

# **WARREN HOUSING AUTHORITY**

## **Request for Qualifications Certified Public Accountants for Accounting Services Specifications**

**Qualification Opening: April 10, 2024 at 10:00am**

**Qualification Opening Location:  
Warren Housing Authority  
20 Libby Lane, Warren, RI 02885**

***Contact:  
Michael J. Abbruzzi  
Executive Director  
401-245-7019 ext. 10***



# WARREN HOUSING AUTHORITY

## **Request for Qualifications Certified Public Accountants for Accounting Services**

Notice is hereby given that, Warren Housing Authority, Warren, Rhode Island hereinafter called the "Owner" or "WHA", will receive sealed Qualifications for "**Certified Public Accountants for Accounting Services**", at Warren Housing Authority, Warren, Rhode Island.

Interested parties are invited to submit Qualifications in sealed envelopes labeled "**Certified Public Accountants for Accounting Services**". The sealed qualifications shall be delivered before 10:00AM, local time, on April 10, 2024 to the Warren Housing Authority, at which time the bids will be opened publicly. While the office remains closed the public, sealed Qualifications may be placed in the secure Document Drop-Box located in the Main Office Lobby. Qualifications received after the above time will not be accepted.

Qualification Specifications will be available on or after March 6, 2024 by email request to Michael Abbruzzi, Executive Director, at [mabbruzzi@warrenhousing.org](mailto:mabbruzzi@warrenhousing.org) or via the Warren Housing Authority website <https://www.warrenhousing.org/opportunities/>.

Individuals requesting interpreter services for the hearing impaired must notify the Warren Housing Authority at **(401) 245-7019** seventy-two (72) hours prior to the bid opening.

"Warren Housing Authority is an Equal Employment Opportunity/Affirmative Action Employer"

**Michael J. Abbruzzi**  
**Executive Director**

Warren Times Gazette: March 6, 2024

**Solicitation Number: 20240306A**  
**State of Rhode Island: Division of Purchases**

# WARREN HOUSING AUTHORITY

## Request for Qualifications Certified Public Accountants for Accounting Services

The Warren Housing Authority is accepting qualifications from Certified Public Accountants for accounting services of all programs for the three (3) years:

*July 1, 2024 – June 30, 2025*

*July 1, 2025 – June 30, 2026*

*July 1, 2026 – June 30, 2027*

These accounting services are to be conducted in accordance with the Department of Housing and Urban Development Regulation Handbooks.

Programs requiring accounting services include:

1. Federal Conventional Housing consisting of 153 units.
2. Federal Leased Housing (Certificate, Voucher and Mod Rehab) comprised of the following:  
*Section 8 Housing Choice Vouchers. Total of 224 Vouchers can be issued*
3. Various Federal Modernization Projects under the Capital Fund Program.
4. Special short-term grants or programs may arise on a per diem basis which will require attention.

Proposals must include all programs which are delineated above. An hourly rate must also be provided for any additional work.

You may call the Warren Housing Authority to arrange to review copies of the previous audit report as well as copies of the current monthly general ledgers and journals. Office hours are Monday – Friday, 8:00AM- 3:30PM.

Solicitation of the request for qualifications does not commit the Warren Housing Authority to pay any costs incurred in the preparation or submission of qualifications.

### SCOPE OF SERVICES

The Accountant shall perform all necessary accounting services required by the Housing Authority in connection with the above programs which shall include but not be limited to the following:

- A) Ascertain the propriety of distribution of all cash receipts, disbursements, balances, assets, and cash flow.
- B) Review monthly reconciliations of all bank statements.

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- C) Review, and correct if warranted, monthly recapitulation of tenants' accounts receivable for all projects
- D) Review applicable general journal and standard journal entries for tenants' accounts receivable, interest accrual, quarterly, semi-annual and annual deferrals and accruals consistent with Federal and State guidelines to the books of original entry.
- E) Post all cash receipts, cash disbursements, general Journal and standard Journal entries from the books of original entry to the general ledgers.
- F) Ascertain that cash receipts, cash disbursements, returned checks, application of security deposits and uncollectible write-offs agree with tenant recapitulation sheets.
- G) Review and ascertain propriety of distribution of purchase and maturity of all investment securities and passbook transactions.
- H) Assure reconciliation of all development cost, land structures and equipment, and expense subsidiary ledgers to control accounts for all projects.
- I) Review HUD, and fiscal agent correspondence and book necessary journal entries for the transmittal of annual contribution to the fiscal agent debt service fund, advance amortization fund and debt service trust fund investments.
- J) Interpret and book necessary journal entries in connection with HUD transmittal and application of accruing annual contribution.
- K) Prepare necessary journal entries in connection with Federal financing of bonds and Project Temporary and Permanent notes.
- L) Maintain control of all fixed annual contribution and fiscal agent balances as prescribed by HUD guidelines.
- M) Prepare and type all Federal quarterly, semi-annual and annual accounting reports including balance sheet statements of income and expense, analysis of surplus, analysis of fiscal agent accounts, analysis of tenants' accounts receivable and development cost statements.
- N) Assist in the preparation of Annual Federal Budget.
- O) Keep the Public Housing Agency informed of all HUD changes as they relate to financial data, reporting, and record keeping.

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- P) Assist the Public Housing Agency in negotiations with HUD as they relate to financial matters of which the Contractor may be of assistance in providing interpretation to complex financing and funding problems.
- Q) Prepare, track, and submit required HUD and other reports, including, but not limited to Voucher Management System (VMS) reports, un-audited year-end financial statements to REAC, any other financial reports as required, all Housing Choice Voucher (HCV) reports, MASS, FASS, PILOT, annual budget, HAP payments and subsidy and grant revenue.
- R) Assure the proper computation of operating subsidy funds and prepare necessary journal entries to assure the receipts of such funds and assist in the preparation of all requisitions of funds.
- S) Provide general financial and technical information and guidance to the staff of the Public Housing Agency, including assistance with preparation of footnotes for June year-end audits.
- T) Prepare financial statements and budgets as required by HUD. Assure that all financial statements and budgets are prepared and filed within the appropriate time frames and in accordance with deadlines as stipulated by HUD.
- U) Prepare or review preparation of Federal and State tax reports and assist the staff in any related matters.
- V) Prepare Public Housing Agency's Yearly 1094-B and 1095-B Employer and Employee Health Coverage Information Returns
- W) Advise the Public Housing Agency on matters concerning the internal controls in place with reference to its accounting system; suggest and assist in implementing improvements to the system, where applicable, to ensure the safeguarding and accuracy of the Public Housing Agency's assets.
- X) Attend Board Meetings of the Public Housing Agency when requested; Meet with Executive Director and staff, when requested.
- Y) Be available to the Executive Director and staff to answer questions when necessary.
- Z) Provide Auditing firm with any required/requested financial information.

## **ALL PROPOSALS MUST INCLUDE:**

- A resume that demonstrates knowledge and experience both with public housing authorities and non-profit corporations.

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- A work plan that describes how the accounting will be performed, including estimates of time for fieldwork.
- A schedule showing the details of the calculation of the proposed total cost. Also included should be the hourly rate (referred to above) for any additional work.
- A Certificate of Non-Collusion; a copy of which is attached. Proposal will be rejected if not included.

## THE SPECIFIC CRITERIA AND THE WEIGHT GIVEN TO EACH ARE AS FOLLOWS:

- Extent of experience in accounting for housing programs subsidized by the U.S. Department of Housing and Urban Development. **30 points**
- Qualifications of the staff as related to performing accounting in an efficient, accurate and timely manner. Attention given to the personnel which are Certified Public Accountants or Licensed Public Accountants holding valid licenses to practice in Rhode Island. **15 points**
- Demonstrated experience with automated computing systems for Housing Authorities, including but not limited to the PHA Web software system. **15 points**
- Total Annual cost, as well as an hourly rate for special projects is required. Also, a pro-ratio between Federal Leased and Conventional. **20 points**
- A verifiable list of other authorities for which accounting services are or have been provided. **10 points**
- Non-profit financial management experience as it relates to start up corporations and affordable housing. **10 points**

**Qualifying candidates may be expected to appear at an interview prior to final selection.**

## THE FOLLOWING CLAUSES WILL BE AN INTEGRAL PART OF THE RESULTING CONTRACT:

- There shall be no discrimination against any employee of the accountant providing services under the contract because of race, creed, color, sex, sexual orientation, religion, age, national origin, veteran status or handicap.
- No member, officer or employee of the Warren Housing Authority, no member or governing body of the locality in which any of the projects are situated, no member of the governing board of the Town of Warren where the Warren Housing Authority was activated and no other public official of such locality or localities who exercise

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any functions or responsibilities with respect to the Warren Housing Authority's projects during his/her tenure, or for one year thereafter, shall have any interest, direct or indirect, in this contract or the proceeds thereof.

- No member of or delegate to the Congress of the United States, or Resident Commissioner, shall be admitted to any share or part of the contract or to any benefits that may arise there from.
- The accountant warrants that he/she has not employed any person to solicit or secure the contract upon any agreement for a commission, percentage, brokerage or contingent fee. Breach of this warranty shall give the Warren Housing Authority the right to terminate the contract, or in its discretion, to deduct from the auditor's fee the amount of such commission, percentage, brokerage or contingent fee.
- The accountant shall not assign or transfer any interest in the contract without prior approval of the Warren Housing Authority.
- The accountant covenants that he/she presently has no interest and shall not acquire any interest, direct or indirect, in the projects and/or programs of the Warren Housing Authority or any other interest which would conflict with the performance of his/her accounting functions.

**The Warren Housing Authority reserves the right to reject any or all proposals.**

**Questions concerning these matters must be addressed to:**

**Michael J. Abbruzzi  
Executive Director  
(401) 245-7019 ext. 10**



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## **Certified Public Accountants for Accounting Services Certificate of Non-Collusion**

The undersigned certifies under penalties of perjury that this bid or proposal has been made and submitted in good faith and without collusion or fraud with any other person. As used in this, the undersigned certifies under penalties or perjury that this bid or proposal has been made and certification the word "person" shall mean any natural person, business, partnership, corporation, union committee club or other organization, entity or group of individuals.

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*Signature of Person Signing Proposal*

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*Printed Name of Person Signing Proposal*

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*Name of Business*

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*Date*



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## Request for Qualifications Certified Public Accountants for Accounting Services Conflict of Interest Statement

### **RESPONDENT:**

*The owner(s), corporate members or employees of [\_\_\_\_\_] , shall derive any personal profit or gain, directly or indirectly, by reason of his or her participation with the Warren Housing Authority. Each individual shall disclose to the Warren Housing Authority any personal interest or direct relationship which he or she may have and shall refrain from participation in any decision making in related manners.*

*Any owner, corporate member or employee of [\_\_\_\_\_] who is an officer, board member, a committee member or staff member of a related organization shall identify his or her affiliation with such agency or agencies; further, in connection with any policy committee or board action specifically associated with the Warren Housing Authority, he/she shall not participate in the decision affecting that entity and the decision must be made and/or ratified by the full board.*

*At this time, I am a Board member, a committee member, or an employee of the following organizations/companies:*

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

***Now this is to certify that I, except as described below, am not now nor at any time during the past year have been:***

- 1) A participant, directly or indirectly, in any arrangement, agreement, investment, or other activity with any vendor, supplier, or other party; doing business with the Warren Housing Authority which has resulted or could result in personal benefit to me.
- 2) A recipient, directly or indirectly, of any salary payments or loans or gifts of any kind or any free service or discounts or other fees from or on behalf of any person or organization engaged in any transaction with the Warren Housing Authority.

***Any exceptions to 1 or 2 above are stated below with a full description of the transactions and of the interest, whether direct or indirect, which I have (or have had during the past year) in the persons or organizations having transactions with the Warren Housing Authority.***

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Date: \_\_\_\_\_

Signature: \_\_\_\_\_

Printed name: \_\_\_\_\_

Respondent: \_\_\_\_\_

Address: \_\_\_\_\_

Telephone: \_\_\_\_\_