

Request for Proposals

Audit Services for Year Ending September 30, 2021

Quinault Housing Authority June 15th, 2021

REQUEST FOR PROPOSALS
Audit Services for Year Ending September 30, 2021

I. GENERAL INFORMATION

The Quinault Housing Authority (QHA) is soliciting proposals from interested and qualified certified public accountant firms to audit its books of accounts and records for fiscal year ending September 30, 2021, with the option for the QHA to authorize to retain the Auditor to audit the QHA accounts and records for each of the next two subsequent years.

II. INDIAN PREFERENCE

The work to be performed is subject to Section 7(b) of the Indian Self- Determination and Education Assistance Act (25 USC 450e(b)) and the Quinault Indian Nation Tribal Employment Rights Ordinance (TERO) and regulations. This Request for Proposals (RFP) is not restricted to Indian owned firms; however, preference will be given to Indian owned enterprises in accordance with 24 CFR 1000.48 and 1000.52 of the Native American Housing Assistance and Self-Determination Act (NAHASDA) and the QHA Procurement Policy.

III. NATURE OF SERVICES REQUIRED

A. General.

1. The audit services are to be performed in accordance with the provisions contained in this RFP.
2. All audit services for fiscal year 2021 are to be completed no later than February 28, 2022. A final report is to be presented by the auditor to the QHA Board of Commissioners during a meeting set for the month of March, 2021.

B. Scope of work to be performed.

1. The QHA desires the auditor to express an opinion on the fair presentation of its financial statements prepared on the accounting basis prescribed by the U.S. Department of Housing and Urban Development (HUD).
2. The auditor shall also be responsible for performing certain limited procedures involving supplementary information required federal programs under the requirements of 2 C.F.R. Part 200.

C. Auditing standards to be followed.

The audit shall be performed in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants, the standards for financial audits set forth in the U.S. General Accounting Office's Government Auditing Standards, the provisions of the Single Audit Act of 1984 and the provisions of 2 C.F.R. Part 200, including 2 C.F.R. §200.501, applicable to Audits of State and Local Governments, and Non-Profit Organizations, and all requirements of the Native American Housing Assistance and Self-Determination Act of 1997 (NAHASDA), 25 U.S.C. §4101 et seq.

D. Reports to be issued.

1. Following completion of the audit of the fiscal year's financial statement, the auditor shall issue reports required by Government Auditing Standards, the Single Audit Act of 1984, as amended; 2 C.F.R. Part 200; and the requirements of NAHASDA.
2. The Auditor shall be required to make an immediate, written report of all irregularities and illegal acts or indications of illegal acts of which they become aware.

E. Working paper retention and access to working papers.

All working papers and reports must be retained, at the auditor's expense for a minimum of three years, unless the firm is notified in writing by the QHA of the need to extend the retention period.

IV. DESCRIPTION OF QHA PROGRAMS

Each federally-assisted program under QHA has its own separate books of accounts. The QHA annually receives approximately \$2 million in Indian Housing Block Grant (IHBG) funds under NAHASDA and additional NAHASDA funds under the CARES Act and American Rescue Plan Act. QHA presently administers 89 rental units, 27 Mutual Help units, 26 other Lease to Purchase units, and 35 Low Income Housing Tax Credit units.

QHA also administers the following grants and programs:

- Quinault Indian Nation Housing Improvement Program
- 2020 Indian Community Development Block Grant CARES Act award
- 2020 Department of Treasury Emergency Rental Assistance Program Award
- Department of Treasury Homeownership Assistance Program Award
- For FY 2020, 2021 and 2022 QHA may receive other federal funding awards on a non-recurring basis to complete specific projects related to housing and COVID-19 relief funds.

V. GENERAL REQUIREMENTS

A. Inquiries. Any inquiries concerning this RFP may be made to:

Jeff Tottie, Procurement Officer

Phone: (360) 276-4320 or Fax: (360) 276-4778

Email: qhaprocur@quinault.org

B. Submission of proposals:

1. All proposals including any attachments must be received by the QHA in a sealed envelope or package no later than July 6th, 2021 by 4:30 p.m. PST for the proposing firm to be considered. Proposals must be addressed as follows:

Quinault Housing Authority Proposal for Audit Services
P.O. Box 160 Taholah, WA 98587

2. When necessary, QHA shall provide Addenda to the original solicitation.
3. Proposal must include the following:
 - a. Proposers shall submit one (1) original and two (2) copies each with all required forms and requested information.
 - b. Title Page: Title page showing the Request for Proposal subject. The firm's name, name of principal, address and telephone number of the contact person, and the date of proposal.
 - c. Transmittal Letter: A signed letter of transmittal briefly stating the Proposer's understanding of work to be done, the commitment to perform the work within the time allowed, and a statement on why the firm believes itself to be best qualified to perform the engagement.
 - d. Technical Proposal that include the following Sections:
 - i. Independence: The firm shall provide an affirmative statement that it is independent of the QHA. No member, officer, or employee of the QHA, and no other public official of such locality or localities who exercise any function or responsibilities with respect to this proposal shall, during his or her tenure, and for one year thereafter, have any interest, direct, or indirect, in the this agreement, or the proceeds thereof. No member of a Delegate to Congress or Resident Commissioner shall be admitted to any share or part of this agreement or to any benefit that may arise therefrom.
 - ii. License to practice in Washington State: An affirmative statement should be included that the firm and all assigned key professional staff are properly licensed to practice in Washington State.
 - iii. Firm's qualifications and experience: The Proposer should state the size of the firm, the size of the firm's governmental audit staff, the location of the office from which the work on this engagement is to be performed, as well as the number and nature of the professional staff to be employed in this engagement on a full-time basis and the number and nature of the staff to be so employed on a part-time basis. The firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations.
 - iv. Partner, supervisor and staff qualifications: Identify the principal supervisory and management staff, including engagement partner, managers, other supervisors and specialist, who would be assigned to the engagement. Resumes of key personnel shall be included. The Proposer shall provide information on the government and tribal housing authority auditing experience for the past three (3) years and membership in professional organizations relevant to the performance of the audit.
 - v. Similar engagements with other Government Entities: For the firm's office that will be assigned responsibility for the audit, list the most significant

engagements (maximum 5) performed in the last three years that are similar to the engagement described in this request for proposal.

- e. Fee Proposal:
 - i. Fee: The firm shall submit a fee proposal containing a detailed breakdown including a total cost amount for each year the proposal submission responds to (FY 2021, 2022, 2023) that also includes the proposed number of hours and hourly rates of principals and key staff involved in the engagement. The Fee Proposal shall also include a schedule of fees and expenses, which shall include the hourly rates by staff member for any services not included in the cost proposal, but available.
 - ii. Proposal preparation: The QHA will not be responsible for expenses incurred in preparing and submitting the proposal. Such costs should not be included in the proposal.
 - iii. Additional professional services: If it should become necessary for the QHA to request the auditor to render any additional services to either supplement the services requested in this RFP or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the contract between the QHA and the firm, and work shall be performed at the same rates set forth in the schedule of fees and expenses included in the proposal.
- f. Proposals must contain a statement that describes how the firm will provide Indian preference in subcontracts, training, and employment.

VI. EVALUATION PROCEDURES

A. Review and Approval process.

The Executive Director and Procurement Officer, will review the audit proposals and score the proposals based on the evaluation criteria set forth herein. The QHA Board of Commissioners shall make the final decision on this procurement.

B. Evaluation Criteria

Firms meeting the mandatory criteria will have their proposal evaluated and scored for technical qualification and price. The following represent the principal selection criteria which will be considered during the evaluation process.

1. Mandatory Elements. Only firms that meet the following criteria will be considered responsive proposals.
 - a. The audit firm is independent and licensed to practice in Washington State.
 - b. The firm has no conflict of interest with regard to any other work performed by the firm for the QHA.
 - c. The firm adheres to the instruction in this Request for Proposals on preparing and submitting the proposal.
 - d. The firm has a record of quality audit work and is not suspended or disbarred

form performing audits of federally funded programs.

2. Evaluation Criteria

a. Expertise and Experience (Total weight: 70)

- i. Responsiveness to the RFP requirements and clearly stating an understanding of the work to be performed. (0- 15)
- ii. The firm's past experience and performance on comparable government engagements. (0 - 20)
- iii. The qualifications of the firm's professional personnel and management support personnel. Education, experience and resumes will be considered. (0 - 20)
- iv. Size, structure and stability of firm. (0 - 10)

b. Proposal Fee (0-20 points)

c. Indian Preference (0-15 points)

Firms that wish to qualify for Indian Preference are required to provide proof of Indian ownership or submit an Indian Enterprise Qualification Statement.

C. Reserved Rights

1. Submission of a proposal indicates acceptance by the firm of the conditions contained in this RFP unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the selected firm and the QHA.
2. The QHA reserves the right, where it may serve the QHA's best interest, to request additional information or clarification from Proposers, or to allow corrections of errors or omissions.
3. The QHA reserves the right without prejudice to reject any or all proposals.