

*Rev. Chester Chavis, Chairperson
Polly D. Hunt, Vice-Chairperson
Ashley R. Lowry, Executive Director*

*Michael Hayman, Commissioner
Sunsarae Locklear-Harrell, Commissioner
Patrick Strickland, Commissioner*

REQUEST FOR PROPOSALS #2024-01

The Pembroke Housing Authority (PHA) of Pembroke, North Carolina, invites proposals from independent public accounting firms (contractor) to perform its annual single audit of the Authority's various programs as required of recipients of federal funding for fiscal years ending December 31, 2023, and December 31, 2024, with three (3) one-year extensions, per HUD Field Office approval.

Audits should use Generally Accepted Government Audit Standards issued by the Controller General of the United States, the consolidated Audit Guide of Audits of HUD Programs, and North Carolina Local Government Commission standards. In accordance with the Uniform Financial Reporting Standards for HUD Housing Programs, the audit report submitted to HUD must be in compliance with Generally Accepted Accounting Principals (GAAP).

The Audit Report and Financial Papers as well as working papers will be subject to review and approval by HUD. The Contractor for a minimum of four years must retain audit working papers.

General Information

1. The Pembroke Housing Authority, organized in 1972, is responsible for the management of 243 Public Housing Units.
2. A 5-member board governs the PHA.
3. The U.S. Department of Housing and Urban Development regulates the Agency.
4. The PHA fiscal year begins January 1 and ends December 31. The last audit performed was for fiscal year ending December 31, 2022, by Patterson & Associates, PLLC, of Lumberton, North Carolina.
5. Phillip Jarrell, C.P.A., of Hazlehurst, GA, performs the majority of PHA financial and accounting functions (Fee Accountant), with the exception of payroll and accounts payable.
6. The Audit Report along with all required documentation shall be submitted within 270 days (nine months) after the closing of the Authority's fiscal year. The Contractor is also required to successfully complete all Internet submissions.
7. Payment to the contractor will occur upon completion and approval of all required documentation and within 30 days after the receipt of an appropriate invoice.
8. The PHA utilizes proprietary applications for data processing in the following areas: Applications System; Accounts Payable; Dwelling Management; Work Order System; Inventory Control; Payroll

Programs for Audit

	<u># Of Dwelling Units</u>	<u>Annual Budget FYE 2023</u>
1. Public Housing	243	\$1,800,000*
2. Capital Fund Program	N/A	\$1,000,000*
3. ExpoGro Program	N/A	\$ 80,000*

*Approximate totals only.

Technical Qualifications & Criteria for Selection of Auditor

The following criteria will be used in evaluating proposals:

1. Audit firm's history (including length of audit experience)	20 Points
2. Individuals assigned to audit education and experience *	10 Points
3. Last three years of governmental or Housing Authority audit experience	40 Points
4. Cost of engagement	30 Points

* must show prior HUD audit experience

Proposals submitted must provide proof of ability to conduct auditing work in the State of North Carolina. In addition to the points assigned above, the authority will use any or all of the following criteria in the event proposals cannot be differentiated only on the basis of the above five criteria:

- A. Small Business Enterprise
- B. Minority Owned Business
- C. Female Owned Business

Any proposal that does not indicate any information regarding any of the additional criteria will not receive additional consideration relative to any of the additional criteria.

You are invited to submit a proposal for audit of the fiscal year ending December 31, 2023, and December 31, 2024. All proposals must be sealed and must be submitted to:

Ashley R. Lowry, Executive Director
Pembroke Housing Authority
PO Drawer 910
Pembroke, NC 28372-0910

Proposals must be received no later than 4:00 p.m., March 18, 2024, and clearly marked "Audit Proposal" to be considered.