



Housing Authority of the City of Freeport

Request for Proposals
Certified Public Accounting Services
for
Annual Audit
Due Date: July 19, 2024
3:00 p.m. Central Standard Time

REQUEST FOR PROPOSALS

The Housing Authority of the City of Freeport (hereafter referred to as “HACF”), is inviting proposals from independent public accounting firms to perform an audit of its various programs. The audit period to be covered is from April 1, 2023, through March 31, 2024, with an option for four additional years. The deadline for proposal submissions is Friday, July 19, 2024, at 3:00 p.m. central standard time.

HACF Organization Description

HACF is a public corporation organized under the Housing Authorities Act of the State of Illinois and constitutes a body both corporate and politic exercising public and essential governmental functions in order to provide adequate housing at rents which person of low income can afford. Under the United States Housing Act of 1937, as amended, the U.S. Department of Housing and Urban Development (HUD) has direct responsibility for administering low income housing program in the United States. Accordingly, HUD contracts with HACF to administer certain HUD funds. The HACF owns and/or manages 178 conventional public housing units located within five communities in Stephenson County.

Property/Program Summary

Public Housing Properties

<i>Communities</i>	<i>Total Units</i>
Willows Apartments	40
Douglas Village Apartments	40
Westview Apartments	66
Gilmore Apartments	32

Administration

HACF is governed by a 7-member Board of Commissioners, appointed by the Mayor of the City of Freeport. The Board hires the Executive Director, establishes policies, approves contracts, and sets long-range goals for the authority. Rachel Greenwood the Interim Executive Director. HACF staffs 8 individuals.

Grant Administration

Capital Fund Program Administration: FY2017, 2019, 2020, 2021, 2022, 2023 & 2024.

Federal: FSS FY2023

Audit Requirements

The audit shall be conducted in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. The audit and financial statements shall meet the requirements of federal single audit regulations as prescribed by OMB Circular A-133, Audits of States, Local Governments and Nonprofit Organizations, OMB Circular A-128, Audit for State and Local Governments, GASB34, Basic Financial Statement's and Managements Discussion Analysis for State and Local Governments and the U.S. Department of Housing and Urban Development's Public and Indian Housing Compliance Supplement.

The financial statements are to be prepared by the Auditor in accordance with Generally Accepted Accounting Principles (GAAP) and HUD's timetable for submission. This includes electronic submission of Financial Data Schedules (FDS) via the Internet as required by the Real Estate Assessment Center (REAC). This also includes technical assistance in completing footnotes and Management Discussion and Analysis.

Scope of Work

1. Financial Statement and compliance audit of the HACF for the fiscal year ended March 31, 2024, in accordance with the above paragraph. The statement should include the following comparative:
 - Statement of Net Position
 - Statement of Revenues, Expense and Changes in Net Position
 - Statement of Cash Flows
 - Notes to Financial Statements

2. Supplementary Information:
 - Combining Schedule of Net Position by Program.
 - Combining Schedule of Revenues, Expenses and Change in Net Position by Program.
 - Combining Schedule of Cash Flow by Programs.
 - Statement of Certification of Actual Capital Fund Grant Costs – Completed for the Year.
 - Statement of Certification of Actual ROSS/FSS Cost – Completed for the Year.
 - Schedule of Expenditures of Federal Awards.
3. Report on Compliance and Internal Contracts.
4. Additional Accompanying Information:
 - Financial Data Schedule from Filing with HUD’s Real Estate Assessment Center.
 - Independent Auditors Report.
 - Management Discussion and Analysis.
5. Attestation by Auditors on Financial Data System (FDS) data as to its “fair presentation in relation to audited basic financial statements” in accordance with Government Auditing standards.
6. Tax returns for all partnerships, federal and state.
7. If the need for other audit services arises concerning the fiscal year under audit, the WCHA expects to be able to negotiate with the selected Auditor to obtain the additional services needed.
8. Reports:
 - One unbound and 10 bound copies of audit opinion, financial statement and compliance report shall be submitted to the Chief Executive Officer.
 - Preparation and submission of the Data Collection Form to the Federal Audit Clearinghouse.
 - Any other reports as requested by the Housing Authority and as required by HUD’s Uniform Financial Reporting Standards (UFRS) for a Public Housing Authority.
 - The Auditor will be expected to provide a letter to the Board of Commissioners on the non-reportable conditions and immaterial instances of noncompliance. This letter will also include general recommendations on observations made during the audit that could be helpful to the management of the Authority.
 - The Auditor will be expected to present the final audit report at a regularly scheduled Board of Commissioners meeting.

In the event that the Auditor becomes aware of illegal acts, serious contract weaknesses, other material non-compliance or other irregularities, prompt notice must be given to the Chairman of the Board of Commissioners and Interim Executive Director.

Proposal Format and Requirements

Executive Summary – Provide a brief non-technical overview of the Respondent’s business including the range of services offered. Respondents should provide information reflecting how and why their services meet WHCA’s needs.

Company Profile – Provide a history of the business and resumes of key staff to be involved in all aspects of the auditing process including the names and qualifications of all personnel. This shall include both the company’s history providing general auditing services as well as its experience providing such services to public housing agencies.

Audit Services – Describe in detail each aspect of the auditing services proposed, including the evaluation of financials, the audit report, training of staff, and implementation of recommendations for current fiscal year and beyond.

References – Respondent is required to submit a minimum of the three (3) housing authority references.

Proposed Costs – Describe in detail a breakdown of the proposed costs for the required services. Include any and all rates, charges, etc. necessary to calculate the final proposed fee.

Required Documentation:

- Executed copy of HUD-5369-C (Certification and Representations of Offerors).
- Certification regarding Non-Debarment, Suspension, Ineligibility and Voluntary Exclusion (Attached).
- Evidence that the firm possesses adequate professional liability insurance.

The HACF reserves the right to request additional information from any firm that respond.

Compliance with the Law

The respondent shall comply with all applicable Federal, State and local laws, regulations, ordinances, and requirements applicable to the work described herein including, but not limited to, these applicable laws, regulations and requirements governing equal opportunity programs, subcontracting with small and minority firms, women’s business enterprises, and Section 3 of the Housing and Urban Development Act of 1968

Withdrawal

Proposals may be withdrawn before the RFP submittal deadline by submitting a written request to the Contact Person. Re-submittal before the RFP submittal deadline can be made; however, they may not be re-submitted after the deadline.

The HACF reserves the right to reject any and all proposals.

Evaluation of the Proposals

Technical Approach

The evaluation of the proposals for this factor will be based on the respondent's understanding and awareness of the various functions required to perform the activities and requirements of the RFP. The evaluation of the respondent's proposal will be based upon the degree to which the respondent has presented a quality approach to the specific dynamics of the RFP. The quality of the approach will be evaluated in terms of the respondent's areas of staffing, proposed procedures and methodologies, the proposed work plan and schedule, and the expected outcomes and deliverables as follows:

- **Responsiveness** – Proposal clearly states the respondent understands the work to be performed including a complete understanding of all state and federal guidelines applicable to public housing agencies and has the capabilities and staff to perform such services. **(20 points)**
- **Respondent's Experience** – This includes not only the firm's technical experience in representing other housing authorities and similarly situated clients, but the individual experience of key personnel who will be conducting the services. **(30 points)**
- **Work Plan** – Respondents shall be evaluated on their overall work plan including proposed schedule, availability of key personnel, and quality and effectiveness of proposal. **(15 points)**

Fee Proposal

All respondents shall submit a fee proposal, broken down by program as listed above, which shall include a proposed fixed-fee for all services to be performed under the terms and conditions of this RFP. Any such proposal shall also indicate the rates at which such fees have been calculated. **(35 points)**

Total Possible Points – 100 points

Proposals Submissions

Proposals are due July 19, 2024, no later than 3:00 p.m. central standard time. Three (3) copies should be mailed or delivered to:

**Rachel Greenwood
Interim Executive Director
Housing Authority of the City of Freeport
1052 West Galena Avenue
Freeport, IL 61032**

Any further questions can be sent to rgreenwood@hacf.us or by phone at 815-232-4171 x 1018

**Certification Regarding Non-Debarment, Suspension,
Ineligibly or Voluntary Exclusion**

The prospective primary participant certifies to the best of their knowledge and belief that it and its principals:

1. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded by any federal department or agency.
2. Have not, within a three-year period preceding the effective date of the contract, been convicted of or had a civil judgement rendered against it for commission of fraud or criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state or local) transaction or contract under a public embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property.
3. Are not presently indicted for or otherwise criminally or civilly charged by a government entity with commission of any of the offenses as stated above in paragraph 2.
4. Have not, within a three-year period preceding this proposal had one or more public transactions terminated for cause or default.

Where the prospective primary participant is unable to certify to any of these statements in this certificate, such prospective participant shall attach an explanation to this proposal.

Prospective Primary Participant

Name

Title

Company

Signature

Date

Signature of prospective primary participant