



Financial Audit Services

Contract #22-P-0039

Proposals Due

Friday, January 6th, 2023 at 2:00 p.m.

Solicitation Coordinators

Jeff Bridgens

Email: jbridgens@homesforgood.org

Jacob Fox

Email: jfox@homesforgood.org



OVERVIEW

The purpose for issuing this request for proposal is to establish a contract with a qualified independent certified public accounting firm for audit services. Homes for Good is soliciting the services of a qualified firm of certified public accountants to audit the financial statements of for the fiscal years ending September 30, 2022, September 30, 2023, and September 30, 2024, with the possibility of up to two (2), one-year (1) extensions. The scopes of audit services are further described in Section VI – Nature of Services Desired.

I. PROPOSAL SUBMISSION REQUIREMENTS

Your response to the Request for Proposal must contain all of the information requested in the request for proposal along with acknowledgement of all addenda. A completeness check will be conducted for each submission. Incomplete submissions will not be accepted. Submissions should include the items organized and numbered to correspond to each requirement below:

General

Proposals will be clear and concise. Homes for Good encourages green options and discourages the use of materials that cannot be recycled such as PVC and spiral binders, plastic or glossy covers and dividers. Further, Homes for Good requires proposers to print on both sides of a sheet of paper whenever possible.

Cover Letter

All Proposals must be accompanied by a cover letter signed by an individual who is legally authorized to enter into a contract on behalf of the proposing individual/firm. The letter must designate the Proposer's contact person during the Proposal review process. Also, include a statement that the submission is a firm offer for a 90-day period.

Additional Services

If it should become necessary for Homes for Good to request the auditor to render additional services to either supplement the services requested in this RFP or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to an engagement letter between Homes for Good and the firm. Any such additional work agreed to between Homes for Good and the firm shall be performed at the same rates set forth in the fee proposal. Submit an hourly fee estimate for additional services that includes fees for partners, managers, senior staff, and staff members.

References

Provide a minimum of three (3) references for financial audit services for organizations for whom you have provided similar services. The references should include, at a minimum, the name of the organization, the address, the contact person, title, email address and a telephone number and a description of the engagement.



Qualifications

Include a detailed statement of the qualifications of the firm. This should include organizational history, clients presently served, and extent of government and HUD specific audit work. Please include a copy of the last peer review comments for the firm.

Resumes

Include a resume for the partner in charge, audit manager, supervising auditor, and staff auditors assigned to this engagement.

Homes for Good also is the general partner in a number of limited formed to finance the construction of low-income housing. These partnerships provide housing tax credits to partners. Please include resume information for experience with tax credit partnerships. As described in section V. Background Information, part B another firm presently performs engagements for these entities. While professional services for these entities are outside the scope of this request for proposal, Homes for Good management is interested in understanding offerors' experience with tax credit limited partnerships for future reference.

Approach

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed to perform the services required in this request for proposal. Proposers should provide the following information on their audit approach:

- ❖ Proposed segmentation of the engagement
- ❖ Level of staff and number of hours to be assigned to each proposed segment of the engagement
- ❖ Approach to be taken in drawing sample size and the extent to which statistical sampling is to be used in the engagement
- ❖ Type and extent of analytical procedures to be used in the engagement
- ❖ Approach to be taken to gain and document an understanding of Homes for Good's internal controls
- ❖ Approach to be taken in determining laws and regulations that will be subject to audit test work
- ❖ Identification of anticipated potential audit problems. The proposal should identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from Homes for Good.

Fee Proposal

The fee proposal should list the total hours, personnel costs, and out-of-pocket expenses. Please provide an all-inclusive maximum fee and hours for each year of the three-year contract period (FY 2022, FY 2023, and FY 2024). In addition, proposers should break hours down by type of employee that will be assigned to this engagement.



Diversity, Equity, and Inclusion (DEI)

The proposal should include the firm's DEI strategies for removing barriers to and creating opportunities for populations facing disparities in order to maximize workforce diversity. The following information should be included:

- ❖ Describe your firm's DEI strategies to removing barriers and creating opportunities for populations facing disparities in order to maximize workforce diversity.
- ❖ Describe your firm's plan for maximizing Minority and Women Owned, and Emerging Small Businesses (MWESB) participation and Section 3 participation.
- ❖ Homes for Good is striving for a 20% MWESB contractor/vendor utilization rate on the proposed project. Please describe your firm's MWESB utilization rate on recent projects and if you have worked on projects with preferred MWESB target rates.

This section will be evaluated on firm's commitment to engaging diverse populations particularly those facing disparities. Maximum score will be given to firm's that have formally adopted Diversity, Equity, and Inclusion strategies and MWESB strategies.

Certifications and Representations of Offerors

Offerors should read, complete, and return form: HUD 5369-C as an attachment to submitted proposals.



II. EVALUATION AND SELECTION CRITERIA

A committee comprised of representatives from Homes for Good will review the Proposals for conformity with the requirements of the Request for Proposals described above. Conforming proposals will be evaluated according to the evaluation criteria.

First, the proposals will be examined to determine that the firm satisfies the mandatory elements identified below. Next the committee will use the selection criteria to score each proposal. Based on the strength of the proposals received, the committee may elect to identify finalists and schedule appointments for presentations and/or interviews. Following the presentations and/or interviews, if any, the committee will make a final selection based on the best overall interests of Homes for Good. The committee will rely on information provided in the Proposals and during interviews, if any, as well as information provided by references.

Evaluation Criteria

Proposals will be evaluated using two sets of criteria. Firms meeting the mandatory criteria will have their proposals evaluated and scored. The following represent the criteria which will be considered during the evaluation process.

A. Mandatory Elements

- ❖ The audit firm is independent.
- ❖ The auditor and firm are properly licensed by the Oregon State Board of Accountancy to do professional business in Oregon.
- ❖ The auditor, if a sole practitioner; or one of the shareholders or partners of the firm have a current Oregon Municipal Audit license.
- ❖ The firm has no conflict of interest with regard to any other work performed by the firm for Homes for Good.
- ❖ The firm does not have a record of substandard work, verifiable by communication with the Oregon State Board of Accountancy.
- ❖ The firm has assisted similarly sized governments with financial statement preparation.
- ❖ The firm adheres to the instructions in this request for proposal on preparing and submitting the proposal.



B. Proposal Evaluation Criteria

OBJECTIVE CRITERIA	POSSIBLE POINTS
Cost	10
DEI Strategies	20
Completeness of RFP	5
SUBJECTIVE CRITERIA	POSSIBLE POINTS
Understanding of work to be performed and ability to manage work	20
The qualifications of the firm	15
Experience auditing state and local governments	10
Familiarity with HUD programs	30
Proficiency with REAC/FASS-PH Submission	30
References	10
GRAND TOTAL	150

Total points will be awarded to the low bid. Points to be deducted by distance from the low bid. Full points will be awarded to bidders who include full information.

C. Tie Breaker

In the event of a tie during the evaluation process, the tie will be broken by taking the highest scoring proposer based on cost. If these scores are also tied, then by taking the highest scoring proposer based on their qualifications.



III. SCHEDULE FOR SELECTION PROCESS

Event	Date
RFP package available	November 16 th , 2022
Request for clarifications due	December 23 rd , 2022 – 2 p.m. local time
Response to clarifications provided	December 30 th , 2022
Proposals Due	January 6 th , 2023 – 2 p.m. local time
Contract Award	January 2023

Please contact Jeff Bridgens by email at jbridgens@homesforgood.org **AND** Jacob Fox by email at jfox@homesforgood.org for further information regarding this process or to request clarification. Follow-up questions and/or clarifications may continue to be submitted in this fashion until 2pm local time December 23rd, 2022.

IV. INSTRUCTIONS TO OFFERORS

Offerors should refer to the linked [HUD form 5369-B](#) for submission instructions.

Each Proposal should include one (1) original signed submission, four (4) printed copies clearly marked **“Financial Audit Services – Contract #22-P-0039”**. Each original Proposal and required copies must be contained in a sealed envelope or box and must be received no later than 2pm, local time, January 6th, 2023, at the following address:

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 100 W. 13th Avenue

 Finance Department

 Attention: Jeff Bridgens

 Eugene, Oregon 97401

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V. BACKGROUND INFORMATION

A. The Primary Government

Homes for Good is the public housing authority of Lane County, Oregon. Homes for Good's mission is to provide affordable, decent, safe and sanitary housing to low- and moderate-income families and households. A nine-member Board of Commissioners provides oversight and high-level direction to Homes for Good. Two seats are held by elected Lane County Commissioners, two are held by Resident Appointed Commissioners, and five are held by Community Member Appointed Commissioners. Although the Homes for Good governing body is substantially the same as Lane County, Oregon, there is no financial benefit or burden relationship between Lane County, Oregon and Homes for Good. Homes for Good has approximately 120 employees.

Homes for Good is organized around three (3) divisions: Rent Assistance, Supportive Housing and Real Estate Development.

Rent Assistance Division

The Rent Assistance Division consists of Homes for Good's Housing Choice Voucher (HCV) program, VASH (Veterans Assistance) Voucher program, Mainstream Voucher program, Emergency Rental Assistance program and Emergency Housing Voucher program (EHV) which together comprise Homes for Good's largest Division. Homes for Good provides rent assistance of approximately \$26 million annually for Lane County, Oregon.

Supportive Housing Division

The Housing Division includes Public Housing spread over six (6) AMPS (Asset Management Projects). The AMPS collectively have eleven (10) complexes that Homes for Good manages. The AMPS are spread geographically over Lane County, Oregon however they are managed administratively from Homes for Good's Springfield office location. Additionally, there are 301 units of non-HUD multi-family housing.

Real Estate Development

The Community Services activities also include Homes for Good's Development and Asset Management activities. The Development and Asset Management division oversees the predevelopment, construction and management of tax credit and properties. The Community Services Division also includes activities that are grant funded resident enhancement programs that benefit Lane County low-income populations. Often the clients who use these services reside in Homes for Good housing or receive rent assistance through the voucher programs.

Administrative oversight is provided by Homes for Good's Central Office Cost Center (COCC). The COCC is comprised of the Board, Executive, Human Resources, Finance, Maintenance, and Information



Technology. The revenues of the COCC include management fees, bookkeeping fees, and asset management fees that are charged to the public housing complexes, multi-family complexes and a per voucher fee to rent assistance. The revenue also includes fees for service for painters or specialized maintenance workers. Fees for service are based on the anticipated needs of property managers. The COCC revenues are approximately \$4 million annually.

B. Component Units

The reporting entity includes both blended and discretely presented component units.

The following entities are reported as *blended component units* of Homes for Good. Each blended component unit will have reviewed financial statements and September 30 year-ends:

- ❖ Homes for Good Foundation
- ❖ HACSA Partner LLC (Owner of blended cu's)
- ❖ Walnut Park Limited Partnership
- ❖ Homes for Good Communities Limited Partnership ("HFG Communities")
- ❖ Sheldon Village Apartments Limited Partnership
- ❖ Munsel Park Limited Partnership
- ❖ HFG Keystone LLC

With the exception of Housing Plus and HACSA Partner LLC, the blended component units are managed by a third-party property manager. Homes for Good's third-party property manager provides monthly financial statements for its blended components (excluding Homes for Good Foundation and HACSA Partner LLC) generally within 15 days after each month.

The following entities are reported as *discretely presented component units* of Homes for Good and have December 31 year-ends:

- ❖ Hawthorn-at-29th LLC
- ❖ New Winds Apartments Limited Partnership
- ❖ Roosevelt Crossing Limited Partnership
- ❖ Bascom Village II LLC
- ❖ The Oaks at 14th*
- ❖ Richardson Bridge*
- ❖ Commons on MLK
- ❖ Market District Commons
- ❖ Nel
- ❖ RAD 2

Homes for Good's discretely presented component units are tax credit properties having outside investors. As a condition of these arrangements Homes for Good's discretely presented component units are audited annually with stand-alone financial statements. Another firm currently performs the audits and tax returns for these entities. Presently, Homes for Good has no plans to change firms for the audit and tax engagements for these properties.



C. Federal Awards

Approximately 71% of Homes for Good’s operating revenues are from HUD. Homes for Good operates in a highly regulated environment. Historically, Homes for Good’s major programs have included (a) Housing Choice Vouchers CFDA 14.871, Public Housing CFDA 14.850 and Public Housing Capital Fund Program CFDA 14.872. There was one compliance finding for Public Housing reported by the auditor last fiscal year regarding conformity with HUD’s Asset Management Model for fees charged by the Central Office Cost Center (COCC). In response to the finding Homes for Good engaged a third-party consultant specializing in housing authorities to review Homes for Good’s cost allocation model and provide best practice recommendations.

D. Finance Operations

The finance department is headed by Jeff Bridgens, Finance Director, and consists of 7 Full-time equivalent positions (FTE). The principal functions performed, and the number of employees assigned to each is as follows:

Finance Director 1.00

Finance Manager 1.00

Payroll 1.00 (Internal Payroll Function)

Accounts Payable 1.00

Accounts Receivable 1.00

Grants and Other 1.00

Real Estate Development/Component Units 1.00

E. Accounting Environment

Homes for Good uses client/server and Internet/Intranet technologies for its accounting and reporting software systems.

The agency utilizes *Encompass HAB Housing Software Solutions* for its general ledger, accounts payable and payroll functions. HAB is a software package that is specialized for housing authorities. Homes for Good has a complex chart of accounts consisting of strings of numbers in the following configuration: XX_XXX_XXX_XXXX_XXX representing a Fund_Project_Department (if applicable) account number detail code. Accounts are HUD coded to specific FDS lines to facilitate reporting to HUD. There are approximately 45 separate activities that are presently tracked. Management is determining ways to substantially decrease the number of activities used. HAB allows the exporting of reports to Microsoft Excel. As previously described the accounting records for Homes for Good’s blended and discretely presented component units are maintained by third-party property management companies.

HAB also is used as the primary data base for program specific information (for example for tenant records for Public Housing and participant data for the Housing Choice Voucher program). Homes for Good’s other key software are Bamboo (Human Resources) and Filevision (electronic file storage). The Agency has two full-time employees dedicated to information technology support.

Homes for Good’s administrative operations are currently housed in two locations:



- Eugene Office (Administration, Rent Assistance, Supportive Housing, Finance, Real Estate Development, Energy Services): 100 W. 13th Avenue, Eugene, Oregon 97401
- Springfield Office (Maintenance and one Property Management team): 300 W. Fairview Drive, Springfield, Oregon 97477.

Homes for Good has policies and procedures however they need to be updated and the internal controls activities that occur be better articulated. Major transaction cycles for Homes for Good include payroll, cash disbursements, cash receipts, compliance with grants, and construction of capital assets.

Homes for Good prepares a budget annually that is approved by its Board. The fiscal year 2023 budget will be presented to the board for approval in September 2022.

F. Real Estate Assessment Center – Financial Assessment Subsystem

The U.S. Department of Housing and Urban Development (HUD) created the Real Estate Assessment Center (REAC) to centralize and standardize the way HUD monitors and evaluates HUD developments and programs. Homes for Good is responsible for submitting its preliminary unaudited financial information by November 30, approximately 60 days after Homes for Good's year-end.

Subsequent to the unaudited submission of financial information (in REAC) to HUD the audited financial statement information is due by June 30 each year. June 30 is an important deadline for Homes for Good. The audited REAC submission includes a requirement for auditors to certify the financial information as evidenced by an agreed upon procedures report (AUP) for the audited fiscal *year* after it has been entered by management and the audit is concluded.

G. Information Technology Environment

Homes for Good's IT department provides on-site technical desktop support; software license management; PC/laptop computer patch management and replacement operations. IT also performs server software/ hardware maintenance and patch management; network infrastructure software and hardware maintenance (following best practices for service delivery); and network infrastructure (physical layer) support for all locations.

Supported applications include Encompass HAB client database, FileVision document imaging, two agency websites, fleet/vehicle database, multiple department internal databases as well as dedicated scanning and printing devices. Homes for Good also uses Microsoft Office 365.

H. Information about Change in Auditors and Homes for Good's Past Audit Experience

Bjorklund & Montplaisir continues to serve as auditors and tax preparers for Homes for Good's tax credit properties as the firm specializes in this specialized industry area. Homes for Good's most recent audits have been performed by Moss Adams.

The audit team consisted of a senior manager, manager, senior and staff accountant. Audit for the last two (2) years was conducted remotely. Division directors served as primary contacts for federal compliance testing with support from Finance Department staff.



The Finance Director and Finance Department staff served as the primary contacts for the financial statement audit.

Homes for Good's audit report was issued on June 30, 2022, with an unmodified opinion.

I. Investments

Homes for Good's investments consist of bonds held with an investment firm and funds held by the Oregon State Treasury in the Local Government Investment Pool (LGIP).

J. Pension Plans

Homes for Good has a defined contribution plan covering eligible employees. Homes for Good contributes based on a percentage of an employee's gross salary. Employees also may make contributions. Homes for Good does not participate in Oregon's Public Employees Retirement System. Homes for Good's defined contribution plan is administered by Empower Retirement.

K. Other Post- Employment Benefits (OPEB)

Homes for Good provides postretirement health benefits for qualified retirees and their eligible dependents. Further information about the Homes for Good's other post-employment benefits are presented in the Notes to the Financial Statements of Homes for Good's September 30, 2016 audited financial statements. Health benefits are provided through CIS Benefits (Citycounty Insurance Services). CIS (Citycounty Insurance Services), was formed by the League of Oregon Cities and the Association of Oregon Counties to meet the risk management and employee benefit needs of Oregon cities, counties and other eligible local governments. Management believes that the liability for OPEB is immaterial.

L. Long-Term Debt

Homes for Good reported approximately \$27 million of long-term debt last year that includes tax exempt revenue bonds. Homes for Good is responsible for providing its audited financial statements to several banks as a condition of certain loan agreements.

M. Capital Assets

Homes for Good reports capital assets in excess of \$62 million. Capital asset records presently are maintained in Fixed Assets CS. Significant additions to capital assets generally are the result of closing Public Housing capital grants.

N. Special Initiatives

Homes for Good has entered into an EPC arrangement for its Public Housing properties. Homes for Good has entered into HUD's Rental Assistance Demonstration Program for the disposal of certain Public Housing properties. Homes for Good was awarded Moving to Work (MTW) status during FY 2022.



VI. NATURE OF SERVICES REQUIRED

A. General

Homes for Good is soliciting the services of a qualified firm of certified public accountants to audit the financial statements of for the fiscal years ending September 30, 2022, September 30, 2023, and September 30, 2024, with the possibility of up to two (2), one-year (1) extensions. The audits are to be performed in accordance with:

- Generally accepted auditing standards
- The standards set forth for financial audits in the U.S. Government Accountability Office's (GAO) *Government Auditing Standards*
- The provisions of the federal Single Audit Act of 1984 (as amended in 1996)
- The requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance")
- Minimum Standards for Audits of Oregon Municipal Corporations as prescribed by the Secretary of State
- All other applicable state and federal regulations for the purpose of expressing an opinion.

B. Scope of Work

The following provides a general description of the scope of the engagement as well as the reports expected at its completion:

- Financial Statements and Supplementary Information including Single Audit Reports
- Homes for Good's management possesses the necessary skills, knowledge, and experience to draft financial statements, however the agency prefers at this time to obtain clerical assistance with drafting and preparing Homes for Good's financial statements and supplementary information because of limited staffing concerns. The financial statements and supplementary information are solely the responsibility of Homes for Good's management.

Drafting and preparation of Homes for Good's financial statements and supplementary information conforming with:

- Generally Accepted Accounting Principles (GAAP)
- Governmental Accounting Standards Board (GASB)
- Financial Accounting Standards Board (FASB)
- Homes for Good desires the auditor to express an opinion on the fair presentation of its basic financial statements in conformity with generally accepted accounting principles. The auditor is not required to audit:
 - Financial Data Schedule – Combining Schedule of Net Position
 - Financial Data Schedule – Combining Schedule of Revenues
 - Expense and Change in Net Position
 - Financial Data Schedule – Combining Schedule of Net Position – Low Rent Public Housing Detail
 - Financial Data Schedule – Combining Schedule of Revenues



- Expense and Change in Net Position – Low Rent Public Housing Detail
- Financial Data Schedule – Detail for Rural Rental Assistance Program
- Financial Data Schedule – Detail for Interest Reduction Payments Program
- Financial Data Schedule – Detail for Business Activities
- Schedule of Capital Fund Program
- Actual Modernization Cost Certificate reported as Other Supplementary Information
- Schedule of Expenditures of Federal Awards required by Uniform Guidance.

However, the auditor is to provide an “in relation-to” opinion on these schedules based on the auditing procedures applied during the audit of Homes for Good’s financial statements.

- The auditor shall also be responsible for performing certain limited procedures in accordance with generally accepted auditing standards involving Required Supplementary Information (which includes Management’s Discussion and Analysis) as required by GASB however the auditor is not responsible for expressing an opinion them.

The auditor should report concerning Homes for Good’s compliance with Oregon Minimum Standards as deemed necessary.

Following the completion of the audit of the fiscal year’s financial statements, the auditor shall issue:

- a. A report on the fair presentation of the basic financial statements in conformity with generally accepted accounting principles, including an opinion on the fair presentation of the financial statements and on the Schedule of Expenditures of Federal Awards “in relation to” the audited financial statements.
- b. A report on internal controls over financial reporting and on compliance and other matters, based on an audit of financial statements performed in accordance with *Government Auditing Standards*.
- c. A report on compliance with requirements applicable to each major federal program and report on internal controls over compliance required by the Uniform Guidance. In the required reports on compliance and internal controls, the auditor shall communicate any significant deficiencies or material weaknesses identified during the audit. The reports on compliance and internal controls also shall include instances of noncompliance. Auditors shall be required to make an immediate, written report of all irregularities and illegal acts, or indications of illegal acts of which they become aware to the Finance Director, Homes for Good’s Communications Director, and Homes for Good’s Executive Director.
- d. A report on compliance and on internal control over financial reporting based on an audit of financial statements performed in accordance with Oregon Minimum Audit Standards.

C. Reports as Public Records

Reports covering audits of financial statements, compliance with grant programs, and management letters will be a matter of public record. Copies of management letters, together with the Homes for Good’s response to such letters, may be forwarded to other interested parties upon request.



D. Modification to Original Audit Scope and Contract Amount

The proposal shall contain provisions to the effect that in the event that circumstances disclosed by the audit indicate that more intensive and detailed examination is required in addition to that which would be sufficient under normal circumstances, the firm shall provide all pertinent facts relative to the extraordinary circumstances together with the firm’s cost estimate of the additional services to Homes for Good. Any fees relating to such extensions of examination procedures are to be considered as additional fees subject to negotiation and are not included within the scope of services to be performed under the original contract. Modifications to the original audit scope and contract amount should be agreed upon by an addendum to the original engagement letter.

E. Technical Assistance

As part of the overall audit contract and included in the proposed fee for the Homes for Good audit, Homes for Good expects to receive from the audit firm technical assistance throughout the fiscal year not to exceed fifteen hours. This assistance may range from answers to simple questions regarding general accounting and internal controls to complex issues about grant management, local budget law compliance, and implementation of GASB pronouncements. All such requests for assistance should be coordinated through the Finance Director. In the event that there is a need for technical assistance beyond fifteen hours, these hours are to be considered as additional fees subject to negotiation and are not included within the scope of services to be performed under the original contract.

G. Presentations to Governing Body

The selected audit firm will be required to make a presentation to the Homes for Good Board. The presentation should include an overview of the financial statements. This presentation was given in March 2022 following issuance of Homes for Good’s September 30, 2021, financial statements. Homes for Good’s Board generally meets monthly.

VII. TIME REQUIREMENTS

A. Example Audit Schedule for the fiscal year ending September 30, 2022:

Month • Year	Event
December 2022	Audit planning procedures
January 2023	Compliance work (Single Audit)
February 2023	Audit fieldwork
March 2023	Audit Issuance
DEADLINE: March 30, 2023	Submission of financial statements to Oregon Secretary of State
DEADLINE: June 30, 2023	Submission of financial statements to HUD
DEADLINE: June 30, 2023	Submission of Homes for Good audit to the Federal Audit Clearinghouse



VI. ASSISTANCE PROVIDED TO THE AUDITOR, FINANCIAL STATEMENTS AND REPORT PREPARATION

A. Finance Department Assistance

The finance department staff, and responsible management personnel will be available during the audit to assist the firm by providing information, documentation, and explanations. The finance department staff will be able to provide electronic copies of ledgers and trial balances. We will also be able to provide limited access to the financial system. The preparation of confirmations will be the responsibility of the auditor. Homes for Good's finance department also will:

- ❖ Prepare all entries for GAAP basis year-end adjustments
- ❖ Trial balances
- ❖ Prepare all work papers required by auditors in support of all trial balances and financial statements
- ❖ Prepare MD&A
- ❖ Provide reports for blended and discretely presented component units

B. Workspace Accommodations

All work can be completed remotely. Should the firm like to complete their work in-person, Homes for Good will provide the auditor with reasonable workspace, desks, and chairs. The auditor will also be provided with access to telephone lines, Wi Fi, photocopying facilities, FAX machines and HAB.