



DEPARTMENT OF

# HOUSING

GOVERNMENT OF PUERTO RICO



**REQUEST FOR QUOTATIONS FORM**  
**Single Audit Services for FY 2025**  
**Community Development Block Grant – Disaster Recovery**  
**Community Development Block Grant – Mitigation**  
**Puerto Rico Department of Housing**

Name of Supplier:

**General Information:**

- The Puerto Rico Department of Housing (PRDOH) has identified the need for goods and/or services for CDBG-DR/MIT activities for which the Micro Purchase (Purchases not exceeding the \$10,000 threshold) or Small Purchase (purchases not exceeding the \$250,000 threshold) procurement methods will be used.
- This Request for Quotation Form provides information to Suppliers on the submittal of a Quote for the goods and/or services identified herein.

**Scope of Work:**

The PRDOH requests quotes for the goods and/or services described in the attached Scope of Services.

**Contracting:**

Contracting for the Scope of Services will be done through:

☐ Purchase Order

☒ Written Agreement (Draft Attached)

**Instructions for Submission of Quotes:**

Quotes must be submitted:

To: Puerto Rico Department of Housing

Attn.: Ana Abigail Romero Canales

At: [aromero@vivienda.pr.gov](mailto:aromero@vivienda.pr.gov)

**On or Before: June 20, 2025 until 4:30 pm**

Quotes must include the following documents at the time of submission:

☒ Scope of Services (duly signed and dated)

☒ Cost Form (duly completed, signed and dated)

☐ Terms & Conditions (A, B, C & D, Initialized)

☒ Non-Conflict of Interest Certification  
(duly completed, signed and dated)

☒ Supplier Profile Sheet

(duly completed, signed, and dated)

☐ Non-Conflict of Interest Certification on existing or  
pending contracts (duly completed, signed, and dated)

Additional documentation included with this request for quotations form:

☐ Insurance Requirements (OSPA)

☐ Model Contract

**Inquiries and Requests for Clarifications:**

Inquiries and requests for clarifications regarding this purchase process must be sent to [aromero@vivienda.pr.gov](mailto:aromero@vivienda.pr.gov)

**Additional Instructions:**

The PRDOH thanks you for your interest in providing goods and/or services for CDBG-DR activities.

\_\_\_\_\_  
(Authorized Representative Signature)

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
(Authorized Representative Name)



DEPARTMENT OF

HOUSING

GOVERNMENT OF PUERTO RICO



**Supplier Profile Sheet**  
**Small Purchase**  
**Single Audit Services for FY 2025**  
**Puerto Rico Department of Housing**

To: Puerto Rico Department of Housing  
[aromero@vivienda.pr.gov](mailto:aromero@vivienda.pr.gov)

**Supplier Data**

(1) Supplier's Legal Name: \_\_\_\_\_

(2) Supplier's Tax ID: \_\_\_\_\_

(3) Supplier's UEI No.: \_\_\_\_\_

(4) Supplier's Physical Address: \_\_\_\_\_  
(Street Address Line 1)

\_\_\_\_\_  
(Street Address Line 2)

\_\_\_\_\_  
(City) (State) (Zip)

(5) Supplier's Postal Address: \_\_\_\_\_  
(Street Address Line 1)

\_\_\_\_\_  
(Street Address Line 2)

\_\_\_\_\_  
(City) (State) (Zip)

(6) Supplier's Phone Number: \_\_\_\_\_

(7) Supplier's Email Address: \_\_\_\_\_

(8) Select the options that apply, if any

Women Business Enterprise	Minority Business Enterprise	Section 3 Resident	Section 3 Business
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

(9) Supplier's Authorized Representative:

\_\_\_\_\_  
(Authorized Representative Name)

\_\_\_\_\_  
(Authorized Representative Position)

The Supplier hereby certifies that the above information is accurate:

\_\_\_\_\_  
(Authorized Representative Signature)

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
(Authorized Representative Name)

## Instructions to obtain Data Universal Numbering System (DUNS) Number and System for Award Management (SAM)

### DUNS Number

In order to obtain a DUNS number access the following link: [www.dnb.com](http://www.dnb.com). Registering for a DUNS number is **Free of Charge**. If any organization or website solicits a fee or charge to acquire a DUNS number it is recommended to avoid them.

You will need all of the information listed below to obtain a DUNS number:

- Name of organization
- Organization address
- Name of the Chief Executive Officer (CEO) or Organization Owner
- Legal structure of the organization (e.g. corporation, partnership)
- Year the organization started
- Primary type of business
- Total number of employees (full and part-time)

### System for Award Management (SAM)

The entity must access the System for Award Management (SAM) and register. There is **No Fee** for you to register or to renew/update your organization's information on SAM.gov. The link to SAM is as follows: [www.sam.gov](http://www.sam.gov).

In addition, you can contact the Federal Contracting Center and request for technical assistance.

Phone number: 787-758-4747 ext. 3181

Email: [fecc@pridco.pr.gov](mailto:fecc@pridco.pr.gov)

Link to website: [federalcontractingpr.com](http://federalcontractingpr.com)

If you need assistance for the registration process, please contact us at: [CDBGDR-PROCUREMENT@vivienda.pr.gov](mailto:CDBGDR-PROCUREMENT@vivienda.pr.gov)





DEPARTMENT OF

# HOUSING

GOVERNMENT OF PUERTO RICO



**Scope of Work**  
**Small Purchase**  
**Single Audit Services for FY 2025**  
**Puerto Rico Department of Housing**

## **1. Introduction and Overview**

This document defines the Single Audit Services tasks the Selected Proposer(s) must perform to support the Puerto Rico Department of Housing (PRDOH) for the fiscal year ending June 30, 2025. Single Audit Services will cover the expenditures of Federal awards by State-administered financial assistance programs originally defined in the Federal Single Audit Act of 1984 (31 USC 7501 et. seq.), then superseded by the Federal Single Audit Amendments of 1996 (P.L.104-156), and finally superseded by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). The auditor selected for this engagement is expected to conduct the Single Audit to fully meet all requirements as set forth in the Federal Single Audit Amendments of 1996, the Uniform Guidance (2 CFR 200) and all applicable Federal rules and regulations.

The PRDOH anticipates awarding the contract for an initial term of one (1) year, with the option to extend the term for an additional one (1) year at its sole discretion, subject to mutual written agreement. This contract does not guarantee a minimum level of services to be requested by PRDOH. The selected proposer(s) will be responsible for completing the activities described in this Scope of Services. All services performed under the resulting contract(s) will be authorized through task orders.

## **2. PRDOH's Reservation of Rights**

The PRDOH reserves the right, without limitations, to:

- i. Cancel this solicitation and reissue the Small Purchase (SP) or another version of it, if it deems that doing so is in the best interest of the PRDOH.
- ii. To amend the contract(s) of the Selected Proposer to, among others: extend its original duration as further explained in the Small Purchase Package; extend its scope to include work under subsequent Community Development Block Grant – Disaster Recovery/Mitigation (CDBG-DR/MIT) or other federal programs action plans or allocations as related to the services requested herein; or to reduce the scale of its scope to decrease work as a consequence of underperformance or inexcusable delays related to services requested herein. This contract may also be renewed for purposes of providing Single Audit Services for an additional Fiscal Year.
- iii. Reject any or all proposals, to waive any informality in the Small Purchase (SP) process, or to terminate this request for proposal process at any time, if deemed to be in its best interests.

- iv. Reject and not consider any quotation that does not meet the requirements of this SP, including but not necessarily limited to incomplete proposals and/or proposals offering alternate or non-requested services.
- v. To request clarifications in order to provide for a better understanding of the purchase requirements.
- vi. To reduce or increase estimated or actual quantities in whatever amount necessary without prejudice or liability to, if:
  - a. Funding is not available.
  - b. Legal restrictions are placed upon the expenditure of monies for this category.
  - c. PRDOH's requirements in good faith change after the award of the contract.
- vii. Reserves the right to negotiate quotation(s) received within the established submission term.
- viii. Make an award to more than one proposer based on ratings and to award with or without negotiations or a best and final offer (BAFO).
- ix. To reserve the right to request additional information from all suppliers in order to determine their responsibility and/or to clarify their proposals.
- x. To contact any individuals, entities, or organizations that have had a business relationship with the suppliers regardless of their inclusion in the reference section of the quotation's submittal.
- xi. In the event any resulting contract is prematurely terminated due to nonperformance and/or withdrawal by the Contractor, PRDOH reserves the right to seek monetary restitution (to include but not limited to withholding of monies owed) from the Contractor to cover costs for interim services and/or cover the difference of a higher cost (difference between terminated Contractor's rate and new company's rate) beginning the date of Contractor's termination through the contract expiration date.
- xii. To contract with one or more suppliers for Single Audit Services as result of the selection of suppliers or the cancellation of this SP.

The selected proposer shall be responsible for providing all the services outlined in this Scope of Work (SOW).

### **3. Staff Requirements, Roles and Responsibilities**

This section details the Auditing Staff the Selected Proposer(s) must retain to support PRDOH. The Staff is divided between Key Staff and Technical Staff.

The PRDOH is seeking positions with expertise and capabilities in a wide range of Audit Services including, but not limited to, financial, programmatic, performance and management, and forensic audits, as well as inspections and evaluations. The following section details the Key Staff and Technical Staff that the Selected Proposer(s) must retain to support PRDOH. The Selected Proposer(s) will be directly responsible for ensuring the accuracy, timeliness, and completion of all tasks assigned under this contract by the Staff.

The Proposer(s) must demonstrate that its Staff (and/or subcontractor's Staff) have the necessary experience and knowledge to successfully implement and perform the tasks and services requested.

### **3.1 Staff Requirements**

The Selected Proposer(s) shall have or will secure, at its own expense, all required personnel capable of performing the tasks identified in this Scope of Services. Key Staff are resources that must be ready to begin working within two (2) weeks after the contemplated contract execution date and may be working throughout the contract term. All Technical Staff positions should be available on an as needed basis, depending on the project implementation and PRDOH's needs.

The Selected Proposer(s) must always ensure that professional work services are performed by licensed professionals with the proper qualifications, skills, and experience, necessary to perform such services, according to applicable federal and local rules and regulations. All Staff positions are to be contracted on an as-needed basis, depending on project implementation and PRDOH's needs.

The participation of any resource will require written authorization from the PRDOH before they can commence work<sup>1</sup>. No personnel may be assigned to the resulting contract without the written consent of the PRDOH. Therefore, any service performed without PRDOH's written authorization cannot be invoiced and will not be reimbursed. The PRDOH reserves the right to request the removal of any staff not performing to PRDOH's expectations.

### **3.2 Staff Experience and Qualifications**

The Proposer shall provide detailed information about the experience and qualifications of the entire staff to be assigned, including degrees, certifications, licenses, and years of relevant experience. Proposer shall specifically identify resources currently employed by the Proposer who will serve as Key Staff. This includes the Proposer's own staff and staff from any subcontractors to be used. The Proposer should demonstrate that its staff (and/or subcontractor's staff) meet the desired requirements listed below and have the necessary experience and knowledge to successfully implement and perform the tasks and services.

PRDOH expects the Proposers to provide competent and fully qualified staff who are authorized or permitted under federal, state, and local law to perform auditing services. The PRDOH reserves the right to request the removal of any staff not performing to standard or the applicable professional code of ethics. Replacements to the Key Staff require the written consent of the PRDOH.

The Proposer(s) must retain, at its own expense, the key personnel necessary to carry out the services under the contract. PRDOH expects the firm to assign competent and fully

qualified staff who are authorized or otherwise permitted under applicable federal, state, and local laws to perform the required scope of work. PRDOH reserves the right to request the removal or replacement of any staff member whose performance does not meet acceptable standards.

The Proposer(s) auditing team must have expertise and experience in the following areas:

- 3.2.1 GAAP, GAGAS, and government auditing standards as they apply to governmental entities.
- 3.2.2 Federal regulations governing governmental entities receiving Federal funds such as the OMB Uniform Guidance 2 CFR 200 Subpart E–Cost Principles.
- 3.2.3 To conduct auditing in accordance with OMB Uniform Guidance 2 CFR 200 Subpart F - Audit Requirements.
- 3.2.4 Government Accounting Standards Board (GASB) No. 34, as amended and related GASB statements and standards.

The Proposer(s) shall include with the quotation the following:

- 3.2.5 Capabilities in other relevant auditing services. Please provide the Firm's experience on three similar engagements (clients' name, address, contact information and services provided).
- 3.2.6 Must be able to affirm that they are:
- 3.2.7 Certified Public Accountant (CPA) licensed in Puerto Rico (copy of license).
- 3.2.8 Statement of independence from PRDOH in accordance meets the standards of independence of the American Institute of Certified Public Accountants – Code of Professional Ethics.
- 3.2.9 Must be able to certify that the Firm or any individuals who will be performing the audit services have not been suspended, debarred, or accepted voluntary exclusion by the Federal government or any government agency during the period covered by this solicitation.
- 3.2.10 Must possess auditing experience in similar engagements.
- 3.2.11 Must provide Firm's most recent complete Peer Review Report.

The Proposers must provide a description of the principal supervisory and management staff, including the engagement partner, managers, seniors, and any specialists who will be assigned to the engagement (as outlined in Section 8 of this document). For each individual, the firm must indicate whether they are licensed to practice as a CPA. The firm shall also provide detailed qualifications and experience of key personnel to ensure they can satisfactorily meet the requirements of the Scope of Work (SOW).

Resumes must be provided for the key staff previously mentioned, as well as information on their government audit clients and experience. Proposed key personnel are expected to actually perform the audit. The key staff proposed is expected to provide the audit services, any changes to the key staff presented must be approved by the PRDOH. Unreasonable and unapproved changes of key personnel could be considered as a breach of contract.

### 3.3 Organizational Chart

Proposers shall have the following key staff available for the assignment:

<b><u>Key Staff</u></b>	<b><u>Requirements</u></b>	<b><u>Roles &amp; Responsibilities</u></b>
<b>Engagement Partner</b>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Must have at least eight (8) years of experience in similar audits.</li> <li><input type="checkbox"/> Must have a thorough understanding of GAAP and GAS standards for government clients.</li> <li><input type="checkbox"/> Must be a Certified Public Accountant (CPA) in compliance with GAS.</li> </ul>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Ultimate responsible for engagement performance.</li> <li><input type="checkbox"/> Determine that sufficient and appropriate resources to perform the engagement are assigned or made available to the engagement team in a timely manner.</li> </ul>
<b>Audit Manager</b>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Must have a bachelor's degree in Accounting or related field.</li> <li><input type="checkbox"/> Must have at least five (5) years of experience in similar audits involving Federal funds.</li> <li><input type="checkbox"/> Must have a thorough understanding of GAAP and GAS standards for government clients.</li> <li><input type="checkbox"/> Must be a Certified Public Accountant (CPA) in compliance with GAS.</li> </ul>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Oversees the operational planning, establishment, execution, and evaluates the audit activities.</li> <li><input type="checkbox"/> Serves as Point of Contact (POC) and liaison with PRDOH on audit issues, project status, meetings, and deliverables.</li> <li><input type="checkbox"/> Provides technical expertise on single audit issues, including but not limited to accounting issues under GASB No. 34.</li> </ul>
<b>Audit Senior</b>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Must have a bachelor's degree in Accounting or related field.</li> <li><input type="checkbox"/> Must have at least three (3) years of experience as an auditor.</li> <li><input type="checkbox"/> Must be knowledgeable of the GAAP and GAS standards for government clients.</li> </ul>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Ensures that statements, records, and reports comply with laws and regulations.</li> <li><input type="checkbox"/> Responsible of perform the work considered analytically complex, as well as day-to-day activities.</li> <li><input type="checkbox"/> Responsible for the review of staff auditors'</li> </ul>



	<input type="checkbox"/> Possess technical knowledge to supervise staff auditors. <input type="checkbox"/> Understand professional standards and regulatory single audit requirements.	work in accordance with the Firm's guidelines and professional standards.
<b>Staff Auditor</b>	<input type="checkbox"/> Must have a bachelor's degree in Accounting or related field. <input type="checkbox"/> Must have at least one (1) year of experience in audit-related areas. <input type="checkbox"/> Be familiar with professional standards and regulatory single audit requirements.	<input type="checkbox"/> Assist the Audit Senior in performing audit areas as assigned. <input type="checkbox"/> Assist the Audit Team in gathering data necessary to document and complete the single audit.

Resumes must be provided for the personnel listed above, as well as information on their government audit clients and experience (clients' names and period of audit performance). Proposed key personnel are expected to actually perform the audit and changes must be approved by PRDOH. The key staff proposed is expected to provide the audit services, any changes to the key staff presented must be approved by the PRDOH.

#### 4. Auditing Task and Services

The financial statements of the PRDOH are prepared in conformity with the Generally Accepted Accounting Principles in the United States of America (GAAP) as prescribed by the Governmental Accounting Standard Board (GASB). PRDOH will provide the draft of the financial statements including the Management Discussion and Analysis, the financial statements' tables, the notes to the financial statements, and required supplemental information, in accordance with the accounting pronouncement GASB No. 34.

The audit shall be performed and the reports produced by the *Government Auditing Standards* (GAS), commonly referred to as generally accepted government auditing standards (GAGAS) or the Yellow Book, issued by the Comptroller General of the United States., Additionally, the single audit shall be performed following the U.S. Office of Management and Budget Single Audit Act, 2 CFR 200 Uniform Administrative Requirements, Costs Principles, and Audit Requirements of Federal Awards (Uniform Guidance).

Additional audit guidance is provided by the Office of Management and Budget (OMB) and by the latest update to OMB Compliance Supplement available on-line at <https://www.whitehouse.gov/omb/office-federal-financial-management/>.

The PRDOH is requesting quotations from qualified independent accounting firms to fulfill the requirements of the Federal Single Audit Act. The Firm selected for this engagement is expected to conduct the Single Audit Services in compliance with the requirements set forth in 2 CFR 200 and all applicable Federal rules and regulations.

The Firm selected to provide the services requested hereby will be required to perform several tasks, including, but not limited to:

- 4.1 Analyze, test and report on compliance with the State with Federal laws and regulations in accordance with the financial statements. Report on the Financial Statements of PRDOH, the required supplemental information, including, but not limited to, the Schedule of Expenditures of Federal Awards, with appropriate auditing standards.
- 4.2 Perform tests and report on the State's compliance with Federal laws and regulations pertaining to major and non-major programs and report the results of such tests as appropriate, consistent with the Single Audit Act and the applicable auditing standards.
- 4.3 Study, evaluate, and report on the internal accounting and administrative controls used by the PRDOH in *administering* major and non-major Federal financial assistance programs and report the results of such study and evaluation consistent with appropriate auditing standards.
- 4.4 Report on prior year findings and follow-up status reports.

The Firm may be required by PRDOH to provide advice in dealing with subsequent changes in requirements governing the Single Audit such as revisions in the Compliance Supplement. The Firm may be required to provide training on subrecipient monitoring, and other topics related to the Single Audit to personnel of PRDOH and major subrecipients.

The PRDOH's annual Single Audit determines and reports on:

The financial statements represent compliance with laws and regulations that may have a material effect on the financial statements.

- a) PRDOH has complied with Federal and State laws and regulations that may have a material effect on each major Federal financial assistance program. For the purposes of the engagement, a risk-based approach will determine which Type A and Type B Federal programs will be considered major programs and subject to testing.
- b) All instances of noncompliance resulting from testing major and non-major program transactions are identified and a schedule of findings and questioned costs has been issued.
- c) PRDOH has reported fully all Federal funds received and expended by program.
- d) The auditor will examine and report on the *Schedule of Expenditures of Federal Awards* and the required supplemental information.

- e) PRDOH has established internal control systems to provide reasonable assurance that Federal funds are managed in compliance with applicable laws and regulations.

The PRDOH attaches the most recent Single Audit Report, corresponding to the fiscal year ending June 30, 2024, in Annex A. Regarding the fiscal year ending June 30, 2025, the projected expenditures of unaudited federal funds (rounded) for the Puerto Rico Department of Health are as follows. View unaudited federal funds on Table 1.

Table 1. Unaudited federal funds (rounded)

<b>Federal Grantor/Pass-Through Grantor/Program</b>	<b>CFDA Number</b>	<b>Approximate Expenditures</b>
Community Development Block Grant - Disaster Recovery/Mitigation	14.228	<b>\$ 1,225,000,000</b>
Community Development Block Grant (pass-through to Municipalities)	14.228	<b>\$ 34,000,000</b>
Coronavirus State and Local Fiscal Recovery Funds	21.027	<b>\$ 725,000</b>
Continuum of Care Program	14.267	<b>\$ 900,000</b>
Child Care and Development Block Grant	93.575	<b>\$ 210,000</b>
Child and Adult Care Food Program	10.558	<b>\$ 20,000</b>
<b>Total Estimated Expenditures of Federal Awards FY2024</b>		<b>\$1,260,855,000</b>

Federal funds disbursements for the fiscal year ending June 30, 2025 are expected to be similar to the figures above.

The following are the governmental funds presented in the financial statements of PRDOH:

- a. General Fund – This fund includes the current financial resources, which relate to the general operations of the PRDOH. These operations consist of the general administration and other activities.
- b. CDBG Fund - This major fund accounts for grants received from HUD. The grant is restricted to the Community Development Block Grant program. This program provides annual grants to municipalities to develop viable urban communities by providing decent housing and a suitable living environment, and by expanding economic opportunities, principally for low- and moderate-income persons.
- c. CDBG-DR Fund - This major fund accounts for grants received from HUD. The grant is restricted to the Community Development Block Grant - Disaster Recovery and Mitigation Programs. This program provides grants to rebuild areas affected by Presidentially declared disasters and provide crucial seed money to start the recovery process. Since CDBG Disaster Recovery (CDBG-DR/MIT) assistance may fund a broad range of recovery activities, it is designed to communities and neighborhoods that otherwise might not recover due to limited resources.
- d. Self-Contribution Fund – This fund is maintained by the PRDOH to account for current financial resources received from proceeds of sale and rent of land lots,

indirect costs, fees for elderly care and other revenues collected from sources other than intergovernmental or federal subsidies. Also, it includes the resources and expenditures received and used respectively for the improvement of the PRDOH's main building.

- e. Sales and Acquisition Fund – This fund is maintained by the PRDOH to account for current financial resources received to liquidate the assets of the former Puerto Rico Urban Renewal and Housing Corporation (PRURHC) and to meet its financial obligations with the proceeds to sales.
- f. Other Governmental Funds – Accounts for and reports other financial resources not included in the General Fund or the Special Revenue Fund.

See more details in the Single Audit Report for FY 2023 in **Exhibit A**.

## **5. Deliverables**

### **5.1. Interim Deliverables**

The selected Firm is expected to provide the following interim deliverables including, but not limited to:

- 5.1.1 An Audit Plan Draft subject to review and approval of the PRDOH management.
- 5.1.2 A Draft of program-specific findings as basis for the auditors' exit conferences with the appropriate PRDOH personnel.
- 5.1.3 Draft of final reports for the PRDOH's distribution among programs to facilitate their preparation of formal PRDOH responses to audit findings and recommendations. The PRDOH compiles the responses in the required Corrective Action Plan which must be forwarded, as part of the audit reporting package to the Federal Government.
- 5.1.4 Special reports to the Finance Director of audit hours (by program) and other billing information required to facilitate the appropriate direct charging to Federal programs for Single Audit costs under the contract with the PRDOH.
- 5.1.5 Advice on identifying significant findings.
- 5.1.6 Any other interim deliverables agreed upon during contract negotiations to facilitate the conduct of the fieldwork.

Upon completion of initial fieldwork, a brief interim summary of strengths and weaknesses of the accounting operations and internal control structure should be prepared. The selected Firm must be available to present oral and/or written progress reports to PRDOH's management as requested.

### **5.2 Final Deliverables**

The selected Firm is expected to provide the following final deliverables including, but not limited to:



- 5.2.1 Independent Auditors' Report on the fair presentation of PRDOH's financial statements in accordance with the U.S. GAAP and issue these statements and the required supplemental information, including the Schedule of Expenditures of Federal Awards.
- 5.2.2 Independent Auditors' Report on internal controls over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with the GAGAS.
- 5.2.3 Independent Auditors' Report on internal controls over compliance for each major program and on internal controls over compliance required by the Uniform Guidance.
- 5.2.4 A schedule of findings and questioned costs, if applicable.
- 5.2.5 Data Collection Form to be filed with the Federal House Clearinghouse (FAC) completed and signed in the specified sections.

If the opinion on the financial statements is other than unqualified, a discussion of the reasons for such conditions will be conducted with PRDOH's management in advance of rendering such an opinion.

## **6. Delivery Schedule**

- 6.1 Detailed Audit Plan and Programs - the successful Firm should provide the PRDOH with its final detailed audit plan on or before fifteen (15) business days after signing the contract.
- 6.2 Draft Audit Report – the Firm shall provide a draft audit report for review to the PRDOH within one-hundred and eighty (180) days after the end of the fiscal year. PRDOH Assistant Secretary for Finance and Administration will provide the Firm with comments in response to the draft report.
- 6.3 Progress Reports - The Firm and the PRDOH's Assistant Secretary for Finance and Administration will meet biweekly to review the audit progress.
- 6.4 Draft and Final Report Deadlines – The PRDOH's Assistant Secretary for Finance and Administration and management staff will complete their review of the draft report as expeditiously as possible. During that period, Firm representatives should be available for meetings as the PRDOH's Assistant Secretary for Finance and Administration desires to fully comprehend the audit report. Once the PRDOH's Assistant Secretary for Finance and Administration indicates all issues open for discussion are duly resolved, the final draft report should be delivered to the Assistant Secretary for Finance and Administration at a date agreed upon with the Assistant Secretary for Finance and Administration.
- 6.5 Disposition of Findings and Final Deliverables - With regards to findings and final deliverables, the Firm will provide the Finance Division with ten (10) printed copies of each report, though additional printed copies may be required. In addition, reports should be provided in both PDF and Microsoft Word format.

## **7. Technical Specifications**

In this section of the Technical Proposal, Firms should demonstrate their competence and capacity to undertake an independent audit of the PRDOH's compliance with

applicable laws and regulations, generally accepted government auditing standards and the requirements of the RFP by providing the following information:

## **7.1 Audit Plan**

- 7.1.1** Provide a proposed audit plan describing the recommended technical approach for accomplishing the work outlined. Information included in this section should demonstrate the Firm's understanding of the effort, skills, and process necessary for the successful completion of the project. A timeline for performing the Single Audit should be provided.
- 7.1.2** The plan should detail how the Firm intends to utilize its personnel and manage its activities, including any work to be carried out by a subcontractor, during the engagement.
- 7.1.3** The plan should provide a list of deliverable items and estimated dates for those deliverables to be completed.
- 7.1.4** Provide a proposed plan for biweekly progress meetings or submittal of reports to brief the Finance Director on the status of the audits, problems which may have occurred in completing the audits, and upcoming activities of the auditor related to this audit engagement. Additional meetings may be scheduled as needed for effective execution of the engagement.
- 7.1.5** The auditing Firm should demonstrate how it intends to work with PRDOH programs to minimize repeat findings. PRDOH monitors the resolution of significant audit findings. The proposal should demonstrate how the Firm will assist the PRDOH in monitoring the resolution of significant audit findings.

## **7.2 Audit Approach**

- 7.2.1** Relationship to the Financial Statement Audit - Demonstrate how the Firm's auditing and reporting for Single Audit will rely upon and avoid duplication with the financial statement level work (duplicate sample items for different audit work).
- 7.2.2** Federal Government Acceptance and Quality Control Review - Describe how the Firm will ensure that the Single Audit reports are accepted by the Federal government and approved by Federal Quality Control Reviewers or other Federal officials. Periodically, the Federal government conducts quality control reviews (QCR) of Single Audit reports. The Firm shall take all appropriate actions to ensure that the PRDOH receives an unqualified QCR. Any additional work required to achieve this objective shall be conducted within the all-inclusive costs set out in the approved contract.
- 7.2.3** Applicable Auditing Standards, Other Federal Publications Pertinent to the Audit Engagement - In meeting the PRDOH's audit engagement objectives, the Firm should attest and demonstrate how audits and reports will be prepared in accordance with the following legal requirements and

professional auditing standards, as applicable, and any other laws and standards that may be applicable. Such audits and reports should not include a review of economy and efficiency or program results. Moreover, the Firm should demonstrate that it will incorporate all relevant requirements and standards applicable to the engagement as a result of ongoing revisions to Single Audit requirements.

- 7.2.3.1** 2 CFR 200 – Uniform Guidance.
- 7.2.3.2** Standards for financial and finance-related audits contained in the *Standards for Audits of Governmental Organizations, Programs, Activities, and Functions* as revised by the U.S. Government Accountability Office (GAO Government Auditing Standards)
- 7.2.3.3** Generally accepted auditing standards established by the American Institute of Certified Public Accountants (AICPA).
- 7.2.3.4** The AICPA audit and accounting guide, *State and Local Governments*.
- 7.2.3.5** *Compliance Auditing Considerations in Audits of Governmental Entities and Recipients of Governmental Financial Assistance* (AS 6110).
- 7.2.3.6** AICPA Statement of Position (SOP) 98-3 *Audits of State, Local Governments, and Not-for-Profit Organizations Receiving Federal Awards*.
- 7.2.3.7** Any other applicable auditing standards, including those pertaining to the proposed study and evaluation of internal accounting and administrative controls, as may be identified in the Firm's response to this RFP.

The proposed audit approach should address how the following Federal regulations will be applied to the audit engagement:

- 7.2.3.8** Code of Federal Regulations (CFR)
- 7.2.3.9** Catalog of Federal Domestic Assistance (CFDA)
- 7.2.3.10** 2 CFR 200 – Uniform Guidance

## **8. Prohibition of Discrimination**

The PRDOH is an employer in compliance with the prohibitions against discrimination in employment or in the provision of services on the basis of race, color, religion, religious creed, sex, sexual orientation, gender identity, age, marital status, ancestry, national origin, political affiliation, veteran status, physical disability, or medical condition. The selected company must also comply with this regulation. This clause does not require the hiring of unqualified persons.

## **9. Contract Term**

The Contract will be in effect and enforceable between the parties once the PRDOH Contracting Officer approves it. The PRDOH anticipates awarding the Contract for an initial term of one (1) year. The PRDOH may, at its sole discretion, extend the contract term for (1) one-year extension upon mutual written agreement of the parties. Any renewals are subject to the Contractor's satisfactory performance and the availability of funds.

### 11. Proposal Selection Calendar

Activity	Due Date
Publication	May 27, 2025
Deadline for questions	May 29, 2025
Deadline for PRDOH to respond to questions	June 2, 2025
Deadline to submit proposal	June 20, 2025 until 4:30 pm (local time)

### 12. Consultations

Please direct all inquiries related to the Small Purchase process or proposal submissions to:

Ana Abigail Romero, Supervisor  
Assistant Secretary for Administration and Finance  
Mailing address: PO Box 21365 San Juan, PR 00928-1365  
Phone Number: 787-274-2527 ext. 6123/2408  
Email: [aromero@vivienda.pr.gov](mailto:aromero@vivienda.pr.gov)

### 13. Proposal Content and Format Requirements

Proposals must be submitted via email to [aromero@vivienda.pr.gov](mailto:aromero@vivienda.pr.gov) , postal mail to PO Box 21365 San Juan, PR 00928-1365 or deliver in person to 6th floor, of the Juan C. César Cordero Dávila Building, #606 Barbosa Avenue, Hato Rey, P.R. 00917 on or before June 20, 2025 until 4:30 PM. Proposals received after the above date will not be considered.

By signing this document, I acknowledge that I have read, understand, and accept its contents as described:

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Firm Name

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Firm Authorized Representative Signature

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Date

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Firm Authorized Representative Printed Name





**PRICE FORM**  
**Small Purchase**  
**Single Audit Service for FY 2025**  
**Community Development Block Grant-Disaster Recovery &**  
**Community Development Block Grant- Mitigation**  
**Puerto Rico Department of Housing**

Name of Vendor:

Position Description [A]	Hrs	Rate per Hour	Total
Partner	100	\$	
Manager	220	\$	
Senior Auditor	600	\$	
Staff Auditor	790	\$	
Total hours	1,710	Total	
Allowance [B]			\$10,000.00
Total [A+B=C] (one-year contract)			

**Notes on Proposal Cost**

- (1) Each service is subject to review under the Single Audit process. Full details and specific requirements for each service are outlined in the Scope of Work document, including compliance expectations, documentation standards, and cost allowability.
- (2) The Vendors must select all the services to offer.
- (3) The PRDOH has anticipated awarding the resultant Agreement an initial **one (1) year term with the option of up to one (1) additional annual extension.**
- (4) Rate per Hour must include the cost of any additional expenses such as profit, delivery fees, royalties, reimbursements, fringe benefits, updates and or maintenance, and any other administrative costs applicable to the services required. PRDOH will not be responsible for any costs other than those specified in any resulting contract from this SP.
- (5) PRDOH will contact the Selected Vendor(s) to make order requests as-needed basis.
- (6) The estimate must include the description of the work to be done, all costs involved for parts and labor. The estimate must be approved by PRDOH before commencing the repairs or services required.
- (7) The allocated allowance will be available for any unexpected costs and the purchase of any required parts, with no more than 15% gain on parts. Gain percent shall be include on estimate.

Vendor's Signature

Date

Vendor's Printed Name