

**The Housing Authority of Plainfield**

**Request for Proposals**

**Audit Services**

**Federal Fiscal Year 2018 & 2019**

**Low Income Public Housing Programs**

**Housing Voucher Program**

**Proposal Due Date:**

**April 9, 2020**

**2:00 P.M.**

**Proposals are to be submitted to**

**The Administration Office**

**510 East Front Street,**

**Plainfield, NJ 07060**

## **HOUSING AUTHORITY OF PLAINFIELD**

### **REQUEST FOR PROPOSAL**

The Housing Authority of Plainfield is hereby soliciting proposals from qualified Certified Public Accountants for the provision of audit services for the Federal Fiscal Year 2018 & 2019. Only sealed bids will be accepted not later than April 9, 2020 at the Administrative Office of the Housing Authority of Plainfield, 510 E. Front Street, Plainfield, NJ 07060; Attention, Randall Wood, Executive Director. The proposal shall be submitted in a sealed envelope marked "Audit services for Housing Authority of Plainfield. No late proposal will be accepted.

#### **PROGRAMS FOR WHICH AUDIT SERVICES ARE REQUESTED:**

Conventional Low Income Public Housing:

The Authority owns and manages 353 of Low Income Public Housing.

Housing Choice Voucher Program:

The Authority has 844 Vouchers of Housing Rental Assistance Program under the Existing Housing Choice Voucher Program.

The Authority also received an annual amount of allocations for;

Capital Fund Program

Congregate Housing Program

Supplemental Fund

**DEFINITION:**

Whenever the word Auditor shall appear in this Request for Proposals, the same shall mean "a Certified Public Accountant licensed by the State of New Jersey or a Public Accountant licensed by the State of New Jersey".

**SERVICES TO BE PROVIDED**

**Section 1. Scope of Audit Services**

The Auditor shall audit the accounts and records of the Authority for the 12 month period ending 12/31/2019 in accordance with generally accepted accounting principles "GAAP" and government auditing standards and the auditing and reporting provisions of OMB Circular A-133 and HUD Notice P111 95-31 and PIH-98-14(HA).

A. Perform all the services and comply with all the terms and conditions, as set forth in the Agreement for Audit Services, Appendix I annexed.

**Section II Additional Services**

To provide guidance and advice on accounting and financial matters beyond the scope of the proposed services. Nevertheless, the additional services to be provided shall be obtained in writing for approval from the Authority in forty-five (45) business days.

## **PROPOSAL SUBMISSION**

Responses to the Request for Proposals must be submitted no later than 2:00 p.m. prevailing time on April 9, 2020 in an envelope clearly marked "Request for Proposal — Audit Services" to the following:

THE HOUSING AUTHORITY OF PLAINFIELD  
510 East Front Street  
Plainfield, New Jersey 07060

## **EXCEPT FROM NEW JERSEY CODE 5:31.7**

The accounting system consists of the methods and records established to identify, assemble, analyze, classify, record and report an entity's transactions and to maintain accountability for the related assets and liabilities.

An effective accounting system should include a double-entry accounting for all transactions resulting in a general ledger, which shall be required for all authorities and special districts. Any accounting system adopted pursuant to section (a) and (b) above, must make it possible to present fairly and with full disclosure the financial status and results of financial operations of the funds and account groups of the reporting entity, in accordance with generally accepted accounting principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB) and demonstrate compliance with finance-related legal and contractual provisions, including applicable security and financial agreements. GAAP, as it applies to Proprietary funds of state and local governments, specifically as it applies to Enterprise funds, shall be used to account for any authority's ongoing activities, similar to those found in the private sector, where the intent of the governing body is that the costs (expenses, including depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges and/or where the governing body has decided that a periodic determination of revenue earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. The financial statements of authorities shall be prepared in accordance with GAAP applicable to enterprise funds. Accordingly, revenues and expenses should be recognized on the accrual basis. Revenues should be recognized in the accounting period in which they are earned and become measurable; expenses should be recognized in the period incurred, if measurable. The financial statements of special districts shall be prepared in accordance with GAAP applicable to Governmental funds of state and local governments. Accordingly, revenues and expenditures should be recognized on the modified accrual basis. Revenues should be recognized in the accounting period in which the fund liability is incurred, if measurable, except for interest on general long-term debt, which should be recognized when due.

## **EVALUATION CRITERIA OF PROPOSAL**

### **A. Qualifications and Experience**

The firm must have auditing experience in public housing authorities or non-profit organizations. 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.

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.

### **B. Cost of Services**

Fixed price, inclusive of all costs and expenses for the services included in Section I, Scope of Audit Services set forth the hourly rate of compensation, which shall include all costs  
A lump sum fixed price of the Auditing.

### **C. Requirements**

The Authority requires these services to be fully completed in accordance with Section III., Time of Performance, as herein before set forth. Proposal must demonstrate agreement with the terms of the "Agreement for Audit Services" (Appendix I, annexed) in their response. Failure to return the said Agreement, duly executed, may be considered as no compliance of respondent's proposal.

Proposal shall be submitted by a certified public accountant firm and are duly licensed by State of New Jersey.

The proposals must also meet the standards and qualifications set forth in 24 CFR 44 as amended and supplemented and HUD Notices PIH 95-31 and PIH 98-14 (HA) and New Jersey State Statutes and Regulations, New Jersey Administrative Code 5:31.7

D. Small Audit Firms Including Minority and Women-Owned Audit Firms.

The Public Housing Agency agrees to pay the auditor as compensation for the services and the report mentioned herein, a lump-sum fee of \$\_\_\_\_\_ inclusive of all costs and expenses.

The fee is based on the following:

- A. Partner (Principal): \$\_\_\_\_\_ per hour,  
Estimated man days \$\_\_\_\_\_
- B. Senior (Manager): \$\_\_\_\_\_ per hour,  
Estimated man days \$\_\_\_\_\_
- C. Semi-senior: \$\_\_\_\_\_ per hour,  
Estimated man days \_\_\_\_\_ \$\_\_\_\_\_

Other (describe) \_\_\_\_\_

TOTAL: \$\_\_\_\_\_

Estimated time; \_\_\_\_\_ days will be required to perform the audit.

The lump-sum fee shall be paid upon the auditor's compliance with Paragraph 4 of this Agreement.

The auditor must be a Certified Public Accountant, individual, or a public accountant licensed firm in the State of New Jersey.

The auditor must certify that its principal officer(s) or member(s) do not now have and have not had during any period covered by this audit any interest, direct or indirect, interest in the Public Housing Agency or any of its members or officials including the following:

Family relationship with any Public Housing Agency member or official;  
Employment by or service as a member or official of a Public Housing Agency during the period covered by the audit.

The auditor must certify that it has not provided accounting or bookkeeping services for the Public Housing Agency during the period covered by the audit except as follows:

No member, officer or employee of the Public Housing Agency, no member of the governing body of the locality in which any of the Public Housing Agency's

projects are situated, no member of the governing body of the locality in which the public Housing Agency was activated and no other public official of such locality or localities who exercises any responsibilities or functions with respect to the Public Housing Agency's projects, during his/her tenure or for one year thereafter, all have any interest, direct or indirect, in this Contract or the proceeds thereof.

No member of or delegate to Congress of the United States or Resident Commissioner shall be admitted to any share or part of this Contract or to any benefit that may arise therefrom.

The auditor warrants that he/she has not employed any person to solicit or secure this Contract upon any agreement for a commission, percentage, brokerage of contingent fee. Breach of this warranty shall give the Public Housing Agency the right to terminate this Contract, in its discretion, to deduct from the auditor's fee the amount of such commission, percentage, brokerage or contingent fee.

The auditor shall not assign or transfer any interest in this Contract except that claims for monies due or to become due from the Public Housing Agency under Contract may be assigned to a bank, trust company or other financial institution.

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 that 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.

For the period of 4 years from date of the Audit Report the Contractor shall make its work papers, records and other evidence of audit available to the Government, the Comptroller General of the United States or his duly authorized representatives and State of New Jersey, DCA, during normal working hours upon the written request of the government, the Comptroller General or his representatives or the State of New Jersey, DCA. The period will be reduced to 3 years for those Public Housing.

Except for disclosure to the Government, the Comptroller General, DCA and Public Housing Agency, the Audit Report and the work papers, records and other evidence of audit, including information and data prepared or assembled by the Contractor under this Contract, shall be held confidential by the Contractor and shall not be made available without the prior written approval of the Government and DCA.

The Contractor shall fully comply with (a) OMB Circular A-133 and all amendments and supplements thereto, (b) 24 CFR 44 and all amendments thereto; (c) all applicable Federal Law, Statutes and Regulations; (d) all applicable provisions of HUD Handbooks; (e) New Jersey State Law including preparation of a synopsis of the audit for publications; (f) New Jersey Administrative Code 5:31.7. (g) all requirements set forth by HUD to comply with submissions to the Real Estate Assessment Center "REAL".

Additional Services — The Contractor will provide to the Public Housing Agency guidance and advice on accounting and financial matters if requested by the Public Housing Agency, provided however, that the Contractor shall receive from the Public Housing Agency written approval prior to commencement of services.

The Contractor shall be paid, in addition to the compensation as set forth in Paragraph 7 of this Agreement, at the rate of \$\_\_\_\_\_ per hour for the additional services to be performed by the lead Auditor (Partner or Principal).



IN WITNESS WHEREOF, the Public Housing Agency and the Contractor have executed this Agreement the day and year first above written.

\_\_\_\_\_

Independent Public Accountant

BY: \_\_\_\_\_

DATE: \_\_\_\_\_

HOUSING AUTHORITY OF PLAINFIELD  
\_\_\_\_\_

BY: \_\_\_\_\_

Executive Director

DATE: \_\_\_\_\_