



420 East 28th Street, San Angelo, Texas 76903
(325) 481-2500

Housing Authority of San Angelo
Request for Qualifications (RFQ)
Financial and Compliance External Auditing Services



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I. Introduction

The Housing Authority of San Angelo (HASA) is soliciting Statements of Qualifications from qualified, licensed, and insured audit firms to provide independent professional financial and compliance auditing services for all of HASA's programs.

The selected auditor will conduct annual audits in compliance with:

- HUD requirements applicable to Housing Choice Voucher (HCV)-only Public Housing Authorities (PHAs)
- Texas Government Code Chapter 2254 (Professional Services Act)
- *Government Auditing Standards*
- Single Audit Act Amendments of 1996
- 2 CFR Part 200 – *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance)
- Texas State law and applicable non-profit audit requirements.

II. HASA Programs and Properties

The HASA is committed to providing quality, affordable housing to income-eligible families while offering opportunities for self-sufficiency and economic independence. The HASA offers housing programs to provide safe, decent housing for low- and moderate-income households and individuals. HASA is an HCV-only Public Housing Authority and does not administer a HUD Public Housing (AMP/Low Rent) program.

A. The HASA currently administers the following programs and grants:

- The Housing Choice Voucher (HCV) Program (Section 8) consisting of 900+ Section 8 Housing Choice Vouchers, Mainstream Vouchers, VASH Vouchers, FUP Vouchers, and Project-Based Vouchers at Rio Concho Manor.
- Rapid Rehousing Program grant referred to as Housing Solutions
- FSS Coordinators grant

B. The HASA has the following affiliates and properties that are reported as a business-type activity and does not receive HUD Public Housing operating or capital funds:

- Desert Shadows Apartments, a HASA-owned multifamily property with 224 units.
- Forest Park Community, a non-profit affiliate managing 200 scattered-site residential properties including single-family homes, duplexes, and apartments.



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III. Agency Financial Overview

For informational and planning purposes only, HASA's most recent audited financial statements reflect the following approximate revenue levels by major program. These amounts are provided solely to assist respondents in understanding the size and complexity of the agency and do not define or limit the scope of audit services.

A. The HASA's entity-wide audited 2024 financial reports show the following revenues:

- Housing Choice Vouchers: \$8.1 million
- Housing Choice Vouchers – Mainstream: \$207,000
- Family Self-Sufficiency Program (FSS): \$93,500
- Business Activities: \$2 million
- Blended Component Units: \$2 million

B. Detailed trial balances and schedules will be made available to the selected auditor after engagement.

IV. Nature of Services Requested

The selected firm shall perform a financial and compliance audit of HASA and all its activities in accordance with:

- Auditing Standards Generally Accepted in the U.S. (GAAS)
- Government Auditing Standards issued by the Comptroller General of the United States
- Single Audit Act Amendments of 1996
- Provisions of the Uniform Guidance
- Applicable HUD audit guidance, including HUD Consolidated Audit Guide, REAC FASS-Financial reporting requirements, and program-specific compliance requirements for HCV and HUD-funded programs.

A Single Audit shall be required only in those fiscal years in which HASA's total federal expenditures meet or exceed the Uniform Guidance threshold in effect during the audit period, in accordance with 2 CFR §200.501. In fiscal years where the threshold is not met, the auditor shall perform a financial statement audit and any required HUD compliance procedures, but a Single Audit shall not be required. The auditor shall exercise professional judgment and maintain professional skepticism throughout the audit.

A. General Audit Standards and Deliverables

The auditor will:



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- i. Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management.
- ii. Evaluate the overall presentation of the financial information, including the disclosures, to determine whether they fairly present transactions and events in conformity with GAAP.
- iii. Determine whether the Schedule of Expenditure of Federal Awards is presented fairly in relation to HASA's financial statements.
- iv. Obtain an understanding of internal control systems and determine compliance with laws, regulations, contracts, and grant agreements that could have a direct and material effect on major programs.
- v. Plan and perform the audit to obtain reasonable assurance that financial information is free of material misstatement due to error, fraud, misappropriation, or regulatory violations.
- vi. Prepare and submit the Data Collection Form; HASA shall review and certify the final form.
- vii. Ensure that the report includes: opinion on financial statements and Schedule of Expenditures of Federal Awards; Internal Control report; Compliance report; and a schedule of findings and questioned costs, if applicable.
- viii. Follow-up on prior audit findings, if applicable.
- ix. Retain working papers for a minimum of five (5) years after the date of issuance of the auditor's report to the auditee; provide access to federal oversight agencies upon request.
- x. Prepare the Audit Engagement Letter in accordance with AICPA standards.
- xi. Perform compliance testing for HUD-governed programs per applicable rules, regulations, and procedures.
- xii. Assist HASA management with preparation, review, and submission support for the Financial Data Schedule (FDS) and provide the required auditor reporting related to HUD Real Estate Assessment Center (REAC) submissions.
- xiii. Assist HASA with timely submission requirements to the Federal Audit Clearinghouse, as applicable.
- xiv. Prepare management letters identifying any deficiencies or recommendations.
- xv. Issue written reports upon completion of the Single Audit to the Board of Commissioners, including the audit report, management letter, and supporting documentation.
- xvi. Deliver final audit reports no later than eight (8) months after the fiscal year-end, in accordance with applicable federal and HUD requirements applicable to HCV-only PHAs.



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B. Affiliates and Component Units

The audit shall include HASA's primary government and all component units required to be included under applicable GASB standards. The inclusion of Forest Park Community or any other affiliate in the entity-wide financial statements shall be determined by the auditor in accordance with applicable GASB standards based on governance, financial accountability, and control.

The auditor shall:

- i. Evaluate and confirm the appropriate accounting and reporting treatment of all affiliates, component units, and business activities per GASB requirements.
- ii. Include such entities in the audit scope to the extent required for entity-wide financial statement presentation and HUD reporting.
- iii. Clearly identify and document any entity determined to be excluded from the entity-wide audit in audit reports and management communications.
- iv. The nonprofit affiliate, Forest Park Community, is legally separate from HASA. The auditor shall evaluate its relationship under GASB 14/39/61/80, as applicable, to determine appropriate discretely presented or blended treatment.
- v. Nothing in this RFQ requires the auditor to expand audit scope beyond what is required for GASB-compliant entity-wide financial statements or HUD reporting.

V. **Mandatory Qualifications**

To be considered responsive, the respondent must meet the following minimum qualifications. Failure to meet any mandatory qualification may result in disqualification.

- The firm must have demonstrated experience auditing Housing Choice Voucher (HCV) / Section 8 PHAs and HUD-funded programs.
- The firm must meet the requirements of the *Standards for Audit of Governmental Organizations, Programs, Activities, and Functions*, published by the U.S. General Accounting Office and has knowledge of Government Auditing Standards and must demonstrate knowledge of and experience with Government Auditing Standards and Single Audit requirements.
- The audit firm and engagement partner must be properly licensed and authorized to practice public accounting in the State of Texas, in accordance with applicable state laws and regulations. The firm must be in good standing with the applicable State Board(s) of Accountancy and meet all requirements for CPA firm mobility or registration in Texas, as applicable.



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- The firm must be independent of the HASA and its affiliates, in accordance with applicable professional standards, and must have no conflicts of interest with HASA employees or members of the Board of Commissioners.
- The firm must not have a record of substandard audit work and must not be debarred, suspended, or otherwise prohibited from performing audit services for HUD, HUD-related programs, or any other federal, state, or local governmental agency.
- The firm must have successfully completed a peer review within the most recent peer review cycle, with results acceptable under professional standards. Documentation of the most recent peer review shall be provided.
- The firm must demonstrate experience auditing non-profit organizations and multifamily housing properties.
- The firm must demonstrate the ability to meet all audit timelines, reporting deadlines, and deliverables as required by HASA and applicable regulatory agencies.
- The firm must affirm that it will comply with all applicable federal, state, and local laws, regulations, and requirements, including nondiscrimination provisions, in the performance of services under any contract resulting from this RFQ.
- The firm must disclose the status of any disciplinary actions, investigations, or sanctions taken against the firm or any principal of the firm, if applicable.
- The firm must affirm that it does not have any organizational or personal conflicts of interest related to this engagement.
- If the firm intends to subcontract any portion of the audit work, it must disclose such intent and identify all proposed subcontractors. Any subcontracting shall be subject to prior written approval by HASA.
- Respondents must certify that neither the firm nor its principals are suspended, debarred, or otherwise excluded from participation in federal programs and must be eligible for award under SAM.gov
- Strong references from comparable clients.

VI. Period of the Audit Engagement

The HASA requires annual audits and intends to select an auditor for an initial one-year engagement, with the option to extend the agreement for up to four (4) additional years upon mutual agreement of the parties and approval by the Board of Commissioners.



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The period of the first audit will be from October 1, 2025 to September 30, 2026. The second and subsequent audit periods will be assigned at the option of the HASA, but will not exceed the fiscal year ending September 30, 2031.

- Any extension or renewal will be contingent upon satisfactory performance, continued compliance with HUD and Texas audit requirements, continued auditor independence, funding availability, and Board approval.
- The HASA reserves the right to evaluate auditor independence annually and to consider auditor rotation best practices as part of any extension or renewal decision.
- Extension or renewal of the engagement is not automatic; the HASA reserves the right to terminate, re-solicit, or otherwise procure audit services in accordance with applicable law and procurement requirements.

The selected audit firm shall begin audit planning and preliminary work as soon as practicable and shall not wait until after the fiscal year ends to begin audit planning activities. Final audit reports must be completed no later than eight (8) months after the end of the audited fiscal year.

VII. Anticipated Schedule of Events

RFQ Issue Date	05/18/2026
RFQ No.	2026-04
Deadline for Questions	June 3, 2026 by 5:00 PM (CST)
Response to written Questions	June 9, 2026
Submission Deadline	June 22, 2026 by 5:00 PM (CST)
Evaluation & Ranking	June 22-25, 2026
Negotiation Period / Interviews (if needed)	June 26 – July 2, 2026
Board Meeting for Approval	July 20, 2026
Contract / Engagement Letter Preparation	August-September 2026
Engagement Letter Executed	Early October 2026
Audit Planning & Interim Work Begins	To Be Determined
Auditor Submission to REAC	June 30, 2027

HASA reserves the right at its sole discretion to amend any or all of the dates associated with the anticipated schedule of events. Final award of the contract is subject to approval by the HASA Board of Commissioners. No work shall begin, and no contract shall be executed, prior to Board approval.



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VIII. Submission Requirements

The Statement of Qualifications (SOQ) submitted in response to this RFQ, including related supporting documentation, will be used to make the final selection. Your written SOQ will be the primary communication of your qualification to serve HASA. SOQs may be submitted either electronically or in sealed hard-copy format.

A. Electronic Submission:

Electronic SOQs shall be submitted in PDF format by email to:

kpfeil@sanangelopha.com

Subject line: RFQ 2026-04 – External Auditing Services

Electronic submissions must be received no later than June 22, 2026 at 5:00 PM (CST). Late submissions will not be accepted.

B. Hard-Copy Submission

Sealed hard-copy SOQs may be delivered to:

Housing Authority of San Angelo
Attn: Kellie Pfeil, Deputy Director
420 E. 28th Street, San Angelo, TX 76903

Hard-copy submissions must be clearly labeled:

RFQ 2026-04 – External Auditing Services

Hard-copy submissions must be received no later than: June 22, 2026 by 5:00 PM (CST). Late submissions will not be accepted.

HASA is not responsible for electronic transmission failures, delivery delays, or technical issues occurring outside of its control. Respondents are solely responsible for confirming timely receipt. SOQs will not be publicly opened. Responses will be evaluated in accordance with Texas Government Code Chapter 2254 and the criteria contained in this RFQ.

C. Request for Information

Interested parties may submit questions in writing to the HASA as stated above to kpfeil@sanangelopha.com. These written questions must be received by 5:00 PM (CST) on 06/03/2026.



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- i. Responses to material questions, clarifications, and any addenda issued by HASA will be made available to all known respondents and/or posted through the same distribution methods used for the RFQ.
- ii. Please do not attempt to query personnel or members of the HASA Board of Commissioners regarding this RFQ except through written questions submitted in the manner stated in this section.

IX. Evaluation Criteria

SOQs shall be independently evaluated by a selection committee composed of HASA staff. SOQs will be evaluated solely on demonstrated competence and qualifications. Price will not be used as a selection factor. Firms will be ranked in order of most qualified. HASA will enter into negotiations with the most highly qualified firm to establish fair and reasonable compensation. If a satisfactory agreement cannot be reached, negotiations will be formally terminated and commenced with the next highest-ranked firm.

The final determination for awarding the contract for audit services rests with the HASA Board of Commissioners.

SOQs will not be considered for further evaluation unless they meet all of the mandatory criteria per Section V. In accordance with Texas Government Code Chapter 2254, fee information will not be used in evaluating or ranking firms. Respondents may submit a proposed fee schedule in a separate sealed envelope labeled “Fee Information – Not for Evaluation”. Fee information will be used solely for negotiation after the most qualified firm is selected.

- A. The evaluation of professional qualifications of the SOQs shall be based on the following:

Criteria	Weight
Experience with HUD-funded PHAs and with non-profits and multifamily housing	25
Uniform Guidance / Single Audit Experience	20
Qualifications of Assigned Staff	15
Audit Approach and Methodology	15
Peer Review and Quality Control	10
Capacity to Meet Deadlines	10
References / Past Performance	5
Total	100



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1. Technical experience with HUD-funded programs, i.e. demonstrated experience auditing HUD-funded programs, including prior audits of housing authorities or entities with portfolios similar in size and complexity to HASA as described in Section II.
2. Understanding of HASA's Needs and Audit Approach, i.e. demonstrated understanding of the scope of services and HASA's operational environment, including the firm's proposed audit approach, methodology, project management plan, and ability to meet required deadlines.
3. Qualifications of Key Personnel, i.e. resumes or qualification summaries for key personnel assigned to this engagement, including the Engagement Partner, Audit Manager, and Lead Auditor. Submissions should include relevant governmental and HUD audit experience, professional certifications, and continuing professional education related to governmental auditing.
4. References and Past Performance, i.e. quality of references and prior client satisfaction, particularly from housing authorities or governmental entities comparable to HASA in size and complexity.

B. The selection committee may at its discretion request interviews with respondents to discuss specific aspects and clarifications of their submission.

X. Terms and Conditions / Legal Requirements

Firms must agree to the following provisions, which will be included in the final contract:

- **Procurement Compliance:** The selected auditor must comply with all applicable federal, state, and local procurement regulations, including HUD procurement rules and 2 CFR Part 200. Documentation of all procurement steps must be maintained.
- **Termination of Contract:** The HASA may terminate the contract for convenience with 30 days' written notice or for cause immediately upon written notice specifying the default.
- **Remedies:** The auditor shall, at no additional cost, correct any deficiencies or resubmit reports required as a result of audit errors or omissions (e.g., if HUD rejects the FDS; if REAC flags material errors; or Single Audit is deemed unacceptable, etc.).



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- **Indemnification:** To the extent permitted by Texas law, the Auditor shall indemnify, defend, and hold harmless the HASA, its Board of Commissioners, officers, employees, and agents from and against any and all claims, damages, losses, liabilities, costs, and expenses, including reasonable attorneys' fees, to the extent caused by the Auditor's negligent acts, errors, or omissions, or willful misconduct in the performance of services under this contract. The Auditor shall not be responsible for claims, damages, or losses arising from inaccurate or incomplete information provided by HASA, management decisions, or matters outside the Auditor's control. Nothing in this provision shall be construed to require the Auditor to indemnify HASA for HASA's own negligence or wrongful acts. Nothing in this agreement shall be construed as a waiver of HASA's governmental immunity or sovereign immunity under Texas law.
- **Assignment and Subcontracting:** The auditor may not assign, transfer, or subcontract any portion of the work without prior written consent from the HASA.
- **Addenda:** HASA reserves the right to issue written addenda to this RFQ. Any addenda issued shall become part of the RFQ and shall be binding upon respondents.
- **Confidentiality:** All financial and operational information obtained during the engagement shall be kept confidential. Disclosure is permitted only as required by law or with prior written consent.
- **Insurance:** The auditor shall maintain professional liability insurance, including errors and omissions coverage, in amounts acceptable to the HASA. Proof of coverage must be provided prior to contract execution.
- **Governing Law / Venue:** The contract shall be governed by the laws of the State of Texas, and any disputes shall be resolved in the courts of Tom Green County, Texas.
- **Public Information Act:** All SOQs submitted in response to this RFQ are subject to the Texas Public Information Act. Respondents should clearly mark any proprietary or confidential information; however, HASA cannot guarantee that such information will be withheld if disclosure is required by law.
- **Electronic Submissions:** HASA reserves the right to accept electronic signatures and electronic submissions in connection with this RFQ and any resulting contract documents to the extent permitted by law.

XI. Reservation of Rights



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The HASA reserves the right to reject any and all SOQs submitted and to request for additional information from all respondents, if required. The HASA may also postpone, re-solicit and/or cancel this RFQ at any time at its discretion. It reserves the right to negotiate the fees proposed by the respondent(s). The HASA shall have no obligation to compensate any respondent for any costs incurred in responding to this RFQ.

XII. Assistance Available to Auditors

- A. Aprio, LLP performed the most recent audits for the HASA. The fiscal year 2024 audit reports include an unmodified opinion. Prior audit reports are public records and may be reviewed as available. Audit working papers from prior years may be made available to the selected audit firm, subject to approval by HASA and in accordance with professional standards and confidentiality requirements. Respondents shall not contact the prior auditor directly regarding this RFQ.
- B. The Executive Director (ED), Amanda Cruz, will be available to assist the selected audit firm by providing information and explanations during the audit. The ED will be the primary contact during the audit and available to provide the required documents and to assist in preparing the necessary schedules.
- C. Work areas, reproducing equipment, and records to be audited are maintained by HASA and will be made available to the selected audit firm as needed. HASA anticipates providing documentation primarily through secure electronic means; however, on-site access may be arranged if required.
- D. Inquiries regarding this RFQ should be directed in writing to Kellie Pfeil, Deputy Director.
- E. The U.S. Department of Housing and Urban Development (HUD) is the cognizant or oversight federal agency for the HASA, as applicable.

XIII. Contractual Arrangements

The contract will be awarded to the audit firm who, based on an evaluation of all responses, applying all criteria and oral interviews, if required, are determined to be in the best interest of HASA.

XIV. Audit Review, Timing, and Miscellaneous

- During the audit process, all audit concerns or issues should be disclosed and made known to the Executive Director, Amanda Cruz.
- A draft of the management comments and audit findings will be reviewed and discussed with the ED.



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- Upon completion of the audit, the auditor shall conduct an exit interview with HASA management. In addition, the auditor shall participate in a phone exit interview with the Chair of the Board of Commissioners (or designee), upon request, to discuss the audit results, management letter, and any significant findings or recommendations.
- The result of the annual audit will be presented to the Board of Commissioners during a Board meeting by the ED and Board Chair.
- Bound copies of the final audited financial statements and Single Audit report (if applicable) shall be prepared for HASA in accordance with Section VI, Period of the Audit. Additionally, electronic copies of both reports and related schedules shall be made available to the HASA.

XV. Format of the RFQ Response

To simplify and expedite the review process and to obtain the maximum degree of information from each respondent for evaluation purposes and comparison, SOQs must be organized in the following manner:

A. Title Page

The response must identify the RFQ subject, the name of the independent auditor, local address, telephone number, name and title of contact person, date of submission and the period for which the SOQ is effective.

B. Table of contents

The Table of Contents of the SOQ must include a clear and complete identification of the materials submitted by section and page number.

C. Letter of Transmittal

The Letter of transmittal may be tailored to fit individual preferences, but must contain the following information:

- i. A brief understanding of the services to be performed.
- ii. A positive commitment to perform the service within the time period specified.
- iii. The names of persons authorized to represent the Firm, their title, address, and phone number.

D. Profile of the Audit Firm

The profile should include the following:



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- i. The organization and size of the audit firm, whether it is local, regional, national, or international in operations.
- ii. The location of the office from which the work is to be done and the number of professional staff, by level, employed at the office.
- iii. The description of the range of activities performed by the local office such as auditing, accounting, or tax services.
- iv. A statement on the firms' staff capability to audit computerized systems, including the number and classifications of personnel.
- v. A positive statement that the mandatory criteria as defined in Section V of the RFQ is satisfied.

E. Summary of Respondent's Qualifications

- i. List the audit managers and field supervisors and other staff who will work on the audit. Resumes including relevant experience and continuing education for the person in charge up to the individual with final responsibility for the engagement must be included.
- ii. Describe the recent local and regional office auditing experience similar to the type being requested, and give the names and phone numbers of client officials to be contacted.
- iii. Provide similar information for other staff, if applicable to participate in the engagement.
- iv. Provide information about the firm's commitment to governmental accounting, auditing, and GAAP.

F. Respondent's Approach

Submit a work plan that will demonstrate how the services will be completed. The work plan should include time estimates for each significant segment of the work and the staff level to be assigned. Where possible, individual staff members should be identified and titles provided. The planned use of specialists should be specified.

The audit work plan should be comprehensive in what work will be completed to allow the auditor to render an opinion on the financial statements; a report on the study and evaluation; a report on internal control systems; a report on the HASA control systems to ensure compliance; a report to whether the HASA has complied with laws and regulations that may have an effect on each major federal assistance program.



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The audit work plan should demonstrate the auditor’s understanding of the audit requirements of a Single Audit as specified in the RFQ and the audit tests and procedures to be applied in completing this plan. The audit work plan should demonstrate the auditor’s understanding of and ability to meet the specific reporting requirements.

Remote Audit Preference

HASA prefers that audit services be performed primarily through a remote audit model utilizing secure electronic document exchange, virtual meetings, and remote testing procedures, to the maximum extent feasible. Respondents should describe their experience conducting remote audits for HUD-funded housing authorities, including the technology platforms used, data security and confidentiality controls, and communication protocols to ensure audit quality and compliance with Government Auditing Standards and Uniform Guidance.

On-site work may be required if deemed necessary by the auditor or HASA due to audit scope, internal control considerations, or regulatory requirements. Any anticipated on-site presence should be clearly identified in the proposed work plan, including estimated duration and purpose.

G. Additional Documents

- i. 2-3 Business References
- ii. Non-Collusive Affidavit
- iii. W-9
- iv. (Optional) Proposed fee schedule in separate sealed envelope labeled “Fee Information – Not for Evaluation”.