



NORTHERN MARIANAS HOUSING CORPORATION

P.O. BOX 500514, Saipan, MP 96950-0514

Email: nmhc@nmhc.gov.mp

Website: <http://www.nmhc.gov.net>

REQUEST FOR PROPOSALS (RFP)

NMHC RFP 2021-015

BID SUBMISSION DATE & TIME: August 23, 2021, 10:00 a.m.

“Financial and Compliance Audits For Fiscal Years Ending September 30, 2021 and 2022”

The Proposal Packet is available on July 21, 2021 at the NMHC website at www.nmhc.gov.net by clicking on the "Procurement Tab".

Inquiries regarding this RFP shall be submitted in writing to Mr. Jacob Muna, Office Manager/Procurement Officer via email at officemanager@nmhc.gov.net or submitted via by facsimile to (670)234-9021, no later than 10:00 A.M. local time on July 28, 2021.

A Pre-Proposal Conference will be held via video teleconferencing on July 28, 2021, 2:00 p.m. through Zoom Video Communications. Offerors will be provided the video teleconferencing link on the NMHC website at www.nmhc.gov.net. We request from offerors to submit a notice via email at officemanager@nmhc.gov.net of their intent to participate in the mandatory pre-proposal conference at least (1) day before the conference.

The provisions of the NMHC Procurement regulations, NMIAC 100-60-725 AND 100-60-730 Prohibiting Gratuities, Kickbacks and Contingent Fees shall apply.

For more information, contact Mr. Jacob Muna, Office Manager/Procurement Officer, at (670)234-6866/9447 or via email at officemanager@nmhc.gov.net during regular business hours, 7:30 a.m. - 4:30 p.m. Monday through Friday, except CNMI holidays.

/s/

Jesse S. Palacios
Corporate Director
Northern Marianas Housing Corporation (NMHC)

/s/

Merced “Marcie” M. Tomokane
Chairwoman
NMHC Board of Directors



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REQUEST FOR PROPOSALS NMHC RFP 2021-015

“Financial and Compliance Audits For Fiscal Years Ending September 30, 2021 and 2022”

The Northern Marianas Housing Corporation (NMHC) is soliciting sealed proposals from prospective firms to provide services to conduct the financial and compliance audits for fiscal year 2021 ending in September 30, 2021 and fiscal year 2022 ending in September 30, 2022.

This procurement is in accordance with the NMHC Procurement Regulations. Proposal procedures shall be in full compliance with NMIAC §100-60-210 (Competitive Sealed Proposals) of the NMHC Procurement Regulations. To also include the provisions of NMHC Procurement Regulations, NMIAC Section §100-60-725 & § 100-60-730 Prohibiting Gratuities, Kickbacks and Contingent fees shall apply.

The Request for Proposals and Scope of Work is available on July 21, 2021, online at www.nmhc.gov.net by clicking on the “Procurement” tab.

Inquiries regarding this RFP must be submitted in writing or email to Mr. Jacob Muna, Office Manager/Procurement Officer at officemanager@nmhc.gov.net or submitted by facsimile to (670)234-9021, no later than 10:00 AM local time on July 28, 2021.

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Selection Criteria:

Proposals shall be evaluated based on the following criteria:

1. Responsiveness of the proposal (45 points)
2. Qualification and Experience of the firm (40 points)
3. Qualifications and Experience of the Firms Personnel (15 Points)

The successful proposer will be subjected to a responsibility determination in accordance with NMHC Procurement Regulations § 100-60-245.

Sealed proposals must be marked “**NMHC RFP 2021-015**”. One original and three (3) copies of sealed proposals must be submitted to the NMHC Central Office, Garapan, Saipan, MP 96950, no later than 10:00 a.m., local time **August 23, 2021**. Proposals received after the date and time will not be accepted. Offerors located outside of the CNMI may obtain an additional seven (7) working days for receipt of their bids by submitting a Notice of Intent to Submit a Proposal. Notice of Intent to Submit a Proposal must be received by the Procurement Officer no later than 10:00 a.m., local time, **August 23, 2021**, and must be transmitted via facsimile to (670)234-9021, or via email to officemanager@nmhc.gov.net. For Offerors located outside the CNMI, an original and three (3) copies of sealed proposals must be postmarked by the U.S. Postal Service or the official government postal service of a foreign

country no later than **August 23, 2021** and must be received at NMHC no later than **September 01, 2021**. Failure to submit the required number of copies may result in the rejection of your proposals.

Proposals will be publicly opened and read at the NMHC Central Office, Garapan, Saipan at 10:00 a.m., local time, **September 02, 2021**. However, if no notice of intent to submit a proposal received from bidders outside the CNMI, bids will be opened at 10:30 a.m., local time on **August 23, 2021**.

Breach of Ethical Standard

Gratuities. It shall be a breach of ethical standards for any person to offer, give or agree to give any employee or former employee, or for any employee or former employee to solicit, demand accept, or agree to accept from another person, a gratuity or an offer of employment in connection with any decision, approval, disapproval, recommendation, preparation of any part of a program requirement or a purchase request, influencing the content of any specification or procurement standard, rendering of advice, investigation, auditing or in any other advisory capacity in any proceeding or application request for ruling, determination, claim or controversy, or other particular matter, pertaining to any program requirement or a contract or subcontract or to any solicitation or proposal therefore. *NMIAC Section 100-60-725(a)*

Kickbacks. It shall be a breach of ethical standards for any payment, gratuity or offer of employment to be made by or on behalf of a subcontractor under a contract to the prime contractor or higher tier subcontractor or any person associated therewith as an inducement for the award of a subcontractor or order. *NMIAC 100-60-725(b)*

Contingent Fees. It shall be a breach of ethical standards for a person to be retained, or to retain a person, to solicit or secure government contracts upon an agreement or understanding for a commission, percentage, brokerage or contingent fee, except for retention of bona fide employees or bona fide established commercial selling agencies for the purpose of securing business. *NMIAC 100-60-730*


NMHC hereby notifies all bidders that it will affirmatively ensure that, in any contracts entered into pursuant to this advertisement, small, minority businesses and women's business enterprises will be afforded equal opportunity to submit bids and will not be discriminated against on grounds of race, color, religion, sex, disabilities or national origin.

The responsive and responsible offeror submitting the proposal that is determined in writing to be most advantageous to NMHC taking into consideration price and the evaluation factors set forth in the request for proposals will be subject to a responsibility determination in conformance with the NMHC Procurement Regulations Section 100-60-245.

NMHC reserves the right to reject any and all proposals for any reason and to waive any defects in the bids if determined to be in its best interest. All bids received shall become the property of the Commonwealth Government.



Jesse S. Palacios
Corporate Director
Northern Marianas Housing Corporation (NMHC)



Merced "Marcie" M. Tomokane
Chairwoman
NMHC Board of Directors

NORTHERN MARIANAS HOUSING CORPORATION

REQUEST FOR PROPOSAL PACKAGE NMHC RFP 2021-015

FINANCIAL AND COMPLIANCE AUDITS FOR FISCAL YEARS ENDING SEPTEMBER 30, 2021 AND 2022

The Northern Marianas Housing Corporation is soliciting sealed proposals to perform a **Generally Accepted Governmental Auditing Standards (GAGAS) audit of the Northern Marianas Housing Corporation (NMHC)** for fiscal years ending September 30, 2021, and 2022.

INFORMATION ON THE REQUEST FOR PROPOSAL (RFP)

This package contains minimum required information relevant to proposals to perform a financial and compliance audit of the Northern Marianas Housing Corporation (NMHC) for the fiscal years ending September 30, 2021, and 2022 with the audits to be completed within six (6) months respectively of the end of each fiscal year.

Scope of Audits

The audits will cover all transactions of NMHC for the fiscal years ending September 30, 2021, and 2022 and are to be completed within six (6) months respectively after the end of each fiscal year.

NOTE: NMHC is a recipient of any Federal Grants.

Applicable Audits Standards

The audits shall be made in accordance with the Standards for Audit of Organizations, Programs, Activities, and Functions (Yellow Book) issued by the Comptroller General of the United States. The audits should also take into consideration the following:

- Audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).
- Generally Accepted Auditing Standards.
- Generally Accepted Government Auditing Standards

Required Reports

The audit reports shall state that the audit was made in accordance with the provision of the Uniform Guidance. Additionally, that NMHC shall have a separate or stand-alone audit report of its Financial Statements in accordance with the Uniform Grand Guidance for each fiscal period audited.

The audit reports shall include the following reports:

1. Report on the Audit of the Financial Statements following the Uniform Guidance for each fiscal period audited.
2. Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed Following *Government Auditing Standards* for NMHC.
3. Independent Auditors' Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report of Schedule of Expenditure of Federal Awards Required by the Uniform Guidance.
 - a. An audit report for the Housing Choice Voucher Program shall be included in the overall financials of the NMHC.

Responsibilities of the Independent Auditor

1. The selected firm will sign the audit reports and issue them on or before the date specified in this RFP package.
2. The selected firm will retain audit working papers for at least three years and will make them available for examination by representatives of the cognizant Federal audit agency (the Department of Interior), the General Accounting Office, and the CNMI Office of the Public Auditor (OPA).
3. The selected firm will render progress reports as required by NMHC or OPA.
4. The selected firm for this audit shall be responsible for certifying the electronic submission of the FY 2021 and FY 2022 for the Housing Choice Voucher (HCV) Program to the U. S. Department of Housing and Urban Development (HUD), Real Estate Assessment Center (REAC)

SUGGESTED FORMAT AND CONTENT REQUIREMENTS OF THE PROPOSAL

Title Page

The proposal should identify the RFP subject, proposal numbers, the name of the firm, local address, telephone number, name and title of the contact person, and date of submission.

Transmittal Letter

The proposal should contain a brief understanding of the audit service to be performed and a positive commitment to perform the service within the time period specified. It should state the fee for the audit work to be done, and whether the fee is inclusive or exclusive of out-of-pocket expenses.

Firm Profile

The proposal should provide a brief description of the proposer's firm – personnel educational background and experience, number of staff and staff level (partner, manager, etc.) and client listing.

The proposer must make an affirmative statement or provide supporting documentation to state/show that:

1. CPA Firm holds a current "Firm License to Practice" in the CNMI.
2. It meets the independence requirement of the Standard of Audit of Governmental Organizations, Programs, Activities, and Functions.
3. It does not have a record of substandard audit work.
4. It meets all specific requirements imposed by CNMI laws and other regulations, including business licenses and payment of applicable taxes.
5. Its system of quality control for accounting and auditing practice conforms with standards established by the Peer Review Board of the American Institute of Certified Public Accountants.

Summary of Proposer's Qualifications

The proposal should include the following information:

1. Principals/Partners, Audit Managers and Field Supervisors and other staff who will work on the audit, including staff from other than the local office, if any. Resumes, including relevant experience and continuing education, for in-charge auditors up to the partner with final responsibility for the engagement, should be included.
2. Recent local and regional office auditing experience similar to the type of audit work requested.
3. The most recent Peer Review letter and Peer Review Report.

Proposer's Approach to the Audit Work

The proposal should indicate the work plan to accomplish the scope of the audit. The work plan should include time estimates for each significant section of the work (Planning, Field Work, Report Preparation, etc.) and staff level to be assigned. The work plan should demonstrate the proposer's understanding of the audit requirements of a single audit as specified in the Uniform Guidance and the audit tests and procedures to be applied in completing the plan.

Audit Fees

The proposer should submit information related to the cost of the audit work in a sealed envelope separate from, but together with the proposal. The audit fee for NMHC and DR should be stated separately based on the audit work required by each agency. The Proposer should state whether the fee is inclusive or exclusive of out-of-pocket expenses. If exclusive, provide a proposal for these costs if any. The Proposer should provide a time budget for the audit work for each staff, manager, and partner.

Cost is not expected to be the controlling factor in the selection of a Contractor for this solicitation. The degree of importance of cost as a factor could become greater depending upon the equality of the proposals for the other factors (the listed criteria) evaluated. Where competing proposals are determined to be substantially equal (within 10%), the total cost would become a controlling factor. In that event, the best and final cost/price may be requested from the substantially equal offers. The right to award based upon the cost/price submitted with the offer, however, is reserved, if the cost/price is determined fair and reasonable for the services to be rendered.

Proposal Evaluation Criteria

The proposal will be evaluated on the basis of the following criteria:

1. Responsiveness of the proposal in clearly stating an understanding of the work to be performed. (Maximum 45 points)
2. Qualifications and experience of the firm (Maximum 40 points)
 - a. Size and structure of the firm.
 - b. Ability to maintain continuity of the audit.
 - c. Experience of the firm in auditing programs financed by the Federal Government and/or the CNMI government.
 - d. Experience of the firm in auditing Governmental Entities.
 - e. Experience of the firm in responding to Bond Underwriters.
3. Qualifications and experience of the staff to be assigned. Education, position in the firm, certifications, and years and type of experience will be considered. (Maximum 15 points)
 - a. Qualification of the audit team.
 - b. Supervision to be exercised over the audit team by the firm's management.
 - c. Designated levels of staffing that will ensure that the deadline will be met.

NMHC will review and rank all submitted RFPs. The selected firm will be subjected to a responsibility and responsiveness determination in compliance with the Northern Marianas Housing Corporation Procurement Regulations NMIAC § 100-60-245.

Proposal Submission

Sealed proposals must be marked “NMHC RFP 2021-015”. One original and three (3) copies of sealed proposals must be submitted to the NMHC Central Office, Garapan, Saipan, MP 96950, no later than 10:00 a.m., local time August 23, 2021. Proposals received after the date and time will not be accepted. Offerors located outside of the CNMI may obtain an additional seven (7) working days for receipt of their bids by submitting a Notice of Intent to Submit a Proposal. Notice of Intent to Submit a Proposal must be received by the Procurement Officer no later than 10:00 a.m., local time, August 23, 2021, and must be transmitted via facsimile to (670)234-9021, or via email to officemanager@nmhcgov.net. For Offerors located outside the CNMI, an original and three (3) copies of sealed proposals must be postmarked by the U.S. Postal Service or the official government postal service of a foreign country no later than August 23, 2021 and must be received at NMHC no later than September 01, 2021. Failure to submit the required number of copies may result in the rejection of your proposals.

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Audit reports from previous years are available at NMHC’s main office at Pale Arnold Road Corner Micro Beach Road, Saipan, MP, 96950. Additional information may be obtained from Mr. Roger A. Dris, Acting Chief Financial Officer.

CONTRACTOR'S STATEMENT

Project: _____
Commonwealth of the Northern Mariana Islands

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS)
) ss
SAIPAN, MARIANA ISLANDS)

_____ being first duly sworn, deposes and says:
(NAME)

That he/she is _____
(A partner or officer in the firm of, etc.)

Of the party making the foregoing proposal or bid, that such proposal or bid is genuine and represents that he has not retained any person, or been retained, to solicit or secure this contract upon an agreement or understanding for a commission, percentage, brokerage or contingent fee, except for retention of bona fide employees or bona fide established commercial selling agencies for the purpose of securing business.

Signature of
Bidder, if the bidder is an individual;
Partner, if the bidder is a partnership
Officer, if the bidder is a corporation;

Subscribed and sworn to before me this _____ day of _____, 20_____.

Seal of Notary Public

My commission expires _____, 20_____.