



Lac du Flambeau

Chippewa
Housing
Authority

554 Chicog Street
P.O. Box 187
Lac du Flambeau, WI 54538

Ph: (715) 588-3348
Fax: (715) 588-7935

CHIPPEWA HOUSING AUTHORITY

REQUEST FOR PROPOSALS FOR

AUDIT SERVICES

Pursuant to the procurement requirements of the U.S. Department of Housing and Urban Development, the Chippewa Housing Authority (CHA) is soliciting proposals from qualified firms and individuals for the provision of audit services. Interested parties must submit written proposals to:

Chippewa Housing Authority
Attn: Marilyn Miller, Executive Director
PO Box 187
Lac du Flambeau, WI 54538

Proposals must be received by mail, on or before 4:00 PM, January 20, 2012.

BACKGROUND

Established in 1963, the Chippewa Housing Authority (CHA) is a Tribally-Designated-Housing Entity (TDHE) of the Lac du Flambeau Tribe responsible for providing housing and housing-related services for the tribal community. CHA's business affairs are managed by a Board of Commissioners.

CHA's primary income is derived from the federal Indian Housing Block Grant (IHBG) with additional income earned through the management of **329** housing units, including units subsidized by WHEDA Tax Credits for Housing Programs and the U.S.D.A. Rural Development Program.

SCOPE OF SERVICES

The audit services to be provided are for the following companies with an option for up to two additional years:

1. CHA - Year ending **September 30, 2011**. Approximately 193 units and \$2.4 million in revenue.
2. Tomahawk Circle - Year ending **December 31, 2011**. 20 units and \$120,000 in revenue. Tomahawk Circle is a department of the CHA and must be included in the financials of the CHA for the year ending September 30, 2011

and also as a stand-alone company for the year ending December 31, 2011. For purposes of USDA requirements, Tomahawk Circle has a separate set of financial statements and a calendar year fiscal period. Primary Source of funds: Rural Development.

3. Lake of the Torches - Year ending **December 31, 2011**. 24 units and \$150,000 in revenue. This company is a separate entity from the CHA but is managed in full by the CHA. Primary Source of funds: WHEDA Tax Credits.
4. Three Fires - Year ending **December 31, 2011**. 24 units and \$150,000 in revenue. This company is a separate entity from the CHA but is managed in full by the CHA. Primary Source of funds: WHEDA Tax Credits.
5. Little Pines I - Year ending **December 31, 2011**. 20 units and \$140,000 in revenue. This company is a separate entity from the CHA but is managed in full by the CHA. Primary Sources of funds: WHEDA Tax Credits and Rural Development.
6. Little Pines II - Year ending **December 31, 2011**. 24 units and \$170,000 in revenue. This company is a separate entity from the CHA but is managed in full by the CHA. Primary Sources of funds: WHEDA Tax Credits and Rural Development.
7. Kiishkimaan - Year ending **December 31, 2011**. 24 units and \$170,000 in revenue. This company is a separate entity from the CHA but is managed in full by the CHA. Primary Sources of funds: WHEDA Tax Credits and Rural Development.

Services to be provided are according to the sample Agreement that is attached and is a part of this Request for Proposals. All audit services are to be completed no later than 90 days following acceptance of the proposal, with a final report presented by the auditor to the Board of Commissioners at the following month's Board meeting.

The Scope of Services of the audit shall be in conformity with Subpart E, Section 500, of OMB-133 entitled "Audits of States, Local Governments, and Non-Profit Organizations". As described in this document, "the auditor shall determine whether the financial statements of the auditee are presented fairly in all material respects in conformity with generally accepted accounting principles."

It is expected that the report to the BOC shall be in a manner that will enable the Commissioners to fully understand the financial condition of the CHA as represented in the financial statements, and shall fully understand the reasons for all audit findings, if any, and the recommended actions to be taken by CHA to resolve them.

CONTENT OF THE PROPOSALS

1. Independence—Discuss the firm’s independence with respect to CHA. List any potential impairments to the firm’s independence with respect to the Lac du Flambeau Tribe.
2. License to Practice—State whether the firm is licensed to practice public accounting within the Tribe’s jurisdiction. State also whether the firm is on the Wisconsin Accountancy Board’s list of governmental auditors.
3. How the Firm meets the Mandatory Elements—State how the firm meets the Yellow Book requirements.
4. Partner, Supervisory and Staff Member Qualifications and Experience— To adequately select the firm or individual who will best serve the needs of the Housing Authority, it will be necessary to review the experience of the respondents as it closely relates to those needs, and to review the expertise and qualifications of the individual(s) who will be providing the services. To meet these objectives, the quotation must contain a resume of all individuals who would be providing the services, with special attention paid to the experience related to Public or Indian Housing Authorities, Indian Tribes, or similar organizations.
5. Similar Engagements with other Government Entities—Summarize five completed engagements with comparable governmental clients completed in the last three (3) years. Provide the following information for each governmental entity: entity name, entity type, contact name and telephone, and description of the engagement with total audit hours to complete the engagement.
6. Detailed Work Plan—Summarize the major sections of the audit work plan and provide a detailed work plan totaling the number of audit hours required of the audit staff to complete the audit including the CAFR.
7. Schedule of Hours, Hourly rates and Expenses—Summarize the required number of hours at the standard hourly rates of partners and all staff. Also list any other expenses that will be charged to the CHA. Please list costs to the CHA separately for EACH of the seven (7) companies.
8. Report of the Most Recent Peer Review—Provide a copy of the firm’s most recent peer review report.
9. Cover Letter—Summarize the contents of the proposal, including services proposed, firm qualifications, and cost of services for each company.

SELECTION PROCESS

The following ranking criteria are to be used:

Points	Criteria
20 points	Firm's general overall experience with Indian Housing Authorities that administer HUD Indian Housing Programs, Wisconsin Housing and Economic Development Association (WHEDA) Tax Credit programs, and Wisconsin Rural Development programs.
20 points will be similar work.	Specific qualifications and experience of key personnel who performing the audit, specifically with respect to performing similar work.
20 points	Past performance in terms of quality of work and compliance with time schedules, as evidenced by references of at least three (3) recently completed audits.
20 points	Overall cost of services to CHA.
10 points	Overall quality of the proposal.
10 points	Indian preference.

According to Federal regulations and Housing Authority policies, Indian Preference in the selection of firms shall apply. An Indian firm (ownership of 51% or more by a member of a federally-recognized Tribe) will be granted ten points of a total possible 100 points. Interested parties should be prepared to submit proof of Indian preference and as determined to be acceptable proof by the CHA Board of Commissioners.

The CHA reserves the right to interview the candidates prior to the final selection. A recommendation by the Executive Director will be made to the Board of Commissioners, who will then make the final selection. The successful firm or individual will be notified shortly thereafter so that the audit process can begin as soon as possible.

SPECIAL REQUIREMENTS

Firms submitting proposals should be aware that the CHA is subject to all requirements associated with the Indian Housing Block Grant Program (IHBG) as administered by the U.S. Department of Housing and Urban Development. These include the requirements specified in OMB A-0133 related to fiscal audits, and other requirements specified in 24 CFR 1000. CHA provides Indian preference in employment, procurement, and contracting in accordance with federal law and ICBG regulations.