

Lincoln Housing Authority

***REQUEST FOR PROPOSALS (RFP)***

***FOR***

***AUDITING SERVICES***

Issue Date: **June 20, 2022**

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

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## **INVITATION TO SUBMIT PROPOSALS**

Auditing Services Contract

For Fiscal Years Ending 2023, 2024 and 2025

The Lincoln Housing Authority (LHA) is requesting proposals from independent certified public accounting firms or individual CPAs to conduct an examination and to render an opinion on the comprehensive annual financial statements of the LHA in accordance with the provisions of the Department of Housing and Urban Development (HUD) and those provisions contained in this Request for Proposals.

The term of the contract will be three (3) years beginning **October 1, 2022 through September 30, 2025**.

This Request for Proposals (RFP) contains specific submission requirements, general scope of service requirements, and terms, conditions, and other pertinent information necessary for submitting a proposal. The RFP must be obtained by **June 20, 2022**. Interested parties may obtain the RFP in person M-F, at 10 Franklin Street, Lincoln, Rhode Island, 02865; or email at [cheryl@lincolnhousing.org](mailto:cheryl@lincolnhousing.org). Written questions and inquiries should be directed in writing to Executive Director, LHA. Proposals must be submitted on or before **July 5, 2022** at 12:00 NOON. Submittals received after the deadline will not be considered. Faxed or emailed proposals will not be considered.

All proposal submittals shall be labeled as follows:

Auditing Services Proposal

Lincoln Housing Authority

10 Franklin Street

Lincoln, Rhode Island 02865

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## **LHA Mission and Description**

The Lincoln Housing Authority was established to provide safe, decent, and affordable housing to low-income elderly and disabled individuals and families without discrimination.

The Lincoln Housing Authority owns, manages, and services 252 public housing units at three locations. The LHA also administers 124 Housing Choice Vouchers.

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## ***SCOPE of AUDITING SERVICES***

The LHA desires the auditor to express an opinion of its general purpose financial statements and supplemental data in conformity with generally accepted accounting principles. The auditor shall be responsible for performing certain limited procedures involving required supplementary information as mandated by Government Auditing Standards.

The books of account and financial records to be examined are maintained and located at the LHA office at 10 Franklin Street, Lincoln, RI. These books and records will be made available to the auditor by the Executive Director of the LHA at the auditor's request for the auditor's use at the LHA office during normal business hours.

The LHA receives federal funds that come under the provisions of the Single Audit Act.

The auditor shall also perform the following:

1. Examine the requested accounts and records, including the Capital Fund Program, of the LHA in accordance with generally accepted auditing standards and the auditing and reporting provisions of the applicable HUD Audit Guide for the Low-Income Housing Program for Use by Independent Public Accountants (hereinafter referred to as Audit Guide), the Single Audit Act of 1984, and OMB Circular A-133 "Audits of the State and Local Governments". The audit performed shall be sufficient in scope to enable the auditor to express an opinion in the audit report on the financial statements of the LHA.
2. If the auditor ascertains that the LHA's books and records are not in a sufficiently satisfactory condition for performing an audit, the auditor shall disclose this deficiency to the LHA in writing. If the LHA cannot get its books ready for an audit within 15 days of receipt of the written notice of deficiency, then the auditor should notify the Government. Notification to the Government shall be in writing addressed to the Regional Inspector General for Audit, Regional Office, Department of Housing and Urban Development, Boston MA. The auditor shall await further instructions from the Regional Inspector General for Audit before continuing the audit.
3. Upon completion of the audit, an Audit Report consisting of those elements described in the Audit Guide shall be simultaneously submitted electronically to the REAC office and manually to the LHA: one (1) unbound original and 11 copies (one copy for each Commissioner and required copies for the Executive Director) as joint addressees.
4. The Audit Report shall be completed and submitted within nine (9) months after the close of the LHA's fiscal year unless state or federal laws require a shorter period. The LHA's fiscal year begins October 1 and ends September 30.

5. The LHA may, before or during the conduct of the audit, request changes in the scope of the services of the auditor to be performed under the contract. Such changes, including any increase or decrease in the amount of the auditor's compensation and any change in the time limitation for submission of the auditor's report, which are mutually agreed upon by and between the LHA and the auditor, shall be incorporated into written amendments to the contract and shall be borne by the LHA from its reserves.
6. Workpapers and reports shall be retained for a period of four (4) years from the date of the Audit Report, unless the auditor is notified in writing by HUD to extend the retention period. Audit workpapers shall be made available upon request to HUD or its designee or the General Accounting Office, at the completion of the audit.
7. Except for disclosure to the Government, the Comptroller General, and the LHA, the audit report and the workpapers, records, and other evidence of audit, including information and data prepared or assembled by the auditor under the contract, shall be held confidential by the auditor and shall not be made available or otherwise disclosed to any person or entity without the prior written approval of the Government.

### **Reports to be Issued**

Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue the following reports:

- compliance with requirements applicable to each major program and internal control over compliance in accordance with OMB A-133.
- the fair presentation of the financial statement in conformity with generally accepted accounting principles
- certified financial statements
- compliance with requirements applicable the internal control structure based on the auditor's understanding of the control structure and assessment or control risk.
- compliance with applicable laws and regulations
- Certification of Modernization costs – completed
- Modernization costs – uncompleted
- Schedule of Expenditures of Federal Awards
- the Activity of the Housing Authority
- Summary of Adjusting Journal Entries
- If needed, a letter of audit findings and questioned costs requiring corrective action, and the LHA's response to the findings
- Auditor submittals to REAC

In the required report on internal controls, the auditor shall communicate any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure that could adversely affect the organization's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. Reportable conditions that are also material weaknesses shall be identified as such in the report.

If the auditor detects a condition of non-compliance, an internal control finding, or a questioned cost, the auditor shall disclose such condition in accordance with OMB A-133 requirements. The disclosure shall be presented in sufficient detail to permit the LHA to prepare a corrective action plan and corrective action.

## **Section 3 Compliance**

This is a Section 3 Covered Contract, and, as such:

- A. The work to be performed under the contract is subject to the requirements of Section 3 of the Housing and Urban Development Act of 1968, as amended, 12 U.S. C. 1701 u (Section 3). The purpose of Section 3 is to ensure that employment and other economic opportunities generated by HUD assistance or HUD-assisted projects covered by Section 3, shall to the greatest extent feasible, be directed to low-and very low-income persons, particularly persons who are recipients of HUD assistance for housing.
- B. The auditor selected to perform the work described herein agrees to comply with HUD's regulations in 24 CFR Part 135, which implement Section 3. As evidenced by its execution of the contract, the auditor certifies that s/he is under no contractual or other impediment that would prevent her/him from complying with the Part 135 regulations.
- C. The auditor agrees to send to each labor organization or representative of workers with which the auditor has a collective bargaining agreement or other understanding, if any, a notice advising the labor organization or workers' representative of the auditor's commitments under the Section 3 clause, and will post copies of the notice in conspicuous places at the worksite where both employees and applicants for training and employment can see this notice. The notice shall describe the Section 3 preference, shall set forth the minimum number and job titles subject to hire, availability of apprenticeship and training positions, the qualifications for each, and the name and location of the person(s) taking applications for each of the positions; and the anticipated date the work shall begin.
- D. The auditor will certify that any vacant employment positions, including training positions, that are filled (1) after the auditor is selected but before the contract is executed, and (2) with persons other than those to whom the regulations of 24 CFR Part 135 require employment opportunities to be directed, were not filled to circumvent the auditor's obligations under 24 CFR Part 135.
- E. Noncompliance with HUD's regulations in 24 CFR Part 135 may result in sanctions, termination of this Contract for default, and debarment or suspension from future HUD-assisted contracts.

### ***TIME OF PERFORMANCE***

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

### ***QUALIFICATIONS***

The auditor must be either a Certified Public Accountant, or a licensed or registered public accountant licensed on or before December 31, 1970, by a regulatory authority of a state or other political subdivision of the United States and meet any legal requirements concerning registration in which the LHA is located. In addition, those public accountants licensed after December 31, 1970, but prior to December 31, 1975, who performed a PHA audit prior to December 31, 1975, will be eligible to continue to perform PHA audits. A statement by the state identifying such registration or license shall be attached to the contract.

Respondents must have a 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

***NON-DISCRIMINATION***

The auditor shall not discriminate against any employee or applicant for employment because of race, color, religion, sex, age, or national origin. The auditor 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 its principal officer(s) or member(s) do not have and have not had during any period covered by this audit any interest, direct or indirect, in the LHA or any of its members or officials including the following:

- a. Family relationship with any LHA member or official;
- b. Employment by or service as a member official of a PHA during the period covered by the audit.

The auditor certifies that it has not provided accounting or bookkeeping services for the LHA during the period covered by the audit.

Furthermore, 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. The provisions of this clause shall be included in all subcontracts and consulting agreements wherein the work to be performed is similar to the service provided by the respondent. The respondent shall include in such subcontracts and consulting agreements any necessary provisions to eliminate or neutralize conflicts of interest.

6. 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.
7. 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.
8. The LHA reserves sole and total discretion in determining the proper treatment of any conflict of interest disclosed under this provision.

### ***NON-SOLICITATION***

The auditor warrants that s/he 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 LHA the right (without reprisal) to terminate the contract, or, in its discretion, to deduct from the auditor's fee the amount of such commission, percentage, brokerage, or contingent fee.

### ***NON-ASSIGNMENT***

The auditor shall not assign or transfer any interest in the 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 auditor is a partnership, the contract shall inure to the benefit of the surviving or remaining member(s) of such partnership.

### ***PROPOSAL REQUIREMENTS***

*Requirements to Meet all Provisions* – Each individual or firm submitting a proposal (respondent) shall meet all of the terms and conditions of the RFP. By virtue of its proposal submittal, the respondent acknowledges agreement with and acceptance of all the provisions of the RFP.

*Proposal Submittal* – Each proposal must be complete and must be accompanied by other submittals or supplemental materials.

*Submittal of One Proposal Only* – No individual or business entity of any kind shall be allowed to make or file, or to be interested in more than one proposal of, except an alternative proposal when specifically requested.

### ***PROPOSAL SUBMISSION and DEADLINE***

Proposals must be received no later than noon, **July 10, 2022** at the Lincoln Housing Authority, 10 Franklin Street, Lincoln, Rhode Island 02865. Proposals must be submitted in a sealed envelope marked "Auditing Services Proposal". Submittals received after the deadline will not be considered. Email and fax submittals will not be accepted.

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



*General Requirements* – The purpose of the proposal is to determine the qualification, competence, and capacity of the accounting firms seeking to undertake an independent audit of the LHA in conformity with the requirements of this RFP. As such, the substance of the proposals will carry more weight than their form or manner of presentation. The proposal should demonstrate the qualifications of the firm and of the particular staff to be assigned to this engagement. It should also specify an audit approach that will meet the RFP requirements. The proposal should address all the points outlined in the RFP. The proposal should be prepared simply and economically, providing a straightforward, concise description of the proposer's capabilities to satisfy the requirements of the RFP.

*Identification of anticipated potential audit problems* – The proposal should indemnify and describe any anticipated potential audit problems, the respondent's approach to resolving the problems, and any special assistance that will be requested of the LHA

*Total All-Inclusive Maximum Price* – The proposal should contain all pricing information relative to performing the audit engagement as described in this RFP. The total all-inclusive maximum price is to be presented in the proposal submittal summary and is to contain all direct and indirect costs including all out-of-pocket expenses.

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 (if applicable) 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 auditing 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

#### **3. Staff Capability and Approach**

- Provide information clearly demonstrating your capability to perform auditing 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 auditing 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 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
<b>TOTAL</b>	<b>100 points</b>

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.

### AWARDS

A contract shall be awarded in accordance with the terms and conditions of this RFP to the respondent whose proposal is most advantageous to the LHA, considering price, technical and other factors as specified in this RFP. However, this RFP does not commit the LHA to award a contract. The LHA reserves the right to negotiate and award any element of this RFP, to accept or reject any and all proposals, to cancel the RFP in part or in its entirety, or to waive any minor irregularities, technicalities, or informalities regarding the proposals received, whenever such acceptance, rejection, negotiation, cancellation, or waiver is in the best interest of the LHA.

### CONTRACT/AWARD

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

Competency and responsibility of bidder – The LHA reserves sole and full discretion to determine the competency and responsibility, professionally and/or financially, of respondents. Respondents will provide, in a timely manner, any and all information that the LHA deems necessary to make such a decision.

The respondent to whom the award is made shall execute a written contract with the LHA within ten (10) calendar days after notice of the award has been sent by mail at the address given in the respondent's proposal

Insurance requirements – The contractor shall provide proof of insurance within ten (10) calendar days after notice of the contract award.

The RFP will result in a fixed fee contract, the terms of which will be negotiated between the LHA and the selected respondent. Upon award of the contract, the contractor's proposal becomes part of the contract. The contract shall commence on the date specified in the contract and shall terminate upon completion of all services required pursuant to the contract unless terminated as provided therein. The term of the contract shall not exceed three (3) years.

Payment - One half of the lump-sum audit fee (or in the case of a multiple year contract, one half of one year's pro-rated fee) shall be payable after submission of the Audit Report to the PHA and REAC as provided in Paragraph 4 above. One half of the fee (or one half of one year's prorated fee) shall be payable upon completion of field work by the auditor.

## CONTRACT PERFORMANCE

*Ability to perform* – The auditor warrants that it possesses all capital and other equipment, labor, materials, and licenses necessary to carry out and complete the work hereunder in compliance with any and all federal, state, and local ordinances and regulations.

*Laws to be observed* – The auditor shall keep itself fully informed of and shall observe and comply with all applicable local, state, and federal laws and ordinances, regulations and adopted codes during its performance of the work.

*Hold harmless and indemnification* – The contractor agrees to defend, indemnify, protect, and hold the LHA and its agents, officers, employees, and representatives harmless from and against any and all claims asserted or liability established for damages or injuries to any person or property, including injury to the contractor's employees, agents, or officers which arise from or are connected with or are caused by or claimed to be caused by the acts or omissions of the contractor, and its agents, officers or employees, in performing the work or services herein, and all expenses of investigating and defending against same.

## 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
	<b>TOTAL</b>	<b>252</b>

The Lincoln Housing Authority also administers 124 Housing Choice Vouchers.

### *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 software 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\_\_\_\_\_.