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**NORTHWEST FLORIDA REGIONAL
HOUSING AUTHORITY**

CENTRAL OFFICE

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June 16, 2015

RE: Request for Proposal (RFP)
Audit Services

Northwest Florida Regional Housing Authority (NWFRHA) is issuing a Request for Proposal (RFP) from qualified certified public accounting firms to provide the Housing Authority with an annual IPA Audit.

Submit a sealed proposal marked "**RFP-Independent Audit**" to Mr. Kimmie Messer, Northwest Florida Regional Housing Authority P.O. Box 218 Graceville, FL 32440 in accordance with conditions defined in the RFP. Proposals should be received via USPS Certified mail, overnight delivery services (UPS, Fed Ex, etc.) or hand delivered to the Housing Authority's Central Office @ 5302 Brown St, Graceville, FL 32440 no later than **12:00 pm local time at the address shown above by July 16, 2015**. All submissions will be date stamped upon receipt. No submittals will be accepted after July 16, 2015.

Faxed or emailed submittals will not be accepted.

Please submit one (1) copy of the proposal along with one (1) original. All proposals become the property of the Housing Authority and will not be returned. Women and Minority owned certified public accounting firms are strongly encouraged to submit a proposal.

The NWFRHA retains the right to reject any and all proposals or to award a contract for performance of the contract to the respondent whose proposal is deemed most advantageous to NWFRHA, taking into consideration the evaluation factors set forth above.

Scope of Work – Professional Services:

Perform a comprehensive audit of all programs (listed below) for fiscal year ending December 31, 2014, with the option to extend for one or two additional years.

•The auditor will transmit audited financial data and schedules to the Real Estate Assessment Center upon audit completion.

The following is a list of programs administered by the Housing Authority:

Federal Programs

Low Income Public Housing – 370 units
Section 8 Program – 1061 Vouchers
Capital Fund Program

Auditing Standards to be employed:

The NWRHA follows Generally Accepted Accounting Principles (GAAP) in accordance with HUD's Uniform Financial Reporting Standards published September 1, 1998. The audit must be done in accordance with the Office of Management and Budget Circular A-133 and the A-133 Compliance Supplement applicable to the programs administered by the Authority. Other authoritative HUD sources include HUD handbooks such as HUD Handbook 2000.4 REV-1, Consolidated Audit Guide for Audits of HUD Programs, HUD Handbook 7476.1, REV- 1 (CHG 2), Audits of Public Housing Agencies (PHAs), Public and Indian Housing (PM) Compliance Supplement for Annual Audit of Public Housing Agencies.

Other applicable Federal laws, regulations, and authoritative sources include any HUD-REAC requirements, the Single Audit Act of 1984 and the Single Audit Act Amendments of 1996, Government Auditing Standards promulgated by the Comptroller General of the United States General Accounting Office, and the General Accounting Office publication assessing compliance with applicable laws and regulations. The American Institute of Certified Public Accountants issued the audit and accounting guide entitled Audits of State and Local Governmental Units. The Financial Accounting Foundation determines Generally Accepted Auditing Standards as published by the American Institute of Certified Public Accountants in their Statements on Auditing Standards.

The successful applicant will demonstrate their ability to:

- Perform the audit scope in an efficient, timely and independent manner,
- Provide a minimum of three (3) references of similar audits
- Provide a profile of the prospective auditor's firm and resumes for those that will actually perform the audit.
- Provide the number of days expected to complete the necessary field work and the number of days expected to complete the entire audit,

- Provide a fee schedule by staff level and a total not-to-exceed fee.

Qualifications of Auditor:

Auditors must meet the independent standards of the *Government Audit Standards* issued by the Comptroller General of the United States and must have experience with conducting audits of local housing authorities in Florida or the United States.

Some of the requirements that auditors must meet are that they:

- Be licensed by the State of Florida
- Are independent from personal, external and organizational impairments.
- Have a record of responsible work.
- Have received a positive peer review within the last three years.
- Have adequate qualifications, including experience with the type of entity being audited.
- Have completed the required continuing professional education.
- Have not been suspended or debarred from performing government audits.
- Have not been the object of any disciplinary action during the past three years.
- Provide proof of General Liability Insurance

Selection of Auditor:

Proposals will be reviewed based on responsiveness, technical experience, qualification of the staff, and structure of the firm and the cost of the audit.

NWFRHA Rules and Regulations:

NWFRHA reserves the right to cancel this RFP, or to reject, in whole or in part, any and all submissions received in response to this RFP, upon its determination that such cancellation or rejections is in the best interest of the Authority. NWFRHA further reserves the right to waive any informality in any submissions received, if it will be in the best interest to do so.

The determination of the criteria and process whereby submissions are evaluated, the decision as to who shall receive a contract award, or whether or not an award shall be made as a result of this RFP, shall be at the sole and absolute discretion of NWFRHA.

