

BELLEVUE HOUSING AUTHORITY
REQUEST FOR PROPOSALS (RFP)
INDEPENDENT AUDITING SERVICES
RFP No. 2026-01

I. INTRODUCTION

The Bellevue Housing Authority (BHA) is requesting proposals from qualified independent certified public accounting firms to perform annual audits of its financial statements for the fiscal years ending:

- Fiscal Year 2024
- Fiscal Year 2025
- Fiscal Year 2026

These audits are to be conducted in accordance with applicable federal, state, and local requirements, including those governing public housing authorities.

II. ORGANIZATION BACKGROUND

The Bellevue Housing Authority is a public housing agency located in Bellevue, Nebraska. BHA administers federal housing programs including:

- Housing Choice Voucher (Section 8) Program
- Other HUD-funded programs as applicable

BHA operates as a Section 8-only agency and receives federal funding through the U.S. Department of Housing and Urban Development (HUD).

Current Audit & Compliance Status

BHA is currently designated as a troubled agency under the Section Eight Management Assessment Program (SEMAP) due to unsubmitted audits.

- Fiscal Years 2022 and 2023 audits are currently under contract with another audit firm and are not part of this RFP scope.
- The selected auditor will be expected to coordinate, as necessary, with prior auditors to ensure continuity and compliance.
- BHA's priority is to return to full compliance with HUD reporting requirements in a timely and accurate manner.

III. SCOPE OF SERVICES

A. Financial Statement Audit

- Audit of financial statements in accordance with GAAS, Government Auditing Standards (Yellow Book), and Uniform Guidance (2 CFR Part 200), if applicable.
- Expression of an opinion on the financial statements.

B. Single Audit (if required)

- Conduct Single Audit in accordance with Uniform Guidance.
- Review Schedule of Expenditures of Federal Awards (SEFA).
- Test internal controls and compliance.

C. HUD-Specific Requirements

- Compliance with HUD audit requirements.
- Submission through HUD systems (FASS or successor).
- Preparation and submission of Data Collection Form (SF-SAC).

D. Internal Control & Compliance

- Review and report on internal controls.
- Report on compliance with applicable laws and regulations.
- Identify material weaknesses or significant deficiencies.

E. Required Reports

- Independent Auditor's Report.
- Financial Statements with Notes.
- Schedule of Findings and Questioned Costs (if applicable).
- Management Letter with recommendations.

IV. TERM OF ENGAGEMENT

The contract will cover three fiscal years:

- FY2024 Audit
- FY2025 Audit
- FY2026 Audit

BHA reserves the option to extend the contract for additional years based on performance and mutual agreement.

V. PROPOSAL REQUIREMENTS

A. Firm Qualifications

- Overview of firm.
- Experience with public housing authorities and HUD programs.
- Experience conducting Single Audits.

B. Key Personnel

- Identification of engagement partner and audit team.
- Relevant experience and certifications.

C. Audit Approach

- Description of audit methodology.
- Approach to addressing delayed audit environments and restoring compliance.
- Timeline for completion of each year's audit.

D. References

At least three references from similar clients (PHAs preferred).

E. Fee Proposal

- Fixed fee for each fiscal year.
- Any additional hourly rates (if applicable).
- Clearly state all included services.

VI. PROPOSED TIMELINE & SCHEDULE REQUIREMENTS

The Bellevue Housing Authority anticipates an engagement start date of August 1, 2026. BHA operates on a fiscal year ending June 30.

A. Required Proposer Timeline

Proposers must provide a detailed audit timeline for each fiscal year including:

- Planning and interim fieldwork.
- Year-end fieldwork.
- Draft financial statements delivery.
- Final audit report issuance.
- HUD submissions including FASS and SF-SAC.

B. Priority Considerations

- Strategy for accelerating FY2024 and FY2025 audits.
- Ability to work within compressed or overlapping schedules.
- Identification of assumptions required to meet deadlines.

C. Illustrative Timeline Expectations

Initial Engagement & Planning (Aug–Sept 2026)

- Kickoff meeting and planning.

Fieldwork (September-October 2026)

- Interim and year-end fieldwork.

Draft Deliverables

- Draft reports within 60–90 days of fieldwork completion.

Final Deliverables

- Final reports within 30 days of draft review.

D. Multi-Year Coordination

- Ability to overlap audit years.
- Coordination with prior auditors.
- Staffing approach for concurrent audits.

E. Delays & Contingencies

- Disclosure of potential delays.
- Required level of BHA staff support.
- Contingency plans to maintain schedule.

VII. EVALUATION CRITERIA

- Relevant experience with PHAs and HUD audits.
- Ability to work with noncompliance/backlog situations.
- Qualifications of staff.
- Audit approach.
- Cost.
- References.

VIII. TIMELINE FOR PROPOSALS

RFP Issued: May 5, 2026

Questions Due: May 20, 2026

Proposals Due: May 29, 2026

Selection Notification: June 15, 2026

Contract Start Date: July 1, 2026 or as negotiated

IX. SUBMISSION INSTRUCTIONS

Proposals must be submitted to:

Bellevue Housing Authority
c/o Carolyn Pospisil, Executive Director

director@sarpyhousing.org

X. GENERAL CONDITIONS

- BHA reserves the right to reject any or all proposals.
- BHA may request additional information or interviews.
- All proposal preparation costs are the responsibility of the proposer.
- Selected firm must comply with all applicable regulations.

XI. CONTACT INFORMATION

Bellevue Housing Authority
c/o Carolyn Pospisil, Executive Director
director@sarpyhousing.org

XII. NON-DISCRIMINATION

The Bellevue Housing Authority is an Equal Opportunity Employer.

XIII. CERTIFICATION

By submitting a proposal, the firm certifies it is properly licensed to perform auditing services in Nebraska.

XIV. HUD REQUIRED CLAUSES

- Equal Employment Opportunity (24 CFR 5.105(a)) – The contractor shall comply with all applicable equal employment opportunity requirements.
- Section 3 of the Housing and Urban Development Act of 1968 – To the greatest extent feasible, economic opportunities shall be directed to low- and very low-income persons.
- Davis-Bacon Act (if applicable) – Contractor shall comply with prevailing wage requirements where applicable.
- Contract Work Hours and Safety Standards Act – Compliance with labor standards regarding overtime and safe working conditions.
- Clean Air Act and Federal Water Pollution Control Act – Compliance with all applicable environmental regulations.
- Debarment and Suspension (2 CFR Part 180) – The contractor must not be debarred or suspended from participation in federal programs.
- Byrd Anti-Lobbying Amendment – Certification that no federal funds have been used for lobbying activities.
- Procurement of Recovered Materials – Compliance with Section 6002 of the Solid Waste Disposal Act, as amended.

- Access to Records – HUD, the Comptroller General, and BHA shall have access to all books, documents, and records related to the contract.
- Termination for Cause and Convenience – BHA reserves the right to terminate the contract for cause or convenience.
- Administrative, Contractual, or Legal Remedies – Remedies for breach of contract terms shall be enforced.
- Confidentiality – Contractor shall maintain confidentiality of all sensitive and protected information.

XIV. PROPOSER SUBMISSION CHECKLIST

- Cover letter signed by authorized representative
- Firm qualifications and experience with PHAs and HUD audits
- Description of audit approach and methodology
- Detailed audit timeline (FY2024–FY2026)
- Staffing plan and key personnel resumes
- At least three (3) client references
- Fee proposal with all costs clearly identified
- Disclosure of any conflicts of interest
- Certification regarding debarment and suspension
- Certification of compliance with Byrd Anti-Lobbying Amendment
- Acknowledgment of HUD-required clauses
- Any exceptions to the RFP requirements clearly identified