

St. Joseph Housing Commission

REQUEST FOR PROPOSALS

Financial & Compliance Audit Services

For Fiscal Years Ending

March 31, 2025, 2026 and 2027

October 25, 2024

St. Joseph Housing Commission
601 Port Street
St. Joseph, MI 49085

RFP Contact: Bunni Wheeler
SJHC Executive Director
executivedir@stjosephhousingcommission.org

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About the St. Joseph Housing Commission

The St. Joseph Housing Commission (SJHC) is a Public Housing Authority (PHA) located in St. Joseph, Michigan. The SJHC manages a Public Housing, Low-Income Rent program funded by the Department of Housing and Urban Development. Formed in 1964, the SJHC is currently comprised of 107 units all located in one (1) facility, the Lake View Terrace Highrise. The SJHC is governed by a five-member Board of Commissioners appointed by the St. Joseph City Commission, which establishes the policies operating the SJHC.

Request for Proposals

St. Joseph Housing Commission (SJHC) is seeking Request for Proposals (RFP) from qualified firms duly licensed to perform auditing services in the State of Michigan. The term of the initial contract shall be for three (3) years: FYE March 31, 2025, FYE March 31, 2026 and FYE March 31, 2027. Consideration will be given for a three (3) year extension at the discretion of the SJHC if the previous audits were successfully performed.

The selected firm will perform the on-site field work and obtain all information requested from the SJHC while on-site or through electronic submission. The selected firm will also obtain information and work closely with the agency's Fee Accountant. After a mutually agreed upon schedule is accepted, it is expected that the selected firm will provide the unaudited financial information to the SJHC by May 31st of each audited year and submit the audited financials to HUD/REAC before than December 30th of that year.

Questions & Answers

Submit questions regarding RFP: Financial & Compliance Audit Services to the Executive Director, Bunni Wheeler by email at executivedir@stjosephhousingcommission.org

Scope of Work

Auditor Responsibilities can be found at OMB Circular A-133.

General responsibility, A-133.500(a): The audit shall be conducted in accordance with GAGAS. The audit shall cover the entire operations of the auditee.

1. Financial Statements, A-133.500(b): The auditor shall determine whether the auditee's financial statements are fairly presented in all material respects in conformity with generally accepted accounting principles (GAAP). The auditor shall also determine whether the schedule of expenditure of Federal awards is presented fairly in all material respects in relation to the auditee financial statements taken as a whole.
2. Internal Control, A-133.500(c): In addition to the requirements of GAGAS, the auditor shall perform procedures to obtain an understanding of the auditee's internal control systems.
3. Compliance, A-133.500(d): In addition to the requirements of GAGAS, the auditor shall determine whether the auditee has complied with laws, regulations, and the provisions of contracts or grant agreements that may have a direct and material impact on each of its major programs.
4. Audit Follow-up, A-133.315 (b): The auditor shall follow-up on prior audit findings; perform procedures to assess the reasonableness of the summary of schedule of prior audit findings prepared by the auditee. Data Collection Form, A-133.320 (b) (3): The auditor shall complete and sign specified sections of the data collection form.

5. Audit Reporting, A-133.505: The auditor's report shall include:
 - a. An opinion on financial statements and schedule of expenditure of Federal awards
 - b. A report on Internal Control
 - c. Report on compliance Page 19 of 25 d) A schedule of findings and questioned costs
6. Audit Working Papers, A-133.515.
 - a. Retention of Working Papers. The auditor shall retain working papers for a minimum of three years after the date of issuance of the auditor's report to the auditee.
 - b. Access to Working Papers: Audit working papers shall be made available upon request to the cognizant or oversight agency for audit or its designee. Access to working papers includes the right of Federal agencies to obtain copies of working papers, as is reasonable and necessary.
7. Determine HA's major programs, (A-133.520).
8. Adherence to standards set forth by generally accepted auditing standards (GAAS) and the generally accepted government auditing standards (GAGAS).
9. Prepare the Audit Engagement Letter in accordance with AICPA standards. This letter is a formal contract between the auditor and the auditee. It confirms the auditor's acceptance of the appointment and documents the agreed-upon scope and terms of the engagement. [See Appendix B for the basic contents of this letter].

Proposal Submission Requirements

The interested firm must submit an original proposal via email, Certified US Mail/Courier Service or hand deliver. Please note that the SJHC is not responsible and is held harmless for late submission due to technical difficulties, courier delays or late delivery. The information must be submitted in the order outlined below:

Firm's Qualifications

1. Auditors and/or firm's history;
2. Auditors and/or firm's experience providing Auditing Services and the processes described in the Statement of Work
 - a. Are you licensed to perform auditing services in the State of Michigan?
 - b. How many Public Housing Authorities have you audited?
3. Firms must provide contact information from recent clients and/or PHAs similar in size and scope for the purpose of obtaining references and demonstrating previous success providing auditing services;
4. Firms must demonstrate their ability to work with the SJHC staff preparing documents for review;
 - a. How experienced and credentialed is the staff that will be involved in the audit?
 - b. What are the titles of the staff involved in the audit?
 - c. What is your firm's PIH/REAC rejection rate?
 - d. Have you had a Quality Assurance audit done by the PIH/REAC QASS Division? If so, may the SJHC have a copy?
5. Firm must demonstrate their ability to coordinate activities with SJHC staff, support staff

preparing documents, and be responsive to time-sensitive information and deadlines;

6. Please state the firm's procedures for:
 - a. Billing and invoice submittal
 - b. Communicating with SJHC staff
 - c. Receiving task orders
 - d. Expected timelines for performing an on-site review, document review, preparing opinion of and the submittal of audit to HUD/REAC
7. Firms' reliance and expectation of SJHC Staff
 - a. What is needed from SJHC to provide seamless execution of services?
 - b. What has been the total amount of time spent on fieldwork for the PHA audits completed of the same size and scope of the SJHC?

Cost Proposal

1. Please include a price schedule that includes the following:
 - a. An Hourly Rate and Flat Fee for services performed for all phases of Auditing Services.
 - b. Detailed forecast of hours and cost projections cost to complete tasks for activities applicable to auditing services that include but is not limited to the Scope of Work.

Mandatory Forms/Contract Provisions

1. HUD Form 5369: Instructions to Offerors-Non-Construction
2. HUD Form 5369: Certifications & Representations of Offerors-Non-Construction Contract HUD
3. Form 5370: General Conditions for Non-Construction Contracts

Evaluation Factors

Criteria	Maximum Points
Demonstrated Experience & Qualifications	35
Evaluation of a Fixed- Lump Sum Fee & Hourly for Initial Term & Optional	25
Ability to Meet Stated & Emerging Needs	20
References	20

Submittal Deadline

Interested firms must respond to RFP: Financial & Compliance Audit Services FYE March 31, 2025, FYE March 31, 2026 and FYE March 31, 2027 by 3:00 PM on Wednesday, December 18, 2024 to the following address:

**St. Joseph Housing Commission
601 Port Street
St. Joseph, Michigan 49224
Attention: RFP: Financial & Compliance Audit Services**

**Email: executivedir@stjosephhousingcommission.org
Subject: RFP: Financial & Compliance Audit Services FYE March 31, 2025, 2026 and 2027**

	Date
RFP Available	10/29/2024
Last Day for Questions	11/05/2024
Receipt of Proposals	01/10/2025
Award	01/21/2025

Rights Reserved

The SJHC reserves the right to reject any or all submittals. The award of the contract will be made to the responsible bidder whose proposal will be most beneficial to the SJHC considering price and other factors. Information regarding the award will not be disclosed until SJHC has approved the selection of a responsive firm and has executed an award contract with the selected firm. In addition, the SJHC reserves the right to determine the days, hours and times that the successful proposer shall provide services in accordance with this RFP. Please note that payment for services will not be remitted until the audit report is uploaded and to FASS and confirmation is received by REAC.