



REQUEST FOR PROPOSAL
AND
STATEMENT OF QUALIFICATIONS
FOR AUDIT SERVICES 2010-2

The Deerfield Beach Housing Authority is accepting proposals with statements of qualification from Certified Public Accounting Firms for audit services for the Deerfield Beach Housing Authority's annual independent audit services for a two (2) year period to include the year ending 9/30/2010 through the fiscal year ending September 30, 2012 with three year option period.

Proposals should be delivered to the Deerfield Beach Housing Authority, 533 S. Dixie Highway, Ste 201, Deerfield Beach, Florida 33441 on or before 3:00 P.M., Friday August 27, 2010, and clearly Marked " Proposal for Legal Services."

Bid Packages can be obtained at the Deerfield Beach Housing Authority, 533 S. Dixie Highway, Ste 201 Deerfield Beach, Florida 33441, Telephone Number (954) 425-8449 ext. 110, fax (954) 425-8450 and email address: pdavis@dbhaonline.org.

The Deerfield Beach Housing Authority reserves the right to waive any minor irregularities as well as reject any and all proposals.

REQUEST FOR PROPOSAL
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Part I

PROCUREMENT INFORMATION

The Deerfield beach Housing Authority (DBHA) will accept proposals with Statements of Qualifications from Certified Public Accounting Firms for audit services for the Deerfield Beach Housing Authority's annual audit services for a two year (2) period to include the year ending September 30, 2010 through the fiscal year ending September 30, 2012 with a three one year option period.

Interested firms shall submit one (1) original and eight (8) copies of the proposal. Sealed proposals must be submitted to the following address no later than 3:00 P.M. Friday, August 27, 2010.

Deerfield Beach Housing Authority
425 NW 1st Terrace
Deerfield Beach, FL. 33441

Sealed proposals must be marked "Independent Public Accountant Audit Proposal"

Audits should use Generally Accepted Government Audit Standards issued by the Controller General of the United States and the consolidated Audit Guide of Audits of HUD programs.

The Audit Report and Financial Papers as well as working papers will be subject to review and approval by HUD. The Contractor for a minimum of five years must retain audit working papers.

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 REAC submissions. This will be shown as a separate line

item. This fee structure should be supported by an hourly rate based upon type and mix of personnel to be assigned to the audit.

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

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

General Information

1. The Deerfield Beach Housing Authority, organized in 1969, is responsible for the management of 196 public housing units and 481 units of the Housing Choice Voucher Program.
2. We manage 56 units LITC property, the Palms of Deerfield Town Homes
3. We have one Administrative/Commercial Office Space, the Sylvia Poitier Business Skills Center.
4. A 7 member Board governs the PHA.
5. The US Department of housing and Urban Development regulates the Agency.
6. The PHA fiscal year begins October 1 through September 30. The last audit performed was for fiscal year ending September 30, 2009.
7. The agency utilizes a fee accountant for the majority of PHA financial and accounting functions, with the exception of payroll and accounts payable.
8. The Audit Report along with all required documentation shall be submitted within 180 days after the closing of the Authority's fiscal year. The contractor is also required to successfully complete all internet submissions at no additional charge.
9. The PHA currently utilize Lindsey Software for data processing in the following areas:
 - Application System
 - Accounts payable
 - Work Orders System
 - Inventory Control
 - Payroll
 - Accounts Receivable

Part II

AUDIT OBJECTIVES AND SCOPE OF SERVICES

A. The Deerfield Beach Housing Authority (DBHA) requires an independent audit in accordance with OMB Circular A-133 of the following programs:

<u>Programs for</u>	<u>of units</u>	<u>Annual Budget 9/30/210</u>
• Public Housing	196	\$ 1,048,459
• Capital Fund Programs	n/a	\$ 356,854
• Formula Capital Fund Stimulus Grant	n/a	\$ 618,935
• Housing Choice Voucher Program	481	\$4,278,268
• Family Self Sufficiency Program	n/a	46,000
• Business Skills Center	n/a	\$ 98,000
• All other Grant Programs	n/a	\$ 164,000

B. In addition to the financial schedules required by Circular A-133 REV, the audit report shall include the following schedules as applicable:

- Statement of Net Assets
- Statement of Revenues, Expenses and Changes in Net Assets
- Statement of Cash Flows
- Statement of Development Costs
- Statement of Modernization Costs
- Financial Data Schedule
- Schedule of Expenditures of Federal Awards
- Schedule of Findings and Questioned Costs
- Statement of Other Program Costs

C. The Audit will be a financial and compliance audit as required by the Department of Housing and Urban Development (HUD).

- D. The Audit Fieldwork should be completed by December 20th of each year. The statements must be ready for publication by February 28th of the following calendar year. Submission to REAC/HUD will meet all HUD guidelines.
- E. Accompanying the financial statements, the Auditor will submit a Management Letter of Comments and Recommendations, if applicable.
- F. The Audit shall comply with all HUD rules, regulations and guidelines existing and those that will or may affect future years of this contract. Each Audit report shall contain at least the following;
1. General responsibility, A-133 (a): The audit shall be conducted in accordance with GAGAS. The audit shall cover the entire operations of the Deerfield Beach Housing Authority.
 2. Financial Statements, A-133.500 (b): The auditor shall determine whether the DBHA's financial statements are fairly presented in all material respects in conformity with generally accepted accounting principles (GAAP). The auditor shall also determine whether the schedule of expenditure of Federal awards is presented fairly in all material respects in relation to the DBHA financial statements taken as a whole.
 3. Internal Control, A-133.500©: in addition to the requirements of GAGAS, the auditor shall perform procedures to obtain an understanding of the DBHA's internal control systems.
 4. Compliance, A-133.5009d): in addition to the requirements of GAGAS, the auditor shall determine whether DBHA has complied with laws, regulations, and the provisions of contracts, or grant agreements that may have a direct and material impact on each of its major programs.
 5. Audit Follow-Up, A-133.315(b): The auditor shall follow-up on prior audit findings; perform procedures to assess the reasonableness of the summary of schedule of prior audit findings prepared by DBHA.
 6. Data Collection Form, A-133.20(b) (3): the Auditor shall complete and sign specified sections of the data collection form.
 7. Audit Reporting, A-133.505: the auditor's report shall include:

- a. An opinion on financial statements and schedules of expenditure of Federal awards.
 - b. A report on Internal Control
 - c. Report on Compliance
 - d. A schedule of findings and questioned costs
8. Audit Working Papers, A-133.515.1
 - a. Retention of Working Papers. The auditor shall retain working papers for a minimum of five years after the date of issuance of the auditor's report to the DBHA.
 - b. Access to Working Papers: Audit working papers shall be made available upon request to DBHA or its designee. Access to working papers includes the right of Federal agencies to obtain copies of working papers, as is reasonable and necessary.
9. Determine DBHA's major programs, (A-133.520).
10. Adherence to standards set forth by generally accepted auditing standards (GAGAS) and the generally accepted government auditing standards (GAGAS).
11. Prepare the Audit Engagement Letter in accordance with AICPA standards.
12. The auditor in charge will conduct an exit conference with the Executive Director and staff. At the exit conference findings and recommendations regarding compliance and internal controls shall be discussed.
13. The Auditor shall also submit to the Federal Clearinghouse the data collection form, SF-SAC, Data Collection Form for Reporting on Single Audits, an one copy of the reporting package (as defined in OMB Circular A-133, Section .320). A copy of the reporting package submitted to the local HUD office is required.
14. The auditor will provide the Deerfield Beach Housing Authority with (10) ten, bound copies of each year's audit and a CD-ROM Disk.
15. The following information must be included in the proposal (not all inclusive):
 - Qualifications/Experience of the firm.
 - Qualifications/Experience of the individual(s) performing the services.

- Provide a list of local office's current and prior government audit clients and the Year(s) of engagement.
- Cost of Services.
- Cost for Additional Related Services (if applicable).
- Payment Schedule.
- Evidence that IPA(s) is licensed in the State of Florida.
- Evidence of \$1,000,000 professional liability insurance policy carried by individual/firm. Including Worker's Compensation and auto insurance
- Form HUD5369-C, Certification and Representations of Offerors, Non-Construction Contract: Attachment B of this Solicitation document.
- Non-Collusive Affidavit
- HUD Form 2992: Attachment C of this solicitation
- Affirm that you/and or members of your organization have not been suspended or debarred from performing government audits, or other government activity.
- 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 of Public Housing.
- Proposal must state that personnel essential to the continuity of the engagement will be available throughout the contract period.
- All proposals received will become a part of the Housing Authority's official files without any obligation on the Housing Authority's part to return submitted material.

Appendix 1

POINT VALUES FOR EVALUATION CRITERIA

AUDIT RFP

CRITERION	MAXIMUM POINTS
Experience in auditing public housing authorities	25
Presentation and thoroughness of Proposal (Including technical plan or systematic approach to audit)	25
Organizational size and structure; firms' participation In AICPA-sponsored or comparable Quality Control programs	10
Firm's ability to complete work on time	15
Government auditing experience of persons assigned to the audit. Relevant education background of individuals to be assigned, including seminars and courses within the last three years.	15
Fee Proposed	10
Total	100

Appendix II

TENANTIVE SCHEDULE FOR SELECTION AND AWARD

- A. Public Solicitation: Sun Sentinel July 29, 2010, August 3, 2010 and August 12, 2010
- B. DBHA Website
- C. Release of RFP as requested
- D. Response Due by August 27, 2010
- E. Proposals and Statement of qualification review completed by the Board by September 15, 2010
- F. If requested oral presentation will be at special meeting scheduled, Wednesday, September 22, 2010
- G. Deerfield Beach Housing Authority Board of Commissioners firm selection, Wednesday, October 20 2010 at 4:30 p.m.