



JHC-2023-2
Request for Proposals

Fee Accounting Services

Issue Date: August 8, 2023

Jackson Housing Commission
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Part I. Solicitation Information

A. Description of Services

The Jackson Housing Commission (JHC) is requesting proposals from Accountants for Fee Accounting Services. The scope detailed below is for accounting services for multiple fiscal years starting with FY ending 3/2021. This RFP includes accounting services for years prior to the current fiscal year. In order to expedite the completion of the work for the prior years, JHC is requesting that the Fee Accountant Proposers commit to performing the services for the prior years on-site so that appropriate processes relating to reporting and audit preparation are agreed upon and understood. It is expected that the accounting will be caught up to the current year in the 1st year of the contract.

The term of engagement shall be for 2 years with 3 one-year options to renew starting with accounting services for FY ending March 31, 2021. The contract term is at the sole discretion of the Commission provided that delivered services have been acceptably performed for the initial term and a reasonable price has been established herein.

B. Important Due Dates/ Locations/ Time

Schedule	
Event	Date
RFP Publication	Tues., August 8, 2023
RFP Published Locations	<ol style="list-style-type: none"> 1. Housing Agency Marketplace- ha.internationalprocurement.com 2. JacksonHousing-MI.org 3. Jackson Citizen Patriot
Pre-Proposal Conference	Mon., August 28, 2023, at 2:00 PM, EST – via Zoom
Questions Due	Thurs., August 31, 2023, at 12:00 PM, EST (noon) – through Housing Agency Marketplace – ha.internationalprocurement.com
Proposal Submittal Deadline	Tues., September 12, 2023, at 2:00 PM, EST – through Housing Agency Marketplace – ha.internationalprocurement.com (note that the date and time of your proposal submission is stamped by ha.internationalprocurement.com and proposals attempted after the due date and time will not be accepted by ha.internationalprocurement.com)

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If your company is not a member of the Housing Agency Marketplace, you can sign up to gain access to solicitations from one Agency only without paying a fee. Sign up as a vendor and select Jackson Housing Commission as your Agency.

All questions concerning this RFP must be submitted in writing no later than Thurs., August 31, 2023, at 12:00 noon EST. All questions must be submitted through Housing Agency Marketplace- ha.internationalprocurement.com.

Once the question period has ended, all responses to questions will be posted as an addendum on Housing Agency Marketplace- ha.internationalprocurement.com. All Addenda must be acknowledged with a signature and submitted as part of the proposal submission by Tues September 12, 2023, @ 2:00 pm. Bids may be rejected if the addendum is not timely submitted as stated.

C. Preparation of Submission:

Electronic Submission: Submit electronically via a PDF file containing the entire bid. Table of contents indexed and text recognition (OCR) active with the entire file searchable and indexed. The proposal should be uploaded to Housing Agency Marketplace - ha.internationalprocurement.com.

The Cover of the Bid should have the following information:

Company Name

Company Address

RFP/ Solicitation Number and Name Date and time Proposals are due

Caution: Late Proposal submission will be handled in accordance with the provisions contained in HUD Form HUD 5369-B Titled “LATE SUBMISSIONS, MODIFICATIONS, AND WITHDRAWALS OF OFFERS”.

Part II. Reservation of Rights

1. The JHC reserves the right to reject any or all bids/proposals to waive informalities in the bidding/proposal process, and to terminate the bidding process at any time, if deemed to be in the best interest of the JHC.
2. The JHC reserves the right to terminate any contract awarded pursuant to this bid/RFP process, at any time for the convenience of the JHC upon five (5) days' written notice to the successful bidder/responder.
3. The JHC reserves the right to determine the days, hours, and locations that the successful bidder/ the responder shall provide the services detailed by this bid/RFP process.
4. The JHC reserves the right to hold all bids/proposals without award and not permit the withdrawal of said bids/proposals for a period of sixty (60) days from the bid/ proposal opening date.
5. The JHC reserves the right to negotiate the proposed bid/proposal prices with the three (3) lowest, most responsible bidders/responders.
6. The JHC reserves the right to issue multiple contracts as a result of this offering.
7. The JHC reserves the right to reject any bid or proposal that it deems to be non-responsive or the bid/proposal from any bidder/response deemed to be non-responsible.
8. The JHC shall not be under any obligation to compensate any bidder/responder for any cost incurred in responding to this bid/RFP document.

Part III. Contract Conditions

Upon completion of the Proposal Evaluation Process, the JHC evaluation panel will forward its conclusions and recommendation to the JHC Executive Director. The Executive Director will submit the panel's conclusion and recommendation for approval of the award, if required by the JHC Procurement Policy, to the JHC Board of Commissioners at a regularly scheduled or special Board meeting. If the recommendation is approved, the successful firm will receive a Notice of Award.

The following provisions are required in all contracts issued by the Jackson Housing Commission

a. Assignment of Personnel:

The JHC retains the right to demand the replacement or renewal of any personnel assigned to this project if the JHC believes that such a change would be in the best interest of the JHC and the successful completion of the contracted work.

b. Contract Period

The performance period of this Contract shall be twenty-four (24) months, (starting with the FY 2021 accounting period unless otherwise agreed by all parties) from the date of the JHC's Notice to Proceed and may be extended for an additional three (3) periods of twelve (12) months each for a total of sixty (60) months, based on satisfactory performance and mutual consent.

c. Contract Service Standards

All work performed pursuant to this "Request for Proposal" or any subsequent Contract shall conform and comply with all applicable local, state, and federal laws and regulations.

d. Non-Discrimination Clause

A contract for work under this RFP will obligate the Contractor not to discriminate in employment practices. JHC encourages minority-owned businesses to participate.

e. Bill/Payment

The firm shall submit an invoice to the JHC for work completed. The firm shall include his or her Company Name, address, and telephone number; an invoice number referencing this Contract, and the detailed itemized statement of services provided. The JHC shall pay all invoices net thirty (30) days.

Part IV. Index of Documents

The INDEX OF DOCUMENTS shown below is provided to assist all Offerors in correctly preparing and submitting a responsive RFP to JHC in accordance with the requirements of the above RFP. The Index contains a listing of all documents and those that are required submittal items.

Please review this index and submit all documents that are checked “**REQUIRED SUBMITTAL**” with your proposal. Documents that are checked “**SIGNATURE REQUIRED**” must be properly executed. Documents that are checked “**NOTARY/CORPORATE SEAL REQUIRED**” must be notarized and/or have the Bidder’s corporate seal affixed.

DOCUMENT	REQUIRED SUBMITTAL	SIGNATURE REQUIRED	FOR YOUR REVIEW
Documents as outline in Part VI. Submission Requirements	X		
Acknowledgements, Certifications and Required Documents as listed below:			
<i>Cover Sheet- Attached</i>	X		
<i>Cost Proposal Sheet- Attached</i>	X		
<i>HUD FORM (HUD-5369-B) Instructions to Offerors- Non- Construction- JHC Website</i>			X
<i>HUD 5369-C Certifications and Representations of Offers- Non- Construction- JHC Website</i>	X		
<i>HUD 5370 C- HUD General Conditions-Non-Construction Section I and II- JHC Website</i>			X
<i>Section 3 Compliance- JHC Website</i>	X	X	
<i>Bidders Statement- JHC Website</i>	X	X	
<i>Reference and past performance form- Attached</i>	X		
<i>Acknowledgement of addenda form- Attached</i>	X	X	
<i>Jackson Housing Commission 2019, 2020, 2021, 2022 Audited Financial Statements – Attached</i>			X

Part V. Scope of Services

Regular Services

The JHC organizational structure as it relates to the provision of accounting services:

- JHC Executive Director
- JHC Assistant Director
- JHC Accounts Receivable Specialist
- JHC Accounts Payable Specialist

Services provided shall include, but shall not be limited to the following:

The following services are in accordance with set monthly and annual accounting cycles. All accounting services, including the fee accounting services provided, must be in accordance with Generally Accepted Account Procedures (GAPP) and reporting provisions of applicable HUD and REAC guidelines for use in auditing purposes and Single Audit Act A-133.

1. Discuss and review the monthly/annual financial status reports from the prior contractor for the period up to the current period.
2. Review the prior year's accounting records and as needed complete the preparation of the accounting, for possible re-audits of FY2021 and FY2022. Assist JHC with preparation for audit sample selections for financial, public housing, and S8 testing.
3. Process all documents required for budget and operating subsidy preparation, including subsidy calculation; budget forms; utility estimates; all required HUD forms; reporting; and PHAS financial internet submissions. Preparation of the JHC budgets shall include at least one revision.
4. Review and analyze all operations necessary to maintain the general ledgers and subsidiary ledgers for JHC, in accordance with standard procedures acceptable for audits and conjunction with JHC's administration, including the following services:
 - i. Review or prepare, as needed, the bank statement reconciliation every month;
 - ii. Prepare and review as needed, necessary journal vouchers on a monthly basis;
 - iii. Prepare and review all general ledgers (G/Ls) and trial balances (T/Bs) to recommend adjustments and entries necessary for HUD & GAAP compliance;
 - iv. Review controls of cost and finances;
 - v. Provide financial records, statements, and assistance for the Annual Independent Audit; and other audits as necessary;
 - vi. Prepare all debt service entries, if applicable;
 - vii. Maintain investment and insurance registers;
 - viii. Maintain property/capitalized equipment ledger;
 - ix. Maintain capital funds subsidiary ledgers as required by HUD and subsidiary ledgers for any development funds or grant monies awarded. Prepare excess/deficiency of advance schedule for grants;
 - x. Prepare Capital Fund Program Draws or other grant drawdown requests for submission by JHC to HUD;
 - xi. Work with JHC S8 to prepare the VMS each month.

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- xii. Maintain schedules of non-operating expenses along with documentation for possible reimbursement
- xiii. Prepare all monthly, quarterly; semi-annual, and year-end financial statements and annual closing entries to GAAP specifications; Complete the closeout for the fiscal year to include the preparation of all forms required by HUD and transmission of the Financial Date Schedule (FDS) to Real Estate Assessment Center (REAC).
5. Review PHA investments, report, and make recommendations (s) to the Executive Director on such matters.
6. Maintain books and records in compliance with PHA Asset Management provisions, rules, and regulations.
7. Assist in the preparation of the PHAS Certification to REAC.
8. Review financial records and prepare statements as requested for all LLC non-profits and the corporation (to be created)
9. Prepare and submit all financial forms, reports, and statements as required by HUD, in accordance with the scheduled list in HUD 7475.1 REV. Prepare forms as needed for additional requirements related to the JHC programs, as needed, such as Executive Compensation.
10. Will be available to conduct on-site visits and virtual visits and meetings at the Executive Director's and his/her designee's request to provide clarifications on pertinent financial matters relative to questions posed by members of the Board of Commissioners, the Auditor, the Executive Director and/or other JHC staff. The firm will be available as needed to answer questions others, such as investors may have regarding the financial records of the JHC.
11. Prepare financial status reports to be presented to the Board of Commissioners at year-end.
12. Informing the Executive Director of any matters that come to the Fee Accountants attention which causes them to believe that any errors, irregularities, or illegal acts may exist.
13. Provide consulting services to JHC regarding changes/updates to HUD Regulations.
14. Coordinate with the Yardi software company, participate/lead in the implementation of certain modules and functionality, and provide training to JHC staff as needed.

The successful Proposer will have a team onsite at the JHC as agreed by the Executive Director. JHC understands that additional work will be completed off-site to meet the noted deadlines.

Special Conditions

1. The daily transactions for JHC have been recorded in the sub-ledgers and General Ledger and transactions have been recorded into FY2024 (April 1, 2023 – March 31, 2024). For FY2019 and prior, JHC had the same Fee Accountant and Audit firm for many years. In these years, JHC received qualified audit opinions for the unavailable Pension and Other Post-Employment Benefits reporting. For FY2020, JHC procured a new auditor and received a qualified opinion for the unavailable Pension and Other Postemployment Benefits reporting along with other matters. For FY2021 and FY2022, JHC received Disclaimer audit opinions for both years. JHC desires to bring the accounting from these years up to date and possibly have the years re-audited, along with establishing processes to minimize accounting and audit issues in the future. The unaudited FDS for FY 2023 (3/31/2023) has been filed, although at minimum a review of the FDS unaudited filing will be required. The current Fee Accountant is Wise Consulting Services. The FY2019 (3/31/2019) through FY2022 audits have been provided with this RFP.
2. Note that HUD is currently performing a Monitoring Audit of JHC.

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3. HUD identified a significant error in a JHC LIPH subsidy request (the UEL) that occurred several years ago. HUD is currently reclaiming the excess subsidy that JHC received over several years.

The terms of this HUD action must be accounted for in FY2023, with possible transactions to be recorded in FY2021 and FY2022 or a subsequent footnote disclosure may be needed.

4. JHC will have the option to request the firm to perform additional work related to the scope of the specification and conditions listed above that are within the firm's profession, at an additional charge as negotiated and agreed upon in writing by both parties.

A. MINIMUM QUALIFICATIONS

Respondents shall submit documentation highlighting qualifications and experience they have that will assist the housing authority in the evaluation and selection process. Such documentation shall include, but not be limited to:

1. Accounting Degree, with 10+ years of experience
2. Provide a list of projects which best demonstrates the past performance and experience of the firm(s) with Public Housing, Housing Choice Voucher, Capital Fund Programs, 5-year Action Plans, RAD Program, and Housing Authorities Instrumentalities and Tax Credit properties.
3. Demonstrated Fee Accounting specialized knowledge and an understanding of HUD, Federal, State, and Local Housing Programs and Authorities and accounting practices.
4. Qualifications of firm and staff and previous experience providing comprehensive Fee Accounting services

Part VI. Submission Requirements

Proposal Preparation And Submission

Offerors' proposals must be prepared and submitted in such a manner that they address, at a minimum, the requirements of Sections B through L below in appropriate detail. Other preparation and submission requirements may be required by documents contained within Part V (Scope of Services). It is the Offeror's responsibility to ensure that their proposal submittals properly address all requirements requested by the RFP.

a. Letter of Interest

At the beginning of each proposal, the Offeror must provide a letter of interest listing the Offeror's members and identifying the primary contact person. The letter must be signed by an authorized principal of the Offeror's firm and include a statement that the proposal will remain valid for not less than sixty (60) days from the due date.

b. Firms Qualifications

Briefly provide a brief description of no more than four (4) pages:

1. Firm's History
2. Firm's experience with Public Housing industry audits and timely filings
3. Experience with Tax Credit Projects and the HUD RAD Program
4. Staffing
 - a. Supervisor
 - b. All personnel expected to be assigned to fieldwork
5. Manner in which the privacy of records, in particular residents' records, will be maintained
6. Ability of the firm to deal with the customary aspects of JHC
7. Copy of license to practice in the State of Michigan and if applicable the reciprocal agreement between the state certified in and Michigan (not included in 4 page count)

c. Offeror's Approach To Providing Required Services

Provide a brief description of no more than three (3) pages describing your organization's understanding of each of the separate tasks required under Part V. (Scope of Services) and the methodology that will be utilized to provide all required services.

d. Project Schedule/Ability To Perform In A Timely Manner

Briefly state your general procedures and sequence of activities in no more than two (2) pages.

e. Reliance upon the Authority Staff

List documents, schedules, and reconciliations in no more than two (2) pages, which you normally expect a PHA staff to prepare beyond usual financial records, account reconciliations, and their source documents.

f. Sample Of Relevant Material

In no more than ten (10) pages submit samples of any/all charts, documents, forms, etc. that your organization will utilize to perform the required services contained herein.

g. Relevant And Past Experience

Offeror(s) must complete three (3) JHC Reference and Past Performance Forms.

h. Other Documentation

Any other documentation that your organization desires to highlight to JHC as it relates to the scope of this RFP.

i. Required Certifications

All certifications and other required documents shown on the “Index of Submittal Documents Required for RFPs” must be prepared and submitted with Offeror’s proposal for the proposal to be considered responsive to the JHC Request for Proposals (RFP)/Solicitation requirements. The minimum amount of time that the Offeror’s proposal must remain valid is SIXTY (60) calendar days from the proposal submittal date.

j. Cost Proposal

Enclose in a separate sealed envelope using the attached cost proposal form.

- i. Provide an estimate of staff levels to be utilized, man-days expected at each level, and hourly rate.
- ii. Provide an estimate of all costs of travel, meals, lodging, and other out-of-pocket expenses.
- iii. Provide an estimate of any other costs associated with the accounting services
- iv. Provide hourly rates for the anticipated work to be done for FY2021, FY2022, and FY2023
- v. Provide a total lump-sum fee for the engagement for the FY2024 and FY2025 accounting services.

Part VII. Evaluation Criteria And Selection Procedures

1. *Proposal Evaluation/Contract Award*

Evaluation of the responses to this RFP may be evaluated using a two-step process. Step 1 may be used to determine which Offeror's proposals are acceptable or potentially within the acceptable range. During Step 1, a committee will be appointed to evaluate technical proposals in accordance with the evaluation criteria stated in the RFP. The technical evaluation panel or committee reviews all technical proposals using the RFP's evaluation criteria.

For the purpose of conducting negotiations, proposals will be initially classified as acceptable, potentially acceptable, or unacceptable. The competitive range decision will take into account the evaluation of both technical and cost/price proposals. Proposals determined by the Contracting Officer to be acceptable or potentially acceptable and that have a reasonable chance of award shall be included in the competitive range.

As part of the evaluation process, proposals classified as acceptable and potentially acceptable may be requested to be presented before the evaluation committee. Any information gained during the presentation(s) may be used in the evaluation of the proposal. Failure to honor this request will be grounds for rejection of the respondent's proposal with no further consideration given.

2. *Evaluation Criteria*

All RFP responses shall be evaluated based on whose response is the most advantageous to the authority, price, and other factors considered, and whose response will provide the highest quality of service at fair and competitive prices. The evaluation criteria to which each Offeror's submitted proposal will be reviewed, ranked, and scored are as follows. Each proposal has a maximum total possible score of 100 points.

1. **Organizational Capacity**

The respondent's organizational capacity will be evaluated through an assessment of the Respondent's staff, specialists, and consultants' experience and qualifications. In addition, the Respondent's ability to perform the work on time will be evaluated through a review of previous performance on similar projects, as well as current and projected capacity and workload. **Respondent must state that they can perform work on-site at the request of JHC.** (Maximum of 30 points)

2. **Relevant Experience and Past Performance**

Relevant experience and past performance will be evaluated through an assessment of previous, similarly related projects completed to date. (Maximum of 25 points)

3. **Respondent's Approach/Response to Scope of Service**

The Respondent's approach and response to the Scope of Service will be evaluated through an assessment of the proposed approach for each element of work identified in the

Scope of Service. (Maximum of 25 points)

4. **Proposal Cost**

Provide a fixed fee for current year accounting activity and future projected accounting activity. Provide hourly rate breakdown of all key staff that would be assigned to the project for accounting activities required to bring JHC accounting up to date and to participate in any possible years to be re-audited. Include any subcontracting arrangements and identify any reimbursable expenses. (Maximum of 10 points)

5. **Section 3/MWBE**

Maximum consideration will be given to firms that have verifiable Section 3 and or MWBE designation (Maximum of 10 points)

Proposals will be reviewed by an Evaluation Committee and in accordance with JHC Procurement Procedures.

For the purpose of conducting negotiations, proposals will be initially classed as:

- Acceptable (within range of 70-100 points),
- Potentially acceptable (within the range of 60-69 points) or
- Unacceptable (within range of 0-50 points).

All responses received within the prescribed time shall be evaluated and ranked in accordance with the rating system described above. After evaluation, the contract shall be awarded to the responsible firm or individual whose qualifications, price, and other factors considered are the most advantageous to the Commission. The Jackson Housing Commission reserves the right to seek, through subsequent negotiations, clarification about responses and advise respondents of the deficiencies in both the technical and price aspects of their proposals so as to assure full understanding of and conformance to the solicitation requirements. No respondent shall be provided information about any other respondent's proposal, and no respondents shall be assisted or directed in bringing its proposal up to the level of any other proposal.

JHC reserves the right to proceed directly to award if after the initial evaluations of proposals, there is a clear winner and there is no need to negotiate or obtain further clarification of information from the offeror.

All Offeror(s) must disclose any conflicts of interest, e.g., family member on JHC staff or a resident of public housing or Section 8 (Housing Choice Voucher).

Attachments



Request for Proposals

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Proposal Cover Sheet

Company Name: _____

Address: _____

City, State & Zip Code: _____

Telephone: _____

Fax Number: _____

Contact Person Name: _____

Email Address: _____

Date Submitted: _____

Debra Davis, Interim Executive Director

*Cost Proposal - JHC 2023-2
Fee Accounting Services*

Proposer _____

1. Fee Accounting Services – Regular Services – Monthly Fee Flat Fee

Staffing Level	Projected Hours for Contract Term (Monthly)	Hourly Rate	Extended Cost (Monthly)
		Fixed Fee	\$

2. Fee Accounting Services – Special Services

Staffing Level	Projected Man-days for Year-End Audit	Hourly Rate

Estimated Travel Costs	Estimated Meals	Estimated Lodging	Estimated Other Out-of-Pocket	Extended Cost

Type of Other Costs	Amount of Other Costs	Extended Cost

Reference And Past Performance Form
(NOTE: Reproduce Additional Sheets As Required)

List previous work/services rendered by your company which are 1) **DIRECTLY** related to the scope of work/services required by JHC, Request for Proposals, Request for Qualifications or Invitation For Bid, and 2) equal to or greater than the dollar magnitude applicable to the scope of work/services quoted in your proposal.

NOTE: A Minimum of three (3) reference sheets is required.
A questionnaire will be emailed to each reference. If a questionnaire is not returned by a reference, the offeror receives a zero (0) score for that reference. Offerors are highly encouraged to work closely with their references to ensure that the questionnaires are returned in a timely manner.

1. Name of Reference Company for which services were rendered:

2. Location of work (address) where services were performed:

3. Scope of work that was performed:

Year of completion: _____

4. Contact Person: _____

Phone No: _____

Email Address: _____

5. Cost of Project: _____

Acknowledgment Of Addenda Form

Bidder has received the following Addenda, the receipt of which is hereby acknowledged:

Addendum Number: _____ Date Received: _____

Addendum Number: _____ Date Received: _____

Addendum Number: _____ Date Received: _____

Addendum Number: _____ Date Received: _____

Addendum Number: _____ Date Received: _____

(Company Name)

(Signature)

(Printed or Typed Name)

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