

SAUGUS HOUSING AUTHORITY
19 TALBOT STREET
SAUGUS, MASSACHUSETTS 01906
781-233-2116

**REQUEST FOR PROPOSALS – SINGLE AUDIT
ISSUED FEBRUARY 6, 2026**

The Saugus Housing Authority (SHA) is seeking an accounting firm to conduct a HUD Single Audit of its operations for the fiscal year ended December 31, 2025 using U.S. generally accepted auditing standards (GAAS), the standards for financial audits contained in Government Auditing Standards issue by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and, the provisions of OMB circular A-133. The bid will also include a price to conduct a single audit for 2026 which is dependent on the price proposal. Completed audits are due to the client and Federal Audit Clearinghouse before September 30, 2026.

The SHA has five administrative employees and four maintenance employees. The SHA owns seven housing developments containing 315 dwelling units. 100 units are federal public housing for the elderly and disabled, 205 state-aided units for the elderly and disabled (Ch. 667), 8 units of state-aided family housing (Ch. 705) and a state-aided group home with 2/4BR units for special needs individuals (Ch. 689). The SHA also has 154 Section 8 vouchers which are administered under contract by the Chelsea (Massachusetts) Housing Authority.

Please respond by Tuesday, February 24, 2026 at 3:00 P.M. Responses will be e-mailed to jahart@saugusha.com with Single Audit Bid in the subject line.

**SAUGUS HOUSING AUTHORITY
2025 SINGLE AUDIT RFP
BID FORM**

The undersigned proposes to provide the Saugus Housing Authority (SHA) with a single audit per the terms in the Request for Proposals (RFP) dated February 6, 2026. The RFP and Bid form are included in the contract documents. Completed audits are due to the client and Federal Audit Clearinghouse before September 30, 2026.

Return bid form to jahart@saugussha.com by Tuesday, February 24, 2026 at 3:00 P.M.

SUBMITTED:

Firm

Name and Title

Address

City State Zip

Signature

Date

CONTRACT BETWEEN
SAUGUS HOUSING AUTHORITY
AND _____
FOR AUDIT SERVICES

THIS AGREEMENT, entered into as of the ____ day of 2026, by and between the **Saugus Housing Authority**, State of Massachusetts, (hereinafter referred to as the Public Housing Agency), and accounting firm and address, (hereinafter referred to as the "Contractor"), WITNESSETH:

WHEREAS the Public Housing Agency has entered into a contact (contracts) with the United States of America acting through the Department of Housing and Urban Development (hereinafter referred to as the "Government") for financial assistance for low-income public housing pursuant to the United States Housing Act of 1937, as amended, 42 United States Code section 1437 et seq.; and

WHEREAS, pursuant to said contract (contracts), the Government and the Comptroller General of the United States or his duly authorized representatives have the right to audit the books and records of the Public Housing Agency pertinent to its operations with respect to such financial assistance; and

WHEREAS, the Government has authorized the Public Housing Agency to procure such an audit by an Independent Public Accountant in lieu of audit by the Government; and

WHEREAS, the Public Housing Agency desires the Contractor to conduct and perform such an audit;

NOW, THEREFORE, the Public Housing Agency and the Contractor do mutually agree as follows:

1. The Contractor shall audit the accounts and records of the Public Housing Agency for the year ended December 31, 2025, with an optional renewal year for December 31, 2026, in accordance with generally accepted government auditing standards, standards prescribed by the Office of the State Auditor, and the auditing and reporting provisions of OMB Circular A-133. The audit performed shall be sufficient in scope to enable the Contractor to express an opinion in the audit report on the financial statements of the PHA, and include reports on internal controls and compliance.

2. The books of account and financial records to be audited are located at the Public Housing Agency's office at Saugus, Massachusetts. These books and records will be made available to the Contractor by the Executive Director of the Public Housing Agency at the Contractor's request for the Contractor's use at the Public Housing Agency's office during normal business hours or remotely.

3. If the Contractor ascertains that the Public Housing Agency's books and records are not in a sufficiently satisfactory condition for performing the audit the Contractor shall disclose this deficiency to the Public Housing Agency. If the Public Housing Agency cannot get its books ready for an audit within 15 days, then the Contractor should notify the Government. Notification to the Government shall be by written communication addressed to Regional Inspector General for Audit, Regional Office, Department of Housing and Urban Development, Boston, Massachusetts.

The Contractor shall await further instructions from the Regional Inspector General for Audit before continuing the audit.

4. Upon completion of the audit, an Audit Report consisting of those elements as required by OMB Circular A-133 shall be simultaneously submitted to the Federal Audit Clearinghouse and the Saugus Housing Authority. The audit is due before September 30, 2026.
5. The Audit Report shall be submitted within 30 days after the completion of the audit but no later than 9 months after the end of the audit period. The Public Housing Authority understands that generally accepted auditing standards require that the auditor obtain a representation letter from the Public Housing Authority prior to the completion of the audit and submission of the Audit Report. This representation letter requires that the Executive Director and/or chief financial officer provide the auditor with assurance based on knowledge and belief as to matters contained within the Audit Report. Delay in providing this assurance will extend the date of completion of the audit.
6. The Public Housing Agency may, before or during the conduct of the audit, request changes in the scope of services of the Contractor to be performed under this contract. Such changes, including any increase or decrease in the amount of the Contractor's compensation and any change in the time limitation for submission of the Contractor's report, which are mutually agreed upon by and between the Public Housing Agency and the Contractor, shall be incorporated into written amendments to this contract.
7. The Public Housing Agency agrees to pay the Contractor as compensation for the services and report mentioned herein, a lump-sum fee of \$amount per year, inclusive of all costs and expenses.

This fee covers all operations of the Saugus Housing Authority, as required in OMB Circular A-133, as listed by the Public Housing Agency in the request for proposal. If other programs exist and were not disclosed in the RFP, then the contract must be amended to include all programs managed by the PHA. In addition, if the audit fieldwork requires more time than estimated, the additional hours will be billed at the above rates.

The fee will be payable as follows: 50% upon delivery of the draft to the Public Housing

Agency and 50% after submission of copies of the report to the Government as provided in paragraph 4 above.

8. The Contractor must be either a Certified Public Accountant, or a licensed or registered public accountant licensed on or before December 31, 1970, by a regulatory authority of a state or other political subdivision of the United States and meet any legal requirements concerning registration in which the Public Housing Agency is located.
9. The Contractor certifies that its principal officer(s) or member(s) do not now have and have not had during any period covered by this audit any interest, direct or indirect, in the Public Housing Agency or any of its members or officials including the following:
 - a. Family relationship with any Public Housing Agency member or official;
 - b. Employment by or service as a member or official of the Public Housing Agency during the period covered by the audit.
10. The Contractor certifies that it has not provided accounting or bookkeeping services for the Public Housing Agency during the period covered by the audit.
11. No member, officer or employee of the Public Housing Agency, no member of the governing body of the locality in which any of the Public Housing Agency's projects are situated, no member of the governing body of the locality in which the Public Housing Agency was activated, and no other public official of such locality or localities who exercises any responsibilities or functions with respect to the Public Housing Agency'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.
12. No member of or Delegate to Congress of the United States or Resident Commissioner shall be admitted to any share or part of this contract or to any benefit that may arise therefrom.
13. The Contractor warrants that he/she has not employed any person to solicit or secure this contract upon any agreement for a commission, percentage, brokerage, or contingent fee. Breach of this warranty shall give the Public Housing Agency the right to terminate this contract, or, in its discretion, to deduct from the Contractor's fee the amount of such commission, percentage, brokerage, or contingent fee.
14. The Contractor shall not assign or transfer any interest in this contract except that claims for monies due or to become due from the Public Housing Agency under the contract may be assigned to a bank, trust company, or other financial institution.
15. The Contractor shall not discriminate against any employee or applicant for employment because of race, color, religion, sex, age, or national origin. The Contractor shall take affirmative action to ensure that applicants are employed, and employees are treated during employment, without regard to race, color, religion, sex, age, or national origin. Such action shall include, but not be limited to, the following: employment, upgrading, demotion, or

transfer; recruitment or recruitment advertising; layoff or termination, rates of pay or other forms of compensation; and selection for training, including apprenticeship.

16. For a period of four years from the date of the Audit Report, the Contractor shall make its workpapers, records, and other evidence of audit available to the Government and to the Comptroller General of the United States or his duly authorized representatives during normal working hours upon written request of the Government or of the Comptroller General or his representatives. The period will be reduced to three years for those Public Housing Agencies for which all projects have had Actual Development Cost Certificates issued. The Government and the Comptroller General shall be entitled to reproduce any or all of such documents at their expense for which provision shall be made at the time the need for reproduction arises.
17. Except for disclosure to the Government, the Comptroller General and the Public Housing Agency, the Audit Report and the workpapers, records, and other evidence of audit, including information and data prepared or assembled by the Contractor under this contract, shall be held confidential by the Contractor and shall not be made available or otherwise disclosed to any person without the prior written approval of the Public Housing Agency. If the Public Housing Authority gives prior written approval, access will be limited to the specific workpapers requested in writing; will be under the supervision of the Contractor; and will be at a location designated by the Contractor.

IN WITNESS WHEREOF, the Public Housing Agency and the Contractor have executed this agreement the day and year first above written.

Accounting Firm Name

Saugus Housing Authority

BY: _____
Name and Title of Signatory

Joseph A. Hart, Executive Director

Signature

Signature