



## SCOPE OF SERVICES

### Small Purchase

#### Technical Assistance for Specialized Grant Management and Accounting Professional Services

The Puerto Rico Department of Housing (PRDOH) is requesting proposals from qualified and specialized consultants, with the flexibility and availability to respond to requests for Technical Assistance Proposal for Specialized Grant Management and Accounting Professional Services. The Supplier will be directly responsible for ensuring the accuracy, timeliness, and completion of all tasks assigned under this contract. The scope of work presented is based upon circumstances existing at the time of solicitation. The PRDOH reserves the right to modify or delete the tasks listed and, if appropriate, add additional tasks prior to and during the term of the contract.

If additional funds are allocated to PRDOH during the life of the contract, Supplier staff may be assigned to work on those future federal grants awarded and potentially expand those services to accommodate other similar programs yet to be defined. There is no guarantee of a minimum level of services which may be requested by the PRDOH under a contract.

The services requested by the PRDOH can be summarized in the following resources:

Technical assistance activities on:	Partner	Manager	Senior staff	Totals	Rates
Subject matters expert service to address Single Audits	600	100	800	1,500	
Grant Management Services	700	100	800	1,600	
Accounting Services	1,000	300	1,600	2,900	
Invoices and documents review from the Emphasy's Program to Yardis.	700	100	2,880	3,680	
	3,000	600	6,080	9,680	

Provide Addition service not mentioned above at the following position:

Classification	Rates
Staff (Please specify the positions and their rates)	

### **Staff Requirements**

The Supplier shall have or will secure, at its own expense, all personnel required in performing the services under the contract. PRDOH expects the Selected Supplier to provide competent and fully qualified staff that are authorized or permitted under federal, state, and local law to perform the scope of work under the contract. The PRDOH reserves the right to request the removal of any staff not performing to standard. No personnel may be assigned to the resulting contract without the written consent of the PRDOH.

### **Tasks**

The Supplier will be responsible for performing the following tasks.

1. Analysis of the preliminary findings issued in relation to the Single Audit of the fiscal year 2020 to identify ways to challenge them based on relevant criteria established by each federal program applicable laws and regulations.
2. Design, implement and follow-up of a corrective actions plan (CAP) to address final findings issued in relation to the Single Audit of the fiscal year 2020 to the programs administered by the PRDOH.
3. Serve as liaisons with the external auditors to delineate strategies to avoid unnecessary and irrelevant findings in the Single Audit of the fiscal year 2020 and for subsequent year as well. This area can be effectively developed, implemented, and monitored by the company's partners due to their in-depth knowledge and past performance successfully working on CAP's with appropriated federal funds.
4. Technical assistance in the accounting and closing of books in preparation of the annual audits, including assistance in the accounting closing cycle to deliver the financial information required to the PRDOH by the external auditors.

### **Grant Management Services**

1. Provide overall specialized technical assistance in federal funds grant management. This will include the development and implementation of new effective and efficient policies and procedure related to the administration of funds.
2. Obtain an understanding of the fiscal and programmatic internal controls in place to provide recommendations for improvements that will reduce the risk of noncompliance with state and federal requirements. During this phase will be alert to identify risk of noncompliance in the internal control's environment.

3. Assist in the development and implementation of policies and procedures based on the understanding of actual fiscal and programmatic procedures of federal and state funds.
4. Provide training to PRDOH's personnel on the fiscal and programmatic policies and procedures and on applicable laws and regulation related to all federal programs.
5. Technical assistance to execute monitoring visits to the sub-recipients of federal funds, if any, to comply with sub-recipient monitoring requirements.
6. Support and assistance with any other matter necessary for the better functioning of management, financial or operational aspects of the administration, as deemed necessary and requested by the PRDOH's management.
7. Reconciliation of federal reports with accounting records, as request by managements.

#### **Accounting Services**

1. Provide technical assistance in the PRDOH's accounting in accordance with generally accepted accounting principles (GAAP). This service involves:
  - a. Assist in the day by day accounting issues.
  - b. Assists in the bank accounts reconciliations.
  - c. Assist in the general ledger accounts reconciliations with the subsidiaries and the maintenance of such subsidiary records, such as: accounts receivables, accounts payable, property and equipment, loan amortizations, prepaid expenses, etc.
  - d. Assist with the closing of book at fiscal year-end. This service include the preparation of the financial statements package including: the management discussion and analysis (MD&A), the basic financial statements (government wide and governmental fund), the notes to the financial statements, the fiduciary fund, the required supplementary information (schedule of revenues and expenses, budget versus actual, general fund) required supplementary information (employees retirement system net pension liability and schedule of contributions), supplementary information, and the schedule of federal awards and related notes thereto.
2. Provide assistance and support with the accounting staff of the PRDOH, as requested and necessary to maintain accounting record in accordance with generally accepted accounting principles (GAAP).

3. Provide assistance and support in the preparation of financial report as requested by the Puerto Rico Treasure Department (Hacienda) and the other state agencies, as requested by PRDOH's management. These services include prepare or review the assigned Cartas Circulares from Hacienda.
4. Provide support on budgeting procedures and reporting, s requested by the PRDOH's management.
5. Assist external auditors in obtaining supporting documents for the samples selected by them during the single audit of PRDOH and document the required journal entries in accordance with GAAP.
6. Provide assistance and support in the preparation of federal financial reports other than the abovementioned, as requested by program directors and management.
7. Provide assistance in final steps of the administration of the Section 8 Housing Choice Vouchers Program (close-out). This service includes the review of financial and non-financial data in accordance with accounting record and housing voucher report for the six months period ended December 31, 2019, the closing program date. Additionally, will prepare the Schedule Data Reports for Section 8 at year end (unaudited and audited) and assist in the determination of Unrestricted and Restricted Net Position balances. Assist in any other task related to this program as request by management of PRDOH.
8. For the Continuum of Care program (CoC) assist in the preparation of monthly assistance payment reports on subsidize rent to participants, the preparation of the annual report (APR) in the HUD system (sage HMIS), the preparation of the proposal, also in the HUD System (e-snaps), and other compliance areas, as requested.
9. Analyze accounting transactions and accounting record for the CDBG programs to ensure accounting records are accurate, in all material respects, and financial reports filed according to federal regulations and guidelines. Also, to ensure accounting consolidation in the preparation of annual financial statements under GAAP.
10. Prepare special reports and provide fiscal information as requested by regulatory agencies such as: the Puerto Rico Comptroller Office, the 'Autoridad de Asesoría Financiera y Agencia Fiscal de Puerto Rico (AAFAF)', the Financial Oversight and Management Board, the Office of Inspector General, the COR3, Federal Agencies Internal Auditors and other similar entities.
11. Assist on the other assigned task of financial reporting as requested by the PRDOH as situations present itself during the year.

12. Provide the transfer of knowledge in these areas to the personnel designated by the Department for the accurate maintenance of accounting record and reports.

### **Other Services Invoice Review, Transition Reports, Yardis**

1. Assist the PRDOH in the disbursement of funds to the subrecipients (Municipalities) of CDBG Funds.

As part of this procedures, perform preintervention services of invoices:

- a. In general, assist the PRDOH in the review of the invoices received in connection with the CDBG-Municipal program (the Program) and provide comments and recommendations thereto.
- b. Assist the PRDOH in the evaluation of invoices received from Municipalities, the oversight manager, other consultants, and other contractors. To perform this task, review supporting documents required in the documentation of invoices as to completeness and accuracy. Documentation will include those required by PRDOH policies and procedures and those other documents required by Federal and State requirements. Those documents are among others, the following:
  1. Documents will be reviewed to ensure completeness and mathematical accuracy.
  2. Review correctness of accounting for payments processed in the Emphasys system or any other system used by PRDOH, such as IDIS. Findings, if any, and recommendations will be provided to the Auxiliary Secretary of Finance of the PRDOH for his action accordingly.
  3. If cases of noncompliance are detected (e.g. noneligible payments, undocumented, unapproved, or other deficiencies), will return the invoice to the Auxiliary Secretary of Finance along with recommendations.
  4. For invoices re-submitted because of noncompliance described in the previous step:
    - i. Review the case(s) of noncompliance to ensure corrective action was taken.
    - ii. Request PRDOH to obtain a corrective action plan from the Municipality to preclude the condition from happening again. This process will continue until no more deficiencies are noted.
    - iii. Technical assistance in the accounting and other administrative issues of the program as requested by PRDOH'S management.

2. Assist the PRDOH in the evaluation of any remaining invoices received from project manager, the oversight manager, other consultants, and other contractors. To perform this task, will:
  - a. Review supporting documents required in the documentation of invoice as to completeness and accuracy. Documentation will include those required by PRDOH policies and procedures, those other documents request by consultant, contractors or FEMA. Documents will be reviewed to ensure completeness and mathematical accuracy.
  - b. Provide findings, if any, and recommendations to the Auxiliary Secretary of Finance of the PRDOH for his action accordingly. If case of noncompliance is detected (e.g. noneligible cases, undocumented, unapproved, or other deficiencies), will return the invoice to the Auxiliary Secretary of Finance along with the recommendations.
  - c. For invoices re-submitted because of noncompliance described in the previous step, will:
    - 1) Review the case(s) of noncompliance to ensure corrective action was taken.
    - 2) Request PRDOH to obtain corrective action plan from the Oversight Manager to preclude the condition from happening again. This process will continue until no more deficiencies are noted.
    - 3) Provide technical assistance in the accounting and other administrative issues of the program as requested by PRDOH management.
3. Accounting System-will assist in the implementation from Emphasy Program to the new accounting software (Yardis) as adopted by the PRDOH. Carry some tasks in this direction with the external consultants contracted for the process. Will continue providing assistance and out recommendations for an efficient and smooth implementation in accordance with management expectation.  
Will provide all personnel of PRDOH the grant management support services necessary to meet all areas pertaining to federal grant management and accountability to all its programs.

The company must aim to Achieving the principles and control objectives relevant to the program and fiscal reporting activities and designing and implementing of standard operating procedures for federal grant management processes at the Entity-Level, as follows:

1. Exercising oversight of the development and performance of internal controls over financial reporting
2. Establishing structures, reporting lines, and appropriate authorities and responsibilities to achieve financial reporting objectives
3. Developing personnel in alignment with the financial reporting objectives.

4. Specifying the objectives with clarity to enable the identification and assessment of risks relating to financial reporting objectives
5. Identifying risks to achieve the objectives and analyzing risks to determine how the risks should be managed
6. Considering the potential for fraud in assessing risks to the achievement of financial reporting objectives
7. Identifies and assessing changes that could significantly impact the system of internal control
8. Obtaining, generating, and using relevant quality information to support the functioning of internal control over financial reporting
9. Communicating information to internal parties, including objectives and responsibilities for internal control, to support the functioning of internal control over financial reporting
10. Communicating with external parties regarding matters affecting the functioning of internal control.
11. Selecting, developing, and performing ongoing and/or separate evaluations to determine whether the components of internal control are present and functioning
12. Evaluating and communicating internal control deficiencies in a timely manner to those parties responsible for taking corrective action, including senior management, as appropriate.
13. Defining the financial closing and reporting process
14. Assisting in the performance of the accounting period close
15. Capturing and processing non-routine information requiring significant estimates and judgments
16. Preparing and reviewing internal financial statements with applicable disclosures
17. Reviewing the financial reporting packages.
18. Streamlining the cash requirement projection procedures
19. Developing a set checklist to enforce the review and approval of the provision of services to ensure that recipients are eligible under specific program requirements
20. Preparing management responses to external auditors' preliminary findings
21. Preparing management responses and Corrective Action Plans for Single Audit findings
22. Reviewing grant financial reports with supporting accounting.

The breakdown presented above represents an estimate, based on the needs that the Department of Housing may have. However, the established hours can increase or decrease depending on the circumstances that arise. The PRDOH reserves the right to modify the requirements, terms or conditions as described in this Scope of Work when such modification is in the best interest of the PRDOH. Proposals from fully competent and experienced firms will be accepted. Suppliers are responsible for submitting accurate, adequate and clear descriptions of the information requested. Omissions, ambiguity or inaccurate descriptions or responses shall not be construed in favor of the supplier and shall be grounds for rejection. The PRDOH may modify these requirements in whole or in part and/or seek additional suppliers to submit quotes. Only the performance of a written contract will bind the PRDOH in accordance with the terms and conditions contained in such contract.

**It is important to mention that the chosen supplier must have the 'duns' number' and be enrolled in the SAM (System for Award Management)**

**The Scope of Work is hereby accepted by:**

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*Supplier Entity Name*

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*Supplier Authorized Representative Signature*

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*Date*

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*Supplier Authorized Representative Printed Name*

**PRDOH is an EQUAL OPPORTUNITY EMPLOYER** that does not discriminate regarding sex, sexual orientation, gender identity, race, age, national origin, religious creed, civil status, war veteran, and handicap or disabled status.

Quotes must be submitted:

To: Puerto Rico Department of Housing  
At all attention of: Ana Abigail Romero Canales  
Email: [aromero@vivienda.pr.gov](mailto:aromero@vivienda.pr.gov)  
At or before: **August 16, 2021 at 8:30 am**