

REQUEST FOR PROPOSALS

FOR

AUDIT SERVICES

FOR THE

HOUSING AUTHORITY OF THE COUNTY OF ERIE

November 2026

The Housing Authority of the County of Erie
120 S. Center Street
P.O. Box 38
Corry, Pa 16407

**REQUEST FOR PROPOSAL
AND
STATEMENT OF QUALIFICATIONS FOR AUDIT SERVICES**

PART I

PROCUREMENT INFORMATION

The Housing Authority of the County of Erie (ECHA) will accept proposals with Statements of Qualifications from Certified Public Accounting Firms for audit services for the Housing Authority's annual audit services for a three-year (3) period to commence with fiscal year ending December 31, 2026.

Interested firms shall submit 3 copies of the proposal no later than 2:00 PM (EST), October 22, 2026. **NO SUBMITTALS WILL BE ACCEPTED AFTER THIS DEADLINE.** Proposals must be submitted in a sealed envelope that shows the firm's name, and clearly written on the outside of the sealed envelope must be the words **"PROPOSAL – AUDIT SERVICES"**. The proposals must be submitted to the following address:

Housing Authority of the County of Erie
120 South Center Street
P.O. Box 38
Corry, Pennsylvania 16407

Firms should be prepared to present cost information in a flat yearly fee for each of the three one-year periods. Fee will include all REAC submissions. This will be shown as a separate line item. This fee structure should be supported by an hourly rate based upon the type and mix of personnel to be assigned to the audit.

The contract period shall be for three years with a unilateral option to extend the contract for two additional one-year terms on a year-by-year basis at the sole discretion of the Erie County Housing Authority.

Two separate audits will be required: one encompassing the entire ECHA and one for its not-for-profit (Erie County Rentals, Inc.) consisting of 161 Section 18/RAD units and holding a HUD insured mortgage. The ECHA audit will be due by the May board Meeting while the Erie County Rentals, Inc. audit will be due by March 31st.

The Housing Authority of the County of Erie prohibits discrimination in any manner on the basis of race, color, creed, national origin, sex, age or disability and will pursue an affirmative policy of fostering, promoting and conducting business with minority owned enterprises.

Specifications may be obtained by contacting the Housing Authority at (814) 665-5161.

The Housing Authority of the County of Erie reserves the right to reject any or all proposals and to select the firm, which in their judgment, best meets the needs of the Housing Authority. The Housing Authority further reserves the right to terminate the contract with proper notice.

Erie County Housing Authority
Beverly Weaver
Executive Director

- A. The Housing Authority of the County of Erie requires an audit in accordance with Uniform Guidance for the following programs:

Housing Choice Voucher Program
Weatherization Assistance Program
National Fuel Low-Income Usage Reduction Program
First Energy Low-Income Usage Reduction Program
Low-Income Home Energy Assistance Program
Community Development Block Grants Program Administration
Section 8 New Construction Program
Section 8 Housing Assistance Payment Program – Special Allocations
Component Unit (34 Family Units – Section 18/RAD Conversion Properties)
Component Unit (161 Elderly Units – Section 18/RAD Conversion Properties)
Business Activities (Three Housing Authority Owned Properties)

The audit is to be performed in accordance with generally accepted auditing standards and the standards for fiscal audits set forth in the U.S. General Accounting Office's (GAO) Government Auditing Standards, the provisions of the Federal Single Audit Act of 1984 and the Single Audit Act Amendments of 1996, and the Uniform Guidance.

- B. The following financial statements shall be prepared for each of these funds:

Housing Choice Voucher Program
Weatherization Assistance Program
National Fuel Low-Income Usage Reduction Program
First Energy Low-Income Usage Reduction Program
Low-Income Home Energy Assistance Program
Community Development Block Grants Program Administration
Section 8 New Construction Program
Section 8 Housing Assistance Payment Program – Special Allocations
Component Unit (34 Family Units – Section 18/RAD Conversion Properties)
Component Unit (161 Elderly Units – Section 18/RAD Conversion Properties)
Business Activities (Three Housing Authority Owned Properties)

1. Balance Sheet
2. Income Statement
3. Statement of Cash Flows

- C. The audit will be a financial and compliance audit as required by the Department of Housing and Urban Development (HUD).

- D. The proposal will include the fees for three REAC submissions. One through the

Financial Assessment Submission – PHA (FASPHA) system for the Housing Authority as a whole and two through the Financial Assessment Subsystem – Multifamily Housing (FASSUB) for the Section 8 Housing Assistance Payment Program – Special Allocations project (South Hill Apartments) and the Component Unit (Erie County Rentals, Inc.).

- E. The proposal will include the completion and submission of Form 990 for two Component Units (Erie County Rentals, Inc and Rosewood Rental Company, Inc.)
- F. Accompanying the financial statements, the Auditor will submit a Management Letter of Comments and Recommendations, if applicable.
- G. The Auditor will comply with all HUD guidelines and requirements existing and those that will be in affect through the future years of this contract.
- H. The Audit shall comply with all HUD rules, regulations and guidelines. Each audit report shall contain at least the following:
 - 1. The annual financial statements and any supplementary data required within the scope of the audit.
 - 2. The auditor’s study and evaluation of the entity’s system of internal accounting control. The auditor’s report shall identify any deficiencies identified and make appropriate suggestions to correct any deficiencies found.
 - 3. Compliance matters, which may have a material effect on the financial statements, reported upon shall be reported. Methods of correction shall be suggested.
 - 4. A statement that the audit was made in accordance with generally accepted GAAP auditing standards, as well as, all applicable laws and provisions.
 - 5. The auditor in charge will conduct an exit conference with the Executive Director and staff. At the exit conference findings and recommendations regarding compliance and internal controls shall be discussed.
- I. Data from prior years will be available upon request.
- J. No Audit shall be published until the draft submitted to the Executive Director is approved.
- K. The Auditor shall also submit to the Federal Clearinghouse the data collection form, SF-SAC, Data Collection Form for Reporting on Single Audits, and one copy of the reporting package (as defined in the Uniform Guidance). This would include a submission for the Authority, and also the submission for Erie County Rentals, Inc. A copy of the reporting package submitted to the Federal Clearinghouse for the Single Audit shall also be submitted to the local HUD office if required.
- L. The Auditor shall supply one electronic copy to the Executive Director and one for the Comptroller.
- M. The auditor will be expected to attend a meeting with the Board of Directors to present the audit report and review the management letter.

PART III**HOUSING AUTHORITY OF THE COUNTY OF ERIE ACCOUNTING SYSTEM**

- A. The Housing Authority of the County of Erie receives approximately \$10,200,000 in federal funds, \$1,100,000 in rent collections and \$600,000 from other revenue sources.
- B. There are approximately 30 full time employees and 5 part time employees of the Housing Authority of the County of Erie.
- C. The Housing Authority records are mostly computerized; the Authority currently uses Horizon Information System Software.
- D. The Authority's Accounting Staff will prepare the general ledger and subsidiary ledgers and trial balances for each fund open during the audit period. Additional supporting schedules where appropriate will be prepared to assist the audit process. Staff will be available to answer questions and to locate documents as needed.

PART IV**INFORMATION TO BE INCLUDED IN THE PROPOSAL**

- A. Describe the experience in auditing programs, activities and functions funded by HUD in accordance with the Uniform Guidance. Indicate the number of years each person who will be assigned to the audit has worked in this area.
- B. State whether your audit organization is national, regional or local. State the local address of your firm.
- C. Affirm that your audit organization is properly licensed to perform this audit in the State of Pennsylvania.
- D. Affirm that your organization meets the independence requirements of Standards for Audit of Government Organizations, Programs, Activities and Functions, published by the U.S. G.A.O. or any subsequent amendments or superseding revisions.
- E. Affirm that you and/or members of your organization have not been suspended or debarred from performing government audits, or other government activity.
- F. Provide a list of the current and prior government/PHA audit clients and the year(s) of engagement.
- G. Indicate the number of people by level who will handle the audit.
- H. Provide evidence of professional insurance policies carried by individual/firm.
- I. Provide a completed form HUD-5369-C, Certifications and Representations and Other Statements of Bidders (form attached as Appendix III).

AUDIT APPROACH

Describe your technical approach to the audit. Describe your understanding of the work to be performed in accordance with the Uniform Guidance and your firm's ability to meet the time deadlines as written.

REFERENCE LIST REQUIREMENTS

Client References: List the names, addresses and phone numbers of government/PHA audit client references.

OTHER INFORMATION

Include any other information, which may be helpful to the Authority in evaluating your firm's qualifications, including peer reviews within the past three years. Also describe any regulatory action taken by any oversight body against the proposing audit organization or local office. The selection of a firm to conduct the audit will be made based on qualifications, experience with Single Audits and price. Interested parties may contact Beverly Weaver, Executive Director, regarding questions about this proposal at (814) 665-5161 or e-mail at bweaver@eriecountyha.org.

SELECTION PROCESS

All proposals received in accordance with the Request for Proposal will be reviewed and evaluated by the Housing Authority's review panel. After the top ranked proposal is determined, the panel will then present the most advantageous proposal to the Housing Authority's Board Members for review and approval. The Independent Public Accountant selected will be notified at the earliest feasible date.

The Housing Authority of the County of Erie reserves the right to waive any minor informality in any proposal when these actions appear to be in the Housing Authority's best interest, cancel the RFP, reject any or all proposals, make an award based solely on the proposals, or to negotiate further with one or more IPA's. The Housing Authority also reserves the right to reject the proposal of any IPA who has previously failed to perform satisfactorily, or has failed to complete on time, a contract or contracts of a similar nature. The Authority also reserves the right to select the proposal designed to deliver the most favorable overall impact upon the agency and the right to ask question of the IPAs, interview IPAs, or negotiate the services and price before awarding the contract.

The award will be made without regard to race, color, religion, gender, age, mental or physical disability (or history thereof), marital or family status, beliefs, and national origin. All who submit a proposal will be notified of the selected Independent Public Accountant at the earliest feasible date.

APPENDIX I

POINT VALUES FOR EVALUATION CRITERIA

AUDIT RFP CRITERION MAXIMUM POINTS

- Experience in auditing similar entities: **25**
- With special emphasis on HUD and Housing Authorities with multiple programs, organization size and structure; firm's participation in AICPA-sponsored or comparable Quality control programs: **10**
- Firm's understanding of the work to be performed: **10**
- Firm's ability to complete work on time schedule described: **10**
- Government auditing experience of persons assigned to the audit: **10**
- Specialize skills, training or background in public financing by assigned individuals: **10**
- Fee Proposed: **25**

TOTAL: 100

APPENDIX II

TENTATIVE SCHEDULE FOR SELECTION AND AWARD

1. Public Advertisement: September 24, 2026 and September 27, 2026
2. Release of RFP
3. Questions are due by October 8, 2026
4. Responses due October 22, 2026
5. Proposals and statements of qualification reviewed by the Housing Authority of the County of Erie
6. The Housing Authority of the County of Erie Board Members will select the firm at the regular meeting scheduled to be held on November 12, 2026 at the Pleasant Manor Apartments located at 251 W. Pleasant St., Corry, PA 16407.

APPENDIX III

SEPARATION OF PROPOSAL FEES

1. ECHA Audit Fee (This includes the ECHA REAC (FASPHA) Submission Fee)
2. Erie County Rentals Audit fee
3. REAC (FASSUB) - Preparation and Submission Fee (South Hill Apartments)
4. REAC (FASSUB) - Preparation and Submission Fee (Erie County Rentals, Inc.)
5. 990 Preparation and Submission Fee (Erie County Rentals, Inc.)
6. 990 Preparation and Submission Fee (Rosewood Rental Company, Inc.)

APPENDIX IV

CERTIFICATIONS AND REPRESENTATIONS AND OTHER STATEMENTS OF BIDDERS

(HUD FORM 5369-C)

Certifications and Representations of Offerors

Non-Construction Contract

Public reporting burden for this collection of information is estimated to average 5 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

This form includes clauses required by OMB's common rule on bidding/offering procedures, implemented by HUD in 24 CFR 85.36, and those requirements set forth in Executive Order 11625 for small, minority, women-owned businesses, and certifications for independent price determination, and conflict of interest. The form is required for nonconstruction contracts awarded by Housing Agencies (HAs). The form is used by bidders/offers to certify to the HA's Contracting Officer for contract compliance. If the form were not used, HAs would be unable to enforce their contracts. Responses to the collection of information are required to obtain a benefit or to retain a benefit. The information requested does not lend itself to confidentiality.

1. Contingent Fee Representation and Agreement

(a) The bidder/offeror represents and certifies as part of its bid/offer that, except for full-time bona fide employees working solely for the bidder/offeror, the bidder/offeror:

(1) ☐ has, ☐ has not employed or retained any person or company to solicit or obtain this contract; and

(2) ☐ has, ☐ has not paid or agreed to pay to any person or company employed or retained to solicit or obtain this contract any commission, percentage, brokerage, or other fee contingent upon or resulting from the award of this contract.

(b) If the answer to either (a)(1) or (a) (2) above is affirmative, the bidder/offeror shall make an immediate and full written disclosure to the PHA Contracting Officer.

(c) Any misrepresentation by the bidder/offeror shall give the PHA the right to (1) terminate the resultant contract; (2) at its discretion, to deduct from contract payments the amount of any commission, percentage, brokerage, or other contingent fee; or (3) take other remedy pursuant to the contract.

2. Small, Minority, Women-Owned Business Concern Representation

The bidder/offeror represents and certifies as part of its bid/offer that it:

(a) ☐ is, ☐ is not a small business concern. "Small business concern," as used in this provision, means a concern, including its affiliates, that is independently owned and operated, not dominant in the field of operation in which it is bidding, and qualified as a small business under the criteria and size standards in 13 CFR 121.

(b) ☐ is, ☒ is not a women-owned small business concern. "Women-owned," as used in this provision, means a small business that is at least 51 percent owned by a woman or women who are U.S. citizens and who also control and operate the business.

(c) ☐ is, ☒ is not a minority enterprise which, pursuant to Executive Order 11625, is defined as a business which is at least 51 percent owned by one or more minority group members or, in the case of a publicly owned business, at least 51 percent of its voting stock is owned by one or more minority group members, and whose management and daily operations are controlled by one or more such individuals.

For the purpose of this definition, minority group members are:

(Check the block applicable to you)

- | | |
|---|---|
| ☒ J Black Americans | ☐ J Asian Pacific Americans |
| ☐ J Hispanic Americans | ☐ J Asian Indian Americans |
| ☐ Native Americans | ☐ J Hasidic Jewish Americans |

3. Certificate of Independent Price Determination

(a) The bidder/offeror certifies that-

(1) The prices in this bid/offer have been arrived at independently, without, for the purpose of restricting competition, any consultation, communication, or agreement with any other bidder/offeror or competitor relating to (i) those prices, (ii) the intention to submit a bid/offer, or (iii) the methods or factors used to calculate the prices offered;

(2) The prices in this bid/offer have not been and will not be knowingly disclosed by the bidder/offeror, directly or indirectly, to any other bidder/offeror or competitor before bid opening (in the case of a sealed bid solicitation) or contract award (in the case of a negotiated solicitation) unless otherwise required by law; and

(3) No attempt has been made or will be made by the bidder/offeror to induce any other concern to submit or not to submit a bid/offer for the purpose of restricting competition.

(b) Each signature on the bid/offer is considered to be a certification by the signatory that the signatory:

(1) Is the person in the bidder/offeror's organization responsible for determining the prices being offered in this bid or proposal, and that the signatory has not participated and will not participate in any action contrary to subparagraphs (a)(1) through (a)(3) above; or

(2) (i) Has been authorized, in writing, to act as agent for the following principals in certifying that those principals have not participated, and will not participate in any action contrary to subparagraphs (a)(1) through (a)(3) above (insert full name of person(s) in the bidder/offeror's organization responsible for determining the prices offered in this bid or proposal, and the title of his or her position in the bidder/offeror's organization);

(ii) As an authorized agent, does certify that the principals named in subdivision (b)(2)(i) above have not participated, and will not participate, in any action contrary to subparagraphs (a)(1) through (a)(3) above; and

(iii) As an agent, has not personally participated, and will not participate in any action contrary to subparagraphs (a)(I) through (a)(3) above.

- (c) If the bidder/offeror deletes or modifies subparagraph (a)2 above, the bidder/offeror must furnish with its bid/offer a signed statement setting forth in detail the circumstances of the disclosure.

4. Organizational Conflicts of Interest Certification

- (a) The Contractor warrants that to the best of its knowledge and belief and except as otherwise disclosed, it does not have any organizational conflict of interest which is defined as a situation in which the nature of work under a proposed contract and a prospective contractor's organizational, financial, contractual or other interest are such that:

- (i) Award of the contract may result in an unfair competitive advantage;
- (ii) The Contractor's objectivity in performing the contract work may be impaired; or
- (iii) That the Contractor has disclosed all relevant information and requested the HA to make a determination with respect to this Contract.

- (b) The Contractor agrees that if after award he or she discovers an organizational conflict of interest with respect to this

contract, he or she shall make an immediate and full disclosure in writing to the HA which shall include a description of the action which the Contractor has taken or intends to eliminate or neutralize the conflict. The HA may, however, terminate the Contract for the convenience of HA if it would be in the best interest of HA.

- (c) In the event the Contractor was aware of an organizational conflict of interest before the award of this Contract and intentionally did not disclose the conflict to the HA, the HA may terminate the Contract for default.
- (d) The Contractor shall require a disclosure or representation from subcontractors and consultants who may be in a position to influence the advice or assistance rendered to the HA and shall include any necessary provisions to eliminate or neutralize conflicts of interest in consultant agreements or subcontracts involving performance or work under this Contract.

5. Authorized Negotiators (RFPs only)

The offeror represents that the following persons are authorized to negotiate on its behalf with the PHA in connection with this request for proposals: (list names, titles, and telephone numbers of the authorized negotiators):

6. Conflict of Interest

In the absence of any actual or apparent conflict, the offeror, by submission of a proposal, hereby warrants that to the best of its knowledge and belief, no actual or apparent conflict of interest exists with regard to my possible performance of this procurement, as described in the clause in this solicitation titled "Organizational Conflict of Interest."

7. Offeror's Signature

The offeror hereby certifies that the information contained in these certifications and representations is accurate, complete, and current.

Signature & Date:

Typed or Printed Name:

Title:
