

**REQUEST
FOR
PROPOSALS
FOR
2026-2030
AUDITOR SERVICES**

**Responses due
Monday, June 8, 2026
at 1:00 p.m.**

**OTTER TAIL COUNTY HOUSING AND
REDEVELOPMENT AUTHORITY
May 18, 2026**



**REQUEST FOR PROPOSAL
AUDIT SERVICES FOR FISCAL YEARS 2026 - 2028
OTTER TAIL COUNTY HOUSING AND REDEVELOPMENT AUTHORITY**

The Otter Tail County Housing and Redevelopment Authority is soliciting Proposals for three annual audits, for the 12-month periods ending December 31, 2026, December 31, 2027, and December 31, 2028. In addition, the HRA may, at its sole discretion, decide to continue the audit engagement for two one-year extensions, subject to the successful negotiation between the parties.

Please be reminded all audits are to be conducted in accordance with generally accepted auditing standards set forth by the American Institute of Certified Public Accountants, the provisions of the Single Audit Act of 1996 and the provisions of U.S. Office of Management and Budget (OMB) Circular A-133, Audits of State, Local Governments, and Non-profit Organizations, the Minnesota Legal Compliance Audit Guide for Local Government and within the parameters of the U.S. Department of Housing and Urban Development Handbook as applicable, including recent HUD Notices. In addition Real Estate Assessment Center (REAC) requires: attestation by auditors on Financial Data Schedule (FDS) data as to “fair presentation in relation to audited basic financial statements” in accordance with the audit provisions of the American Institute of Certified Public Accountants (AICPA) Statement on Auditing Standards (SAS) No. 29, *Reporting on Information Accompanying the Basic Financial Statements in Auditor-Submitted Documents*, and a separate attestation agreed-upon procedures engagement under AICPA Statement on Standards for Attestation Engagements (SSAE) No. 4, *Agreed-Upon Procedures Engagements* where the auditor compares the electronically submitted data in the REAC database to the hard copy of the audit report and FDS.

Programs include:

1. 140 Units of Section 8 Housing Choice Vouchers Project No. C-4080
2. 13 Units of Low-Rent Public Housing Project No. C-4109
HUD Capital Fund Programs
3. 6 Units of Affordable Senior Housing
4. Other State & Local Funds
 - A. Minnesota Housing Finance Agency Programs
 - B. Minnesota Department of Employment and Economic Development Programs
 - C. Otter Tail County HRA Programs (Tax Levy Account)

Please return the attached “Proposal And Contract Between The Otter Tail County Housing And Redevelopment Authority And Independent Public Accountant For Audit Services” on or before **1:00 p.m. on Monday, June 8, 2026** via electronic mail at abaldwin@ottertailcounty.gov, or by regular mail to Amy Baldwin, Executive Director, 500 W. Fir Avenue, Fergus Falls, Minnesota 56537.





**PROPOSAL AND CONTRACT
BETWEEN THE OTTER TAIL COUNTY HOUSING AND REDEVELOPMENT
AUTHORITY
AND INDEPENDENT PUBLIC ACCOUNTANT FOR
AUDIT SERVICES**

THIS AGREEMENT, entered into as of the _____ day of _____, 20____, by and between the Otter Tail County Housing and Redevelopment Authority, located in the State of Minnesota, (hereinafter referred to as the “Public Housing Agency/HRA”), and _____ Independent Public Accountant of

(Full name of accountant or accounting firm)

with offices at

(Address of main offices, including State)

(Address of main offices, including State)

(hereinafter referred to as the “Contractor”, WITNESSETH)

WHEREAS, the Public Housing Agency/HRA has entered into a contract (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/HRA pertinent to its operations with respect to such financial assistance; and

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

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

WHEREAS, the Public Housing Agency/HRA also administers a variety of housing and redevelopment programs as permitted under Minnesota State Law;

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

1. Scope of Work to be Performed: The HRA desires the auditor to express an opinion of its financial statements in conformity with generally accepted accounting principles (GAAP) for three 12-month periods ending December 31, 2026, December 31, 2027, and December 31, 2028.



The financial statements will be presented on the full accrual basis in accordance with GAAP.

The auditor shall also be responsible for performing certain limited procedures involving required supplementary information required by the Governmental Accounting Standards Board as mandated by GAAP.

The books of account and financial records to be audited are maintained and are located at the Public Housing Agency/HRA office at 500 W. Fir Avenue, Fergus Falls, MN 56537. These books and records will be made available to the Contractor by the Executive Director of the Public Housing Agency/HRA during normal business hours.

The Public Housing Agency/HRA may, at its sole discretion, decide to continue the audit engagement for two one-year extensions, subject to the successful negotiation between the parties.

2. Auditing Standards and Requirements to be Followed: To meet the requirements of this request for proposals, the audit shall be performed in accordance with generally accepted auditing standards set forth by the American Institute of Certified Public Accountants, the provisions of the Single Audit Act of 1996 and the provisions of U.S. Office of Management and Budget (OMB) Circular A-133, Audits of State, Local Governments, and Non-profit Organizations, the Minnesota Legal Compliance Audit Guide for Local Government and within the parameters of the U.S. Department of Housing and Urban Development Handbook as applicable, including recent HUD Notices. In addition Real Estate Assessment Center (REAC) requires: attestation by auditors on Financial Data Schedule (FDS) data as to “fair presentation in relation to audited basic financial statements” in accordance with the audit provisions of the American Institute of Certified Public Accountants (AICPA) Statement on Auditing Standards (SAS) No. 29, *Reporting on Information Accompanying the Basic Financial Statements in Auditor-Submitted Documents*, and a separate attestation agreed-upon procedures engagement under AICPA Statement on Standards for Attestation Engagements (SSAE) No. 4, *Agreed-Upon Procedures Engagements* where the auditor compares the electronically submitted data in the REAC database to the hard copy of the audit report and FDS.
3. Special Considerations: The Public Housing Agency/HRA has determined that the United States Department of Housing and Urban Development will function as the cognizant agency in accordance with the provisions of the Single Audit Act of 1996 and U.S. Office of Management and Budget (OMB) Circular A-133, Audits of State, Local Governments, and Non-profit Organizations.
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The schedule of federal financial assistance and related auditor’s report, as well as the reports on the internal controls and compliance are to be issued as part of the comprehensive annual financial report.
4. Upon completion of the audit, an Audit Report consisting of those elements described in the Audit Guide shall be simultaneously submitted to:

A. Single Audit Clearinghouse (1 copy and Form SF-SAC, OMB#0348-0057)
1201 East 10th Street
Jeffersonville, IN 47132

B. Otter Tail County HRA (5 hard copies + digital)
500 W. Fir Avenue
Fergus Falls, MN 56537
Attn: Executive Director

5. The Audit Report shall be submitted within the timeframe established by federal law after the close of the Public Housing Agency/HRA fiscal year, unless a shorter period is required by State Law.

6. The Public Housing Agency/HRA may, before or during the conduct of the audit, request changes in the scope of the 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 Contractors 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 and shall be subject to the Governments approval.

7. The Public Housing Agency/HRA agrees to pay the Contractor as compensation for the services and report mentioned herein, a lump sum fee of \$ _____, inclusive of all costs and expenses. The fee is based on the following:

A. Partner (Principal): \$ _____ per hour; estimated personnel days:
_____ \$ _____

B. Senior (Manager): \$ _____ per hour, estimated personnel days
_____ \$ _____

C. Semi Senior: \$ _____ per hour, estimated personnel days
_____ \$ _____

D. Junior: \$ _____ per hour, estimated personnel days
_____ \$ _____

E. Other (describe)

Total Cost: \$ _____; It is estimated that _____
personnel-days will be required to perform the audit.

Such lump sum fee shall be payable after submission of the Audit Report to the Public Housing Agency/HRA and after submission of copies of the report to the Government as provided in paragraph 4 above and the Government's review and approval of the report. The Public Housing Agency/HRA may pay up to 50% of the fee upon submission of the Audit Report and copies thereof, and the bill from the Contractor without the Government's authorization.

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. In addition, those public accountants licensed after December 31, 1970, but prior to December 31, 1975, who performed a PHA/HRA audit prior to December 31, 1975, will be eligible to continue to perform PHA/HRA audits. A statement by the state identifying such registration or license shall be attached to this contract.

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 PHA/HRA or any of its members or officials including the following:
 - a. Family relationship with any PHA/HRA member or official;
 - b. Employment by or service as a member or official of a PHA during the period covered by the audit.
10. The Contractor certifies that it has not provided accounting or bookkeeping services for the PHA/HRA during the period covered by the audit except as follows:_____.
11. No member, officer or employee of the Public Housing Agency/HRA, no member of the governing body of the locality in which any of the Public Housing Agency/HRA projects are situated, no member of the governing body of the locality in which the Public Housing Authority/HRA 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/HRA 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. If the Contractor is a partnership, this contract shall inure to the benefit of the surviving or remaining members of such partnership.
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 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 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/HRA, 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 prior written approval of the Government.

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

Name of Independent Public Accountant

Otter Tail County HRA

BY: _____
(name) (date)

BY: _____
Amy Baldwin, Executive Director (date)

AUDIT COST BREAKDOWN

1.	140 – Units Section 8 Housing Choice Vouchers Project No. C-4080	\$ _____
2.	A. 13 Units Low-Rent Public Housing Project No. C-4109	\$ _____
	B. Capital Fund Programs	\$ _____
3.	6 Units - Affordable Senior Housing	\$ _____
4.	All Other Accounts	
	A. MHFA Programs	\$ _____
	B. Small City Development Program	\$ _____
	C. Tax Levy Account, Community Assistance Programs, Housing Trust Fund, and all other transactions	\$ _____
	TOTAL PROPOSAL	\$ _____