

Lincoln Housing Authority

REQUEST FOR PROPOSALS

FOR

ACCOUNTING SERVICES

Issue Date: **June 20, 2022**

Proposal Due Date: **July 5, 2022**

Table of Contents – RFP Accounting Services

Invitation to Submit Proposals	3
LHA Mission and Description	4
Scope of Services	4
Submission Process and Requirements.....	6
Time of Performance.....	7
Qualifications.....	7
Non-Discrimination.....	7
Conflicts of Interest.....	7
Non-Solicitation	8
Non-Assignment.....	8
Proposal Submittal and Deadline	8
Evaluation Process and Selection Criteria.....	10
Incurred Costs.....	10
Contract/Award.....	10
General Information.....	11
Limitation.....	13
Form of Non-Collusive Affidavit.....	14

Certifications and Affidavits

1. Instructions to Offerors (Form HUD 5369-B)
2. Certifications and Representations of Offerors (Form 5369-C)
3. General Contract Conditions (Form HUD 5370-C)
4. Certification of a Drug-Free Workplace (Form HUD 50070)
5. Certification of Payments to Influence Federal Transactions (Form HUD 50071)
6. Form of Non-Collusive Affidavit (LHA)
7. Certification Regarding Debarment and Suspension (Form HUD 2992)

LHA Mission, Description, Logistics

The Lincoln Housing Authority:

- was established to provide safe, decent, sanitary, and affordable housing to low income elderly and disabled individuals and families without discrimination.
- owns, manages, and services 252 public housing units at three locations. The LHA also administers 124 Housing Choice Vouchers.
- Is governed by a 7-member board of commissioners. Six members are appointed by the Town Council. The seventh member is a resident commissioner, who resides at Lincoln Housing and is elected by the tenants then appointed by the Town Council.
- has a 501(c)(3) designation and files required not-for profit returns.
- has twelve full-time and one part-time employee. Four employees work in the maintenance department. The remaining employees work in the office. Four maintenance employees are covered by a collective bargaining agreement.
- has established a non-profit community development corporation.

The Authority's fiscal year runs from October 1 through September 30.
See General Information, page 10.

REQUEST FOR PROPOSALS FOR ACCOUNTING SERVICES

The Lincoln Housing Authority is accepting proposals for accounting services required in the administration and management of the Lincoln Housing Authority. The term of the contract will be for 2 years with one year renewal option beginning October 1, 2022 through September 30, 2024.

SCOPE of ACCOUNTING SERVICES

The fee accountant shall, at a minimum, perform the following:

1. Ascertain the propriety of distribution of all cash receipts, disbursements, and balances, assets (current and capital), and cash flow;
2. Review monthly reconciliations of all bank statements;
3. Prepare monthly, year-end, and other financial reports as required;
4. Review applicable general journal and standard journal entries for tenant accounts receivable, interest accrual, quarterly, semi-annual and annual deferrals and accruals consistent with federal and state guidelines to the books of original entry;
5. Review and correct if warranted, monthly recapitulation of tenant accounts receivable for all projects;
6. Ascertain that cash receipts, cash disbursements, returned checks, application of security deposits and uncollectible write-offs agree with tenant recapitulation sheets;
7. Post all cash receipts, cash disbursements, general journal and standard journal entries from the books of original entry to the general ledgers;
8. Review and ascertain propriety of distribution of purchase and maturity of all investment securities and passbook transactions;
9. Assure reconciliation of all development costs, land structures and equipment, and expense subsidiary ledgers to control accounts for all projects;
10. Review HUD and fiscal agent correspondence and book necessary journal entries for the transmittal of annual contribution to the fiscal agent debt service fund, advance amortization fund and debt service trust fund investments;

11. Interpret and book necessary journal entries in connection with HUD transmittal and application of accruing annual contribution;
12. Prepare necessary journal entries in connection with federal financing of bonds and project temporary and permanent notes;
13. Maintain control of all fixed annual contributions and fiscal agent balances as prescribed by HUD guidelines;
14. Prepare and type monthly balance sheets for all projects including revolving fund. Also prepare monthly statements comparing income and expense budget versus actual for all projects;
15. Prepare and type all federal quarterly, semi-annual, and annual accounting reports including balance sheet statements of income and expense, analysis of surplus, analysis of fiscal agent accounts, analysis of tenant accounts receivable and development cost accounts;
16. Prepare financial forms for the agency's 5-Year and Annual Plans;
17. Prepare, track, and submit required HUD and other reports, including, but not limited to, Voucher Management System (VMS) reports, year-end financial statements, all Housing Choice Voucher (HCV) reports, MASS, FASS, PILOT, annual budget, SEMAP, HAP payments and subsidy and grant revenue;
18. Assist in the preparation of annual federal budget;
19. Prepare and review audit worksheets;
20. Prepare financial statements and budgets as required by HUD; assure that all financial statements and budgets are prepared and filed within the appropriate time frames and in accordance with deadlines as stipulated by HUD;
21. Keep the LHA informed of all HUD changes as they relate to financial data, reporting, and record keeping;
22. Assist the LHA in negotiations with HUD relating to financial matters of which the Contractor may be of assistance in providing interpretation to complex financing and funding issues;
23. Assure the proper computation of operating subsidy funds and prepare necessary journal entries to assure the receipts of such funds and assist in the preparation of all requisition of funds;
24. Provide general financial and technical information and guidance to the staff of the LHA;
25. Provide general advice and assistance to commissioners and staff with respect to Authority finances;
26. Troubleshoot financial issues and make recommendations to the Executive Director;
27. Advise the LHA on matters concerning the internal controls in place with reference to its accounting system; suggest and assist in implementing improvements to the system, where applicable, to ensure the safeguarding and accuracy of the LHA's assets;
28. Attend meetings of the Authority when requested;
29. Perform other duties related to accounting issues as required by the Authority and in compliance with HUD regulations as amended from time to time.

The Contractor shall at all times guarantee access by the Authority, HUD, the Comptroller General of the United States, or any of their duly authorized representatives to any books, documents, papers, and records of the Contractor that are directly pertinent to the specific contract, for the purpose of audit, examination, excerpts and transcriptions.

The Respondent shall be required to retain all pertinent records for a period of not less than three (3) years after final payment has been made and all pending matters closed.

In submitting a response to this Request for Proposals, the Respondent acknowledges that the LHA shall not compensate the Respondent for any submission or contract negotiation costs, including costs for preparation, appearances or interviews, and/or travel expenses. It is essential that the respondent selected as fee accountant have the necessary knowledge, skills, and experience to implement all aspects of the work. All work is to be performed with the highest degree of professional standards, in compliance with HUD regulations, LHA policies and procedures, criteria and requirements, and local and state laws.

SUBMISSION PROCESS AND REQUIREMENTS

SUBMISSION DEADLINE

Proposals must be received by the Housing Authority on or before **July 5, 2022 – NOON**. Late submissions, emails, and faxed proposals will not be considered.

PLACE OF SUBMISSION

One (1) unbound original and two (2) copies of the complete proposal package must be submitted in an envelope sealed and labeled "Accounting Services Proposal" to:

Lincoln Housing Authority
10 Franklin Street
Lincoln, Rhode Island 02865

DEADLINE FOR WRITTEN QUESTIONS

Respondents may submit questions in writing to:

Claudette Kuligowski, Executive Director
Lincoln Housing Authority
10 Franklin Street
Lincoln, Rhode Island 02865

Written questions must be received by the LHA at the aforementioned address no later than **June 27, 2022**.

In order to maintain a fair and impartial competitive process, the LHA will answer inquiries only in response to written questions received within the specific time frame. The LHA must avoid private communication with prospective respondents during the evaluation period. Written questions will be the only opportunity for respondents to inquire as to form and content. Please respect this policy and do not attempt to query LHA personnel or members of its Board of Commissioners regarding this RFP. The only queries that will be acknowledged are those written questions submitted in the manner and within the time frame indicated above.

TIME OF PERFORMANCE

The services of this Contract shall commence upon its execution and continue until terminated by either party following a thirty- (30) day written notice.

QUALIFICATIONS

The Contractor must be either a Certified Public Accountant, or a licensed or registered accountant licensed on or before December 31, 1970, or by a regulatory authority of a state or other political subdivision of the United States and meet any legal requirement concerning registration in which the PHA is located.

Working knowledge of:

- Generally accepted accounting principles, financial management and budgeting
- GASB 20, 27, 33 and 34
- Governmental accounting principles, practices, methods, and procedures.
- Governmental auditing procedures and budgeting principles
- Computer applications and uses for accounting and financial management
- Accounting policies and practices of public housing authorities

The accountant selected for this contract should be familiar with or be willing to learn online reporting applications, such as, but not limited to, PHAWEB and HUD applications.

NON-DISCRIMINATION

The Contractor must 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 national 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 means of compensation, and selection for training, including apprenticeship.

CONFLICTS OF INTEREST

The respondent warrants that to the best of his/her knowledge and belief and, except as otherwise disclosed, s/he does not have any organizational conflict of interest. Conflict of interest is defined as a situation in which the nature of work under this contract and the respondent's organizational, financial, contractual, or other interests are such that:

1. Award of the contract may result in an unfair competitive advantage; or
2. The respondent's objectivity in performing the contracted work may be impaired. In the event the respondent has an organizational conflict of interest as defined herein, the respondent shall disclose such conflict of interest fully in the proposal submission.

3. The respondent agrees that, if after the award, s/he discovers an organizational conflict of interest with respect to this contract, s/he shall make an immediate and full disclosure in writing to the Executive Director. The disclosure shall include a description of the action that the respondent has taken or intends to take to eliminate or neutralize the conflict. The LHA may, however, terminate the contract if it is in its best interest.
4. In the event the respondent was aware of an organizational conflict of interest before the award of the contract and intentionally failed to disclose the conflict to the Executive Director, the LHA may terminate the contract for default.
5. No member of delegate to the U.S. Congress or the LHA Board of Commissioners shall be allowed to share in any part of this contract or to derive any benefit to arise therefrom. This provision shall be construed to extend to this contract if made with a corporation for its general benefit.
6. No member, officer, or employee of the LHA, no member of the governing body of the locality in which the project is situated, no member of the governing body in which the LHA was activated, and no other public official of such locality or localities who exercises any function or responsibilities with respect to the project shall, during his/her tenure, or for one (1) year thereafter, have any interest, direct or indirect, in this contract or the proceeds thereof.
7. The LHA reserves sole and total discretion in determining the proper treatment of any conflict of interest disclosed under this provision.

NON-SOLICITATION

The Contractor warrants that he/she has not employed any person to solicit or secure this Contract upon agreement for a commission, percentage, brokerage, or contingent fee. Breach of this warranty shall give the LHA the right (without reprisal) 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.

NON-ASSIGNMENT

The Contractor shall not assign or transfer any interest in this Contract except that claims for monies due or to become due from the LHA under the Contract may be assigned to a bank, trust company, or other financial institution. If the Contractor is a partnership, this Contract shall inure to the benefit of the surviving or remaining member(s) of such partnership.

PROPOSAL SUBMISSION and DEADLINE

Proposals must be received no later than **July 5, 2022 – NOON** at the Lincoln Housing Authority, 10 Franklin Street, Lincoln, Rhode Island 02865. Proposals must be submitted in a sealed envelope marked "Accounting Services Proposal". Submittals received after the deadline will not be considered.

No proposal shall be withdrawn for a period of ninety (90) days subsequent to opening without the consent of the Lincoln Housing Authority.

Proposals shall include the following:

1. Timetable

- **Introductory work** - Please indicate when you would be able to start the engagement and begin to familiarize yourself with The LHA. State estimated hours required.

- **Transition/Start-up** – Describe the transition process and the time necessary to complete

2. Background, Experience and Philosophy

- An executive summary of the proposal, including a statement of the firm's understanding of the services provided
- A brief narrative describing the firm or individual's location; accounting background and history, including years of accounting experience, number of partners, associates, staff; work experience associated with private or public low-income housing; accounting experience related the Scope of Service and the rating factors; and the firm or individual's ability to provide accounting services to the LHA.
- A list of at least three (3) current clients for whom services of a similar nature have been performed. For each client, please include a brief description of its organization and complexity, and provide a point of contact and telephone number.
- Certified statement that the firm or individual is in good standing
- A non-collusive affidavit
- Documented evidence that the firm or individual is licensed to practice and is registered in Rhode Island
- Proposed hourly fee and service fees for work to be performed

3. Staff Capability and Approach

- Provide information clearly demonstrating your capability to perform accounting and other services as stated in the Scope of Services. This information should include resumes of the team of partners, managers, and associates who would be assigned to the LHA and any other information relevant to your qualifications to perform these services for the LHA.
- Steps taken at your firm to ensure continuity in the assignment of key staff from year-to-year
- Commitments you will make regarding the team's accessibility to the LHA
- A description of your firm's approach to providing accounting services to the LHA

4. Hours and Professional Fees

- Your description of fees should include whatever schedules are necessary to adequately support and/or explain the proposed pricing. The basis for the fees should be stated (i.e., number of staff, level of staff, hourly rates, etc.). Please include a description of expected billing arrangements.

5. Summation

- Please conclude with a statement about how your firm differs from other firms offering similar services. Address how the LHA will benefit from the services provided by your firm.

EVALUATION PROCESS AND SELECTION CRITERIA

Proposals will be evaluated by an LHA selection committee. The committee will present its recommendation to the LHA Board of Commissioners who will make the final selection.

Proposals will be evaluated using the Evaluation Criteria outlined below. After the initial scoring of proposals, those deemed by the selection committee to be within the competitive range will become the finalists and may be asked to appear for an interview to clarify issues and, if necessary, following the interview, to submit their best and final offers.

EVALUATION CRITERIA	MAXIMUM RATING (POINTS)
Experience in public and other low-income housing	15
Working knowledge of HUD, public and low-income housing rules, regulations, and policies	15
Technical (ability to meet the Scope of Services and requirements, implementations Plan and schedule)	25
Staff qualifications and experience	20
Past performance	15
Financial (reasonableness of fees)	10
TOTAL	100 points

The Authority reserves the right to make an award without further discussion of the proposals submitted. Therefore, the proposals should be clear and complete with regard to the above criteria.

INCURRED COSTS IN PREPARING AND SUBMITTING PROPOSALS

The respondent shall be solely responsible for all costs incurred in preparing and submitting a response to this RFP. All material and documents submitted by the respondent will become the property of the LHA and will not be returned. Accounting firms selected for further negotiations, as well as the firm ultimately selected to enter into a contractual agreement with the LHA, will be solely responsible for all costs incurred during negotiations.

CONTRACT/AWARD

The contract for accounting services as requested in this RFP will be subject to the approval of the LHA’s Board of Commissioners.

The RFP will result in a fixed fee contract, the terms of which will be negotiated between the LHA and the selected respondent. The contract shall commence on the date specified therein and shall terminate upon completion of all services required pursuant to the contract unless terminated as provided therein. The term of the contract shall be for two (2) years, with a one year renewal option.

GENERAL INFORMATION

The Lincoln Housing Authority owns and manages the following public housing developments:

<i>Development</i>	<i>Type</i>	<i>Number of Units</i>
Lincoln Manor	Elderly/Disabled	194
Manville Manor	Elderly/Disabled	52
Woodland Terrace	Family	6
	TOTAL	252

Governing Body

Seven (7) member Board of Commissioners appointed by the Town Council

Employees

Eight (8) Administrative Staff

Four (4) Maintenance Staff

The Lincoln Housing Authority is a public non-profit organization

The LHA was established for the purpose of providing safe, decent, and affordable housing for low-income elderly and disabled persons.

The LHA's fiscal year - October 1 through September 30

Primary Sources of Funding – HUD, rental income

Cash Disbursements

- Approximately 50 vendor payments are processed monthly in PH and approximately 25% of payments are direct pay/online/phone.
- Approximately 80 payments are processed monthly in the HCV program and most payments are done through direct deposit.
- Checks are processed Bi-weekly.
- The LHA has 5 bank accounts
- Approximately 80 1099s are processed annually. These are generated from the accounting software.
- Filing of disbursement supporting documentation is required.

Cash Receipts and Invoicing

- On a monthly basis, 252 invoices are prepared
- PHA web generates invoices. The software is integrated with the accounting package.
- The LHA has 3 credit cards, which are processed in-house.
- Approximately 300 checks are received monthly. These are processed in-house.

Payroll

- Payroll is processed bi-weekly by ADP.
- Taxable benefits provided to employees – vacation, sick leave, personal days
- Pretax benefits provided to employees – retirement – health care co-pay

Financial Statements

Financial statements are prepared monthly and are due by the middle of the third week of the month.

The following documents and reports are required:

<u>Document/Report</u>	<u>Due Date</u>
Voucher for Payment of ACC and Operating Statement	April 9
Report re Administrative Fee Reserve	April 9
Annual Budget	May 1
ACC HAP Payment Budget	June 30
Audit	June 30
5-Year and Annual Plans	July 18
FYE Financial Report	November 14
Financial Assessment Subsystem Report	November 28
Management Assessment Subsystem Report	November 28
PHAS Report	November 28
SEMAP Report	November 28
Housing Choice Data Collection (VMS)	Monthly

There may be additional reports.

LIMITATION

This Request for Proposals does not commit the Lincoln Housing Authority to award a contract or to pay any cost incurred in the preparation and submittal of a proposal to this request. The Authority reserves the right to accept or reject any or all proposals, to negotiate with all qualified sources, or to cancel in part or in its entirety, the Request for Proposals, and to waive any informality regarding the proposals received whenever such acceptance, rejection, negotiation, cancellation, or waiver is in the best interest of the LHA.

FORM OF NON-COLLUSIVE AFFIDAVIT

State of _____

County of _____

(Name) _____, being first duly sworn, deposes and says:

That s/he is _____
(a partner or officer in the firm of, etc.)

the party making the foregoing proposal or bid, that such proposal or bid is genuine and not collusive or sham; that said bidder has not colluded, conspired, connived, or agreed, directly or indirectly, with any bidder or person, to put in a sham bid or to refrain from bidding, and has not in any manner, directly or indirectly, sought by agreement or collusion, or communication or conference, with any person, to fix the bid price or affidavit or any other bidder, or to fix any overhead, profit or cost element of said bid price, or that of any other bidder, or to secure any advantage against the Lincoln Housing Authority or any person interested in the proposed contract; and that all statements in said proposal or bid are true.

Signature of:

Bidder, if the bidder is an individual

Partner, if the bidder is a partnership

Officer, if the bidder is a corporation

Subscribed and sworn to before me

This _____ day of _____, 20____,

Notary Public

My commission expires on _____, 20_____.