



THE HOUSING AUTHORITY OF THE CITY OF TEXAS CITY

*Request for Proposal For Professional Accounting Services for A Comprehensive
Audit of Public Housing Programs*

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I. Request for Proposals

I. REQUEST FOR PROPOSALS

1. Invitation: The Housing Authority of the City of Texas City is seeking the services of a Professional Accounting Consultant to provide Auditing Services for:

A Comprehensive Audit of all Public Housing Programs

The Request for Proposal (RFP) Instruction Document may be secured from the office of the Housing Authority of the City of Texas City, located at 817 second Avenue North, Texas City, Texas, or can be secured via mail through a telephone request by calling (409) 945-4011.

2. Receipt of Proposal: Proposals will be accepted until **9:00 a.m.** local standard time on **Wednesday, October 12, 2022**. The proposal shall be submitted in a sealed envelope marked **"Audit Proposal"** and addressed to the following office:

The Housing Authority of the City of Texas City
"Audit Proposal"
817 Second Avenue North
Texas City, Texas 77590

Proposals received at said office after the above specified time and date shall not be considered.

3. Compliance with Federal Regulations: The Consultant will be required to comply with, in addition to other provisions of the RFP, the conditions required by applicable Federal Regulations, as detailed in the RFP. Attention is called to the provision for **Equal Employment Opportunities, and Minority and Women's Business Enterprise Opportunities.**

4. Acceptance of Proposals: The Board of Commissioners of the Housing Authority of the City of Texas City reserves the right to negotiate the contract with one or none of the firms responding to the RFP, based solely upon its judgment of the proposal submitted.

II. Scope of Services

II. SCOPE OF SERVICES

The Housing Authority of the City of Texas of Texas City is a Public Housing Authority in existence since 1950, and governed by a Board of Commissioners who are appointed by elected officials of the City of Texas City. The Housing Authority of the City of Texas City (PHA) provides low-income housing and Section 8 housing assistance to mainland residents of Galveston County. PHA owns and manages 50 Low-Income Public Housing units, manages 824 Section 8 Housing Choice Voucher units. The PHA is currently managing one funding year of Capital Fund Programs.

The Consultant will examine the combined, combining, and individual funds and account group financial statements for the fiscal year endings. The examination will be made in accordance with the “single audit” concept and will include all funds under the control of the Authority.

The audit will be in accordance with generally accepted auditing standards and will include test of the PHA accounting records and other procedures considered necessary to enable the Consultant to express and unqualified opinion that the PHA financial statements are fairly presented in conformity with generally accepted accounting principles consistently applied.

The examination will include compliance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, the Single Audit Act of 1984, and the provisions of Office Management and Budget Circular A-128, “Audits of State and Local Governments.”

The procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct conformation of receivable and certain other assets and liabilities by correspondence with creditors and banks. The consultant will request written representation from PHA attorneys as part of the engagement. At the conclusion of the examination, the consultant will also request certain

written representations from the PHA about financial assistance programs in the following categories:

Cash
Support, Revenues, and Receipts
Receivables
Expenditures and Accounts Payable
Payroll and Related Liabilities
Property and Equipment
Debt and Other Liabilities
Fund Balances
Governmental Financial Assistance Programs
Political Activity
Civil Rights
Cash Management
Federal Financial Reports
Types of Services Allowed or Not Allowed
Eligibility
Reporting
Special Provisions

III. Proposal Requirements

III. PROPOSAL REQUIREMENTS

1. Six (6) copies of the proposal shall be submitted to:

The Housing Authority of the City of Texas City
"PROPOSAL FOR FISCAL AUDIT"
817 Second Avenue North
Texas City, Texas 77590

2. Proposals shall be submitted no later than **9:00 a.m.** local standard time on **Wednesday, October 12, 2022.** Proposals received after this time and date will be accepted and will not be processed.

3. Proposals should be submitted according to the following outline:

- a. Executive Summary: A one (1) page summary of the key aspects of the proposal.

- b. Staffing and Qualifications:

- (1) A staffing plan listing personnel to be assigned to the project. Individuals with primary responsibility for each function should be specified.

- (2) A brief statement of the size, history, and experience of the consultant's organization, with a description of completed or current projects which may be similar to the proposed project.

- (3) A brief description of the depth of experience of the consultant and his staff, and the existing manpower capacity to complete the work within the frame required by the PHA.

(4) A Statement as to whether or not the consultant team has a local office in Texas City or Galveston County, which could be used to facilitate the auditing project.

c. Cost Proposal

A Cost Proposal for performance of work. The PHA will utilize a lump sum professional services contract for the project.

d. Firms submitting proposals may be required to make an oral presentation.

e. The PHA reserves the right to negotiate a contract with one or none of the firms responding to this Request for Proposals based solely upon its judgment of the proposals submitted. All procedures and contracts must be consistent with federal regulations and contract requirements, as well as those of the Housing Authority of the City of Texas City. Please see Appendix A for an example of the Form of Contract to be utilized for this project.

IV. Proposal Evaluation

IV. PROPOSAL EVALUATION

All proposals received before 9:00 A.M. local standard time on Wednesday, October 12, 2022, will be reviewed. The review evaluation will consist of the following:

Evidence of the consultant or firm's ability to perform the work, as indicated by the staffing plan and statement of the firm's past experience with similar projects.

Capability to provide professional services in a timely manner and techniques for managing, scheduling, and expediting the project.

Evidence that the consultant is a Certified Public Accountant, currently licensed to practice.

Past performance in terms of quality work and compliance with performance schedules.

Provisions for local arrangements for the performance of auditing activities.

A certified statement that the consultant or firm is not debarred, suspended, or otherwise prohibited from professional practice by and Federal, State, or Local Agency.

**PROPOSAL AND CONTRACT BETWEEN PUBLIC HOUSING AGENCY AND CERTIFIED
PUBLIC ACCOUNTANT FOR AUDIT SERVICES**

THIS AGREEMENT, entered into as of the _____ day of _____, I by
and between the Housing Authority of the City of Texas City, Texas, hereinafter
referred to as the Public Housing Agency, and _____

Hereinafter referred to as the contractor.

WITNESSETH:

WHEREAS, the Public Housing Agency has entered into a contract(s) with the
United States of America acting through the Department of Housing and Urban
development, hereinafter referred to as the Government, for financial assistance
for low-income public housing pursuant to the United States Housing Act of 1937,
as amended, 42 United States Code section 1437 et esq.; and

WHEREAS, pursuant to aid contract(s), the Government and the Comptroller
General of the United states or his duly authorized representatives have the right
to audit the books and records of the Public Housing Agency pertinent to its
operations with respect to such financial assistance; and

WHEREAS, the Government has authorized the Public Housing Agency to procure
such an audit by the Government; and

WHEREAS, the Public Housing Agency desires the Contractor to conduct and
perform such an audit;

NOW, THEREFORE, the Public Housing Agency and the Contractor do mutually
agree as follows:

1. The Contractor shall audit the accounts and records of the Public Housing
Agency for the 12 month periods ending December 31, 2022, in accordance
with the auditing and reporting provisions of:
 - A. Generally accepted auditing standards.

- B. General Accounting Office Standards of Audit of Governmental Organizations, Programs, Activities, and Functions.
- C. Office of Management and Budget Circular A-128, Audits of State and Local Governments.
- D. Office of Management and Budget Compliance Supplement for Single Audits of State and Local Governments.
- E. The Single Audit Act of 1984.

The Audit performed shall be sufficient in scope to enable the Contractor to express an opinion in the Audit Report on the financial statements of the Public Housing Agency.

2. The books of account and financial records to be audited are located at the Public Housing Agency's office at Texas City, Texas. These books and records will be made available to the Contractor by the Executive Director of the Public Housing Agency at the Contractor's request for the Contractor's use at the Public Housing Agency's office during normal business hours, usually 8:00 A.M. to 5:00 P.M.
3. If the Contract ascertains that the Public Housing Agency's books and records are not in sufficiently satisfactory condition for performing an audit, the Contractor shall disclose this deficiency to the Public Housing Agency. If the Public Housing Agency cannot get its books ready for an audit within 15 days, then the IPA should notify the Government. Notification to the Government should be by written Regional Office, Department of Housing and Urban Development, in the appropriate city, with a copy to the Director, Field Office, Department of Housing and Urban Development, in the appropriate city. The Contractor shall await further instruction from the Regional Inspector General for Audit before continuing the audit.

4. Upon completion of the audit, and Audit Report consisting of the required elements shall be simultaneously submitted to the Regional Inspector General for Audit (12 copies) and the Public Housing Agency (6 copies) as joint addresses, and any other distribution that may be required by the government.

5. The Audit Report shall be submitted within 120 days after the close of the Public Housing Agency's fiscal year or within 120 days after execution of this proposal/contract by the Public Housing Agency's representative, whichever is later, unless a shorter period is required by state law.

6. The Public Housing Agency may, before or during the conduct of the audit, request changes in the scope of the services of the contractor to be performed under the contract. Such changes, including any increase or decrease in the amount of the Contractor's compensation and any change in the time limitation for submission of the Contractor's report, which are mutually agreed upon by and between the Public Housing Agency and the Contractor, shall be incorporated in written amendments to this contract.

7. The Public Housing Agency agrees to pay the Contractor as compensation for the services and report mentioned herein, a lump-sum fee of \$_____, inclusive of all costs and expenses. The fee is based upon the following:

A. Principal --	\$ _____ per hour/est	_____ man-days	\$ _____
B. Senior --	\$ _____ per hour/est	_____ man-days	\$ _____
C.			\$ _____
TOTAL			\$ _____

It is estimated that _____ man-days will be required to perform the audit.

Such lump-sum fee shall be payable after the submission of the copies of the report to the Government as provided in paragraph 4 above, and the

Government's review and approval of the report. The Public Housing Agency will pay 50% of the fee upon submission of the Audit Report and copies thereof and an invoice from the Contractor without the Government's authorization.

8. The Contractor must be either a Certified Public Accountant, or a licensed or registered public accountant licensed on or after December 31, 1970, by a regulatory authority of state or other political subdivision of the United States and meet any legal requirements concerning registration in which the Public Housing Agency is located. In addition, those Public Accountants licensed after December 31, 1970 but prior to December 31, 1975, who performs a public housing authority audit prior to December 31, 1975, will be eligible to continue to perform public housing authority audits. A statement by a state identifying such registration or license shall be attached to this contract. Further, all the requirements enumerated in the General Accounting Office Standards for Audit of Governmental Organizations, Programs, Activities, and Functions, have been met.
9. The Contract certifies that he does not now have and has not had during any period covered by this audit and interest, direct or indirect, in the PHA or any of its members or officials including the following:
 - A. Family relationship with any PHA member or official.
 - B. Employment by or service as a member of a PHA during the period covered by the audit.
10. The Contractor certifies that it has not provided accounting or bookkeeping services for the PHA during the period covered by the audit except as follows:
11. No member, officer or employee of the Public Housing Agency, no member of the governing body of the locality in which any of the Public Housing Agency's project are situated, no member of the governing body of the locality in which the Public Housing Agency's projects, during his/her tenure or for one year thereafter, shall have any interest, direct or indirect, in this contract or the process thereof.

12. No member of or Delegate of Congress of the United States or Resident Commissioner shall be admitted to any share or part of this contract or to any benefit that may arise thereof.
13. The Contractor warrants that he/she has not employed any person to solicit or secure this contract upon any agreement for a commission, percentage brokerage, or contingent fee. Breach of this warranty shall give the Public Housing Agency the right to terminate this contract, or, in its discretion, to deduct from the Contractor's fee the amount of such commission, percentage brokerage, or contingent fee.
14. The Contractor shall not assign or transfer any interest in this contract except that claims for monies due or to become due from the Public Housing Agency under the contract may be assigned to a bank, trust company, or other financial institution. If the contractor is a partnership, this contract shall insure to the benefit of surviving or remaining members of such partnership.
15. The Contractor shall not discriminate against any employee or applicant for employment because of race, color, religion, sex, age, or national origin. The Contractor shall take affirmative action to ensure that applicants are employed, and employees are treated during employment, without regard to race, color, religion, sex, age, or nation origin. Such action shall include, but not be limited to, the following, employment, upgrading, demotion, or transfer, recruitment or recruitment advertising, layoff or termination, rates of pay or other forms of compensation, and selection for training including apprenticeship.
16. For a period of four years from the date of the audit report, the Contractor shall make its work papers, records, and other evidence of audit available to the Government and to the Comptroller General of the United States or his duly authorized representatives during normal working hours upon written request of the Government or of the Comptroller General or his representatives. The period will be reduced to three years for Public

Housing Agencies for which all projects have had Actual Development Costs Certificates issued. The Government and the Comptroller General shall be entitled to reproduce any or all of such documents at their expense for which provisions shall be made at the time the need for reproduction arise.

17. Except for disclosure to the Government, the Comptroller General, and the Public Housing Agency, the Audit Report and work papers, records, and other evidence of audit, including information and data prepared or assembled by the Contractor under this contract, shall be held confidential by the Contractor and shall not be made available or otherwise disclosed to any person without the prior written approval of the Government.

IN WITNESS WHEREOF, the Public Housing Agency and the Contractor have executed this agreement the day and the year first above written.

The Housing Authority of the City of Texas City

By: _____

Date: _____

Name of the Certified Public Accountant

By: _____

Date: _____