

Kodiak Island Housing Authority



REQUEST FOR PROPOSAL RFP 26-01 Fiscal and Compliance Audit

May 2026

Prepared By:
Kodiak Island Housing Authority
Procurement Officer
3137 Mill Bay Road
Kodiak, Alaska 99615

Amanda Culbert
Procurement Officer
Phone: (907) 942-7727 Fax: (907) 486-4432
Email: procurement@kiha.org

REQUEST FOR PROPOSAL
RFP 26-01
Fiscal and Compliance Audit

Kodiak Island Housing Authority (KIHA) is requesting written proposals from qualified Certified Public Accounting firms to perform fiscal and compliance audits for the fiscal years ending September 30, 2026, 2027, and 2028, with firm fixed-price options to extend the contract for fiscal years 2029 and 2030. The selected auditor will conduct financial statement audits and Single Audits in accordance with 2 CFR 200 Subpart F, Generally Accepted Government Auditing Standards (GAGAS / Yellow Book), and Generally Accepted Auditing Standards (GAAS). KIHA operates multiple NAHASDA and non-NAHASDA housing programs and uses AccuFund as its accounting system. Proposals must be received by Friday June 19, 2026 at 2:00 PM AKDT. Indian Preference applies in accordance with Section 7(b) of the Indian Self-Determination and Education Assistance Act.

1) SCOPE OF AUDIT

- a) The audit shall encompass KIHA operations for the fiscal years ending September 30, 2026, 2027, and 2028, with optional extensions for 2029 and 2030 to include the following programs
 - i) NAHASDA Programs
 - (1) Low rent
 - (2) Mutual Help
 - (3) Modernization
 - (4) Rehabilitation
 - (5) Development
 - (6) Rental Assistance
 - ii) Enterprise Housing Programs
 - (1) Emerald Heights Apartments
 - (2) Harborview Apartments
 - (3) Cliffwood Apartments
 - iii) Other Loan Programs
- b) The accounting system utilized for financial management is AccuFund
- c) Audit fieldwork is expected to begin no later than October 31 of each year
- d) Each annual audit must be completed and issued within 90 days of fiscal year-end
- e) The auditor shall present the completed audit to the KIHA Board of Commissioners in person or via teleconference
- f) The auditor shall submit the reporting package to the Federal Audit Clearinghouse (FAC)
- g) The auditor shall provide technical assistance to KIHA throughout the year as needed

2) AUDIT REQUIREMENTS

- a) The audit must be conducted in accordance with
 - i) 2 CFR 200.500 – 200.521 Uniform Guidance Subpart F – Audit Requirements
 - ii) Government Auditing Standards (GAGAS / Yellow Book)
 - iii) Single Audit Act Amendments
 - iv) Generally Accepted Auditing Standards (GAAS)
- b) The auditing firm must
 - i) Facilitate preparation of the financial statements
 - ii) Express an opinion on the financial condition of KIHA
 - iii) Evaluate internal controls over financial reporting compliance
 - iv) Conduct all required testing of federal awards
 - v) Prepare the Schedule of Expenditures of Federal Awards (SEFA)
 - vi) Prepare all required Uniform Guidance reporting components
- c) A copy of the firm's most recent GAGAS Peer Review Report must be included in the proposal

3) DELIVERABLES

- a) The selected auditor shall provide
 - i) One (1) printed copy of the complete audit package
 - ii) One (1) PDF copy of the complete audit package
 - iii) Electronic submission of the reporting package to the Federal Audit Clearinghouse (FAC)
 - iv) Presentation of the audit to the KIHA Board of Commissioners during a scheduled BOC meeting in person or via teleconference

4) COMPANY INFORMATION

- a) Each proposal must include the following items to be considered responsive
 - i) Company background and overview
 - ii) Description of the firm's understanding of the audit requirements
 - iii) Detailed audit approach and work plan including
 - (1) Proposed audit methodology
 - (2) Staffing plan and key personnel
 - (3) Proposed timeline for each fiscal year
 - (4) Firm fixed-price fee for each base year (2026, 2027, and 2028) and each optional year (2029 and 2030)
 - (5) Resumes of key personnel assigned to the audit
 - (6) Evidence of CPA licensure in the State of Alaska
 - (7) Most recent GAGAS Peer Review Report
 - (8) List of relevant experience, including
 - (a) Single Audits under 2 CFR 200

- (b) NAHASDA programs
- (c) Tribal housing entities
- (9) Indian Preference documentation (see attached)
- iv) Required certifications, including HUD form 5369-C, if claiming preference

5) SUBMISSION INSTRUCTIONS

Proposals must be submitted by the deadline in one of the following ways:

a) Hardcopy:

Kodiak Island Housing Authority
Attn: Procurement Department
3137 Mill Bay Road
Kodiak, AK 99615

Clearly mark envelope: "RFP 26-01 Fiscal and Compliance Audit"

i) Email:

Send to: procurement@kiha.org

Subject Line: "RFP 26-01 Fiscal and Compliance Audit"

6) EVALUATION CRITERIA

Proposals will be evaluated based on the following weighted criteria:

- a) Technical ability and qualifications – 30 pts
 - b) Experience with NAHASDA and Tribal housing programs – 15 pts
 - c) Experience with Single Audits under 2 CFR 200 – 15 pts
 - d) Proposed timeline – 10 pts
 - e) Cost Proposal – 15 pts
 - f) Indian Preference – 15 pts
- Total possible points: 100 pts

7) QUESTIONS AND CLARIFICATIONS

- a) Questions are encouraged and must be sent in writing to the Procurement Department at Procurement@KIHA.org. by Friday May 29, 2026 at 2:00PM AKDT. Responses will be provided to all known interested parties.

8) TIMELINE

- a) RFP Issued: Friday May 15, 2026
- b. Deadline for Questions: Friday May 29, 2026 at 2:00PM AKDT
- c. Final Answers Posted: Wednesday June 3, 2026
- d. Proposal Submission Deadline: Friday June 19, 2026 at 2:00 PM AKDT
- e. Anticipated Notice of Award: Wednesday June 24, 2026

**** It is the bidder's responsibility to confirm submission and receipt. ****

**** KIHA will not reimburse for any costs associated with preparing a response. ****

9) NATIVE PREFERENCE STATEMENT

- a) American Indian/Alaska Native-owned firms and individuals are encouraged to participate. Preference in the award of this contract will be given to Indian-owned economic enterprises and individuals in accordance with Section 7(b) of the Indian Self-Determination and Education Assistance Act (25 U.S.C. 450e(b)). To qualify, proposals must include evidence of 51% Indian ownership and documentation of daily management and control by Indian persons.

10) ADDITIONAL COMMENTS

- a) KIHA reserves the right to accept or reject any or all proposals and to waive informalities.
- b) No proposal may be withdrawn within 90 days after the submission deadline without written consent.
- c) This solicitation does not constitute a contract, and no work shall begin until a written agreement is executed.
- d) Late submission will not be accepted

11) ATTACHEMENTS

- a) Non-Collusive Affidavit
- b) Indian Preference Instructions & Documentation Requirements
- c) Form of Proposal
- d) HUD 5369-C Certifications and Representations
- e) HUD 5370-C General Conditions for Non-Construction Contracts