



Request for Proposal For
Fee Accountant Services

CNHA RFP#: 2023-FOI FEE ACCOUNTANT

ALL PROPOSALS MUST BE ADDRESSED AND SUBMITTED TO:

Mrs. Nora Sovo, Deputy Director of the Comanche Nation Housing
Authority

1918 E Gore Blvd

Lawton, OK 73501

**PROPOSALS MUST BE RECEIVED ON OR PRIOR TO 4:59 P.M.
Central , August 17th, 2023**

Introduction.

The Comanche Nation Housing Authority (CNHA) located in Lawton, OK; is seeking proposals from qualified fee accounting firms that perform services specifically for Indian Housing Authorities or Tribally Designated Housing Entities as defined in the Native American Housing Assistance and Self-Determination Act (NAHASDA) of 1996. Proposals are sought to provide general fee accounting services performed in accordance with Generally Accepted Accounting Principles (GAAP) and offerors must have thorough knowledge and experience with HUD rules and regulations as they pertain to financial matters subject to the Native American Housing and Self-Determination Act and 2 CFR part 200.

This Request for Proposals (RFP) is being advertised as an open procurement with Indian Preference pursuant to Section 7(b) of the Indian Self-Determination and Education Assistance Act [25 USC 450e(b)] as required by 24 CFR 1000.48; Indian preference will be exercised in the selection of proposals.

Those firms claiming Indian Preference must furnish proof of enrollment with a federally recognized tribe when submitting their proposal and controlling ownership of the business. To be considered responsive, all proposals must contain a statement describing how the firm will provide Indian Preference (IP) in subcontracts, training, and employment.

The RFP contains submission requirements, scope of services, period of services, terms and conditions and other pertinent information for submitting a proper and responsive proposal.

Background:

The Comanche Nation Housing Authority is a Tribally Designated Housing Entity (TDHE) that receives funding from the U.S. Department of Housing and Urban Development (HUD) to provide housing and housing services to low-income families within our designated service area. CNHA uses Abila/MIP accounting software for recording all accounting transactions and uses an outsourced payroll system (ADP).

CNHA is a non-profit organization and is a stand-alone legal entity affiliated with the Comanche Nation with an approximate annual budget of \$5,000,000. CNHA owns and operates approximately 350 properties consisting of rental, rent to own and mortgage homes. CNHA has 22 full-time employees.

Notice of Intent to Propose:

If your firm elects to respond to this RFP, notify Nora Sovo at the following email address: nsovo@comanchehousing.com by August 17th, 2023.

CNHA intends to award the contract pursuant to a " Best Value" basis, not a " Lowest Bid" basis. The awarded contract will be for one year with the option to renew in increments of one-year for up to four additional years.

The CNHA reserves the following right in association with the RFP process and upon contract award:

1. Right to Award, Waive or Terminate RFP. Award contracts to multiple offerors, to reject any or all bids, to waive for *all* applicants any information in the specifications or bidding process or to cancel in whole or in part this solicitation if it is in the best interest of the CNHA to do so.
2. Right to Reject Any Proposal. Reject and not consider any proposal that does not meet the requirements of this RFP, including but not necessarily limited to, incomplete proposals and/or proposals offering alternate or non-requested services.

3. **Right to Terminate:** Terminate a contract award pursuant to this RFP, at any time for the CNHA's convenience upon 10 days written notice to the successful offeror(s).
4. **Choice of Law :** the contract for these services shall be governed and construed in accordance with, and pursuant to the laws of the Comanche Nation.
5. **Non-Binding:** CNHA retains the right to reject all submittals. Selection is also dependent on the negotiation of a mutually acceptable contract between the candidate and CNHA.
6. **Right to Determine Time and Location.** Determine the days, hours, and locations that the successful offeror(s) shall provide the services called for in the RFP.
7. **Compensation:** CNHA has no obligation to compensate any offeror(s) for any costs incurred in responding to this RFP. The proposal should provide a cost for all work associated with the provision of these services. The final cost of services may be negotiated prior to awarding the contract.
8. **Expense Reimbursement:** All contract related travel expenses shall be reimbursed at the current Federal rates.
9. **Unauthorized Sub-Contracting Prohibited:** The successful offeror(s)/contractor(s) shall not assign any right , nor delegate any duty for the work proposed pursuant to this RFP (including, but not limited to, selling or transferring the contract) without the prior written consent of CNHA. Any purported assignment of interest or delegation of duty, without the prior written consent of the CNHA shall be void and may result in the cancellation of the contract with CNHA, or may result in the full or partial forfeiture of funds paid on the contract, as determined by CNHA, in its sole discretion.
10. **Project Staffing Changes:** Managers, other supervisory staff, and accountants may be changed if those personnel leave the firm, are promoted, or are assigned to another area. These personnel may also be changed for other reasons. However, in either situation, the Agency retains the right to approve or reject replacements.

Scope of Services Sampling of Detailed Accounting and Consulting Services Expected Under Contract:

The Fee Accountant should be familiar with Fund Accounting Software, preferably **Abila MIP**, as well as Tenant Accounting software, preferably **HDS**. The Scope of Services to be provided by the Fee Accountant shall include:

The Contractor(s) may provide, but is not limited to, the following services/tasks:

1. **General Ledger Entries.** Perform all operations necessary to maintain the general ledgers and subsidiary ledgers for the CNHA, including the following services:
 - a. Reconcile bank statements on a monthly basis as needed.
 - b. Prepare journal vouchers on a monthly basis, or as needed.
 - c. Maintain the general ledgers on a monthly basis.
 - d. Maintain investment and insurance registers as needed.
 - e. Maintain property ledger/capitalized equipment (i.e., Fixed Asset and Depreciation Schedules) .

- f. Maintain capital funds subsidiary ledgers as required by HUD and subsidiary ledgers for any development funds or grant monies awarded. (E.g. IHBG, ICDBG, US Treasury, etc.)
 - g. Prepare all monthly, quarterly, semi-annual and year-end financial statements and annual closing entries, as required by HUD and other grantors.
 - h. Review the previous year's audit to ensure that audit adjustments have been applied to all accounts in order to produce a proper roll-forward.
 - i. Review general ledgers (G/L) and trial balances from beginning of audit period through current to recommend adjustments and entries necessary for HUD and GAAP compliance.
 - j. Assist in closing the prior fiscal year, including but not limited to, year-end entries and accruals, audit schedules, account/transactions support, and financial statement input.
 - k. Provide support through the acceptance of the unaudited financial statements and recommend changes to be consistent with HUD and GAAP protocols, as necessary .
 - l. Design and deploy custom financial reports or digital dashboards, as needed.
2. *Program vs. Non-program.* Income calculation.
 3. *Year-End Close.* Complete the close-out for the fiscal year, including:
 - a. Preparation of both the unaudited and audited Financial Statements including SEFA for all necessary programs and business activities.
 - b. Prepare and submit any other required quarterly or year-end financial forms and reports as required by HUD, including Management's Discussion and Analysis (MD&A).
 - c. *Annual Reporting.* Complete HUD Form SF425 for all programs; ICDBG annual financial reports.
 4. *Operating Budgets.* Assist in preparing Operating Budgets for all Funds administered by CNHA. Preparation of the Agency operating budgets shall include at least one (1) revision.
 5. *On-site Visit.* Schedule an annual on-site multi-day visit if requested by the CNHA. The contractor will also be available as needed to answer questions that the auditor or HUD may have regarding the financial records of the CNHA.
 6. *Consultation and Assistance.* Provide advice on Agency financial matters when requested. The work may include the following activities. (Up to 100 hours is budgeted for this task). *Consultation and Assistance services must be approved by CNHA prior to services being rendered and billed.*
 - a. Assistance, as needed, with the Agency's year-end closing outside of Task 3.
 - b. Assisting the Independent Auditor that performs the Agency's annual audit and help resolve any audit findings during the audit, if needed.
 - c. Training Agency accounting staff, as needed, in HUD accounting and reporting requirements, accounting issues as needed on monthly **Abila MIP** reporting, bank reconciliation, accounts payable, accounts receivables, adjustments, budgeting or any other issues related to accounting.
 - d. Providing other "in- scope" accounting services, as requested by the Agency.

Note: The proposed work will be financed in whole with Federal funds and therefore, all applicable Federal statutes, and regulations will apply to such work. It is expected that the majority of accounting services will be completed at the Offeror's work site.

Format, Submission Process, And Instructions.

Written proposals should be limited to no more than 18 pages, including exhibits. Firms responding to the RFP must submit the following information in their proposals:

All proposals submitted in response to this RFP must be formatted in accordance with the sequence and instructions provided below. Any proposal that fails to include all of these items will be considered a non-responsive proposal and will not be considered for evaluation.

1. *Letter Narrative* (maximum 3 pages). Provide background and introduction to the firm including address and contact information, information on the firm's size, experience of the firm with special emphasis on HUD Native American programs regulations and financial reporting requirements and a description of the firm's experience with Fund accounting related computer software and systems. The offeror shall identify whether or not subcontractors will be used for the engagement, if awarded, and/or if the proposal is a joint venture with another firm. All information required from the offeror must also be included for any major subcontractors or from any joint venture.
2. *Management and Staffing Plan* (maximum 10 pages). Provide a management plan that describes the firm's approach to providing the required services, method of assigning work, and procedures for reviewing and ensuring quality control of services provided. Provide a staffing plan that identifies key personnel and other staff that would be assigned to this engagement along with the percentage of time to be spent by staff. Provide resumes for key personnel. Special emphasis should be provided on experience working with Native American Housing Programs, specifically NAHASDA related accounting for program and non-program income calculations, tenant accounts receivable, and other HUD programs. Provide brief biographies along with the job titles and duties to be performed on this engagement for all proposed staff. If the firm is unable to provide any of the requested services, specifically identify those exceptions. A description of the services that the firm offers in response to the scope of services section.
3. *References*. Provide no more than five (5) references of housing authorities currently under contract with the firm or clients served within the past three (3) years for whom the offeror has performed similar services to those described in the RFP. The list shall include the: client's name, client's contact name, client's telephone number, the date the service(s) was provided, and a brief narrative description and scope of the service(s), including key personnel and contract value. Provide a copy of the latest approved external peer review report as approved by a State Society of CPAs (only applicable if offeror is CPA).
4. *Price Proposal Template*. Submit a price proposal for the base year and two option periods according to the instructions and template provided.
5. *Sample Monthly Financial Statements*. Example of financial statements to be produced and provided monthly to the Agency.
6. *Disclosure Statement*. Submit completed Disclosure Statement template provided.
7. *Copies*. Proposer must submit three copies of the proposal to the CNHA.

Instructions: Proposals are to be submitted in a sealed envelope clearly marked " CNHA 2023-FOI Fee Accounting and Consulting Services" and must be received at the CNHA offices by **August 17th, 2023 at 4:59 p.m. CENTRAL.** Any RFP received after the deadline will be considered late and will be returned. Faxed proposals will be rejected.

No proposal may be withdrawn or modified in any way after the deadline for proposal submittal. Proposals shall remain firm and valid for ninety (90) days from said dead line.

The proposal must be completed in its entirety, completing all forms included in the proposal packet. If the offeror has any questions regarding the forms, contact Nora Sovo via email at nsovo@comanchehousing.com

Proposals are to be submitted in narrative form and are to include the Price Proposal Template included in this package (pages 8-9). The pricing proposal must be inclusive of all overhead and profit.

Evaluation & Selection Criteria (100 points).

CNHA intends to award the contract to the successful offeror(s) pursuant to a "Best Value" basis. An evaluation committee will review and rank each proposal using the evaluation matrix point system described below. The awarding of points for each listed factor will be based upon the documentation that the offeror provides in their proposal to address the needs of the CNHA. The successful offeror will be notified no later than ten (10) business days in writing of their selection.

#	Evaluation Factor	MAXIMUM POINTS (100 pts)
1	Knowledge & Technical Expertise. Demonstration of in-depth knowledge of HUD accounting and regulations specific to Indian Housing Authority programs.	25
2	Management and Staffing. The offeror’s proposed management plan for assigning and overseeing the work and the proposed staffing and proposed hours provides for quality services and ensure quality control of the services to be provided.	20
3	Firms Prior Experience in Related Areas. Documentation of successful experience in providing the services specified in RFP as evidenced by the references provided by the offeror for similar services of a sample of their other clients and peer review, if applicable.	25
4	Cost Proposal. The offeror's proposed monthly estimated cost seems reasonable based on the services requested and the offeror’s management and staffing plan for each of the requested year(s).	20
5	Indian Preference. Documentation supporting the required ownership stake or percentage is held by a Native American(s) or Alaskan Native(s). Statement of Native employment and training.	10

An evaluation committee shall review and rank each of the offerors proposals using the method of evaluation described in this request. The evaluation committee shall enter into negotiations with the highest ranked proposal first, and if necessary, any or all of the other proposals and submit the list of ranked offerors to the Executive Director. Award of a single contract will be made to the most competent, responsive, and responsible offeror submitting a proposal in accordance with the proposal evaluation criteria.

Should negotiations with the selected offerer become unsuccessful, CNHA reserves the right to cease negotiations with the offerer. In the event of cessation of negotiations with the first selected offerer, CNHA reserves the right to either enter similar interviews and negotiations with the next highest ranked offerer or take other action as it deems most beneficial.

LICENSING AND INSURANCE REQUIREMENTS

Prior to award, but **not** as part of the proposal submission, the successful contractor will be required to provide the following documents.

- a. An original certificate evidencing the contractor 's current worker's compensation insurance carrier and coverage amount.
- b. An original certificate evidencing the contractor 's General Liability coverage.
- c. An original certificate evidencing the contractor's Professional Liability and/or "errors and omissions" coverage.
- d. If applicable, a copy of the contractor's license issued by the State of record allowing the contractor to provide the services provided in the RFP.

PRICE PROPOSAL TEMPLATE

Annual and Monthly Pricing. The price proposal template provided below is required to be provided for Year 1 (Base Year) and each of two option periods. Offerors are instructed to complete the template for Year 1 and then duplicate the template and update/complete it for two option years, if exercised.

For the base year and each option period, for each proposed personnel, provide the labor category, hourly rate, and estimated hours to be performed for the engagement for Tasks 1 through 14 (pages 1-2).

Table 1. Rate, Hours, and Total Cost by Staff - Year 1 Period				
Staffing	Labor Category	Year 1 Hourly Rate	Year 1 Hours	Year 1 Total Cost
Name of Lead Contractor Firm				
Name 1	Partner - Principal	\$13.00	10	\$130.00
Name 2	Lead Staff	\$10.00	10	\$100.00
Name 3	Junior Staff	\$8.00	10	\$80.00
			Subtotal, Lead Firm	\$310.00
Name of Subcontractor Firm				
Name4	Lead Staff	\$6.00	5	\$30.00
Name 5	Junior Staff	\$4.00	5	\$20.00
			Subtotal, Subcontractor	\$50.00
			Total Annual Fee	\$360.00
			Total Monthly Fee	\$30.00

Table 2 summarizes the Scope of Services requested and the annual quantity expected . The contractor will invoice, and the Agency will pay the contractor monthly a firm fixed price as shown in the offerer 's Table 1 (Total Monthly Fee).

Table 2. Scope of Service Tasks and Annual Quantity		
Task#	Task Name	Quantity
1	General Ledger & Subsidiary Ledger Entries	12
2	Program vs. Non-program income	12
3	Year End Close	1
4	Operating Budgets	2
6	One Site Visits	1
7	Consultation and Assistance (incl. Training)	As Needed & NTE: \$XXX
8	Reimbursable Travel	NTE: \$XXX

Other Pricing Information - Consultation and Assistance Services

The price proposal template provided below is required to be provided for Year 1 (Base Year) and each of two option periods. Offerors are instructed to complete the template for Year 1 and then duplicate the template and update/complete it for two option years, if exercised.

For the base year and each option period, for each proposed personnel, provide the labor category, hourly rate, and estimated hours to be performed for Task 7 - Consultation and Assistance services. The number of hours in the base period or any of the option periods should not exceed 100 hours. Consultation and Assistance Services must be approved in writing by the Agency prior to services being rendered and billed. Prior approval in writing required to exceed the annual consulting hour cap.

Invoicing for this task should be supported by information similar to this information requested in the Table 3 along with a narrative of the task performed. Pricing for this service will be billed at the rate shown in the offeror's table 3.

Table 3. Rate, Hours, and Total Cost by Staff - Task 9: Consultation and Assistance Services Year 1 Period				
Staffing	Labor Category	Year 1 Hourly Rate	Year 1 Hours	Year 1 Total Cost
Name of Lead Contractor Firm				
Name 1	Partner - Principal	\$13.00	10	\$130.00
Name 2	Lead Staff	\$10.00	10	\$100.00
Name 3	Junior Staff	\$8.00	10	\$80.00
			Total Hours (NTE 100}	
			Total Annual Fee	\$360.00
			Total Monthly Fee	\$30.00

Estimated Travel Cost. Provide the estimated travel based on one (1) multi-day on-site visit (typically 2 days on-site with 1 day of travel). Reimbursement for travel costs will be in accordance with the CNHA travel policy which is to reimburse for meals and incidentals and lodging based on the Federal government per diem rate.

Table 4. Other Reimbursable Expenses			
Item	Estimated Cost -Base	Estimated Cost- Option Period 1	Estimated Cost -Option Period 2
Transportation (most economic)	\$1.00	\$1.00	\$1.00
Lodging	\$1.00	\$1.00	\$1.00
Federal Per Diem Rate	\$1.00	\$1.00	\$1.00
Other Expenses (Please Specify)	\$1.00	\$1.00	\$1.00
Total, Expenses	\$4.00	\$4.00	\$4.00

DISCLOSURE STATEMENT

Bidder must disclose any possible conflict of interest with the Comanche Nation Housing Authority (CNHA), including, but not limited to, any relationship with any employee(s), any Board Member or any member of the Comanche Business Committee of the Comanche Nation. Your response must disclose if a known relationship exists between any principle of your firm and any CNHA employee. If to your knowledge no relationship exists, this should be stated in your response. Failure to disclose such a relationship may result in contract cancellation.

No Known Relationship Exists _____

Relationship Exists (Please explain relationship):

Company Name _____

Print Name _____

Title _____

Authorized signature _____ Date _____

Failure to complete and return this form with your bid/proposal will result in your response being disqualified.