

REQUEST FOR PROPOSAL (RFP)

FOR

Audit Services

Issue Date: April 13, 2026

Submission Deadline: April 27, 2026

SUBMIT APPLICATION TO:

**South Plains Regional Housing Authority
ATTENTION: Whitney Quick
411 Austin Street
Levelland, Texas 79336**

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TIMETABLE OF RFP EVENTS

ACTION	ON
RFP posted, made available for distribution	April 13, 2026
Deadline for questions submitted to wquick@spcaa.org by 3pm	April 17, 2026
Proposal deadline: Proposals must be received via email to wquick@spcaa.org by 3pm	April 27, 2026
Agreement/Contract for Deliverables and Services Initiated	July 1, 2026

I. GENERAL SPECIFICATIONS

A. Request

South Plains Regional Housing Authority (SPRHA) is requesting proposals from qualified sources for the provision of audit services.

B. Purpose

The purpose in soliciting Request for Proposal (RFP) is to obtain the services of a public accounting firm, whose principal officers are independent certified public accountants, certified or licensed by a regulatory authority of a state or other political subdivision of the United States, hereinafter referred to as the "Offeror" to perform a financial and compliance audit of South Plains Regional Housing Authority.

C. Deadline for Submission

The deadline for submission of proposals is **3:00 p.m. April 27, 2026.**

D. Submission Requirements

To be considered responsive and receive an evaluation, a proposal must fully address all sections of the RFP. Proposals must be submitted via email attachment; no hard copies will be accepted.

In addition, be sure to submit the following:

- 1) Complete Certification of Compliance form found in the RFP
- 2) Read, sign, date and submit the Assurances and Other Certifications forms in the RFP

It is the responsibility of the Offeror to ensure that the proposal is received by SPRHA by the date and time specified above. Late proposals will not be considered. Proposals missing components as required in this document will not be considered.

E. Inquiries & Contact Person

All questions concerning this RFP packet should be directed to: Ms. Whitney Quick at wquick@spcaa.org. Questions must be submitted via email by April 17, 2026 at 3pm, in order to receive a response.

A summary of submitted questions and responses will be posted to www.spcaa.org throughout the RFP process; please watch the website for access to additional information that is made available to proposing firms. A copy of the previous year’s audit report is available upon request.

F. Limitations and Reservations

South Plains Regional Housing Authority reserves the right to accept or reject any and all proposals received as a result of this request, to negotiate with all qualified sources, or to cancel in part or in its entirety this RFP, if found to be in the best interest of SPRHA.

This RFP does not commit SPRHA to award a contract, to pay any costs incurred for the preparation of proposals or to procure or contract for any services.

SPRHA specifically reserves the right to vary the provisions set forth herein anytime prior to the execution of a contract where such variance is deemed to be in the best interest of the needs of SPRHA.

If selected for negotiations, proposer may be required to prepare and submit additional information prior to final vendor(s) selection, in order to reach terms for the provision of services, which are agreeable to both parties.

G. Small and/or Minority-Owned Businesses

Efforts will be made by South Plains Regional Housing Authority to utilize small businesses and minority-owned businesses.

An Offeror qualifies as a small business firm, if it meets the definition of “Small Business” as established by the Small Business Administration (13 CFR 121.201).

H. Notification of Award

It is expected that a decision selecting the successful audit firm will be made by July 1, 2026.

It is expected that a standard agreement/contract from South Plains Regional Housing Authority will be offered for 1 year, with up to four additional 1-year extension options.

I. Time Line

The successful Offeror agrees to begin providing services within thirty (30) consecutive calendar days from signed agreement/contract. Should the work not begin within the specified time, then negotiations will be terminated.

J. Modification and Renewals

SPRHA reserves the right to negotiate a modification or renewal for Audit Services in connection with any executed agreement/contract funded through this RFP without repeating the RFP process for a period of up to four (4) years from the original proposal initiation.

Vendor modifications and renewals shall be considered based upon the vendor's ability to meet SPRHA needs.

K. Signatures

A proposal shall be signed by the Offeror authorized to bind that business and shall contain a statement to the effect that the proposal is a firm bid for a thirty (30) day period from the date that the proposal is received by SPRHA. The proposal shall also provide the name, title, address and telephone number of the individual(s) with authority to negotiate during the period of proposal evaluation.

L. Evaluation Criteria

The selection of a proposal is to be made after a careful evaluation of the proposals received. Each proposal will be evaluated for acceptability with emphasis on the various factors enumerated in the EVALUATION TABLE. Each factor is assigned a numerical score. The scores will be used to determine audit firm with whom negotiations may be conducted.

Evaluations will be based upon the criteria table for which up to 100 points may be awarded. Total evaluation values of less than 70 points will invalidate a proposal.
(Refer to Proposal Evaluation section for more details.)

M. Protest Rights

All protests or complaints regarding this RFP process shall be referred to the SPRHA Grievance Procedures for resolution. Copies of such procedures may be obtained from SPRHA upon request.

N. Conflict of Interest

To avoid any real or apparent conflict of interest in the procurement of this RFP, no SPRHA employee or their family member may vote on or financially benefit from any award connected with this request.

O. Subcontracting

The services of any Audit firm awarded from this RFP must be delivered by the Audit firm named on the proposal. Subcontracting will not be allowed, unless prior authorization from SPRHA is given.

II. SPECIFICATIONS CRITERIA SCHEDULE

South Plains Regional Housing Authority (SPRHA) is a governmental subdivision with administrative offices in Levelland, Texas. The Housing Authority operates a Section 8 Housing Choice Voucher program funded by HUD, as well as several Multi-Family and Farm-Labor Housing complexes subsidized by USDA throughout the South Plains.

SPRHA operates an annual budget of approximately \$3 million and typically requires a federal single audit. The organization has no employees, but rather has a management contract with South Plains Community Action Association to provide staffing and oversight. SPRHA operates a fiscal year of July 1 – June 30.

A. Scope of a Financial and Compliance Audit

Government Audit Standards, states on page 2-1: “Financial statement audits determine (1) whether the financial statements of an audited entity present fairly the financial position, results of operations, and cash flows or changes in financial position in accordance with generally accepted accounting principles, and (2) whether the entity has complied with laws and regulations for those transactions and events that may have a material effect on the financial statements.”

This audit must comply with requirements as stipulated in the Uniform Guidance, OMB 2 CFR Part 200.514.

B. Services to Be Performed

- Perform the annual audit of SPRHA for the fiscal year of **July 1, 2025 through June 30, 2026.** The Offeror is required to prepare audit reports in accordance with the Government Audit Standards, and State of Texas Single Standard Audit.
- Present the audit report to the full Board of Directors at a quarterly board meeting.
- Upload the audit to the Federal Audit Clearinghouse portal.
- Prepare the auditor’s submission of the REAC filing.

D. Delivery Schedule

Offeror is to transmit one copy of the draft audit report to SPRHA’s Executive Director and Finance Director. **The draft audit report is due on December 1st of each year.**

The Offeror shall deliver a presentation of the audit report to SPRHA’s Board of Directors at a quarterly board meeting.

Reports may be submitted earlier than the above schedule. However, if the Offeror fails to make delivery of the audit reports within the time schedule specified herein, or if the Offeror delivers audit reports which do not conform to all the provisions of this contract, SPRHA may, by written notice of default to the Offeror, terminated the whole or any part of his contract. Under certain extenuating circumstances the contracting agency may extend this schedule upon written request of the Offeror

with sufficient justification.

E. Price

The Offeror's proposed price should be submitted with this proposal. Include information indicating how the price was determined. For example, the Offeror should indicate the estimated number of hours by staff level, hourly rates and total cost by staff level. Any out-of-pocket expenses should also be indicated.

F. Payment

Payment will be made when SPRHA has determined that the total work effort has been satisfactorily completed. Should SPRHA reject a report, SPRHA's authorized representative will notify the Offeror in writing of such rejection giving the reason(s). The right to reject a report shall extend throughout the term of this contract and for ninety (90) days after the Offeror submits the final invoice for payment.

G. Audit Review

All audit reports prepared under this contract will be reviewed by SPRHA and its funding sources to ensure compliance with General Accounting Office's (GAO) Government Audit Standards and other appropriate audit guides.

H. Exit Audit Conference

An exit audit conference with SPRHA's representatives and the Offeror's representatives will be held at the conclusion of the field work. Observations and recommendations must be summarized in writing and discussed with SPRHA. It should include internal control and program compliance observations and recommendations.

I. Workpapers

1. Upon request, the Offeror will provide a copy of the workpapers pertaining to any questioned costs determined in the audit. The workpapers must be concise and provide the basis for the questioned costs as well as an analysis of the problem.
2. The workpapers will be retained for at least three years from the end of the audit period.
3. The workpapers will be available for examination by authorized representatives of the cognizant federal or state audit agency, the General Accounting Office, and SPRHA.

J. Confidentiality

The Offeror agrees to keep the information related to all contracts in strict confidence. Other than the reports submitted to SPRHA, the Offeror agrees not to publish, reproduce or otherwise divulge such information in whole or in part, in any manner or form or authorize or permit other to do so, taking such reasonable measures as are necessary to restrict access to the information, while in the Offeror's possession, to these employees on the Offeror's staff who must have the information on a "need-to-

know” basis. The Offeror agrees to immediately notify, in writing, SPRHA’s authorized representative in the event the Offeror determines or has reason to suspect a breach of this requirement.

K. AICPA Professional Standards

The AICPA Professional Standards state:

Ethics Interpretation 501-3 – Failure to follow standards and/or procedures or other requirements in governmental audits. Engagements for audits of government grants, government units or other recipients of government monies typically required that such audits be in compliance with government audit standards, guides procedures, statues, rules and regulations in addition to generally accepted auditing standards. If a member has accepted such an engagement, and undertakes an obligation to follow specified government audit standards, guides, procedures, statues, rules and regulations, in addition to generally accepted auditing standards, he is obligated to follow such requirements. Failure to do so is an act discreditable to the profession in violation of Rule 501, unless the member discloses in his report the fact that such requirements were not followed and the reasons therefore.

III. OFFEROR'S TECHNICAL QUALIFICATIONS

The Offeror shall include a narrative detailing the following areas in its proposal:

A. Prior Auditing Experience

The Offeror should describe its prior auditing experience including the names, addresses, contact persons, and telephone number of prior organizations audited. Please include any relevant experience in the following categories:

- Prior experience auditing governmental or non-profit entities, specifically those with federal grant funds.
- Prior experience performing Federal and/or State Single Audits.
- Prior experience auditing housing authorities.

B. Organization, Size, and Structure of Firm

The Offeror should describe its organization, size (in relation to audits to be performed) and structure. Indicate, if appropriate, if the firm is a small or minority-owned business. **Offeror must include a copy of the most recent Peer Review**, if the Offeror has had a Peer Review.

C. Staff Qualifications

The Offeror should describe the qualifications of staff to be assigned to the audits. Descriptions should include:

1. Audit team makeup
2. Overall supervision to be exercised.
3. Prior experience and professional licenses of the individual audit team members.

Only include credentials of staff to be assigned to the audits. Education, position in firm, years and types of experience, continuing professional education, state(s) in which licensed as a CPA, etc. will be considered.

D. Understanding of Work to be Performed

The Offeror should describe its understanding of work to be performed, including audit procedures, estimated hours, proposed timeline of audit process, and other pertinent information.

IV. PROPOSAL EVALUATION

A. Submission of Proposals

All proposals shall include:

- A narrative of the information requested in the sections above
- A copy of the most recent peer review
- Complete pricing information
- Copies of the signed certifications (Attachments 1,2, and 3).

B. Non-Responsive Proposals

Proposals may be judged non-responsive and removed from further consideration if any of the following occur:

- The proposal is not received timely in accordance with the terms of this RFP.
- The proposal does not follow the specified format.
- The proposal does not include the Certifications.
- The proposal is not adequate to form a judgment by the reviewers that the proposed undertaking would comply with the government Audit Standards of the U.S. Comptroller General.

C. Evaluation

Each proposal shall be evaluated using the following scoring matrix:

FACTOR	Points Available	Points Awarded
1. Prior audit experience: Extent of experience auditing governmental or non-profit entities, grant funded entities, performing single audits, etc.	30	
2. Organization, size and structure of Offeror's firm: CPA firm has the capacity to successfully complete audit, peer review does not indicate any deficiencies.	20	
3. Qualifications of staff to be assigned to the audits to be performed: CPA firm maintains necessary licenses of the firm and the staff assigned to this audit.	15	
4. Offeror's understanding of work to be performed: Proposal demonstrates an understanding of the required work, including realistic budget of time required.	15	
5. Price: Proposal includes detailed price estimates; pricing is reasonable and competitive.	20	
MAXIMUM POINTS:	100	

D. Review Process

SPRHA may, at its discretion, request presentations by or meetings with any or all Offerors, to clarify or negotiate modifications to the Offerors' proposals.

However, SPRHA reserves the right to make an award without further discussion of the proposals submitted. Therefore, proposals should be submitted initially on the most favorable terms, from both technical and price standpoints, which the Offeror can propose.

SPRHA anticipates award of the contract to the Offeror with the highest total points.

ASSURANCES

We understand and agree that this proposal is not a contract and does not obligate the South Plains Regional Housing Authority, to pay for costs incurred in the preparation of this proposal or costs incurred prior to the execution of a written contract or prior to the receipt of funds designated for this program from the funding agency.

We understand and agree that the contract provisions may vary from the provisions set forth in this request, when deemed necessary by the South Plains Regional Housing Authority, however, we agree to abide by the contract provisions contained in the proposed contract.

We understand and agree that the South Plains Regional Housing Authority, may utilize information provided outside of this request in evaluating this proposal.

We understand and agree that we may be subject to an on-site review and must be able and willing to provide documentation of information in the proposal at the request of the South Plains Regional Housing Authority prior to execution of a contract.

We understand and agree that the South Plains Regional Housing Authority has the right to reject any and all proposals and negotiate outside of the terms of this proposal.

We understand and agree that the South Plains Regional Housing Authority, is not required to select the lowest cost proposal.

We understand and agree that any material misrepresentation or deliberate omission of a fact in this proposal may be justification for rejection of the proposal.

We understand and agree to abide by all federal, state and local laws, policies and regulations governing these and those additional rules which may be promulgated, or as amended, subsequent to the execution of a contract.

We understand and agree that we may be subject to a monitoring review or audit by the U.S. Department of Labor, Texas Workforce Commission, Office of Inspector General, and/or South Plains Regional Housing Authority. We also understand that we may be required to provide a copy of the most recent audit as part of the contracting process.

We understand and agree to submit this proposal in a good faith effort to provide services to the benefit of economically disadvantaged individuals eligible for services under this proposal.

Signature: _____

Date: _____

Printed Name: _____

Title: _____

Other Certifications on Behalf of the Offeror

1. The individual signing certifies that he/she is authorized to contract on behalf of the Offeror.
2. The individual signing certifies that the Offeror is not involved in any agreement to pay money or other consideration for the execution of this agreement, other than to an employee of the Offeror.
3. The individual signing certifies that the prices in this proposal have been arrived at independently, without consultation, communication, or agreement, for the purpose of restricting competition.
4. The individual signing certifies that the prices quoted in this proposal have not been knowingly disclosed by the Offeror prior to an award to any other Offeror or potential Offeror.
5. The individual signing certifies that there has been no attempt by the Offeror to discourage any potential Offeror from submitting a proposal.
6. The individual signing certifies that the Offeror is a properly licensed certified public accountant.
7. The individual signing certifies that the Offeror meets the independence standards of the Government Auditing Standards.
8. The individual signing certifies that he/she is aware of and will comply with the GAO Continuing Education Requirement of 80 hours of continuing education every two years; and that 24 hours of the 80 hours education will be in subjects directly related to the government environment and to government auditing for individuals.
9. The individual signing certifies that he/she is aware of and will comply with the GAO requirement of an external quality control (peer) review at least once every three years.
10. The individual signing certifies that the Offeror, and any individuals to be assigned to the audits, does not have a record of substandard audit work and has not been debarred or suspended from doing work with any federal, state or local government. (If the Offeror or any individual to be assigned to the audits has been found in violation of any state or AICPA professional standards, this information must be disclosed.)
11. The individual signing certifies that he/she has read and understands the following publications relative to the proposed audits:
 - a. Government Auditing Standards (Yellow Book)
 - b. OMB Circular 2 Part 200:
 - i. Audits of Institutions of Higher Education and Other Nonprofit Institutions.
 - ii. Compliance Supplements
 - iii. Uniform Administrative Requirements for Grants and Agreements with Institutions

of Higher Education, Hospitals, and Other Nonprofit Organizations.
iv. Cost Principles

- c. A Guide for Nonprofit Organizations: Cost Principles and Procedures for Establishing Indirect Cost and Other Rates for Grants and contract with the Department of Health and Human Services.
- d. Audits of Voluntary Health and Welfare Organizations (AICPA Audit Guide)
- e. Audits of Certain Nonprofit Organizations (AICPA Audit Guide)

Signature: _____

Date: _____

Printed Name: _____

Title: _____