

**RFP Information**

Solicitation #: RFP #: 2026-AUDIT-1

Agency: **Municipal Housing Authority of the City of Utica, New York**

Main Service Category: Accounting and Auditing Services

Sub Service Description: Audit Services

**Buyer Information**

Buyer Name: Shelley Penge

Buyer Phone Number: 315-735-3362 Ext. 212

Buyer Fax Number: 315-735-3366

Buyer E-mail: [spenge@peoplefirstny.org](mailto:spenge@peoplefirstny.org)

**Pre-proposal Conference(s)**

Pre-proposal Conference: Will a Pre-proposal Conference be conducted in conjunction with this Solicitation [[Section 7.2.G](#), which references [Section 6.7](#)]?

No

**Deadlines**

[Q/A Cutoff Date:](#) 03/24/2026

[Q/A Cutoff Time:](#) 11:59 PM EDT

[Additional Q/A Notification Email:](#) [[edit](#)]

[jfurman@peoplefirstny.org](mailto:jfurman@peoplefirstny.org)

Proposal Due Date: 03/31/2026

Proposal Due Time: 11:59 PM EDT  
To change your Time Zone, click on "Agency Profile" in the navigation menu to the left.

Estimated Initial Contract Period: Start Date End Date  
05/01/2026 04/30/2027

1st Estimated Contract Renewal Option: Start Date End Date  
05/01/2027 04/30/2028

2nd Estimated Contract Renewal Option: Start Date End Date  
05/01/2028 04/30/2029

3rd Estimated Contract Renewal Option: Start Date End Date  
05/01/2029 04/30/2030

4th Estimated Contract Renewal Option: Start Date End Date  
05/01/2030 04/30/2031

Economic Price Adjustment: Do you wish to include an Economic Price Adjustment Option as a part of Solicitation [\[Section 10.1.C.1.b\]](#)?  
**No**

**Contract (Award) Types:**

**Firm Fixed-price Contract [\[Section 10.1.C.1\]](#)**

**"Ship To" Information**

**A. Delivery of Purchased Items or Services**

Name: Shelley Penge

Location: Municipal Housing Authority of the City of Utica, New York

Address: 509 2nd Street  
STE 1

City: Utica

State: NY

Zip Code: 13501-2450

Phone Number: 315735-3362, Ext.212

Fax Number: 3157353366

E-mail: spenge@peoplefirstny.org

### **Proposal Format**

The Agency intends to retain the successful proposer pursuant to a "Best Value" basis, not a "Low Bid" basis. Therefore, so that the Agency can properly evaluate the offers received, all proposals submitted in response to this RFP must be formatted in accordance with the sequence noted below. None of the proposed services may conflict with any requirement the Agency has published herein or will issue by addendum.

All submissions must be uploaded through UMHA's Agency Marketplace. The UMHA will not accept paper submissions. ALL materials and submissions must be received by UMHA no later than 03/31/2026, 11:59 p.m. EST any materials received thereafter will not be accepted.

For each application, the following Forms shall be uploaded in the following order. Failure to provide any section of the documents as outlined in the checklist may be deemed sufficient cause for rejection of proposal.

There is a specific place in the Marketplace to upload the files. When you submit your proposal, please follow the directions, and proceed to Step 4 – Respond to this RFP online. We would prefer respondents to submit one pdf with all the sections (tabs).

You can also submit multiple files as attachments. Please use the following file naming protocol as follows: Company Name-Tab 1 – Letter of Interest. Multiple files are acceptable so long as they are labeled as such. Alternatively, it is acceptable to submit one pdf document including all required tabs (sections).

Files may be in various formats, but we prefer pdf.

Please contact the Housing Agency Marketplace below if you need assistance in uploading files or inputting data into the system..

The Sample Contract Form is for informational purposes.

**Tab 1: Letter of Interest**

Each proposal shall be accompanied by a letter of interest on the Respondent's letterhead identifying the primary contact person, phone number and email address. The letter must be signed by an authorized principal of the Respondent and a statement that the proposal will remain valid for not less than 180 calendar days from the submission deadline.

**Tab 2: Firm Description Narrative**

- A. Discuss the applicant's history, organization and size including number of staff.
- B. Provide information regarding staff experience and qualifications that demonstrates the respondent's capacity to perform the required services.
- C. Provide name, title and resumes of key personnel who will be assigned to the project work. Resumes should include specific information regarding experience in providing the types of services outlined in this RFP.
- D. State whether your audit organization is national, regional, or local.
- E. Indicate the location of the primary office and attorneys assigned to service this account. Provide the address, phone number(s), e-mail address, and FAX number(s) of the firm.
- F. Describe the firm's typical response time to client inquiries.
- G. Provide an overall summary of the firms' knowledge as related to the scope of this RFP.

**Tab 3: Similar Project Experience Narrative**

- A. Describe your agency's relevant experience within the areas under Scope of Work.
- B. Describe the experience in auditing programs, activities and functions funded by the Department of Housing and Urban Development (HUD).
- C. Indicate the number of years each person who will be assigned to the audit has worked in this area.
- D. Provide five references to document your experience and capability. The references should include housing Authorities and HUD grantees that your firm has performed audits. Please include the name and title of the contact person, email address, and phone number.
- E. Affirm that your audit organization is properly registered/licensed for public practice as a certified public accountant.
- F. Affirm that your organization meets the independence requirement of Standards for Audit of Government Organizations, Programs, Activities, and Functions.
- G. Affirm that you, and/or members of your organization, have not been suspended or debarred from performing audits or other government activity.
- H. Copy of the firm's most recent peer review letter.

**Tab 4: Project Approach**

- A. Provide a narrative which explains the proposed method for implementing the public accounting

services as well as coordinating and communicating with UMHA staff.

B. Statement of availability to deliver audit services immediately upon execution of the contract.

C. Please provide a schedule of deliverables.

D. Describe the overall staffing approach to be used in connection with the associated contract.

E. Please describe your firm's capacity to address competing project timelines.

Describe any other information that you would like to share.

#### **Tab 5: Fee Proposal**

Applicants must present cost information in a flat yearly fee for each of the three one-year periods as well as the two optional periods. Fee will include all REAC submissions and Attestation functions. This fee structure should be supported by an hourly rate based upon the type and mix of personnel to be assigned to the audit.

#### **Tab 6: Section 3 and M/WBE Narrative**

Section 3 is a HUD program that requires recipients of HUD funding to promote the hiring of low income residents and businesses. The UMHA is committed to promoting Section 3 in its contracts. Please provide a plan which describes how your firm will meet Section 3 requirements. Please indicate that your firm is committed to ensuring equal opportunity in your business practices and promoting the use of minority/female business enterprises as well as Section 3 firms. In addition, explain how you will promote the utilization of Section 3 and M/WBE firms in the implementation of this contract. Examples of how firms may assist with fulfilling Section 3 and equal employment opportunities are: 1) purchasing supplies from certified M/WBEs; 2) providing educational and job development opportunities for low-income residents of the City of Utica. Provide documentation if Section 3, M/WBE, Veteran Owned or Small Business certification. Provide a description of the firm's workforce equity and diversity programs and accomplishments.

#### **Tab 7: Proof of current Professional Liability Insurance (Errors and Omissions)**

Please provide evidence of the liability, and workers compensation insurance requirements stated in this RFP.

The UMHA must be listed as an additional insured on liability policies. A certificate of insurance must be provided if awarded.

Please see this RFP for the insurance requirements.

#### **Tab 8: Non-Collusive Affidavit**

The form must be signed and notarized.

#### **Tab 9: I. Required HUD Forms or Successors**

â HUD 5369-A Representations, Certifications, and other Statements of Bidders

â HUD-2992 Certification of Debarment and Suspension

• Standard Form LLL Disclosure of Lobbying Activities

• HUD 50071 Certification of Payments to Influence Federal Transactions

• HUD-5369-B Instructions to Offerors, Non-Construction (does not have to be signed or submitted)

• Form HUD-5369-C Certifications and Representations of Offerors, Non-Construction Contract

• Form HUD-5370-C General Conditions for Non-Construction Contracts, Section I (does not have to be signed or submitted)

The above forms must be fully completed, executed where provided thereon and submitted under this section as a part of the proposal submittal. This section of this submission does not receive a point rating; however, this section must be completed and submitted in order for the proposal to receive consideration

• Sample Audit Services Contract (does not have to be signed or submitted)

### Proposal Evaluation Factors

The following Factors will be utilized by the Agency to evaluate each proposal submitted.

#### **No. 1: Proposed Cost**

**Maximum Point Value = 20**

The proposed COST of the services.

#### **No. 2: Firm/Staff Experience/Capacity**

**Maximum Point Value = 30**

• Demonstrated experience in performing similar work and successful past performance on similar contracts

• Provider experience in providing services

• Experience in auditing similar entities

• Qualified staff with experience in providing services

• Technical capabilities, credentials, firm/staff capacity to meet performance objectives as outlined in this RFP

• Firm's participation in AICPA sponsored or comparable Quality control programs

• Government auditing experience of persons assigned to the audit

• Specialized skills, training, or background in public financing of assigned individuals

#### **No. 3: Project Management Approach**

**Maximum Point Value = 45**

• Appropriateness of the technical approach in the proposal

- Quality of the work plan
- Ability to execute project with high quality standards
- Firm's ability to complete work on time

**No. 4: Section 3/M/WBE**

**Maximum Point Value = 5**

- Plan to further Section 3/M/WBE compliance.
- Commitment to Section 3 and M/WBE goals.
- Utilization and/or employment of (1) Section 3 residents/firms in this project, and (2) the involvement and use of MBE/WBE enterprises in this project.
- Commitment to NYS and Federal goals.
- Alternative means to show good faith for these goals.

**Total Maximum Points = 100**

**Advertisement**

Did the Agency place an advertisement in any publication pertaining to this RFP? **Yes**

Publication: Rome Sentinel Advertising Dates: 03/14/2026, 03/17/2026

**Terms, Conditions and Instructions**

Each firm that submits a proposal is responsible to carefully review and comply with the following and/or the attached Terms, Conditions and Instructions, and by submitting a proposal agrees to do so.

If you have any questions regarding this proposal or any of the documents attached, you may use the "Questions and Answers" area. This will save both you and the Agency time in communication along with allowing documentation of all inquiries and responses within one area for all vendors to view.

YOU MAY ONLY APPLY TO THIS RFP THROUGH THE HOUSING AGENCY MARKETPLACE. PLEASE SEE THE RFP CHECKLIST FOR A DETAILED LIST OF ITEMS TO SUBMIT. YOU MUST SUBMIT YOUR ATTACHMENTS VIA THE HOUSING AGENCY MARKETPLACE. WE WILL NOT ACCEPT PAPER APPLICATIONS.

1. Introduction

### 1.1 Objective of Request for Proposal (RFP)

The Municipal Housing Authority of the City of Utica, New York (hereinafter, "UMHA") invites proposals for annual audit services to be performed under a contract with UMHA by a firm with experience in performing audits for public housing agencies and municipal housing authorities as well as HUD grantees. Only qualified and insured public accounting firms registered in the State of New York may respond to this RFP. The competitive request for proposals method will be used for this solicitation. The audit engagement term is for a three year period with an option to extend the contract for up to two (2) additional years.

Applicants may only submit one proposal to address a specific service area.

### 1.2 Proposal due date

Proposals must be submitted by 11:59 p.m. Eastern Time on March 31, 2026. This Request for Proposal (RFP) does not obligate the UMHA to award a contract or complete the project, and the UMHA reserves the right to cancel the solicitation if it is considered to be in its best interest. All costs incurred in responding to this RFP will be borne by Responder.

### 1.3 Submitting an application

Interested applicants should use the following link to download and respond to the Request for Qualifications:

[https://ha.internationaleprocurement.com/requests.html?company\\_id=15743](https://ha.internationaleprocurement.com/requests.html?company_id=15743)

The deadline for submissions is 03/31/2026, 11:59 p.m. EST. For questions, please call Shelley Penge at 315-735-3362 Ext. 212/315.982.3629 or email [spenge@peoplefirstny.org](mailto:spenge@peoplefirstny.org). Please check the link for updates on the RFP. The UMHA may reject any and all proposals, re-advertise, postpone, or cancel this RFP at any time at its discretion. The Housing Authority has the right to waive any and all formalities related to this RFP. The UMHA is committed to equal opportunity in its procurement actions and encourages Section 3 and M/WBE firms to respond to this solicitation.

### 1.4 Competitive Review Process

All funding contained in this RFP will be distributed through a competitive review process.

### 1.5 About the UMHA

Established in 1937, the Municipal Housing Authority of the City of Utica, New York (UMHA) was one of the first housing authorities formed in the U.S. The Housing Authority employs a staff of 51 full-time and 8 part-time employees. The UMHA is the major provider of subsidized housing in Utica. Our goal is to be a leader in the housing industry by providing safe, clean and affordable housing opportunities to low-income persons while promoting self-sufficiency, upward mobility, and customer satisfaction. With integrity, high ethical standards, and competence, we are committed to transparently provide, develop and offer low-income residents of the City of Utica and Central New York:

- Quality affordable housing opportunities,
- Neighborhood revitalization and community renewal activities,

- Partnerships with private and public entities to optimize resources through innovative programs,
- Efficient and effective management of resources,
- Coordinated and comprehensive services for the homeless,
- Education, literacy, social, job training, elder and disabled care, financial literacy, career development and economic self-sufficiency programs.

The UMHA owns, manages, and supervises a total of 1,149 units. Of that number, 896 are public housing units, 36 are HOPE VI Stand Alone Tax Credit Units, 217 are Low-Income Housing Tax Credit (Roosevelt Residences/Impact Utica-Chancellor/Broad). These two projects are presented on the financial statements as discreetly presented component units of UMHA. The UMHA currently provides 240 Section 8 (Housing Choice) Vouchers to local tenants. The Authority remains committed to expanding its housing portfolio to enhance resources and increase the availability of diverse housing options within our community. In fiscal year 2022, the Authority received a formal Commitment to Enter into a Housing Assistance Payments Contract (CHAP) from HUD. This CHAP allows for the conversion of 28 units from Adrean Terrace, F.X. Matt Apartments, and N.D. Peters Manor (AMP 1) to Project-Based Vouchers (PBV). The closing for Phase I which will demolish twenty-eight (28) of low-income public housing units and replace them with seventy-one (71) LITC units is anticipated to take place in 2026. Also in 2026, we will close on a 4% Low Income Tax Credit development known as Thrive Cornhill which will include 102 units of affordable housing with construction set to be completed in 2027. Additionally, through an independent Limited Liability Company affiliated with UMHA, we will take management of our first 34-unit market-rate housing development known as Eagle's Nest.

#### 1.6 Basic Terms and Conditions

The UMHA will not accept retainer agreement proposals. The contract will list performance milestones which must be completed in order for the Responder to receive payment. The UMHA encourages applicants to provide cost effective services at lowest cost to the taxpayers under this program.

Services not billed after 90 days of the expiration of the contract will not be considered for payment. Firms should be aware that UMHA will only make payments on the contract issued under this RFP after the work being billed has been completed. No advance payments will be made to the firm, who must have the capacity to meet all project expenses in advance of payments by UMHA.

The UMHA encourages applications from Minority/Women Business Enterprises (M/WBEs), and Section 3 firms. We also encourage law firms to partner with these types of entities to provide employment opportunities to the disadvantaged. In accordance with New York State and HUD law and regulations, it is the policy of the UMHA to encourage Minority and Women Business Enterprises as well as Section 3 firm participation in this program by contractors, subcontractors, and suppliers, and all Proposers are expected to cooperate in implementing this policy.

The UMHA reserves the right to waive any or all informalities, and to reject any or all proposals, or any proposal that is incomplete, conditional, obscure, or which contains irregularities of any kind, or any or

all proposals not deemed to be in the best interest of UMHA.

The proposal must be submitted in conformance with the requirements of this Request for Proposals. As a general requirement, the RFP specifies that all work is to be performed in accordance with professional standards, HUD regulations, requirements and criteria and local codes, regulations, ordinances and statutes. It will be the UMHA's full expectation and a contractual requirement that the successful Proposer fully and routinely meet the above requirements. The selected Proposer(s) will only perform work which is authorized by the UMHA.

Prior to issuance of the notice to proceed, the selected Proposer must provide a certificate of insurance listing the UMHA as additional insured entities for general liability insurance covering bodily injury and personal injury of at least \$1,000,000.

There are no points awarded on the basis of prior contracts with the UMHA or geographic location of the firm.

## 2. SCOPE OF WORK

### 2.1 Overview

This RFP provides background information and describes the services desired by UMHA. It describes the requirements for this procurement and specifies the contractual conditions required by the UMHA. Although this RFP establishes the basis for Responder Proposals, the detailed obligations and additional measures of performance will be defined in the final negotiated contract.

### 2.2 Background

The UMHA will accept proposals from qualified, insured, and registered Public Accounting Firms for annual audit services for the Authority's annual audit for three years with a two additional one-year options. Year one would be for the fiscal year ending (FYE) December 31, 2025.

Firms should be prepared to present cost information in a flat yearly fee for each of the three one-year periods as well as for the two option periods. Fee will include all REAC submissions and Attestation functions. 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 and will be subject to two renewal periods upon negotiation for continuation and approval by the UMHA

The UMHA reserves the right to reject any or all proposals and to select the firm which, in its judgment, best meets the needs of the housing authority. The UMHA further reserves the right to terminate the contract with proper notice.

### 2.3 Eligible Applicants and Activities

## Eligible Applicants

Eligible Responders are public accounting firms registered with the NYS Education Department. The Responders should have demonstrated experience with completing audits for public housing agencies and municipal housing authorities as well as HUD grantees and state subsidized housing programs. The selected Responder must have, at a minimum, qualifications and experience necessary to perform the scope of work as described herein. The selected Responder must have, at a minimum, qualifications and experience necessary to perform the scope of work as described as follows:

1) Proof of professional liability insurance;

e) Confirmation that the firm consistently runs conflicts checks and that the firm is free from potential conflicting interests from business foreseeably conducted by the firm;

f) The selected Proposer must comply with the Federal Drug-Free Work-Place Act;

g) The selected Proposer and all its subcontractors shall comply with Executive Order 11246, as amended by Executive Order 11375, and as supplemented in the Department of Labor Regulations (41 CFR Part 60);

h) The selected Proposer and all its subcontractors shall comply with the Copeland "Anti-Kickback Act" (18 U.S.C. 276c) as supplemented in U. S. Department of Labor Regulations (29 CFR, Part 3). This Act provides that each contract subcontractor shall be prohibited for inducing, by any means, any person employed in the construction, completion, or repair of public works, to give up any part of the compensation to which he is otherwise entitled. The selected Proposer and all its subcontractors shall report all suspected or reported violations to the UMHA.

Interested firms cannot be on the HUD OIG (Office of Inspector General) or New York State Exclusion or Disbarment list nor have any history of or pending lawsuits involving the Utica Housing Authority or any other Housing Authority in New York State.

## 2.4 Scope of Work and Deliverables

Responders must be qualified to perform the audit under the Office of Management and Budget (OMB) new requirements for federal award programs entitled Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards codified at 2CFR200.

The UMHA requires a financial compliance audit of the basic financial statements prepared in accordance with Generally Accepted Accounting Principles (GAAP) for governmental entities, as prescribed by the Government Auditing Standards Board (GASB). The Audit will be performed in accordance with generally accepted auditing standards and the standards applicable to financial and compliance audits contained in "Government Auditing Standards", issued by the Comptroller General of the United States; Single Audit Amendments of 1996; the provisions of Office of Management and Budget Uniform Guidance, "Audits of States, Local Governments, and Non-Profit Organizations"; OMB Uniform Guidance; and the provisions of the U.S. Department of Housing and Urban Development's

Handbooks 7476.1 and 2000.04 as applicable, and all other HUD directives issued. The reporting package and Data Collection Form must be filed with the Single Audit Clearinghouse.

The UMHA requires an audit and requisite component financial statements in accordance with the OMB Uniform Guidance of the following programs:

- CONVENTIONAL LOW RENT PUBLIC HOUSING/ Converting Certain Projects to RAD
- CENTRAL OFFICE COST CENTER
- HOUSING CHOICE VOUCHER
- NEW YORK STATE HOMES AND COMMUNITY RENEWAL/NYS HOUSING FINANCE AGENCY
- NYS HOUSING TRUST FUND
- NYS HOMELESS HOUSING ASSISTANCE CORPORATION
- CAPITAL FUND PROGRAMS
- RESIDENT OPPORTUNITIES AND SELF SUFFICIENCY PROGRAM
- INCLUSION OF COMPONENT UNIT FINANCIAL STATEMENTS

The audit should include:

- A. Statement of Net Position
- B. Statement of Revenue, Expenses and Changes in Net Position
- C. Statement of Cash Flows

The audit will be a financial and compliance audit as required by the U.S. General Accounting Office's (GAO) Government Auditing Standards. Accompanying the financial statements, the Auditor will submit a Management Letter of Comments and Recommendations, if applicable. The Auditor will comply with all HUD guidelines and requirements existing and those that will or may affect future years of this contract. The Audit shall comply with all HUD rules, regulations, and guidelines. Each audit report shall contain at least the following:

1. The annual financial statement 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 uncovered and make appropriate suggestions to correct any deficiencies found and identified.
3. Compliance matters which may have a material effect on the financial statements shall be reported. Methods of correction shall be suggested.
4. A statement that the audit was made in accordance with generally accepted government auditing standards as well as all applicable laws and provisions.
5. The auditor in charge will conduct an exit conference with the Executive Director, Director of Finance, and other staff. At the exit conference, findings and recommendations regarding compliance and internal controls shall be discussed.

Data from prior years will be available upon request if there are not open audit findings from previous years. No audit shall be published until the draft submitted to the Executive Director is approved. 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 OMB Uniform Guidance). A copy of the reporting package submitted to the Federal Clearinghouse for the

Single Audit shall also be submitted to the local HUD office. The audited financial data schedule must be completed and submitted to REAC no later than September 15th of each year.

All Responders for work under this contract are required before submitting applications to make all necessary investigations in order to inform themselves thoroughly as to the character and magnitude of all work specified herein. No plea of ignorance or conditions that exist or that may hereafter exist or of difficulties that may be encountered in the execution of the work hereunder as a result of failure to make necessary examinations and investigations will be accepted as sufficient cause for any failure or omissions on the part of the successful bidder to fulfill this contract, or will be accepted as a basis for any claims whatsoever for extra compensation.

The UMHA receives approximately \$7.2M federal funds, \$900K in state funds, and \$3.6M in rent collections. The UMHA's records are computerized; the Authority uses Emphasys Software. The Authority's finance 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 needed. Housing Authority staff will be available to make copies as requested. The Books of Record will be ready for examination after April 30th of each year.

The UMHA was last audited for the fiscal year end December 31, 2024. The UMHA will require the successful proposer to audit for the fiscal year beginning with December 31, 2025.

## 2.5 General Requirements and Standards.

For the audit, the auditor will express an opinion on whether the Agency's financial statements and balances presented for comparative purposes are presented fairly, in all material respects, in conformity with Generally Accepted Accounting Principles (GAAP). The auditor will perform attestation procedures related to the electronic submission of audited financial statements to HUD.

The examination of the Agency shall be a single audit in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (OMB Uniform Guidance). The audit must be performed in accordance with Generally Accepted Auditing Standards (GAAS), Generally Accepted Government Auditing Standards (GAGAS); applicable OMB Uniform Guidance; and the McKinney Homeless Assistance Act (see HUD Directive 583.235 and 583.305). The audit must be performed in accordance with Auditing Standards Generally Accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the Single Audit Act as amended, and the U.S. Office of Management and Budget Uniform Guidance, "Audits of States, Local Governments, and Non-Profit Organizations."

Within the attestation, the firm will opine upon whether the electronic data submitted is the same as the information issued in the audited hard copy financial statements.

The audit is to include sufficient procedures to establish whether, in all material respects, the amounts presented are fairly presented. The auditor will not rely upon the work of any predecessor auditor for the financial statement balances.

The attestation procedures must be performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and the U.S Department of Housing and Urban Development's Guidelines on Reporting and Attestation Requirements of Uniform Financial Reporting Standards (UFRS), dated May 2001.

It is the goal of the Agency that the chosen auditor will verify that the Agency's operations are in compliance with all applicable laws and governmental regulations; that financial procedures are being utilized and reports are in compliance with established policies, generally accepted accounting principles and other applicable rules and regulations.

For the audit, the successful Responder will be required to prepare all reports required by GAAS, the OMB Uniform Guidance as amended, as well as any and all reports required by federal, state, or local laws and regulations. For the attestation, the successful proposer will be required to report electronically to REAC in accordance with the Uniform Financial Reporting Standards regulations, 24 CFR Part 5, at least fifteen (15) calendar days (September 15th of each year), or earlier, prior to HUD submission due date to prevent being "late presumptively failed." Tasks related to electronic submission will be completed when submissions acceptable to HUD REAC have been delivered.

The Responder will promptly notify the Agency Executive Director in writing should its auditors discover fraud, defalcations, or similar irregularities involving federal funds. The operations of the UMHA involving federal funds and its related entities include, but are not limited to, the programs identified within the immediate-following section.

2.6 Service Schedule. The FY 2025 audit must be performed, and the report submitted, by September 15, 2026; including:

- Field work must be completed by July 31, 2026;
- Draft report must be submitted for review by August 15, 2026
- Draft review shall be completed by August 31, 2026
- Final report must be submitted (to Federal Audit Clearing House, REAC and hard copy) by September 15, 2026
- For work pertaining to ensuing FY's, whereby HUD's audit deadline will return to September 30th of each year, the following deadlines will be in place:

o Field work must be completed by June 30th of each year

- o Draft report must be submitted for review by July 15th of each year
- o Draft review must be completed by July 31st of each year
- o Final report must be submitted (to Federal Audit Clearing House, REAC and hard copy) by September 15th of each year

2.7 Audit Reports. No later than 7 days after completion, the successful Responder will be required to submit a total of 15 hard copies of the Single Audit Report and an electronic copy of the report to the Agency.

2.8 REAC. The successful proposer shall perform the agreed upon procedures related to the FDS submission process to REAC; and must have obtained the required REAC user access and "M" Number to successfully submit the REAC data no later than 10 days after completion of the audit.

2.9 Previous/Current Contractor(s). The UMHA's current firm for these services is EFPR Group CPAs, PLLC

### 3. PROPOSAL REQUIREMENTS

Proposals must conform to all instructions, conditions, and requirements included in this RFP. Responders are expected to examine all documentation and other requirements. Failure to observe the terms and conditions in completion of the Proposal is at the Responder's risk and may, at the discretion of the UMHA, result in disqualification of the Proposal for non-responsiveness. Acceptable Proposals must offer all services identified in Section 2, "Scope of Work/Deliverables," agree to the contract conditions specified throughout the RFP, and include all of the items referenced in the Required Statements and Applicable Forms sections.

#### 4. 1 Evaluation Team

1. An evaluation team will be selected to evaluate Responder Proposals.
2. UMHA professional staff, other than the evaluation team, may also assist in the evaluation process. This assistance could include, but is not limited to, the initial mandatory requirements review, contacting of references, or answering technical questions from evaluators.
3. The UMHA reserves the right to alter the composition of the evaluation team and their specific responsibilities.

#### 4.2 Evaluation Phases

At any time during the evaluation phases, the UMHA may, at its discretion, contact any Responder to (1) provide clarification of their Proposal, (2) have each Responder provide an oral presentation of their Proposal, or (3) obtain the opportunity to interview the proposed key personnel. Reference checks may also be made at this time. However, there is no guarantee that UMHA will look for information or clarification outside of the submitted written Proposal. Therefore, it is important that the Responder ensure that all sections of the Proposal have been completed to avoid the possibility of failing an evaluation

The evaluation team will review the components of each responsive Proposal submitted. Each component will be evaluated on the Responder's understanding and the quality and completeness of

the Responder's approach and solution to the problems or issues presented.

#### 5. CONTRACT NEGOTIATIONS AND UNSUCCESSFUL RESPONDER NOTICE

If a Responder(s) is selected, UMHA will notify the successful Responder(s) in writing of their selection and our desire to enter into contract negotiations. Until UMHA successfully completes negotiations with the selected Responder(s), all submitted Proposals remain eligible for selection by UMHA. If the UMHA determines that it is unlikely that a Responder will be selected for contract negotiations, the UMHA may, as a courtesy, notify the Responder that it has not been selected for contract negotiations.

In the event contract negotiations are unsuccessful with the selected Responder(s), the evaluation team may proceed with the next highest scorer.

After the UMHA and chosen Responder(s) have successfully negotiated a contract, the UMHA will notify the unsuccessful Responders by email that their Proposals have not been accepted.

#### 6. INSURANCE REQUIREMENTS

##### Insurance

The Consultant (or Contractor) shall be responsible for maintaining during the life of the contract the following types of insurance with minimum acceptable limits as set forth below:

##### TYPE LIMITS OF LIABILITY

##### Workers Compensation Statutory-NYS

Employers Liability \$100,000 Each Accident, Bodily Injury  
\$100,000 Each Employee, Disease  
\$500,000 Policy Limit, Disease

Commercial General Liability \$1,000,000 Each Occurrence Limit  
(Occurrence-based only) \$1,000,000 General Aggregate Limit

Professional Liability (E&O) \$1,000,000 Per Claim Limit

The insurance carriers providing the required coverages shall (a) be licensed in the state where the Consultant is headquartered, (b) rated no lower than "A-" by the most recent Best's Key Rating Guide, and (c) have a Best's Financial Size Category of not less than VIII, unless otherwise agreed to by the RFP Requester.

For any liability policy maintained on a claims-made basis (including renewals or replacements thereof), the retroactive date (if any) must not be set later than the effective date of this Agreement and shall not be advanced throughout the term of this Agreement or renewal thereof. Any claims-made coverage must be maintained without material change or interruption of coverage (a) throughout the term of this Agreement, and any subsequent renewal thereof and, (b) for a period of

not less than three years after termination of this Agreement without advancement of the retroactive date, material change in or interruption of the claims-made coverage (the extended term of protection).

In the event of any advancement of an applicable retroactive date, material change in or interruption of the claims-made coverage during this period of time, Consultant hereby agrees to take all necessary steps at his/her sole expense to eliminate any potential gap(s) in the claims-made coverage, including the purchase of an extended reporting period endorsement (“tail”coverage) at the sole expense of the Consultant. It is understood that the length of this extended reporting period endorsement may be reduced to coincide with any time remaining in the extended term of protection.




RFP Requester (UMHA) shall be included as an Additional Insured under the required Commercial General Liability policy. Consultant will be obligated to e-mail or fax to the RFP Requester a copy of any cancellation or non-renewal notice received from the insurer for any policy affording the coverages required herein within five (5) days of Consultant’s receipt of same. Consultant further agrees to provide RFP Requester with 30 days’ advance written notice of cancellation, non-renewal or material reduction in coverage initiated by the Consultant with respect to any of the required insurance coverages. For the purpose of this provision, material reduction in coverage shall mean any change or reduction in the scope of insurance coverage that adversely affects the protection that would otherwise be available to the RFP Requester.

The Consultant shall supply a certificate of insurance evidencing such required insurance coverage prior to commencement of the contract (agreement).

**RFP Documents**

Attached Documents:

Filename	Size
 <a href="#">UMHA Noncollusive Affidavitt Form.pdf</a>	11.49 KB
 <a href="#">5369-a.pdf</a>	19.71 KB
 <a href="#">Form HUD-2992.pdf</a>	14.44 KB
 <a href="#">Standard Form LLL Disclosure of Lobbying Activities.pdf</a>	62.9 KB
 <a href="#">SFLLL 1 2-V1.2-Instructions.pdf</a>	292.4 KB
 <a href="#">50071.pdf</a>	325.83 KB
 <a href="#">5369-b.pdf</a>	212.49 KB

 <a href="#">Form HUD-5369C.pdf</a>	190.5 KB
 <a href="#">5370C1.pdf</a>	421.64 KB
 <a href="#">Sample Audit Services Contract.pdf</a>	137.67 KB

**Other Settings**

Electronic response: Attachments allowed.

**Pricing Items for Solicitation #: RFP #: 2026-AUDIT-1 - Audit Services**

Pricing Item#	Agency Stock Code	Qty	U/M
1		1	Each

**Specification:** The software system requires that a cent be included in the online submission. This only serves as a placeholder and is not included in the evaluation criteria. Please submit a complete cost proposal as indicated in the RFP directions, or equal., or equal., or equal., or equal., or equal.

**Vendor SKU:** NOT REQUIRED for this item.

**No Bid:** NOT ALLOWED for this item. You must bid this item.

**No Charge:** NOT ALLOWED for this item. You must enter pricing for this item.