

We are amending the due date for submissions to 3 p.m. MST June 4, 2026. We will be opening bids at 4 p.m. MST on June 4, 2026.

- What are the expectations for performance of the fieldwork? Any preference as to whether the work is performed remotely, on-site, or a hybrid model?
 - We are open to all models and will review proposals for all models.
- Are in-person meetings required, or will virtual participation be acceptable for:
 - Entrance meetings
 - Exit conferences
 - Board presentations?
 - Virtual meetings will be acceptable; however, we would prefer an in-person board presentation.
- What are the three biggest challenges affecting the Housing Authorities?
 - Not relevant to the RFP
- Is the incumbent vendor allowed to propose on the opportunity?
 - Yes
- Is there a budget for the project which can be shared?
 - Since this is a competitive bid process, we are unable to answer this question.
- Are you able to provide the fees paid for audit services for each of the past three fiscal years? Please indicate if there were any billings above contracted amounts for “out-of-scope” or additional services not contemplated at contract award.
 - Same as above comment.
- Will there be a single point of contact designated for task assignment and prioritization?
 - Yes, Finance Manager/ Interim Finance Manager.
- What level of availability and support from internal finance staff should be assumed during:
 - October preliminary work
 - December HUD deadlines
 - Year-end fieldwork?
 - Full availability
- What were the key audit findings or recurring issues in recent years for each entity?
 - See audit reports
- Will the Housing Authorities consider a firm and individual CPAs that hold direct licenses in other states that are substantially equivalent jurisdictions and who

practice in Idaho through mobility sufficient to meet the requirement of being properly licensed in Idaho, as allowed by the State and the AICPA?

- Yes, if otherwise eligible to bid.
- What general ledger package do the Housing Authorities use?
 - Yardi, converted in January 2023
- Have Boise City and/or Ada County Housing Authorities considered the effects of GASB 103 and 104 on your financial statements?
 - Not at this time.
- Is there anything about your current audit process that you would like changed in the future?
 - Timing of audit requests for information.
- Have there been any disagreements between management and your independent auditor during the prior three engagements?
 - No.
- Please confirm whether the auditor is responsible for:
 - Full preparation of GASB 87, 96, 68, and 97 calculations, or
 - Review/validation of internal or third-party prepared calculations.
 - We are requesting the auditor prepare the referenced GASB calculations.
- What has been the historical timing and timeliness of HUD submissions, and have there been any recent delays or findings related to those filings?
 - Due to software conversion and staff turnover, the last two audits have been delayed but still submitted within HUD timelines.
- Are there any known audit or reporting challenges related to component units or HUD programs that are expected to continue?
 - We are addressing a new requirement re: Residual Receipts deposit account.
- Are there any expected significant changes in federal funding levels or program mix (e.g., new grants, discontinued programs)?
 - None
- Please provide an overview of the accounting systems and software platforms used by the Housing Authorities and component units.
 - The Housing Authorities use Yardi Voyager and Paychex.
- Are there any recent or planned system implementations or upgrades that may impact audit procedures during the engagement?
 - No

- For Affordable Housing Solutions Inc., can you please clarify expectations around:
 - Audit procedures given current inactivity
 - Timing and scope of LIHTC-related work, if activity resumes?
 - **The AHS has not been included in the audit due to lack of activity.**
- Given the requirement to break out pricing by entity and service, can you please clarify whether:
 - Pricing should assume a consistent scope across both years, or
 - Volume/complexity changes are expected?
 - **Yes, assume a consistent scope and no volume/ complexity changes are anticipated.**
- How many staff are in your accounting department?
 - **4 plus Interim Finance Manager**
- Do you outsource any accounting functions
 - **Yes, Interim Finance Manager**
- When is your unaudited FDS typically submitted to REAC for each housing authority?
 - **December 15th**
- Did you receive any Management Letter comments for your most recent audit?
 - **Yes.**
- Which component units are included in the scope of services for this contract?
 - **The five BCUs are included in the scope, and the reports are due December 31.**
- Are there any new component units from the previous year or any that had a change to their ownership structure?
 - **No.**
- Are the audits of the discrete component units included in this RFP and if so do they require separate statements?
 - **There are no discrete component units.**
- How many journal entries were recorded between the unaudited and audited submission to REAC for each housing authority?
 - **Approximately 5**
- Is data entry into REAC for the HUD multi-family submissions part of the scope of this RFP?
 - **No.**
- Do any of the blended component units require separately issued financial statements?

- Yes, all five require separately issued FS.
- Which entities require a LIHTC cost certification and what is the expected timeframe for these services?
 - NONE
- Are there any separate reporting requirements for component units?
 - No. Just the REAC for Multifamily
- Please provide copies of the prior year audited financial statements. See the
 - Federal Audit Clearinghouse for Boise Housing Authority and Ada County Housing Authority. The 5 blended component units audits are being made available.
- Please provide the prior year tax returns for Shoreline Plaza and Affordable Housing Solutions.
 - We will provide documents to the successful bidder.
- For GASB 87 and 96, has the Housing Authority Staff prepared these calculations which will need to be reviewed the auditor, or will the auditor calculate these transactions?
 - We are requesting the auditor calculate in the initial year.
- Did you have any negative experiences with your prior auditor that would prevent them from continuing as an auditor?
 - No
- Do you foresee your previous auditor bidding on this contract?
 - Yes
- Is there anything you would like to see improved from the previous year's audit experience?
 - Document request post unaudited submission.
- For Boise City, do any of the blended component units require separate audits or tax returns? If so, please provide prior-year reports/returns and prior year fees.
 - Yes, all five BCU require separate audits and reports.
- Please provide the prior year audit reports/tax returns and prior year fees for Shoreline Plaza Inc, Shoreline North LLC, North Liberty LLC, Nex Perce LLC and Vine Street LLC. Do these entities require compliance audits?

See the audit reports
- Are the entities above considered blended component units of the Authority?
 - Yes
- Do the Boise City and Ada County Housing Authorities have the same management/finance team/controls/policies and procedures?
 - Yes

- Who prepares the financial statements? The auditor or the Authority?
 - We are requesting the auditor only assist in preparation.
- Does the Authority use a fee accountant? Who prepares the financial data schedules?
 - The authority will prepare the unaudited FDS. The auditor should provide the completed templates for the audited FDS.
- What is the status of the prior year audit findings? Has corrective action been implemented?
 - Yes.