# JOSEPHINE HOUSING & COMMUNITY

***DEVELOPMENT COUNCIL*** *(541) 479-5529*

*1205 NE SEVENTH STREET FAX (541) 476-6120*

*GRANTS PASS, OR 97526 TDD (800) 735-2900*

April 4, 2018

REQUEST FOR AUDIT PROPOSALS

The Josephine Housing and Community Development Council (JHCDC) is seeking audit proposals from Certified Public Accounting firms for the annual audit of fiscal year-end June 30, 2019, with renewal options for at least the subsequent four fiscal years.

**The JHCDC includes:**

* An Executive Director who is also Secretary on the JHCDC Board of County Commissioners, an Occupancy Supervisor, an Accountant, two - Occupancy Specialists, an Eligibility Specialist, an Occupancy Assistant, two - Receptionists and a Janitor/Maintenance employee.
* Administration of up to 794 Section 8 Housing Choice Vouchers, 75 Section 8 Disabled Vouchers (Mainstream 5-Year), and is General Partner with Pittsburgh National Corporation in Harbeck Village Limited Partnership, a 48-unit, low-income tax credit apartment complex managed by Lovelace Properties LLC. *(Audit of Harbeck Village Limited Partnership is not included in this request for proposal.)*
* The JHCDC performs day-to-day accounting duties while working with a fee accountant at Hawkins Ash Certified Public Accountants to close the month and year-end.

## Audit Services

The Auditor will conduct an audit covering the JHCDC’s financial statements, internal control systems, and compliance with laws, regulations and contract provisions or grant agreements that may have a direct and material effect on each of its programs in accordance with:

* Generally accepted accounting practices in accordance with the American Institute of Certified Public Accountants,
* Government Auditing Standards as published in 1988 by the Government Accountability Office of the United States,
* The Office of Management and Budget Circular A-133,
* The Single Audit Act of 1984, as amended in 1996,
* Successful upload of audit report, and approval of the audited financial statements to the Real Estate Assessment Center’s Financial Data System,
* Public and Indian Housing Compliance Supplement issued by the Department of Housing and Urban Development (HUD), and
* Any and all other federal and/or state amendments, laws, and regulations.

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**Proposal Requirements**

Information to be included:

* Information concerning your firm, the name of the contract partner and staff to perform the audit providing the prior audit experience of these persons, including specifically, their experience auditing public housing authorities and HUD grants
* Reference contacts pertaining to public housing authority audit clients for which your firm has been the auditor of record, and from whom you have gained permission as listing as a reference. Please indicate the nature of the work performed for these clients, as well as the time the work required, and size of the authority
* Certification your firm is licensed to perform audits in Oregon
* Description of insurance coverage maintained by the firm. Please provide a copy of the declaration page from current policies for Worker’s Compensation, General Commercial Liability, and Professional Liability, Malpractice and Errors and Omissions insurance coverage
* Certification your firm is compliant with Equal Opportunity requirements
* Certification your firm will retain the audit working papers to which JHCDC, other governmental units or successor auditor firms (should your firm not be the successor bidder in future years) will have access for a period of seven years
* Estimated amount of time on-site and off to complete the required audit and its cost
* Deadline for submission of written proposals is 4:00 p.m., May 18, 2018.

The Single Audit reporting package submitted to the Single Audit Clearing House, the U. S. Department of Housing and Urban Development in electronic and hard copy, the Josephine County Board of County Commissioners, the Josephine Housing and Community Development Council Board of Commissioners, the State of Oregon Division of Audits, Hawkins Ash Certified Public Accountants, and any other pertinent entity would contain no less than the following:

* Combined and individual financial statements, including all applicable footnotes,
* Footnotes on the Summary of Significant Accounting Policies,
* Auditor’s opinion on the financial statements and required supplementary schedules, i.e. Schedule of Expenditure of Federal Awards, Financial Data Schedule, et al,
* Report on Compliance and on Internal Control Over Financial Reporting based on an audit of financial statements performed in accordance with Government Auditing Standards (FAS) and/or Generally Accepted Auditing Standards (GAAS),
* Report on Compliance with requirements applicable to each “major program” and internal control over compliance in accordance with OMB Circular A-133,
* Schedule of Expenditures of Federal Awards
* Schedule of Finding and Questioned Costs including “Summary of Auditor’s Results” and finding in the current and prior year audits,
* Corrective Action Plan
* Data Collection Form

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The audit report and financial statements are due by November 15. The JHCDC has commitment to deliver final audited records by December 1. Therefore, the audit may begin as early as March 1, and after fiscal year-end, effective September 1. In addition, a report including all findings and management points must be reviewed with the Accountant no later than during Exit Conference. All adjusting entries must also first, be reviewed with the Accountant before completion of the audit work.

### Proposal Evaluation Criteria

Mandatory requirements (10 points)

1. The audit firm is independent (SAS 70) and licensed to practice in the state of Oregon
2. Staff has maintained CPE requirements
3. Firm is not currently being censored by REAC
4. The audit firm submits a copy of their most recent peer review and has a record of quality audit work
5. References from other Public Housing Authorities

Technical Requirements (55 points)

1. Expertise and experience of the firm auditing Public Housing Authorities (40 points)
2. Organization, size and structure of firm
3. Technical and professional qualifications of staff
4. Firm’s experience and performance with similar engagements
5. Experience of the site auditors to conduct public housing audits

Fees for service (35 points)

We look forward to reviewing all timely proposals submitted. For questions regarding this proposal, contact Teresa Santucci, Executive Director at (541) 479-5529, ext., 111 or via email at teresa@jhcdc.net.

Sincerely,

Teresa Santucci

Executive Director

pc: Audit RFPs