

BID NOTICE  
REQUEST FOR PROPOSALS # 2021-06  
ANNUAL AUDIT SERVICES  
September 23, 2021

**REQUEST FOR PROPOSAL  
FOR INDEPENDENT AUDIT SERVICES**

**PROCUREMENT INFORMATION**

The Belle Glade Housing Authority (BGHA) will accept proposals with Statements of Qualifications from Certified Public Accounting Firms to provide single audit services. The Housing Programs administered by the BGHA consist of: Okeechobee Center and Osceola Center, two Farm Labor Housing properties (514/516), 712 units, financed by the United States Department of Agriculture (USDA), Rural Development, located in Belle Glade, Florida and professionally managed by Nelson & Associates, Inc. The annual audit services are for a three-year (3) period to include the year ending September 30, 2020, 2021 and 2022. It is expected that the 9/30/2020 and 2021 audit will be completed within 90 days after engagement.

Interested firms shall submit their proposals electronically no later than 3:00 PM Friday, October 8, 2021, to:

Jessica Zelaya  
Belle Glade Housing Authority  
Email: [jessica.zelaya@nelsonasc.com](mailto:jessica.zelaya@nelsonasc.com)

Questions should be directed to Ramona Hyson, President/CEO, Nelson & Associates, Inc. 561-504-2110, [ramona.hyson@nelsonasc.com](mailto:ramona.hyson@nelsonasc.com).

Firms should be prepared to present cost information in a flat yearly fee for each of the three one-year periods. Fee will include all required submissions, and preparation of all corporate tax filings.

The contract period shall be for three years and will be subject to renewal upon negotiation for continuation and approval of the BGHA Board of Commissioners.

Annual financial reports including Form RD 3560-7 with 12 months of actual income and expenses, Form RD 3560-10, engagement reports, certification of performance standards and audits, as appropriate, are due in the Servicing Office no later than 90 days following the close of the project fiscal year.

The BGHA reserves the right to reject any or all proposals and to select the firm, which in its judgment, best meets the needs of the BGHA. BGHA further reserves the right to terminate the contract with proper notice.

## **AUDIT OBJECTIVES AND SCOPE OF SERVICES**

Any audit that is performed by award of this RFP shall be performed in accordance with OMB Circular A – 133, Generally Accepted Auditing Standards (GAAS) and will require compliance testing and a study of internal accounting controls. The successful proposer will be required to certify that the audit is performed in accordance with all applicable federal and state laws and regulations, and in accordance with Generally Accepted Accounting Principles (GAAP).

In addition, the audit must be performed in accordance with 7 CFR part 3052 (OMB Circular A-133 requirements and USDA Rural Development HB-2-3560 MFH Asset Management Handbook, chapter 4, Financial Management. Accordingly, organizations subject to A-133 must submit the A-133 single audit and the borrower's certified performance standards, Forms RD 3560-7 and 3560-10.

The Final Audit Report shall not be published until the draft audit is submitted to the BGHA Board and approved.

Annual financial reports including Form RD 3560-7 with 12 months of actual income and expenses, Form RD 3560-10, engagement reports, certification of performance standards and audits, as appropriate, are due in the USDA Servicing Office no later than 90 days following the close of the project fiscal year.

The BGHA will request an extension from USDA for the 9/30/2020 audit until 12/31/2021. The BGHA anticipates completing the selection process promptly and engaging an auditor no later than October 19, 2021. Thereafter, all audits will be submitted to the USDA Servicing Office no later than 90 days following the close of the project fiscal year.

Solicitation of the request for proposals does not commit this agency to pay any costs incurred in the preparation of submission of proposals.

## **ACCOUNTING SYSTEM**

The BGHA is organized under Chapter 421 of the Florida Statutes. BGHA has contracted with Nelson & Associates, Inc, a professional property management company to provide property management services for Okeechobee Center and Osceola Center.

The property records are fully computerized; Nelson & Associates uses One Site Property Management and Accounting Software. The management company utilizes the expertise of a third party payroll company, Paycor that is responsible for all payroll functions.

Nelson & Associates' home office is in Mason, Ohio with a branch Office in Boca Raton, Florida. The Chief Operating Officer uses advanced technology, shared drive and will work closely with the auditor to assist in the audit process. Staff will be available to answer questions and to provide documents as needed.

**INFORMATION TO BE INCLUDED IN THE PROPOSAL**

- A. Describe the qualifications and experience in performing A-133 audits with USDA properties. Indicate the number of years each person who will be assigned to the audit has worked in this area.
- B. Affirm that your audit organization is properly licensed for public practice as a certified public accountant in the State of Florida.
- C. Affirm that your organization meets the independence requirements of Standards for Audit of Government Organizations, Programs, Activities and Functions, published by the U.S. G.A.O. or any subsequent amendments or superseding revisions.
- D. Affirm that you /and or members of your organization have not been suspended or debarred from performing government audits, or other government activity.
- E. Provide a list of the local office's current and prior audit clients of USDA audits in accordance with OMB Circular A-133 and the year(s) of engagement.
- F. Indicate the number of people by level who will handle the audit.
- G. Describe your technical approach to the audit. Describe your understanding of the work to be performed and your firm's ability to meet the time deadlines as written.
- H. Provide a list of client references including the names addresses, and phone numbers of prior clients of USDA audits whom audits were performed in accordance with OMB Circular A-133.
- I. Include any other information, which may be helpful to the Authority in evaluating your firm's qualifications, including peer reviews within the past three years. Also describe any regulatory action taken by any oversight body against the proposing audit organization or local office.

**SELECTION PROCESS**

All proposals received in accordance with the Request for Proposal will be reviewed and evaluated by the BGHA Board of Commissioners. The Independent Public Accountant (IPA) selected will be notified at the earliest feasible date.

The BGHA reserves the right to waive any minor informality in any proposal when these actions appear to be in the Housing Authority's best interest, cancel the RFP, reject any or all proposals, make an award based solely on the proposals, or to negotiate further with one or more IPAs. The Housing Authority also reserves the right to reject the proposal of any IPA who has previously failed to perform satisfactorily, or has failed to complete on time, a contract or contracts of a similar nature. The Authority also reserves the right to select the proposal designed to deliver the most

favorable overall impact upon the agency and the right to ask questions of the IPAs, interview IPAs, or negotiate the services and price before awarding the contract.

The award will be made without regard to race, color, religion, gender, age, mental or physical disability (or history thereof), marital or family status, beliefs, and national origin. All who submit a proposal will be notified of the selected Independent Public Accountant at the earliest feasible date.

Solicitation of the request for proposals does not commit this agency to pay any costs incurred in the preparation of submission of proposals.

### **EVALUATION OF AUDIT PROPOSALS**

Selection of the successful firm will be made after a review of all proposals. Proposals shall be valid for a minimum of sixty (60) days after submission deadline. Each submission will be evaluated in terms of its responsiveness to the scope of services and the other requirements of the solicitation. Specific evaluation criteria are as follows:

#### **Evaluation Criteria**

Quality and completeness of submission

Demonstration of understanding of requested services and evidence of ability to provide service including follow-up assistance

Qualifications and experience in performing A-133 audits with USDA RD properties

References, including for USDA related work

Cost of Service

**PROPOSAL DEADLINE: 3:00 PM FRIDAY, OCTOBER 8, 2021**