

**Borough of Highland Park Housing Authority  
242 South 6<sup>th</sup> Avenue Highland Park, NJ 08904**

Phone: (732) 572-4420

Fax: (732) 985-6485

**Donna Brightman, Executive Director**

## **Request for Proposals**

**For:**



# **Auditing Services**

for the

**HIGHLAND PARK HOUSING AUTHORITY**

and the

**HIGHLAND PARK AFFORDABLE HOUSING CORPORATION**

 July 2021 

**Sealed Proposals due no later than 2:00 PM on July 7, 2021**

# **Welcome to the Highland Park Housing Authority**

*In 1937 Congress passed the US Housing Act to “alleviate unemployment and to remedy unsafe and unsanitary housing conditions and the acute shortage of decent, safe and sanitary dwelling for families of low income.” The legislation was designed to encourage construction, create employment opportunities, and provide shelter for low-income families and clear sub-standard housing. Emphasizing local control of its programs, the Housing Act provided for housing in which rents would relate to the tenant’s ability to pay.*

*The Highland Park Housing, New Jersey, was created on May 15, 1956.*

*The Authority is composed of 124 units of Project Based Vouchers and 145 units of Section 8 housing.*

*The purpose of the Highland Park Housing Authority is to create and maintain safe, decent and sanitary housing for those individuals of low to moderate income.*

## **Mission Statement**

Our aim is to ensure safe, decent and affordable housing; create opportunities for residents’ self-sufficiency and economic independence; and assure fiscal integrity by all program participants.

In order to achieve this mission, we will:

- Recognize the residents as our ultimate customer.
- Improve PHA management and service delivery efforts through oversight, assistance, and selective intervention by highly skilled, diagnostic, and results-oriented field personnel.
- Seek problem-solving partnerships with PHA, resident, community, and government leadership.
- Act as an agent for change when performance is unacceptable and we judge that local leadership is not capable or committed to improvement.
- Efficiently apply limited HUD resources by using risk assessment techniques to focus our oversight efforts

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# PROPOSAL FOR AUDIT SERVICES

## **I. PURPOSE:**

The Housing Authority of the Borough of Highland Park (HPHA), New Jersey will accept proposals from qualified accountants or accounting firms for two separate audits on its books and records. The HPHA has various programs involved with the Section 8 Voucher Program (145 units), Operating and Capital Fund Program (CFP), tax credits, and mortgages and notes to finance 124 RAD Converted Project Based Voucher (PBV) units, which are managed by the Highland Park Affordable Housing Corporation (HPAHC). The scope of services must include the auditor performing the Attestation function to REAC, as required by HUD. The two audits shall be as follows:

1. One audit shall be for all the HPHA's books and records described above (except for the 24 RAD Converted PBV units described below) for the fiscal year April 1, 2020 to March 31, 2021.
2. The other audit shall be for the HPAHC's books and records for the fiscal year ending December 31, 2020. The 24 RAD Converted PBV units was funded through a loan from the NJCC New Jersey Community Capital. The HPAHC also received Federal Home Loan Banks funding in the amount of \$412,790.00 which will need to be audited in a format acceptable to the FHLB.

Drafts of both audit reports shall be required to be submitted on or before TBD.

All audit services must be provided in accordance with the existing rules, orders, directives, and regulations promulgated by the United States Department of Housing and Urban Development, (including the HUD Accounting Handbook, Financial Management Handbook, HUD Audit Guidelines, the Annual Contributions Contract and in compliance with all Asset Based Management requirements) provided that such compliance is in the best interest of the Authority and is required by law. The Audit will be performed in accordance with Circular OMB A-133.

Questions regarding this RFP may be directed in writing to [csmolder@optonline.net](mailto:csmolder@optonline.net).

## **II. QUALIFICATIONS:**

1. Must be a Certified Public Accountant (C. P. A.) licensed in the State of New Jersey or a licensed Public Accountant.
2. Must have experience representing Housing Authorities and an understanding of HUD funded programs and related federal regulations *and* State of New Jersey funded programs and regulations.
3. Must be approved by the United States Department of Housing and Urban Development.

## **III. PROPOSAL SUBMISSION**

All qualified candidates interested in submitting a proposal for "Audit Services" should submit a written proposal based upon a lump-sum fee, which shall state a fixed price for the Audit. All fees must be reasonable and include ten (10) copies of the final audit report and presentation to the Highland Park Housing Authority Board of Commissioners at a regularly scheduled meeting to be determined by the Executive Director. A copy of the candidate's resume shall be attached to the proposal listing all previous experience and qualifications.

Proposals shall include the following:

1. The entire proposal sent to the attention of Donna Brightman, Executive Director, 242 South Sixth Avenue, Highland Park, NJ 08904 **no later than 2:00 p.m. on Wednesday, July 7, 2021.**
2. A signed and notarized Stockholder Disclosure Certificate, included herein.

3. A signed Affirmative Action Compliance Notice, included herein.
4. A Business Registration Certificate.
5. A statement that draft audits will be provided to the authority on or before September 30, 2021 (negotiable).

**IV. PROPOSAL REVIEW**

Proposals will be determined considering price and other relevant factors and shall be awarded to the most advantageous proposal submitted to the HPHA. All proposals will be reviewed according to the “Competitive Proposal” process outlined in the HUD Procurement Handbook 7460.8 and HUD Notice PIH 90-47. The proposal’s responsiveness to the above qualifications will be used to evaluate all proposals received in response to the RFP. The Proposal rating system is below which shall be used to evaluate all proposals received in response to the RFP.

**COMPETITIVE PROPOSAL EVALUATION SYSTEM FOR PROFESSIONAL SERVICES**

<b><u>CRITERIA:</u></b>	<b><u>POINTS</u></b>
1. Specific experience with similar projects (Housing Authorities) Include in this section your references and the dates draft and final audits were completed	35
2. Company history/employee resumes	10
3. Costs (lump sums)	20
4. Comprehensiveness/responsiveness of proposal.	10
5. Audit approach: explain in detail the firm’s plan in understanding the Authority’s method of operation in order to perform an adequate audit.	25
<b>Maximum Total Points</b>	<b>100</b>

**Auditor is responsible for publishing any necessary documents with proof of publication after the audit in the local Home News Tribune.**

**END OF RFP PACKAGE**

Please be sure you have:

- ✓ read all instructions
- ✓ completed forms as required
- ✓ supplied all required documentation
- ✓ accurately address and label/identify your submission
- ✓ assure timely delivery of completed RFP

Thank you for your interest in the Highland Park Housing Authority

**LEGAL NOTICE-REQUEST FOR PROPOSAL  
HOUSING AUTHORITY OF THE BOROUGH OF HIGHLAND PARK  
PROFESSIONAL AUDIT SERVICES**

The Housing Authority of the Borough of Highland Park (HPHA) and the Highland Park Affordable Housing Corporation (HPAHC), New Jersey will accept proposals for “Audit Services” for two separate audits on the HPHA’s and HPAHC’s books and records as described in the Request for Proposals (RFP). All audit services must be provided in accordance with the existing rules, orders, directives, and regulations promulgated by the United States Department of Housing and Urban Development, (including the HUD Accounting Handbook, Financial Management Handbook, HUD Audit Guidelines, the Annual Contributions Contract and Asset Based Management) provided that such compliance is in the best interest of the Authority and is required by law. The Audit will be performed in accordance with Circular OMB A-133.

The scope of the “Audit Services” being requested will relate to all of the HPHA’s programs as described in the RFP and must include the auditor performing the Attestation function to REAC, as required by HUD. The full scope of services is detailed in the RFP package.

The RFP may be downloaded from <http://highlandparkhousing.org> . **SEALED PROPOSALS** in response to this “RFP” are **due no later than 2:00 PM on Wednesday, July 7, 2021** and shall be addressed to Donna Brightman, Executive Director, Highland Park Housing Authority, 242 South Sixth Avenue, Highland Park, NJ 08904 **“INDEPENDENT AUDIT PROPOSAL” DO NOT OPEN BEFORE 2:00 PM on 7/7/21.**

The HPHA is an Equal Opportunity Employer and does not discriminate on the basis of race, color, national origin, sex, religion, age or handicapped status in the employment or procurement of services.

Bidders are required to comply with the requirements of P.L 1975 Chapter 127 (N.J.A.C. 17:27)

The HPHA reserves the right to reject any and all proposals.

Advertised: Home News – 6/12/21

# STOCKHOLDER DISCLOSURE CERTIFICATION

This Statement Shall Be Included with Proposal Submission

**Name of Business** \_\_\_\_\_

I certify that the list below contains the names and home addresses of all stockholders holding 10% or more of the issued and outstanding stock of the undersigned.

**OR**

I certify that no one stockholder owns 10% or more of the issued and outstanding stock of the undersigned.

**Check the box that represents the type of business organization:**

Partnership  
Proprietorship

Limited Liability Corporation

Corporation

Sole

Limited Partnership

Limited Liability Partnership

Subchapter S Corporation

**Sign and notarize the form below, and, if necessary, complete the stockholder list below.**

Stockholders:

Name: \_\_\_\_\_

Name: \_\_\_\_\_

Home Address: \_\_\_\_\_

Home Address: \_\_\_\_\_

Name: \_\_\_\_\_

Name: \_\_\_\_\_

Home Address: \_\_\_\_\_

Home Address: \_\_\_\_\_

Subscribed and sworn before me this \_\_\_\_ day of \_\_\_\_\_, 2021.

(Notary Public)

My Commission expires:

\_\_\_\_\_  
(Affiant)

\_\_\_\_\_  
(Print name & title of affiant)

(Corporate Seal)

# AFFIRMATIVE ACTION COMPLIANCE NOTICE

N.J.S.A. 10:5-31 and N.J.A.C. 17:27

## GOODS AND SERVICES CONTRACTS (INCLUDING PROFESSIONAL SERVICES)

This form is a summary of the successful bidder's requirement to comply with the requirements of N.J.S.A. 10:5-31 and N.J.A.C. 17:27.

The successful bidder shall submit to the public agency, after notification of award but prior to execution of this contract, one of the following three documents as forms of evidence:

a. A photocopy of a valid letter that the contractor is operating under an existing Federally approved or sanctioned affirmative action program (good for one year from the date of the letter);

OR

b. A photocopy of a Certificate of Employee Information Report approval, issued in accordance with N.J.A.C. 17:27-4;

OR

c. A photocopy of an Employee Information Report (Form AA302) provided by the Division and distributed to the public agency to be completed by the contractor in accordance with N.J.A.C. 17:27-4.

The successful vendor may obtain the Affirmative Action Employee Information Report (AA302) from the contracting unit during normal business hours.

The successful vendor(s) must submit the copies of the AA302 Report to the Division of Contract Compliance and Equal Employment Opportunity in Public Contracts (Division). The Public Agency copy is submitted to the public agency, and the vendor copy is retained by the vendor.

The undersigned vendor certifies that he/she is aware of the commitment to comply with the requirements of N.J.S.A. 10:5-31 and N.J.A.C. 17:27 and agrees to furnish the required forms of evidence.

The undersigned vendor further understands that his/her bid shall be rejected as non-responsive if said contractor fails to comply with the requirements of N.J.S.A. 10:5-31 and N.J.A.C. 17:27.

COMPANY: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_

PRINT NAME: \_\_\_\_\_ TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_



**APPENDIX A**  
N.J.S.A. 10:5-31 and N.J.A.C. 17:27  
**(MANDATORY AFFIRMATIVE ACTION LANGUAGE)**  
**(MANDATORY EQUAL EMPLOYMENT OPPORTUNITY LANGUAGE)**  
**Goods, Professional Service and General Service Contracts**

During the performance of this contract, the contractor agrees as follows:

The contractor or subcontractor, where applicable, will not discriminate against any employee or applicant for employment because of age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation or sex. Except with respect to affectional or sexual orientation, the contractor will take affirmative action to ensure that such applicants are recruited and employed, and that employees are treated during employment, without regard to their age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation or sex. 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 forms of compensation; and selection for training, including apprenticeship. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the public agency compliance officer setting for the provisions of this nondiscrimination clause.

The contractor or subcontractor, where applicable will, in all solicitations or advertisements for employees placed by or on behalf of the contractor, state that all qualified applicants will receive consideration for employment without regard to age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation or sex.

The contractor or subcontractor, where applicable, will send to each labor union or representative or workers with which it has a collective bargaining agreement or other contract or understanding, a notice, to be provided by the agency contracting officer, advising the labor union or workers' representative of the contractor's commitments under this act and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

The contractor or subcontractor, where applicable, agrees to comply with any regulations promulgated by the Treasurer pursuant to N.J.S.A. 10:5-31 et seq., as amended and supplemented from time to time and the Americans with Disabilities Act.

The contractor or subcontractor agrees to make good faith efforts to employ minority and women workers consistent with the applicable county employment goals established in accordance with N.J.A.C. 17:27-5.2 or a binding determination of the applicable county employment goals determined by the Division, pursuant to N.J.A.C. 17:27-5.2.

The contractor or subcontractor agrees to inform in writing its appropriate recruitment agencies including, but not limited to, employment agencies, placement bureaus, colleges, universities, labor unions, that it does not discriminate on the basis of age, creed, color, national origin, ancestry, marital status, affectional or sexual orientation or sex, and that it will discontinue the use of any recruitment agency which engages in direct or indirect discriminatory practices.

The contractor or subcontractor agrees to revise any of its testing procedures, if necessary, to assure that all personnel testing conforms with the principles of job-related testing, as established by the statutes and court decisions of the State of New Jersey and as established by applicable Federal law and applicable Federal court decisions.

In conforming with the applicable employment goals, the contractor or subcontractor agrees to review all procedures relating to transfer, upgrading, downgrading and layoff to ensure that all such actions are taken without regard to age, creed, color, national origin, ancestry, marital status, affectional or sexual orientation or sex, consistent with the statutes and court decisions of the State of New Jersey, and applicable Federal law and applicable Federal court decisions.

The contractor and its subcontractors shall furnish such reports or other documents to the Division of Contract Compliance and EEO as may be requested by the office from time to time in order to carry out the purposes of these regulations, and public agencies shall furnish such information as may be requested by the Division of Contract Compliance & EEO for conducting a compliance investigation pursuant to **Subchapter 10 of the Administrative Code at N.J.A.C. 17:27.**

**FORM OF CONTRACT (SAMPLE)**  
**AUDIT SERVICES**

This AGREEMENT made this \_\_\_\_ day of \_\_\_\_ in the year 2021 by and between

Firm Name  
Address

hereinafter called the "Contractor," and the

*(two separate contracts shall be executed)*  
Housing Authority of the Borough of Highland Park  
242 So. Sixth Avenue, Highland Park, NJ 08904  
or  
Highland Park Affordable Housing Corporation (HPAHC)  
242 So. Sixth Avenue, Highland Park, NJ 08904

hereinafter called the "Authority".

**WHEREAS**, the Authority has entered into a contract(s) with the United States of America acting through the Department of Housing and Urban Development (hereinafter referred to as the "Government") for financial assistance for low-income public housing pursuant to the United States Housing Act of 1937, as amended, forty-two (42) United States Code section 1437, et seq.; and

**WHEREAS**, pursuant to said contract(s), the Government, the Comptroller General of the United States or his duly authorized representatives and the State of New Jersey Department of Community Affairs (DCA), have the right to audit the books and records of the Authority pertinent to its operations with respect to such financial assistance; and

**WHEREAS**, the Government and DCA have authorized the Authority to Procure such an audit by an Independent Public Accountant in lieu of audit by the Government and DCA; and

**WHEREAS**, the Authority desires the Contractor to conduct and perform such an audit;

**NOW THEREFORE**, the Authority and the Contractor do mutually agree as follows:

1. The Contractor shall audit the accounts and records of the Authority for the twelve (12) month period ending March 31, 2021 (or 12/31/20 for HPAHC) (a) in accordance with generally accepted Government auditing standards and the auditing and reporting provisions OMB Circular A-133 and Notice PH-95-31 and 98-14 and (b) in conformance with the State of New Jersey Statutes and Regulations, New Jersey Administrative Code 5:31.7. The audit performed shall be sufficient in scope to enable the Contractor to express an opinion in the audit report on the financial statements of the Authority.
2. The books of account and financial records to be audited are maintained and are located at the Authority's office located at 242 South 6<sup>th</sup> Street, Highland Park, NJ 08904. The Executive Director of the Authority at the Contractor's request will make these books and records available to the Contractor for the Contractor's use at the Authority's office during normal business hours.

3. If the Contractor ascertains that the Authority's books and records are not in a sufficiently satisfactory condition for performing an audit, the Contractor shall disclose this deficiency to the Authority. If the Authority cannot get its books ready for an audit within 20 days, then the IPA should notify the Government and the State of New Jersey DCA. Notification to the Government and DCA shall be written communication addressed to the Regional Inspector General for Audit, Regional Office, Department of Housing and Urban Development, 26 Federal Plaza, New York, New York and New Jersey Department of community Affairs, Division of Local Government Services, 101 South Broad Street, CN 803, Trenton, NJ 08625-0803. The Contractor shall await further instructions from the Regional Inspector General for Audit and DCA before continuing the audit.
4. Upon completion of the audit, an Audit Report consisting of those elements as required by Government (HUD) and the State of New Jersey (DCA) shall be simultaneously submitted to the Authority (1 copy for each Commissioner and required copies for the Executive Director), HUD Field Office, Federal Bureau of Census, State of New Jersey DCA and the local municipality.
5. The Audit Report shall be submitted within \_\_\_\_ days after the close of the Authority's fiscal year.
6. The Authority may, before or during the conduct of the audit, request changes in the scope of the services of the Contractor to be performed under this contract. Such changes, including any increase or decrease in the amount of the Contractor's compensation and any change in the time limitation for submission of the Contractor report, which are mutually agreed upon by and between the Authority and the Contractor, shall be incorporated into written amendments to this contract and shall be subject to approval by the Government and the State of New Jersey DCA.
7. The Authority agrees to pay the Contractor as compensation for the services and report mentioned herein, a lump-sum fee of \$\_\_\_\_\_ inclusive of all costs and expenses for auditing the 4/1/20-3/31/21 (or 1/1/20-12/31/20) fiscal year. The lump sum fee shall be paid upon the Contractor's compliance with paragraph 4 of this agreement.
8. The Contractor must be either a Certified Public Accountant or a Licensed or Registered Public Accountant licensed 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 Authority is located. In addition, those Public Accountants licensed after December 31, 1970, but prior to December 31, 1975, who performed an Authority audit prior to December 31, 1975, will be eligible to continue to perform Authority audits. A statement by the state identifying such registration or license shall be attached to this contract.
9. The Contractor certifies that its principal officer(s) or member(s) do not now have and have not had during any period covered by this audit, any interest, direct or indirect, in the Authority or any of its members or officials including family relationship with any Authority member or official, and employment by or service as a member or official of the Authority during the period covered by the audit.
10. The Contractor certifies that it has not provided accounting or bookkeeping services for the Authority during the period covered by the audit.

11. No member, officer, or employee of the Authority, no member of the governing body of the locality in which any of the Authority's projects are situated, no member of the governing body of the locality in which the Authority was activated, and no other public official of such locality or localities who exercises any responsibilities or functions with respect to the Authority's projects, during his/her tenure or for one year thereafter, shall be any interest, direct or indirect, in this contract or proceeds thereof.
12. No member or Delegate to Congress of the United States or Resident Commissioner shall be admitted to any share or part of this contract or to any benefit that may arise there from.
13. The Contractor warrants that he/she 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 Authority the right 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.
14. The Contractor shall not assign or transfer any interest in this contract except that claims for monies due or to become due from the Authority under the contract may be assigned to a bank, trust company, or other financial institution. If the Contractor is a partnership, this contract shall insure to the benefit of the surviving or remaining members of such partnership.
15. The Contractor shall not discriminate against any employee or applicant for employment because of race, color, religion, sex, age, national origin, or handicap. 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, national origin, or handicap. 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 forms of compensation, and selection of training, including apprenticeship.
16. For a period of four years from the date of the Audit Report, the Contractor shall make its work papers, records and other evidence of audit available to the Government, the Comptroller General of the United States or his duly authorized representatives and State of New Jersey DCA, during normal working hours upon written request of the Government, the Comptroller General or his representatives or the State of New Jersey DCA. The period will be reduced to three (3) years for those Public Housing Agencies for which all projects have had Actual Development Cost Certificates issued. The Government, the Comptroller General and DCA shall be entitled to reproduce any or all of such documents at their expenses for which provision shall be made at the time the need for reproduction arises.
17. Except for disclosure to the Government, the Comptroller General, DCA and the Authority, the Audit Report and work papers, records, and other evidence of audit, including information and data prepared or assembled by the Contractor under this contract, shall be held confidential by the Contractor and shall not be made available without the prior written approval of the Government and DCA.
18. The Contractor shall fully comply with (a) OMB Circular A-133 and all amendments and supplements thereto; (b) 24 CFR 44 and all amendments thereto; (c) all applicable Federal Law, Statutes and Regulations; (d) all applicable provisions of HUD Handbooks; and (e) New

Jersey State Law including preparation of a synopsis of the audit for publications; and (f) New Jersey Administrative Code 5:31.7.

**IN WITNESS WHEREOF**, the Authority and the Auditor have hereunto set their hands and the seal of the Authority this \_\_\_\_ day of \_\_\_\_\_, 2021.

**HOUSING AUTHORITY OF THE BOROUGH OF HIGHLAND PARK or  
HIGHLAND PARK AFFORDABLE HOUSING CORPORATION**

By: \_\_\_\_\_  
Donna F. Brightman, Executive Director

**AUDITOR**

By: \_\_\_\_\_

Print Name and Title: \_\_\_\_\_

Firm Name: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

Phone: \_\_\_\_\_

Email: \_\_\_\_\_