

ANNUAL AUDIT RFP

Charleston-Kanawha Housing Authority, hereinafter referred to as “the Authority”, is seeking written, sealed proposals until May 13, 2024 with detailed costs for comprehensive auditing services for all Federal, State, and local programs administered by the Authority. This is an audit for the Charleston-Kanawha Housing Authority. This bid will include separate audits for up to 10 Tax Credit Developments Managed by the Authority.

PHA DESCRIPTION

Created by State Order, Charleston Housing has been addressing the housing needs of low to moderate-income families since 1937. Charleston-Kanawha Housing Authority is the largest public housing management agency in the State of West Virginia and governed by a five-member Board of Commissioners appointed by the Mayor of the City of Charleston, West Virginia. On August 2, 2006, Charleston Housing Authority officially reorganized with the Kanawha County Housing Authority and began operations as the Charleston-Kanawha Housing Authority. Through the combined Public Housing and Housing Choice Voucher programs, the agency assists approximately 4,500 families in the Greater Kanawha Valley with an annual budget more than \$25 million. The authority manages 1147 public housing units and 396 tax credit units located throughout Charleston, Rand & Dunbar that serve a diverse population of families, including elderly and disabled residents. Likewise, the Housing Choice Voucher program serves approximately 3,026 families renting privately owned housing throughout Clay, Kanawha, and Putnam Counties. In addition, CKHA administers other voucher programs to include Shelter + Care (32), Mod Rehab (22), Mainstream (121), Fostering Youth (1-5), and Emergency Housing Vouchers (66). Charleston-Kanawha Housing Authority’s employees strive to provide quality professional service.

In addition to our primary role as a housing provider, Charleston-Kanawha Housing Authority provides other services to our residents and the community at large. The housing authority has partnered with various financial stakeholders and qualified developers, to make a substantial contribution to the revitalization of low-income communities in the City of Charleston. Charleston-Kanawha Housing Authority’s mission is to provide every resident with a decent, safe, affordable place to live while linking them to programs that will assist them on their journey to self-sufficiency. The agency continues to improve communities and neighborhoods through modernization efforts that enhance the quality of life for the citizens who reside in them.

Requirements

All firms submitting proposals must be Certified Public Accountants properly licensed in the State of West Virginia and meeting all the requirements for AUDITORS as specified in the GAO “Yellow Book” along with PEER Reviews of the Auditors that will be working on this Audit.

The Firm/Contractor should provide brief professional resumes of the Auditors that will be working on this Audit. The resumes should include the proposer’s qualifications to provide the services, a description of the background and current organization of the firm (including a current organizational chart). The proposer shall submit a listing of former or current clients, including any other Public Housing Authority for whom the proposer has performed similar or like services to those being proposed herein.

The firm must execute an audit contract with the Authority in a form acceptable to the Authority; please see copy provided. This is for the audit period beginning April 1, 2023 and ending March 31, 2024. The Tax Credit audit period will begin January 1, 2024 and ending December 31, 2024. The Audit for CKHA and the 10 Tax Credits should be quoted independently of each other.

Terms

This Agreement shall continue in effect for one year. This agreement shall be in effect for a one (1) year term with an option to renew for two (2) one (1) year terms, at the sole discretion of Charleston-Kanawha Housing Authority and as permitted by law, providing the "Contractor's" pricing, terms and conditions remain the same.

The Authority reserves the right to terminate the contract for unsatisfactory performance or any other justifiable cause, i.e. loss or reduction in availability of funding. At any given time during the contract period, upon mutual agreement of both parties and by providing a forty-five (45) day written notice, this contract may be terminated.

I. Technical Specifications

The contractor shall audit the accounts and records of the Charleston-Kanawha Housing Authority for the period beginning April 1, 2023, and ending on March 31, 2024, in accordance with Government Auditing Standards, OMB Circular A-133, general statutes, and the most recent applicable GASB rules, including GASB 49. The audit shall be sufficient in scope to enable the firm to express an opinion in the audit report on the financial statements of the Charleston-Kanawha Housing Authority and include reports on internal control and major federal program compliance (as required by OMB Circular A-133). The contractor shall prepare the financial statements and appropriate notes to be reviewed by the Authority. The contractor shall provide the Authority with a draft copy of the audit report for review and discussion before issuance and an electronic copy of the audit report in either Word or Adobe PDF format. Once completed, the successful proposer will be required to submit to the Agency a total of 10 copies of the Single Audit Report.

The books of accounts and records to be audited are maintained at the Authority's main office located at 1525 Washington Street, West, Charleston, WV 25387. These books and records will be made available to the contractor during normal business hours. Upon completion of the audit, an audit report will be issued containing all elements required by Government Accounting Standards, OMB Circular A-133, and the U.S. Department of Housing and Urban Development. The report will be issued within one hundred twenty (120) days of the end of the fiscal year unless books are not ready for audit; should the books not be ready for audit the one hundred twenty (120) days will begin when the books are ready for audit.

The firm will be required to assist the Authority at its location with all submissions of audited financial statements, via the Internet to REAC and the "Agreed Upon Procedures" engagement at the conclusion of the audit.

Before award of the contract, the Auditor/Contractor shall be required to carry and submit for approval, evidence of the following insurance coverage:

- a. Workers compensation (WV statutory limits or equal);
- b. Commercial general liability, occurrence basis policy, with bodily injury and property damage limits of not less than \$500,000 per occurrence to protect the Contractor against claims for bodily injury or death and damage to the property of

others; (*Charleston-Kanawha Housing Authority is to be named as additional insured on this policy.*)

- c. Automobile liability on owned and non-owned motor vehicles used on the site(s) or in connection with this contract for a combined single limit for bodily injury and property damage of not less than \$500,000 per occurrence;
- d. Professional Liability Insurance (including Errors and Omissions) in the amount of \$250,000 dollars per occurrence.

All insurance shall be carried with companies that are financially responsible and admitted doing business in the State of West Virginia. Charleston-Kanawha Housing Authority shall be notified in writing of any changes in insurance coverage and shall be provided renewal certificates as needed.

The following criteria will be used to determine award of contract:

The Proposed costs submitted	30%
Demonstrated Technical Capabilities	20%
Results of PEER Review	10%
Prior Audit experience	20%
Experience with REAC Submissions	20%
Time frame	10%

II. GENERAL CONDITIONS

1. The Authority reserves the right to reject any or all bids and to waive any informalities in the bid process. Withdrawal of bids prior and subsequent to the opening shall be permitted only in accordance with the Authority's Procurement Policy, Section III.C. 4a & 4b.
2. The bidder is required to complete and submit with the bid the attached Affidavit in proof that he/she has not entered into any collusion with any person in respect to the bid for this contract. The form of proposal/contract is included herein for the bidder's review and submission.
3. The bidder shall be properly licensed or registered to do business in the State of West Virginia and the City of Charleston. The bidder shall be responsible for payment of all required taxes and fees required by State and local law with respect to this contract. A valid copy of license and or registration *shall* be submitted before the contract will be awarded. Charleston-Kanawha Housing reserves the right to request evidence of proper licensing if the copies submitted have a termination date during the duration of the contract.
5. The bidder shall comply with the Copeland "Anti-Kickback" Act (18 U.S.C. 874) as supplemented in Department of Labor regulations (29 CFR Part 3).
6. The bidder shall comply with Section 103 and 107 of the Contract Work Hours and Safety Standards Act (40 U.S.C. 327-330) as supplemented by the Department of Labor regulations (29 CFR Part 5).
7. The bidder shall retain all required records for the time indicated and make available to those parties authorized in compliance with paragraph #16 of the Proposal/Contract.

8. The bidder shall protect, defend, indemnify, and save harmless the Authority against any or all claims that may result or arise from the performance of this contract.
9. In accordance with federal regulations, the Authority requires a drug-free work place. The bidder shall require all employees sign copies of the notice to honor and abide by the requirements of the Drug Free Work Place Act. Signed copies must be maintained for every employee.
10. The bidder shall be required to abide by all Federal, State and/or local regulations with regard to equal employment opportunity.
11. Pursuant to the Authority's Procurement Policy, specifically Section VIII. A. 1., special consideration may be given to proposals received from Section 3 businesses, small and minority-owned businesses, women's business enterprises, labor surplus area businesses, and individuals or firms located in or owned in substantial part by persons residing in an "Authority" development. Evidence in the form of a certification shall be required for qualified businesses, and is attached hereto. *The bidder shall complete the attached Certification and shall submit it with the bid.*
12. In order to comply with the law and provisions of the Immigration and Reform and Control Act of 1986, the vendor must verify that all its employees are United States citizens or aliens authorized to work in the United States.

Submittal Requirements

All bidders must submit a summary including the following:

1. Bidder's name, address, and telephone number and identify the location of the office which will manage the contract, as well as the individual authorized to contractually bind the bidder.
2. Stipulate the bidder's proposed annual commission for services provided which must remain valid for a period of at least 12 months.
3. One original and three (3) copies of the proposal must be submitted no later than 02:00p.m., May 13, 2024. Late proposals will not be accepted.
4. Any questions will be answered and sent to all bidders after a pre-bid meeting on May 1, 2024, at 10:00 AM. This meeting is not mandatory to attend but it will be held at

1525 West, Washington Street
Charleston, WV 25387

If you want to attend the meeting but are not in the Charleston area, please call Clifton Clark at (304) 348-6451 ext. 305 for further details.

5. Proposals will be accepted by post or hand delivery. Proposals must be sealed and have the words "ANNUAL AUDIT BID" written on the front bottom right corner of the envelop and submitted to:

Charleston-Kanawha Housing Authority
1525 West Washington Street
Charleston, WV 25387
Attn: Mark Taylor, Chief Executive Officer

NONCOLLUSIVE AFFIDAVIT

STATE OF _____

COUNTY OF _____

_____, Being first duly sworn, deposes and says that he is _____(Title), 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 that he has not in any manner, directly or indirectly, sought by agreement or collusion, or communication or conference with any person, to fix the bid prices of affiant or of any other bidder, or to fix any overhead, profit or cost element of said bid price, or of that or any other bidder, or to secure any advantage against Charleston-Kanawha Housing Authority or any person interested in the proposed Contract; and that all statements in said proposal or bid are true.

Name of Firm

By: _____

Title: _____

SUBSCRIBED AND SWORN TO BEFORE ME THIS ____ DAY

OF _____ 2024.

NOTARY PUBLIC

MY COMMISSION EXPIRES _____.

SMALL AND OTHER BUSINESS CERTIFICATION

I, _____, the _____
(Name) (Title)

For _____, do
(Name of Business)

hereby certify that the above named business ___ qualifies ___ does not qualify as a
(check the applicable category)

___ section 3; ___ minority owned; ___ woman owned ___ small

business; ___ resident-owned business enterprise as defined in the Procurement
Policy of Charleston-Kanawha Housing Authority.

Please check the applicable category of the following Section 3 business definition.

A Section 3 resident is one whose family income does not exceed 80% of the median
income for the City of Charleston which is \$37,200.

1. ___ 51% or more owned by section 3 residents;
2. ___ 30% of whose full time employees are current section 3 residents or were
section 3 residents within their first 3 years of employment with the business;
3. ___ provides evidence of a commitment to subcontract in excess of 25% of the
dollar award to section 3 businesses as defined in 1 and 2 above; and/or
4. ___ provides training for section 3 residents.

SMALL AND OTHER BUSINESS CERTIFICATION (Continued)

The types of good and/or services provided by our business are:

The employer tax I.D. number is _____

IN WITNESS WHEREOF, I have hereunto set my hand this ___ day of _____, 2024.

_____ Vendor

By: _____ Witness: _____

Title: _____ Date: _____