be properly performed and completed as part of this scope of work.

Audit Report. The auditor will provide the executive director with one (1) original unbound, one (1) electronic, and ten (10) bound copies of the audited financial statements, including the Single Audit report.

3. **Retention of Work Papers.** The auditor shall retain work papers for at least five (5) years after issuing the auditor's report to the Agency.
4. **Access to Working Papers.** Audit papers shall be made available upon request by the Agency, HUD, or any other governmental agency having jurisdiction with such request (i.e., Office of Inspector General) and are to be made available to the requested party within 10 days of receipt of such a request. All reports rendered to the Agency by the auditor are the exclusive property of the Agency and are subject to the Agency's use and control, according to applicable laws and regulations.

5. **Inquiries from Successor Auditors.** The audit firms shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing significance.
6. **Compliance with Laws.** The Auditor agrees to be bound by applicable Federal, State, and Local laws, regulations, and directives as they pertain to the performance of the audit contract.

Specific Services

The Contractor will provide the following services/tasks for audit services commencing with the Agency's fiscal year ending June 30, 2025.

1. Perform a financial statement and compliance audit of the Agency per standards described under the aforementioned General Requirements section. The statements to be provided by the housing agency include the following:
 - a. Statement of Net Position
 - b. Statement of Revenue, Expenses, and Changes in Net Position
 - c. Statement of Cash Flows
 - d. Notes on Financial Statements
 - e. Management Discussion & Analysis
 - f. Schedule for Expenditures of Federal Awards
2. As part of the engagement, the auditor will provide the following reports
 - a. Independent Auditor's report, including in relation to opinions: (1) Management Discussion and Analysis, (2) Financial Data Schedule, (3) Schedule of Expenditures of Federal Awards
 - b. Independent Auditor's Report on Internal Control over Financial Reporting on Compliance and other Matters Based on an Audit of Financial Statements Performed following Government Auditing Standards
 - c. Independent Auditor's Report on Compliance for Each Major Program and Internal Control Over Compliance as Required by the Uniform Reporting Guidance
 - d. Schedule of Findings and Questioned Costs
 - e. Any other report as needed to be compliant with current audit standards and HUD, other Federal agency, and state requirements, including HUD's Capital Fund Grant Close-out Cost Certificates
3. Provide the annual audit, written recommendations to management that address any findings, observations, opinions, or comments relating to internal controls, financial systems, compliance, or other matters that come to the auditor's attention during the examination. The management letter shall be provided in a draft form before the annual financial statement is published. It should be discussed with the Executive Director and other appropriate housing agency staff.
4. The auditor will not be involved in submitting the unaudited Financial Data Schedule (FDS) to HUD. The auditor will review any HUD comments on the unaudited FDS and last year's audited submissions and address them accordingly.
5. The auditor will perform the HUD-required Agreed-upon Procedures related to submitting the audited FDS upon completion of the audit and, if necessary, any re-submission as required by HUD.
6. The auditor will complete and transmit the Data Collection form to be filed with the Federal Clearinghouse.
7. An exit conference is required of the auditor upon completion of fieldwork with the Finance Committee to inform them of pertinent findings.

8. The auditor must present the report to the Board of Commissioners in a formal manner, which can be completed virtually.
9. **Audit Timeline—The Suffolk Redevelopment and Housing Authority’s fiscal year ends June 30. The audit for FY 2024 must be performed before December 31st, 2025, and the audit report must be submitted to HUD by January 31st, 2026, for the initial Audit. The Agency and the auditor will thereafter follow the following timeline to complete the Agency’s financial statement and federal program audits.**

#	Time Period	Task
1	May	The Board of Commissioners approves the audit engagement, scope, timing, and fees. The audit planning meeting occurs between the auditors and the Executive Director.
2	June 30	The auditor completes bank and investment confirmation, confirming the existence of accounts, loans, or a line of credit that belongs to the Agency.
3	July through October	<ul style="list-style-type: none"> • The Agency closes the fiscal year and prepares audit schedules. • Fee accountant prepares financial statements. • The auditor communicates to the executive director a list of items needed at the start of the on-site field work. • Electronic tenant waitlist and population files are sent to the auditor for sample selection.
4	November through December	Field work and a review of the year-end financial statement audit will take place. The on-site field work must be completed by December 20 th .
5	January	<ul style="list-style-type: none"> • Reports—The auditor will submit to the agency one (1) original unbound, one (1) electronic, and ten (10) bound copies of the audited financial statements, including the audit reports, to the Executive Director prior to the January Board Meeting, which is scheduled for the second Tuesday of each month. • The auditor will present the audit to the Board of Commissioners at the January meeting. • Final submission to HUD REAC and the Federal Clearinghouse by January 31st.

10. (Optional) Consultation and Assistance. When requested, provide advice or other services to the Board of Commissioners, Executive Director, or other designated PHA staff on Agency financial matters. (Up to 100 hours is budgeted for this task.)

Note: These services are outside the scope of the above-listed audit services. The IPA may not engage in any consultation or assistance services where it would lose its status of independence and, therefore, be unable to provide audit services. It is expected that all consultation and assistance services will be performed off-site. The Agency must approve consultation and Assistance services before being rendered and billed.

The agency’s responsibilities regarding the audit and its expectations of the audit firm are described below.

Housing Agency Responsibilities

- The Executive Director oversees the audit and coordinates with the Board of Commissioners as necessary.
- The Executive Director or the Deputy Director serves as liaison with the auditors and is responsible for coordinating the Agency's financial statements and single audits.
- The Executive Director/Accountant coordinates the preparation of financial processes and internal control descriptions and the audit schedules utilized by the auditors during the audit process.
- The audited FDS is prepared by the fee accountant and is reviewed and submitted by the Agency and auditor, respectively.

The Housing Agency will provide the following GAAP-based statements and schedules to the Auditor:

- Final trial balances of all funds with appropriate reconciliation of control accounts to detail records.
- Preliminary Financial Data Schedule (FDS).
- Draft financial Statements, including footnotes and supplemental schedules.
- Management Discussion & Analysis.

Auditor Responsibilities

- The audit senior or manager will provide the Executive Director with timely reports during field work, should any questions, concerns, potential findings, or issues arise that the audit firm staff identify as costs, reportable conditions, weaknesses, or deficiencies.
- The auditor will substantially complete the audit work, and the engagement manager and engagement partner will review the work papers to the fullest extent possible before the audit team leaves the field (Agency).
- The auditor will inform the Agency about the nature of the proposed management letter comments or single audit exceptions before the completion of the audit field work.
- The auditor will keep confidential the Agency data and information, and such information will not be used for any purpose other than to perform the agreed-upon services.

5. INSTRUCTIONS TO OFFERORS

- Notice of Intent to Propose.** If your firm elects to respond to this RFP, notify Patricia Tyus at the following email address: ptyus@suffolkrha.org by September 10, 2025.
- Prospective offerors requiring any explanation or interpretation of the solicitation must request it in writing no later than Thursday, August 28, 2025, NLT 4:30 pm Eastern. The request must be addressed to Patricia Tyus at the following email address: SRHA@suffolkrha.org. Any information given to a prospective offeror about this solicitation will be furnished to all prospective offerors as a written amendment. After this date and time, responses to questions on the RFP will not be provided to any prospective offeror. Responses to written questions must be made before the deadline for submitting written questions.
- All responses to the RFP must be submitted electronically to srha@suffolkrha.org. The subject line must state: RFP No. 2025-5 – Auditing Services, Friday, September 12, 2025, no later than 4:30 pm Eastern. Any proposal received/emailed after Friday, September 12, 2025, 4:30 pm EST will be considered late and not reviewed. If the proposal is hand-delivered, please allow enough time, as there may be other clients at the front desk, and you may have to wait to get your proposal time-stamped. Proposals must be time-stamped. If a proposal is sent by mail or courier, the proposal will be time-stamped upon receipt.
- The offeror should submit a signed original and one copy of its proposal. Electronic signatures are acceptable.

- E. No proposal may be withdrawn or modified in any way after the deadline for proposal submittal. Proposals shall remain firm and valid for ninety (90) days from said deadline.
- F. The proposal must be completed in its entirety, completing all forms included in the proposal packet. If the offeror should have any questions regarding the forms, contact Patricia Tyus at 757-538-3110 or via email at ptyus@Suffolkrha.org.
- G. Proposals are to be submitted in narrative form, and the Price Proposal Template is to be included in this package.
- H. Offerors may supplement their proposal with attached sheets to add or otherwise explain any further conditions the offeror wishes to have considered. Such supplemental attachments are considered items to be reviewed, accepted, rejected, or further considered by the evaluation committee.
- 6. **Proposal Format:** The Agency intends to retain the successful offeror on a “Best Value” basis, not a “Lowest Bid” basis. In other words, the Agency will consider factors other than cost when making the award decision. All proposals submitted in response to this RFP must be formatted following the sequence and instructions below. Any proposal that fails to include all these items will be considered a non-responsive proposal and will not be considered for evaluation.

Title Page. The title page should include the proposal subject, the firm’s name, address, phone, and fax numbers, email address, contact person, date of the proposal, the firm’s Federal ID number, and the firm’s license number with the State Board of Accountancy.

Tab 1. Knowledge and Experience (Maximum Page Limit: 5 Pages). This section should provide information on the firm’s size and experience with auditing public housing authorities and HUD program regulations, including experience auditing the Rental Assistance Demonstration (RAD) program, tax credit property, etc. It should also include information on the firm’s client portfolio and the services offered by the firm.

The offeror will identify whether subcontractors will be used for the engagement, if awarded, and/or if the proposal is a joint venture with another firm. All information required from the offeror must also be included for any major subcontractor or any joint venture.

Tab 2. Management and Staffing Plan (Maximum Page Limit: 10 Pages). Provide a management plan that describes the firm’s audit approach, including consideration of laws and procedures, the process for review, and quality control of services to be provided. Include an alternate schedule for completing the services in response, if different from the schedule outlined in the Scope of Work. In addition, describe any assistance expected of the Agency’s staff, if other than outlined in the RFP.

Provide a staffing plan that identifies key personnel and other staff assigned to the project and the duties to be performed on the project.

- For the principal supervisory and management staff, including engagement partners, managers, or other supervisors, indicate whether each person is licensed to practice as a certified public accountant in the state.
- For each staff member, provide their job title, background, and experience, including information on the government auditing experience of each person, relevant continuing professional education, and membership in organizations relevant to the performance of this audit.
- Include in the staffing plan the total estimated hours to be performed onsite and offsite at the auditor’s office by job classification, for example, partner, manager, senior, and staff

Tab 3. References. Provide no more than five (5) references of housing authorities currently under contract with the firm or clients served within the past three (3) years for whom the offeror has performed similar services to those described in the RFP. The list shall include the client’s name, contact name,

telephone number, date the service(s) were provided, and a brief narrative description and scope of the service(s), including key personnel and contract value.

The firm is also required to submit a copy of the report of its most recent external peer review report as approved by a State Society of CPAs. The firm shall also provide information on the results of any HUD QASS review, other federal or state desk reviews, or field review of its audits during the past three (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations.

Tab 4. Commitment Letter. The proposal must include a signed letter indicating that if selected, your firm will sign an annual contract for audit services for three (3) years. If mutually agreed upon by the agency and the contractor, this contract may be extended to an additional one (1) year period for two (2) years.

Tab 5. Licensing and Insurance Requirements. Before the award, but not as part of the proposal submission, the successful contractor will be required to provide the following documents.

- a. Evidence that the key personnel reviewing all work performed under the engagement are licensed as certified public accountants.
- b. An original certificate evidencing the contractor's current industrial (workers' compensation) insurance carrier and coverage amount.
- c. An original certificate evidencing the contractor's General Liability coverage.
- d. An original certificate evidencing the contractor's Professional Liability and/or "errors and omissions" coverage.
- e. A copy of the contractor's business license allowing the entity to provide such services within the jurisdiction.
- f. A copy of the contractor's license issued by the State of Record allowing the contractor to provide the services provided in the RFP.

Tab 6. Price Proposal Template. Submit a price proposal for the two (2) years and one (1) option period according to the instructions and template provided.

Tab 7. HUD Form 5369-B, Instructions to Offerors, Non-Construction. Read and initial each page, indicating that you have read and agree with the contents.

Tab 8. HUD Form 5369-C, Certifications and Representations of Offerors, Non-Construction. Read and initial each page, indicating that you have read and agree with the contents.

Tab 9. HUD Form 5370-C, General Contract Conditions, Non-Construction. Read and initial each page, indicating that you have read and agree with the contents.

Tab 10. PHA-Contract Provisions. Read and initial each page, indicating that you have read and agree with the contents. **Proposers must submit the following for the submission to be considered complete, with each section separated by a cover page. Note: Please adhere to the maximum page limit shown below.**

7. PRICE PROPOSAL TEMPLATE

Annual Audit Service Fee

The price proposal template provided below is required for Year 1 (Base Year), Year 2, Year 3, and two (2) option periods. The agency will use it to review the offeror's overall fee and staffing level for the audit services. Offerors are instructed to complete the template for Year 1, duplicate it, and update /complete it for Year 2 and the option period.

For the requested year, for each proposed personnel, provide the labor category, hourly rate, and estimated hours to be performed onsite at the PHA and offsite at the auditor's office for the audit work.

Table 1. Rate, Hours, and Total Cost by Staff – Year 1 (Base Year)					
Staffing	Labor Category	Year 1 Hourly Rate	Year 1 Hours (Onsite)	Year 1 Hours (Offsite)	Year 1 Total Cost
Name of Lead Audit Firm					
Name 1	Engagement Partner				
Name 2	Sr. Auditor				
Name 3	Jr. Auditor				
				Subtotal, Lead Firm	
Name of Subcontractor Firm					
Name 4	Sr. Auditor				
Name 5	Jr. Auditor				
				Subtotal, Subcontractor	
			Total Annual Fee		
			Total, Travel (see table 2)		
			Total, Annual Fee (all inclusive)		

Annual Estimated Travel Cost for Audit Services

The price proposal template provided below is required to be provided for Year 1 (Base Year), Year 2, Year 3, and the two (2) option periods. Offerors are instructed to complete the template for Year 1, then duplicate it, and update /complete it for Year 2 and the option period. Provide the estimated travel associated with the on-site field work.

Table 2. Other Expenses - Year 1 (Base Year)							
Name	Labor Category	Days Onsite	Transportation	Lodging	Meals	Other Expenses	Total Expenses
Name 1	Engagement Partner						
Name 2	Sr. Auditor						
Name 3	Jr. Auditor						
					Total, Expenses		

Other Pricing Information – Consultation and Assistance Services

The price proposal template provided below is required to be provided for Year 1 (Base Year), Year 2, Year 3, and the two (2) option periods. Offerors are instructed to complete the template for Year 1 and then duplicate the template and update/complete the template for Year 2 and the option period.

For the requested year, provide the labor category, hourly rate, and estimated hours to be performed for each proposed personnel for the project. The number of hours in the base period or any option period should not exceed 100 hours. The Agency must approve consultation and Assistance Services before services are rendered and billed.

Invoicing for this task should be supported by information similar to that requested in Table 3, along with a narrative of the task performed. Pricing for this service will be billed at the rate shown in the offeror's Table 3.

Table 3. Rate, Hours, and Total Cost by Staff – Task 9: Consultation and Assistance Services Year 1 (Base Year)				
Staffing	Labor Category	Year 1 Hourly Rate	Year 1 Hours	Year 1 Total Cost
Name of Lead Contractor Firm				
Name 1	Engagement Partner			
Name 2	Sr. Auditor			
Name 3	Jr. Auditor			
			Total Hours (NTE 100)	
			Total Annual Fee (NTE)	

Invoicing and Payment

1. **Audit Services.** The auditor will submit three (3) invoices for each audit. The three invoices will total the Total Hours Annual Fee (all Inclusive) shown in Table 1 of the offeror's submission for each respective year, regardless of actual hours worked or other expenses incurred. The auditor will submit an invoice for payment based on the schedule below.
 - a. Thirty percent (30%) of the total annual fee upon the completion of the field work
 - b. Thirty percent (30%) of the total annual fee upon delivery of the audit report.
 - c. Forty percent (40%) of the total annual fee after approval of the audit by HUD-REAC.
2. **Consultation and Assistance Services.** The auditor shall invoice the Agency monthly for consultation and assistance services as these costs are incurred. The Agency will provide payment within 30 days of an acceptable invoice.
3. **Equitable Adjustment.** At any time, the Agency may, by written notice, make changes in or additions to work or services within the general scope of the agreement. If such changes are made, an equitable adjustment will be made to the audit cost using the rates specified in the contract. Suppose the auditor believes that a change in our addition to work is beyond the general scope of the agreement. In that case, the auditor must notify the Agency in writing within 10 days of notification to begin such work. The final administrative authority in settling such disputes shall rest with the Agency.

- 8. Proposal Evaluation and Selection:** SRHA intends to retain the firm(s) according to a “Best Value” basis, not a “Low Bid” basis (“Best Value,” in that SRHA will consider factors other than just cost in making the award). The award of points for each listed factor will be based upon the documentation the offeror submits with the proposal. Evaluations will be based on the required criteria listed here:

No.	Maximum Point	Factor Description
1	25 points	Firm’s Knowledge and Expertise with PHAs and HUD Programs The proposal demonstrates the firm’s experience with generally accepted accounting principles and audit standards as they apply to housing authorities.
2	25 points	Management and Staffing. <ul style="list-style-type: none"> • The audit approach adequately describes the work and provides information on the sampling techniques and analytical procedures. • The offeror’s proposed management plan for assigning and overseeing the work, the proposed staffing, and the proposed hours assures us that: <ul style="list-style-type: none"> ○ The firm has assigned staff to the project with the necessary expertise for performing and reviewing the work. ○ The number of hours proposed by the firm to complete the audit appears reasonable. ○ The firm’s approach will meet the Agency’s provided timeline.
3	20 points	Quality of the Firm’s References and Peer Review <ul style="list-style-type: none"> • The offeror has provided evidence of successful performance of similar audits for other housing authorities. • The prior audit experience with other housing authorities has been deemed acceptable, as evidenced by references and the housing authorities’ response to the reference check. • The latest peer review and any federal or state desk review results (if applicable) have been deemed acceptable. • The firm has not had any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations that would be deemed concerning.
4	10 points	Section 3 Requirements. The offeror is a Section 3 firm or has proposed that a portion of the work is performed by Section 3 firms, i.e., small and minority-owned businesses, women’s business enterprises, labor surplus area businesses, or firms that a PHA resident substantially owns.
5	20 points	Price. The offeror’s cost seems reasonable based on the services requested and the offeror’s management and staffing plan for each requested year(s).
	100 points	Total Points Available (other than preference points)

Once each offeror’s proposal has been evaluated and ranked, final negotiations will be scheduled for the top-ranked offeror. If the final negotiation is completed, the Executive Director will recommend to the Board of Commissioners that a single contract be awarded to that offeror. The Board may require additional information or negotiations before it approves an award of the contract.

Should negotiations with the selected offeror become unsuccessful, the Agency reserves the right to cease negotiations with the offeror. In the event of cessation of negotiations with the first selected offeror, the Agency

reserves the right to either enter into similar interviews and negotiate with the next highest-ranked offeror and so on, or take other action as it deems most beneficial.

The PHA should refer to its Procurement Policy regarding the notification of unsuccessful applicants once a firm has been chosen.

9. HUD MANDATORY CONTRACT PROVISIONS

HUD requires that specific contract provisions be contained in the contract. These contract provisions should be provided as part of the procurement package. HUD has provided the mandatory contract clause provisions as HUD forms, which can be searched via the Internet by the HUD form number and simply attached to the procurement proposal. The PHA may also type the clauses into the procurement package. Some PHAs' procurement modules in their management information systems already have these HUD-required clauses, which can be printed and included as part of the RFP package.

HUD Mandatory Contract Provisions

1. Form HUD 5369-B, Instructions to Offerors – Non-Construction.
2. Form HUD 5369-C, Certifications and Representations of Offerors – Non-Construction Contract.
3. Form HUD 5370-C, General Conditions for Non-Construction Contracts

PHA-CONTRACT PROVISIONS

This section of the solicitation includes other contract provisions, affidavits, or statements required by the PHA or state law but are not required by HUD. Below are a list of the provisions.

1. No material belonging to the Housing Agency may be removed from the office of the Housing Agency.
2. All work performed at the Housing Agency will be during the agency's regular business hours (8:00 a.m. to 5:00 p.m. Monday through Friday or 7:00 a.m. to 6:00 p.m. Monday through Thursday during the Summer work schedule).
3. The Auditor warrants that he/she has not employed any person to solicit or secure the contract upon any agreement for a commission, percentage, brokerage, or contingent fee. Breach of this warranty shall give the Housing Agency the right to terminate the contract, or in its discretion, to deduct from the Auditor's fee the amount of such commission, percentage, brokerage, or contingent fees.
4. The Auditor shall not assign or transfer any interest in the contract without prior approval of the Housing Agency.
5. The Auditor certifies that he/she presently has no interest and shall not acquire any interest, direct or indirect, in the projects and/or programs of the Housing Agency, or any other interest, which would conflict with the performance of his/her audit.
6. The Housing Agency reserves the right to request changes in the selected firm's representation if, at the Agency's discretion, assigned personnel are not satisfying the needs of the Housing Agency