

# **GUTTENBERG HOUSING AUTHORITY**

## **REQUEST FOR PROPOSALS FOR AUDITING SERVICES**

Under a Fair and Open Process in Accordance  
with N.J.S.A. 19:44A-20.4 et. seq.

### **PROPOSALS MUST BE SUBMITTED BY**

**March 27<sup>th</sup>, 2019 at 3:00 P.M.to:**

**MR. CARL S. CZAPLICKI, JR.  
EXECUTIVE DIRECTOR  
GUTTENBERG HOUSING AUTHORITY  
6900 BROADWAY  
GUTTENBERG, NEW JERSEY**

## **1. PURPOSE**

The Housing Authority of the Town of Guttenberg (hereinafter called “Housing Authority” or “GHA”) is a public housing authority with administrative offices located at 6900 Broadway, Guttenberg, New Jersey 07093. The GHA provides quality, affordable housing to low-income families and seniors through its Public Housing and Section 8 Housing Choice Voucher Programs.

In accordance with applicable Federal and State of New Jersey requirements, the Housing Authority is currently accepting proposals for **Auditing Services** for the fiscal year ending March 31, 2019. It is the Housing Authority’s desire to employ a duly qualified accountant or accounting firm to act as its Auditor and to conduct an audit of its books and records for the above-indicated time period. All auditing services must be provided in accordance with New Jersey State Law and all rules, orders, directives, and regulations promulgated by the United States Department of Housing and Urban Development (“HUD”), including the HUD Financial Operations and Accounting Procedures Handbook, the HUD Audit Guidelines, the Annual Contributions Contract, Asset Based Management, Generally Accepted Auditing Standards (“GAAS”), and Generally Accepted Government Auditing Standards (“GAGAS”). The Audit shall also be performed in accordance with Circular OMB A-133.

## **2. SCOPE OF AUDITING SERVICES**

The scope of auditing services being requested will relate to all of the Housing Authority’s programs (including but not limited to Public Housing, Section 8 Housing Choice Voucher, and Capital Fund programs) and shall include, but not be limited to, the following:

- A. Draft and issue a comprehensive financial and compliance audit for the fiscal year ending March 31, 2019 which shall include:
  - a. A complete audit of all federal, state and other awards of financial assistance received by the Housing Authority in accordance with U.S. Office of Management and Budget (OMB) Circular A-133 and the A-133 Compliance Supplement or its successor pursuant to the Single Audit Act of 1984;
  - b. An evaluation of Authority internal financial controls over cash receipts, disbursements, fixed assets and payroll cycles as they relate to authorization, completeness, accuracy, substantiation of balances and access to assets; and
  - c. A review of operational efficiency and effectiveness including any recommendations for improvement;
- B. Compare financial statements between the prior and current fiscal years and implement any recommendations for the current fiscal year;
- C. Assist in all HUD Real Estate Assessment Center (REAC) reporting including certification of all required electronic reporting requirements in strict compliance with reporting deadlines;

- D. Provide continuing professional education of staff regarding audit-related activities and bookkeeping;
- E. Conduct audit entrance and exit conferences with the Executive Director and GHA staff to discuss audit approach and any subsequent findings and recommendations; and
- F. Appear before the GHA Board of Commissioners at the conclusion of the audit and present the audited financial statements and audit report to the Board and the general public.

### 3. QUALIFICATIONS

In addition to the ability to perform all of the above, all respondents shall meet the following minimum requirements:

- A. Must be a Certified Public Accountant (C.P.A.) licensed in the State of New Jersey who has never, at any time, been sanctioned or suspended from practice.
- B. Must have experience representing New Jersey Public Housing Authorities and knowledge of relevant State and federal regulations.
- C. Has never, at any time, been suspended, debarred, declared ineligible, or voluntarily excluded by the Department of Housing and Urban Development, the Department of Justice, the General Services Administration, the Internal Revenue Service, or any other federal agency or the Federal Government, and/or the New Jersey Department of Labor or any other state agency or the State of New Jersey.
- D. Must be approval by the United States Department of Housing and Urban Development.

**Failure to meet any of the foregoing qualifications is considered a material defect and shall result in the disqualification of the Respondent.**

### 4. SUBMISSION OF PROPOSALS

All Proposals must be sealed and received by the GHA (via mail, courier service such as Fed Ex or UPS, or hand-delivery only) no later than \_\_\_\_\_ on \_\_\_\_\_ at the following address:

Mr. Carl S. Czaplicki, Jr.  
Executive Director  
Guttenberg Housing Authority  
6900 Broadway, Guttenberg, NJ 07093

The sealed envelope must be marked "Proposals for Auditing Services".

## 5. PROPOSAL REQUIREMENTS

- A. Proposals shall be submitted on the company letterhead, and signed by the owner or an executive officer of the firm. Interested firms should have at least five (5) years' experience.
- B. **Executive Summary-** Provide a brief non-technical overview of the Respondent's business including the range of services offered. Respondents should demonstrate how and why their services meet GHA's needs and qualification requirements.
- C. **Company Profile-** Provide a history of the business and resumes of key staff to be involved in all aspects of the auditing process including the names and qualifications of all training personnel. This shall include both the company's history providing general auditing services as well as its experience providing such services to public housing authorities.
- D. **Audit Service-** Describe in detail each aspect of the auditing service proposed, including the evaluation of financials, the audit report, training of staff, and implementation of recommendations for current fiscal year and beyond.
- E. **References-** Respondents are required to submit a minimum of three (3) housing authority references as well as a redacted sample audit report.
- F. **Proposed Costs-** Provide a flat fee for the performance of the services described herein and an hourly rate for any additional services outside the scope of services described herein.
- G. **Required Documentation-** Each respondent shall execute and submit the following documents as part of their formal proposal:
  - a) One (1) Original and One (1) Copy of Proposal
  - b) HUD-5369C – Certification and Representations of Offerors
  - c) Certification Non-Debarment, Suspension, Ineligibility and Voluntary Exclusion
  - d) Non-Collusion Affidavit
  - e) Statement of Corporate Ownership
  - f) Affirmative Action Compliance Notice
  - g) New Jersey Business Registration Certificate
  - h) Certificate of Insurance
  - i) Declaration Page for Professional Liability Insurance
  - j) Completed Proposal Document Checklist

**Failure to provide any of the above documentation at the time of submission may be considered a fatal defect warranting rejection of the proposal.**

**6. PROPOSAL REVIEW**

A. All proposals will be reviewed in accordance with the Housing Authority’s evaluation criteria, which are as follows:

Evaluation Criteria	Weighting (Maximum Points)
Demonstrated experience and competence in GAAS and GAGAS Auditing	10
Demonstrated experience with New Jersey PHAs	20
Familiarity with HUD rules and regulations and New Jersey rules and regulations applicable to PHA Auditing	20
Capability and capacity to accomplish quality work within the required time period	15
Ability to help the GHA reach its Section 3 and MBE/WBE compliance goals	5
References from current or former clients, particularly Housing Authorities	10
Reasonableness of proposed fee(s)	20
<b>TOTAL</b>	<b>100</b>

B. The Housing Authority reserves the right to waive any informality and to reject any and all proposals. No Proposal may be withdrawn for sixty (60) days after the due date. Proposals may be withdrawn prior to the due date either in person or by mail.

**7. DUE DILIGENCE**

Procurement transactions shall be conducted **only** with responsible Contractors, i.e., those who have the technical and financial competence to perform and who have a satisfactory record of integrity. Where warranted and before awarding a contract, the GHA shall review the proposed Respondents’ ability to perform the contract successfully, considering factors such as the Respondent’s integrity, compliance with public policy, record of past performance (including vendor performance reports and contacting previous clients of the respondent), and financial and technical resources (an extensive financial review is normally conducted on all non-bonded procurement transactions over \$100,000 in total contract value). Contracts shall not be awarded to barred, suspended, or ineligible Respondents. The Housing Authority shall not contract with firms and/or individuals listed on *List of Parties Excluded from Federal Procurement and Non-procurement Programs*. If a prospective Respondent is found to be non-responsible, a written determination of non-responsibility shall be prepared, and the prospective Respondent shall be advised of the reasons for the determination.

**8. COMPLIANCE WITH LAW**

The Respondent shall comply with all applicable Federal, State and local laws, regulations, ordinances and requirements applicable to the work described herein including, but not limited

to, those applicable laws, regulations and requirements governing equal employment opportunity programs, subcontracting with small and minority firms, women's business enterprise and labor surplus area firms, equal opportunity for business and unemployed and underemployed persons (as referenced in Section 3 of the Housing and Urban Development Act of 1968, as amended, 12 U.S.C. 1701u (Section 3), the Americans with Disabilities Act, Section 504 of the Rehabilitation Act of 1973, the Davis-Bacon Act, and those laws and regulations concerning the abatement and remediation of asbestos and lead-based paint, and shall provide for such compliance in the contract documents. To the extent the work required under this contract is related to development, Respondent shall further comply with the applicable Annual Contributions Contract (ACC) related to such development.

**AMERICANS WITH DISABILITIES ACT OF 1990**  
**Equal Opportunity for Individuals with Disability**

The contractor and the Housing Authority of the Town of Guttenberg, (hereafter "owner") do hereby agree that the provisions of Title 11 of the Americans With Disabilities Act of 1990 (the "Act") (42 U.S.C. *SI21 01* et seq.), which prohibits discrimination on the basis of disability by public entities in all services, programs, and activities provided or made available by public entities, and the rules and regulations promulgated pursuant there unto, are made a part of this contract. In providing any aid, benefit, or service on behalf of the owner pursuant to this contract, the contractor agrees that the performance shall be in strict compliance with the Act. In the event that the contractor, its agents, servants, employees, or subcontractors violate or are alleged to have violated the Act during the performance of this contract, the contractor shall defend the owner in any action or administrative proceeding commenced pursuant to this Act. The contractor shall indemnify, protect, and save harmless the owner, its agents, servants, and employees from and against any and all suits, claims, losses, demands, or damages, of whatever kind or nature arising out of or claimed to arise out of the alleged violation. The contractor shall, at its own expense, appear, defend, and pay any and all charges for legal services and any and all costs and other expenses arising from such action or administrative proceeding or incurred in connection therewith. In any and all complaints brought pursuant to the owner's grievance procedure, the contractor agrees to abide by any decision of the owner which is rendered pursuant to said grievance procedure. If any action or administrative proceeding results in an award of damages against the owner, or if the owner incurs any expense to cure a violation of the ADA which has been brought pursuant to its grievance procedure, the contractor shall satisfy and discharge the same at its own expense.

The owner shall, as soon as practicable after a claim has been made against it, give written notice thereof to the contractor along with full and complete particulars of the claim. If any action or administrative proceeding is brought against the owner or any of its agents, servants, and employees, the *owner shall* expeditiously forward or have forwarded to the contractor every demand, complaint, notice, summons, pleading, or other process received by the owner or its representatives.

It is expressly agreed and understood that any approval by the owner of the services provided by the contractor pursuant to this contract will not relieve the contractor of the obligation to comply with the Act and to defend, indemnify, protect, and save harmless the owner pursuant to this paragraph.

It is further agreed and understood that the owner assumes no obligation to indemnify or save harmless the contractor, its agents, servants, employees and subcontractors for any claim which may arise out of their performance of this Agreement. Furthermore, the contractor expressly understands and agrees that the provisions of this indemnification clause shall in no way limit the contractor's obligations assumed in this Agreement, nor shall they be construed to relieve the contractor from any liability, nor preclude the owner from taking any other actions available to it under any other provisions of the Agreement or otherwise at law.

**MANDATORY AFFIRMATIVE ACTION LANGUAGE**  
N.J.S.A. 10:5-31 and N.J.A.C. 17:27  
**(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.**

# NON-COLLUSION AFFIDAVIT

State of New Jersey  
County of \_\_\_\_\_

I, \_\_\_\_\_ residing in \_\_\_\_\_  
(name of affiant) (name of municipality)  
in the County of \_\_\_\_\_ and State of \_\_\_\_\_ of  
full age, being duly sworn according to law on my oath depose and say that:

I am \_\_\_\_\_ of the firm of \_\_\_\_\_  
(title or position) (name of firm)

\_\_\_\_\_ the entity making this Proposal for the bid  
entitled \_\_\_\_\_, and that I executed the said proposal with  
(title of bid proposal)

full authority to do so that said bidder has not, directly or indirectly entered into any agreement, participated in any collusion, or otherwise taken any action in restraint of free, competitive bidding in connection with the above named project; and that all statements contained in said proposal and in this affidavit are true and correct, and made with full knowledge that the Housing Authority of the Town of Guttenberg relies upon the truth of the statements contained in said Proposal and in the statements contained in this affidavit in awarding the contract for the said project.

I further warrant that no person or selling agency has been employed or retained to solicit or secure such contract upon an agreement or understanding for a commission, percentage, brokerage, or contingent fee, except bona fide employees or bona fide established commercial or selling agencies maintained by \_\_\_\_\_.

Subscribed and sworn to before me this day \_\_\_\_\_  
Date

Signature

\_\_\_\_\_  
(Type or print name of affiant under signature)

Notary public of \_\_\_\_\_

My Commission expires \_\_\_\_\_  
(Seal)

# STATEMENT OF CORPORATE OWNERSHIP

**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    Limited Liability Company    Corporation    Sole Proprietorship  
 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: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

% of Ownership: \_\_\_\_\_

% of Ownership: \_\_\_\_\_

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

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

Subscribed and sworn before me this \_\_\_\_ day of \_\_\_\_\_, 2019

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

(Notary Public)

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

My Commission expires:



**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. 17:27-1 et seq.

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 and 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 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 successor vendor(s) must submit the copies of the AA 302 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 vender.

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. 17:27.1 et seq. 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. 17:27-1, et seq.

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

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

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

## PROPOSAL DOCUMENT CHECKLIST

Submission Requirement	Initial
An Original and One Copy of Entire Proposal	
Support for Qualifications	
Support for Evaluation Factors	
Statement of Corporate Ownership	
Non-Collusion Affidavit	
Certification Regarding Non-Debarment	
Form HUD-5369-C	
Affirmative Action Compliance Notice and Documentation	
State of New Jersey Business Registration Certificate	
Certificate of Insurance	
Declaration Page for Professional Liability Insurance	

## AGREEMENT FOR AUDITING SERVICES

This agreement made and entered into the \_\_\_\_ day of \_\_\_\_\_, 2019 by and between the Guttenberg Housing Authority, hereafter called "GHA" and \_\_\_\_\_, C.P.A. hereafter called the "Auditor",

Whereas, the GHA desires to retain and employ said Auditor to perform auditing services on the GHA's books and records for FYE ending March 31, 2019;

Whereas, said Auditor desires to accept the position of auditor for the GHA connected to the audit of the GHA's books and records for FYE ending March 31, 2019;

Now, therefore, in consideration of the foregoing, it is mutually agreed between the parties hereto as follows:

1. That the Guttenberg Housing Authority (GHA) hereby retains the Auditor for the audit of the GHA's books and records for FYE 3/31/2019. The audit will be conducted in accordance with New Jersey State Law and all rules, orders, directives, and regulations promulgated by the United States Department of Housing and Urban Development ("HUD"), including the HUD Financial Operations and Accounting Procedures Handbook, the HUD Audit Guidelines, the Annual Contributions Contract, Asset Based Management, Generally Accepted Auditing Standards ("GAAS"), and Generally Accepted Government Auditing Standards ("GAGAS"). The Audit shall also be performed in accordance with Circular OMB A-133.
2. That the said Auditor shall:
  - a. Draft and issue a comprehensive financial and compliance audit for FYE3/31/2019.
  - b. Compare financial statements between the prior and current fiscal years and implement any recommendations for the current fiscal year.
  - c. Assist in all HUD Real Estate Assessment Center ("REAC") reporting, including certification of all required electronic reporting requirements in strict compliance with reporting deadlines.
  - d. Provide continuing professional education of staff regarding audit-related activities and bookkeeping.
  - e. Conduct audit entrance and exit conference with the Executive Director and GHA staff to discuss audit approach and any subsequent findings and recommendations.
  - f. Attend meetings of the GHA Board of Commissioners at the conclusion of the audit and present the audited financial statements and audit report to the Board and the general public.
  - k. Perform other auditing work as directed.

3. That the said GHA shall pay the Auditor for the services listed above in the sum of \$ \_\_\_\_\_ for the period covering \_\_\_\_\_ through \_\_\_\_\_. Said compensation will be paid monthly at a fee of \$\_\_\_\_\_.
4. The parties hereto expressly agree that this Contract shall not be deemed to create an employer-employee relationship between GHA and the Firm respectively, and no rights or privileges of an employee of GHA shall inure to the Firm.
5. The Contract shall be governed by the laws of the State of New Jersey.
6. The GHA can cancel this contract with four (4) weeks' notice.
7. This instrument contains the entire agreement of the parties. This instrument may not be changed orally, but only by an agreement in writing signed by the party against whom enforcement of any waiver, change, modification, extension or discharge is sought.

THIS AGREEMENT shall extend to and be binding upon the successors and assigns of the Housing Authority of the Town of Guttenberg.

IN WITNESS WHEREOF, the parties have hereunto set their hands and seals this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
Carl S. Czaplicki Jr., Executive Director  
Guttenberg Housing Authority

\_\_\_\_\_  
(Auditor)