



November 30, 2016

Request for Proposal – Audit Services

The Lower Elwha Housing Authority (the “Housing Authority”) is requesting proposals from qualified organizations and persons to conduct an audit on fiscal year ended September 30, 2016. The Agency will reserve the right of extending the awarded contract to include fiscal years ending 2017 and 2018.

The audit shall be in accordance with Generally Accepted Auditing Standards and Governmental Auditing Standards issued by the U.S. General Accounting Office (GAO). When applicable, the audit and financial statements shall meet the requirements as prescribed by 2 CFR PART 200 - UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS (UNIFORM GUIDANCE).

The independent public accountant must possess an active Certified Public Accountant license issued by the regulatory authority of a state political subdivision of the United States and meet the legal requirements concerning registration in the State of Washington, and shall have performed audits of housing authorities. Indian preference will be given to a qualified Indian-owned entity that bids within 5% of the lowest qualified non-Indian bid. To be certified, an Indian-owned firm must be at least 51% owned, controlled and actively managed by registered members of a federally recognized Tribe and provide adequate documentation with the RFP.

The Housing Authority maintains its financial information on QuickBooks Enterprise 2013 and administers federal funds from the U. S. Department of Housing and Urban Development. The Housing Authority is responsible for maintaining 4 low-income rental units and 41 home buyer units that are in the process of being sold to homeowners. These houses were built in prior years under the 1937 Housing Act. The Housing Authority is also responsible for maintaining 25 low income rental units which have been constructed with NAHASDA. As general partner for the Lower Elwha Homes Limited Partnership #1 and #2, the Housing Authority is responsible for managing 45 low income housing tax credit units. The tax credit partnerships are audited yearly, and we will have the financial statements available to you. The houses/rentals are on the Lower Elwha Reservation located in Port Angeles, Washington.

The Housing Authority is governed by a six member Board of Commissioners and managed by an Executive Director and an Assistant ED. The majority of the financial information is maintained by an Accountant. The Housing Authority has a fee accountant; Certified Public Accountant, who has prepared Financial Statements – Compilation for the fiscal year ended 9/30/2016. She also has other financial documentation, and can/will be of assistance in the Audit. The other four positions in the Housing Authority focus on property management.

The Indian Housing Block Grant funds used for the FYE 9/30/2016 were in the amount of \$743,397.

An unmodified opinion was issued on the financial statements FYE September 30, 2015 with no findings or questioned costs for the federal awards.

Proposals must be received at the Housing Authority no later than December 31, 2016. It is anticipated that a copy of the compilation will be available upon receiving the authorization to do the audit.

Your proposal should contain, but not be limited to the following considerations:

1. Eligibility – authorization by the State Board of Accountants to conduct audits.
2. Experience of your firm in relation to the scope of audits for Indian housing authorities.
3. A list of similar or pertinent accounts/clients served by your firm.
4. Your staff assignments and availability to complete the audit on a timely basis.
 - Participation of senior audit personnel assigned to the engagement.
 - Frequency of contact with fiscal personnel
 - Availability of staff to respond to questions within the scope of the engagement and the hourly charge, if any, for services outside the scope of the audit.

5. Describe how you can/will utilize our fee accountant.
6. Describe the amount of time and accommodations needed from the Housing Authority to do the audit
7. Procedures used to transmit audit adjustments and the reasons for them along with management recommendations to the responsible personnel.
8. Your fee proposal. Estimated number of hours to complete the audit by classification of your employees, i.e. partners, senior, junior.
Detail of expenses expected to be incurred, i.e. mileage, per diem, and etc.
9. Audit firm to produce statements and print annual report.

Please include a time line for the completion of the 2016 audit based on a start date no later than February 28, 2017. Please remit three copies of the RFP to me at the address below. The award will be made by January 5, 2017 and the recipient will be notified at that time.

I will be available to answer any concerns or questions Monday – Friday, 8AM to 4PM. I can be reached at telephone (360) 457-5116, email teresa@elwhahousing.com, or FAX (360) 457-3542.

Teresa L. Erickson - Accountant
Lower Elwha Housing Authority
22 Kwitsen Drive
Port Angeles, WA 98363