

Request for Qualifications & Proposals
Professional Auditing Services
August 14, 2026

RFP #2026-01

Morton County Housing Authority

1500 3rd Ave NW

Mandan, ND 58554

Notice is hereby given that proposals will be received by the Morton County Housing Authority (MCHA) for performing all work necessary in accordance with the Scope of Work specified herein. Please carefully read and follow the instructions provided. Respondents are responsible for ensuring that their Bid documentation is complete and received by MCHA on or before the closing deadline.

Bids shall be mailed or delivered to:

Morton County Housing Authority
Attn: Rick Horn Director / Management Agent
1500 3rd Ave NW
Mandan, ND 58554

Proposals shall be clearly marked as follows: RFP #2026-01.

CLOSING DEADLINE: September 9, 2026, at 3:00 pm Central Standard Time (CST)

MCHA is not liable for any costs incurred by Bidders in responding to this Invitation for Bids.

Please direct inquiries to Rick Horn, Director / Management Agent, via email at rick@ndwriverhousing.com

BIDDER'S SUBMITTAL CHECKLIST

This checklist is provided to assist Bidders with submitting a complete Bid. Bidders are to submit the Bid as noted below and **include this Checklist with the Bid**.

1. _____ Bidder's Submittal Checklist
2. _____ Cover Letter and Bidder Information
3. _____ Bid Cost Form (Attachment 1)
4. _____ Debarment Certification (Attachment 2)
5. _____ Acceptance of Federal Clauses (Attachment 3)

Non-submittal of any requested item may be considered non-responsive.

I. GENERAL INFORMATION

A. Purpose and Basis of Award

The Morton County Housing Authority Board invites the submission of Proposals from qualified bidders to provide audit services as specified in Section II – Nature of Services Required.

B. Organization Background

MCHA, utilizing funds from the US Department of Housing and Urban Development (HUD) operates a Section 8 Housing Choice Voucher Program. The program consists of 688 vouchers located in the counties of Morton, McLean, Oliver, Grant and Sioux. MCHA provides housing assistance payments to qualified area residents and works closely with area agencies in the provision of support services for clients. MCHA grants requests for funds when money is available to enhance the programs that provide services for the clients of the agency. For more information, visit the MCHA website at www.mortoncountyhousingauthority.org.

Most of the MCHA funding is received from the federal HUD program. For the 2025 fiscal year, the HUD contributions were \$4,025,032 or 94.5% of total revenues. Our 2025 financial audit reported an unmodified opinion with no material weaknesses. The significant deficiency identified was due to segregation of duties.

II. NATURE OF SERVICES REQUIRED

A. General

The Morton County Housing Authority is soliciting the services of a qualified independent certified public accountant and independent public accountants to audit the financial statements prepared by the Housing Authority for the fiscal years ending December 31, 2026, 2027, and 2028. The audit is to be performed in accordance with the provisions contained in this RFP. Along with the Data Collection Form (DCF) and the review of the Financial Assessment Subsystem Submission to HUD.

B. Scope Of Work Performed

The auditor will be asked to express an opinion on the fair presentation of its financial statements in conformity with Accounting Principles Generally Accepted in the United States of America. Audit fieldwork is to be completed by the end of March, with a draft report required by April 30th. The final issued audit deadline is May 31st.

C. Auditing Standards To Be Followed

To meet the requirements of this RFP, these audits are to be performed in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. These audits are to be performed in accordance with the provisions of the federal Single Audit Act of 1984, as amended in 1996, and Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

D. Reports To Be Issued

For Audits of Financial Statements Prepared in accordance auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Following completion of the audit of the Housing Authority's fiscal year-end financial statements, where applicable, the auditor shall include:

- a. Independent Auditor's Report
- b. Management Discussion and Analysis
- c. Basic Financial Statements
 - i. Combined Financial Statements
 - ii. Notes to Financial Statements
- c. Required Supplemental Information
- d. Independent Auditor's Comments Requested by the Board of Commissioners
- e. Report on Compliance and on Internal Control Over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards
- f. Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by Uniform Guidance
- g. Schedule of Findings and Questioned Costs
- h. Schedule of Prior Year Findings
- i. Corrective Action Plan

III. INFORMATION REQUIREMENTS FOR RESPONSE TO RFP

A. Firm Information

1. Firm size, location, and history
2. Number of clients in the industry
3. States firm is licensed to practice
4. 3 References of similar types of entities with contact information
5. Copy of the latest Peer Review Report
6. Any litigation currently pending with the firm

7. Evidence that the firm meets the independence standards of the AICPA
8. Managing Partner of the firm
9. Partner in charge of the HUD & government industry
10. Partner in charge of audit
11. Continuing professional education in the industry for the past three years
12. If a conflict of interest is determined, how would it be handled

B. PROPOSED FEE (Bid Worksheet)

1. Fee to perform the audit
2. Fee to perform single audit of grants
3. Fee to review the Financial Assessment Subsystem submission to HUD
4. Fee to perform Data Collection Form (DCF)

IV. SELECTION PROCESS

A. Submission Of Qualifications

The Morton County Housing Authority will determine which firm is best qualified to complete the audits based on the information requested in the RFP.

B. Schedule For Selection Process

Issuance of RFP – **August 14, 2026**

The last day to Submit Questions/Clarifications – **August 28, 2026, 11:00 AM CST**

Addenda Posted (If needed) – **September 2, 2026, 12:00 PM CST**

Responses Due – **September 9, 2026, 3:00 PM CST**

Bid Opening – **September 16, 2026, 3:00 PM CST** (Bids will be publicly opened at the Morton County Housing Authority in the Conference Room)

Award of contract – **September 18, 2026**

C. Request For Additional Information

The Morton County Housing Authority reserves the right to request any additional information necessary to assist with the review and contract award process.

- D.** Proposers are expected to raise any questions, noted errors, discrepancies, ambiguities, exceptions, additions, or deficiencies they have concerning this RFP via phone at 701.663.7494 or email to rick@ndwriverhousing.com no later than 11:00 am CST on Friday, August 28, 2026.

If a Proposer fails to notify MCHA of any condition stated above that reasonably should have been known to the Proposer, and if a contract is awarded to that Proposer, the Proposer shall not be entitled to additional compensation or time because of the error or its correction.

Revisions to this RFP will only be made by an official addendum issued by MCHA. Addenda will be posted by September 2, 2026. Bidders are responsible for checking the website for addenda before submitting their Bid. Failure to acknowledge addenda may disqualify a Bid. As such, Bidders are advised to review the website before the close of this proposal.

E. LATE BIDS

After receipt at its offices, late bids will only be accepted if proven late due to Morton County Housing Authority's mishandling.

F. Cancellation Of Request For Letters Of Interest

The Morton County Housing Authority reserves the right to cancel this request for professional services at any time, to elect not to award the work listed, to reject any or all of the responses, to waive any informality or irregularity in any response received and is the sole judge of the merits of the respective responses received.

While the Morton County Housing Authority intends to award all tasks included in this request for proposal to one firm, the Housing Board also reserves the right to contract any task or portion of this work separately.

Any questions or comments regarding this request may be directed to Rick Horn, Director / Management Agent, by phone at 701.663.7494 or by email at rick@ndwriverhousing.com.

G. RESPONSIVENESS OF BIDS

A bid must comply in all material respects with the RFP, including the method and timeliness of submission. Email or facsimile bids will not be considered under the competitive sealed bid process.

H. FALSE OR MISLEADING STATEMENTS

Bids that contain false or misleading statements or provide references that do not support an attribute or condition claimed by the Bidder shall be rejected.

I. MODIFICATION/WITHDRAWAL OF BIDS

Bids may be modified or withdrawn by written, email, telegraphic, or facsimile notice or in person if submitted to and received by the Director / Management Agent no later than twenty-four (24) hours before the time set for bid opening. Email, telegraphic or facsimile modifications or withdrawals will be sealed in an envelope by a Morton County Housing Authority official and noted for opening with the bid package. Information will not be disclosed before opening.

Attachment 1

BIDDER NAME:				
ITEM	BRIEF DESCRIPTION	FIRM ANSWERS		
		2026	2027	2028
1	Fee to perform audit			
2	Fee to perform single audit			
3	Fee to review the FASS to HUD			
4	Fee to perform Data Collection Form			
	Total			

Attachment 2

**Certification Regarding
Debarment, Suspension, and Other Responsibility Matters
Primary Covered Transactions**

This certification is required by the regulations implementing Executive Order 12549, Debarment and Suspension, 13 CFR Part 145. The regulations were published as Part VII of the May 26, 1988, Federal Register (pages 19160-19211). Copies of the regulations are available from local offices of the U.S. Small Business Administration.

(BEFORE COMPLETING CERTIFICATION, READ INSTRUCTIONS BELOW)

- 1) The prospective primary participants certified to the best of its knowledge and belief that it and its principles:
 - a) Are not presently debarred, suspended, proposed for disbarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
 - b) Have not within a three-year period preceding this application been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State, or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
 - c) Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State, or local) with commission of any of the offenses enumerated in paragraph (1)(b) of this certification; and
 - d) Have not within a three-year period preceding this application had one or more public transactions (Federal, State, or local) terminated for cause or default.
- 2) Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective primary participant shall attach an explanation to this proposal.

Business Name: _____

Date: _____ By: _____

Name and Title of Authorized Representative

Signature of Authorized Representative

Attachment 3

INSTRUCTIONS FOR CERTIFICATION

1. By signing and submitting this proposal, the prospective primary participant is providing the certification set out below.
2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. The prospective participant shall submit an explanation of why it cannot provide the certification set out below. The certification or explanation will be considered in connection with the department or agency's determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
3. The certification in this clause is a material representation of fact upon which reliance was placed when the department or agency determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, the department or agency may terminate this transaction for cause or default.
4. The prospective primary participant shall provide immediate written notice to the department or agency to which this proposal is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
5. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549. You may contact the department or agency to which this proposal is submitted for assistance in obtaining a copy of those regulations (13 CFR Part 145).
6. The prospective primary participant agrees by submitting this proposal that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the department or agency entering into this transaction.
7. The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion--Lower Tier Covered Transactions," provided by the department or agency entering into this covered transaction, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the ineligibility of its principals. Each participant may, but is not required to, check the Non-procurement List.
9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
10. Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal Government, the department or agency may terminate this transaction for cause or default.