

REQUEST FOR PROPOSAL

Fiscal Audit by Independent Certified Public Accountant

SCOPE OF WORK:

The West Plains Housing Authority is requesting proposals for Independent Certified Public Accounting Audits of the Authority's accounting records for each of the annual periods ended December 31, 2026 and 2027. Separate Contract for each year to be signed in **blue** ink and returned in **duplicate**.

The audits shall require full and complete scrutinizing of the Financial Statements of each of the entities and/or funds which, in the aggregate, comprise the West Plains Housing Authority according to generally accepted auditing standards for governmental units and pursuant to the Standards for Audit of Governmental Organizations, Programs, Activities and Functions, issued by the U. S. General Accounting Office; the Single Audit Act of 1984; and the provisions of OMB Circular A-133, Audits of State and Local Governments.

Additional requirements shall include a Management Advisory Comments Letter which shall address all accounting, control and operational strength, weaknesses and/or potential improvements identified during the course of the audit.

Entities and/or funds to be audited include:

- Low Rent Housing Programs
- Section 8 Housing Assistance Payments Program
- Capital Fund Programs (completed and in progress)

Completion of the work shall be within **nine (9) months** of each year end.

SPECIAL NOTES:

Cost proposed shall be all-inclusive of the general audit, as well as the U. S. Department of Housing & Urban Development Audit requirements and electronic submission, other costs shall not be considered.

All provisions of the Proposal and Contract Between Public Housing Agency and Independent Auditor for Audit Services shall be specifically incorporated into the proposal in the format provided herein.

All certifications, registrations and license required in the Proposal and Contract Between Public Housing Agency and Independent Auditor for Audit Services shall be incorporated as exhibits into the proposal.

The Standards for Audit of Governmental Organizations, Programs and Activities; the Single Audit Act; and OMB Circular A-133, Audits of State and Local Governments can be obtained upon request from the Department of Housing and Urban Development, 1222 Spruce Street, St. Louis, MO 63103.

Proposal Packet includes:

- Scope of Work
- Instructions To Proposers
- Non-Collusive Affidavit (Duplicate, signed & returned)
- Instructions to Offerors, Non-Construction HUD 5369-B
- Proposal and Contract (Duplicate, signed & returned)

Other items to be returned as part of the sealed Proposal: CPA Certification (see Contract, page 3, item 8).

WEST PLAINS HOUSING AUTHORITY

INSTRUCTIONS TO PROPOSERS

INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT
FISCAL AUDITS FOR THE YEARS ENDED
DECEMBER 31, 2026 AND 2027

1. PROPOSAL FORMS - All proposals shall be submitted on forms furnished by the Authority and shall be subject to all requirements of the specifications.

Proposal forms will be furnished in triplicate, two to be submitted with this proposal and one to be retained by proposer for his records. Both copies to be returned to the Authority shall be signed in **BLUE** ink.

Proposal documents shall be sealed in an envelope which shall clearly be identified with the words "Request For Proposal For Independent Certified Public Accountant Fiscal Audits for the Years Ended December 31, 2026 and 2027", the name of the proposer, the date and time of the opening.

2. INTERPRETATIONS - No interpretations shall be made to any proposer as to the meaning of the specifications unless such request for interpretations is submitted in writing and received at the Authority not less than 10 days prior to the proposal opening date.

Interpretations will be rendered in the form of a written addenda to the specifications, and shall be on file in the Office of the Executive Director, as well as being mailed to each proposer, but it shall be the responsibility of the proposer to inquire as to such addenda.

3. NON-COLLUSIVE AFFIDAVIT - Each person submitting a proposal for any part of the outlined work shall execute an affidavit in the form provided by the Authority to the effect that he has not colluded with any other person, firm or corporation in regard to the proposal submitted. Such affidavit shall accompany the proposal.

4. CERTIFICATE OF PREVIOUS PARTICIPATION - Shall be completed in full as required, according to the instruction sheet attached. No award may be made without the completion and execution of this form.

5. TIME FOR RECEIVING PROPOSALS - Proposals received prior to the time of opening will be securely kept, unopened. The officer whose duty it is to open them will decide when the specified time has arrived and no proposal received thereafter will be considered; except that when a proposal arrives by mail after the time fixed for opening, but before award is made, and it is shown to the satisfaction of the officer authorized to make the award that the non-arrival on time was due solely to delay in the mails for which the proposer was not responsible, such proposal will be received and considered. No responsibility will attach to an officer for the premature opening of a proposal not properly addressed and identified. Unless specifically authorized, electronic proposals will not be considered, but electronic modification of proposals already submitted will be considered if received prior to the hour set for opening and written confirmation of such modification over the signature of the proposer is placed in the mail and postmarked prior to the time set for proposal opening.

Proposers are cautioned that, while electronic modifications of proposals may be received as provided above, such modifications, if not explicit and if in any sense subject to misinterpretation, shall make the proposal so modified or amended subject to rejection.

6. DISPUTES -

(a) Except as otherwise provided in this contract, any dispute concerning a question of fact arising under this contract which is not disposed of by agreement shall be decided by the Contracting Officer, who shall reduce his decision to writing and mail or otherwise furnish a copy thereof to the Contractor. The decision of the Contracting Officer shall be final and conclusive unless, within 30 days from the date of receipt of such copy, the Contractor mails or otherwise furnishes to the Contracting Officer a written appeal addressed to the Board of Commissioners. The decision of the Board of Commissioners or their duly authorized representative for the determination of such appeals shall be final and conclusive unless determined by a court of competent jurisdiction to have been fraudulent, or capricious, or arbitrary, or so grossly erroneous as necessarily to imply bad faith, or not supported by substantial evidence. In connection with any appeal proceeding under the clause, the Contractor shall proceed diligently with the performance of the contract and in accordance with the Contracting Officer's decision.

(b) This "Disputes" clause does not preclude consideration of law questions in connection with decisions provided for in paragraph (a) above: PROVIDED, that nothing in this contract shall be construed as making final the decision of any administrative official, representative, or board on a question of law.

7. BONDS - No bond or other form of security will be required except as provided in the Specifications.

8. OPENING OF PROPOSALS - Proposals received within the designated time frame will be opened and publicly read aloud, at the pre-determined date and time, irrespective of any irregularities therein. Proposers and other persons properly interested may be present, in person or by representative.

9. WITHDRAWAL OF PROPOSALS - Proposals may be withdrawn on written or electronic request dispatched by the proposer in time for delivery in the normal course of business prior to the time fixed for opening; provided that written confirmation of any electronic withdrawal over the signature of the proposer is placed in the mail and postmarked prior to the time set for proposal opening. Negligence on the part of the proposer in preparing his proposal confers no right of withdrawal or modification of his proposal after such proposal has been opened.

10. CORRECTIONS - Erasures or other changes in proposals must be explained or otherwise noted over signature of proposer.

11. MISTAKES - Proposers are expected to examine the specifications, circulars, schedule, and all instructions pertaining to the services. Failure to do so will be at the proposer's risk. In case of mistake in extension of price, the unit price will govern.

12. AWARD - The right is reserved, as the interest of the Authority may require, to reject any or all proposals and to waive any minor informality or irregularity in proposals received. The Authority may accept any item or group of items of any proposal unless qualified by specific limitation of the proposer. The contract shall be awarded to that responsible proposer whose proposal, conforming to the Invitation for Proposals, will be most advantageous to the Authority, price and other factors considered. An award mailed (or otherwise furnished) to the successful proposer within the time for acceptance specified in the proposals results in a binding contract without further action by either party.

The Authority is prohibited from making any award to contractors or accepting as subcontractors any individuals or firms which are on lists of contractors ineligible to receive awards from the United States, as furnished from time to time by HUD.

The Authority also reserves the right to reject the proposal of any proposer who has previously failed to perform properly, or to complete on time, contracts of a similar nature, or who is not in a position to perform the contract, or who has habitually and without just cause neglected the payment of bills or otherwise disregarded his obligations to subcontractors, or employees.

13. FIRM PROPOSAL - Proposer certifies unit and base prices are guaranteed firm for a period of not less than **90 days** from the date of the proposal opening.

14. EQUAL EMPLOYMENT OPPORTUNITY CLAUSE - The proposer certifies that it does not discriminate against any employee or applicant for employment because of race, color, religion, handicap, sex, or national origin, in accordance with the Equal Opportunity Clause Act. Certification shall be submitted in writing and signed by a principal of the firm.

15. SUBCONTRACTOR - The successful proposer shall not contract with any other proposed subcontractor unless requested in the specifications by the Authority. The Authority may, without claim for extra costs by the successful proposer, disapprove any subcontractor for cause on the basis of its own determinations.

The successful proposer shall be as fully responsible for the acts and omissions of his subcontractors, and of persons either directly or indirectly employed by them as he is for the acts and omissions of persons directly employed by him.

The successful proposer shall cause appropriate provisions to be inserted in all subcontracts relative to the work to bind subcontractors to the Terms and Conditions and other documents relating to the Contract.

This "Instructions To Proposers" represents the full understanding between the Contractor and the Authority in regards to this Invitation To Propose, and that any other representations expressed or implied, between the Authority and the Contractor, shall not be considered in regards to this solicitation. It shall be understood and agreed that this "Instructions To Proposers" supersedes all prior communications made by any employee of the Authority.

Contractor's Name

Title

Date

NON-COLLUSIVE

AFFIDAVIT

State of Missouri

County of _____

_____, being first duly sworn, deposes and says:

That he/she is

(a Partner, Officer, or Owner, of the firm of)
the party making the foregoing proposal or bid, that such proposal or bid is genuine and not collusive or sham; that said bidder has not colluded, conspired, connived, or agreed, directly or indirectly, with any bidder or person, to put in a sham bid or refrain from bidding, and has not in any manner, directly or indirectly, sought by agreement or collusion, or communication or conference, with any person, to fix the bid price of affiant or of any other bidder, or to fix any overhead, profit or cost element of said bid price, or that of any bidder, or to secure any advantage against the Housing Authority of the City of West Plains or any person interested in the proposed contract; and that all statements in said proposal or bid are true.

Signature of:

Subscribed and sworn to before me this _____ day of _____, 2026.

My commission expires _____, 20____.

Instructions to Offerors Non-Construction

U.S. Department of Housing
and Urban Development
Office of Public and Indian Housing



- 03291 -

1. Preparation of Offers

(a) Offerors are expected to examine the statement of work, the proposed contract terms and conditions, and all instructions. Failure to do so will be at the offeror's risk.

(b) Each offeror shall furnish the information required by the solicitation. The offeror shall sign the offer and print or type its name on the cover sheet and each continuation sheet on which it makes an entry. Erasures or other changes must be initialed by the person signing the offer. Offers signed by an agent shall be accompanied by evidence of that agent's authority, unless that evidence has been previously furnished to the HA.

(c) Offers for services other than those specified will not be considered.

2. Submission of Offers

(a) Offers and modifications thereof shall be submitted in sealed envelopes or packages (1) addressed to the office specified in the solicitation, and (2) showing the time specified for receipt, the solicitation number, and the name and address of the offeror.

(b) Telegraphic offers will not be considered unless authorized by the solicitation; however, offers may be modified by written or telegraphic notice.

(c) Facsimile offers, modifications or withdrawals will not be considered unless authorized by the solicitation.

3. Amendments to Solicitations

(a) If this solicitation is amended, then all terms and conditions which are not modified remain unchanged.

(b) Offerors shall acknowledge receipt of any amendments to this solicitation by

- (1) signing and returning the amendment;
 - (2) identifying the amendment number and date in the space provided for this purpose on the form for submitting an offer,
 - (3) letter or telegram, or
 - (4) facsimile, if facsimile offers are authorized in the solicitation.
- The HA/HUD must receive the acknowledgment by the time specified for receipt of offers.

4. Explanation to Prospective Offerors

Any prospective offeror desiring an explanation or interpretation of the solicitation, statement of work, etc., must request it in writing soon enough to allow a reply to reach all prospective offerors before the submission of their offers. Oral explanations or instructions given before the award of the contract will not be binding. Any information given to a prospective offeror concerning a solicitation will be furnished promptly to all other prospective offerors as an amendment of the solicitation, if that information is necessary in submitting offers or if the lack of it would be prejudicial to any other prospective offerors.

5. Responsibility of Prospective Contractor

(a) The HA shall award a contract only to a responsible prospective contractor who is able to perform successfully under the terms and conditions of the proposed contract. To be determined responsible, a prospective contractor must -

- (1) Have adequate financial resources to perform the contract, or the ability to obtain them;

- (2) Have a satisfactory performance record;
- (3) Have a satisfactory record of integrity and business ethics;
- (4) Have a satisfactory record of compliance with public policy (e.g., Equal Employment Opportunity); and
- (5) Not have been suspended, debarred, or otherwise determined to be ineligible for award of contracts by the Department of Housing and Urban Development or any other agency of the U.S. Government. Current lists of ineligible contractors are available for inspection at the HA/HUD.

(b) Before an offer is considered for award, the offeror may be requested by the HA to submit a statement or other documentation regarding any of the foregoing requirements. Failure by the offeror to provide such additional information may render the offeror ineligible for award.

6. Late Submissions, Modifications, and Withdrawal of Offers

(a) Any offer received at the place designated in the solicitation after the exact time specified for receipt will not be considered unless it is received before award is made and it -

- (1) Was sent by registered or certified mail not later than the fifth calendar day before the date specified for receipt of offers (e.g., an offer submitted in response to a solicitation requiring receipt of offers by the 20th of the month must have been mailed by the 15th);
- (2) Was sent by mail, or if authorized by the solicitation, was sent by telegram or via facsimile, and it is determined by the HA/ HUD that the late receipt was due solely to mishandling by the HA/ HUD after receipt at the HA;
- (3) Was sent by U.S. Postal Service Express Mail Next Day Service - Post Office to Addressee, not later than 5:00 p.m. at the place of mailing two working days prior to the date specified for receipt of proposals. The term "working days" excludes weekends and U.S. Federal holidays; or
- (4) Is the only offer received.

(b) Any modification of an offer, except a modification resulting from the HA's request for "best and final" offer (if this solicitation is a request for proposals), is subject to the same conditions as in subparagraphs (a)(1), (2), and (3) of this provision.

(c) A modification resulting from the HA's request for "best and final" offer received after the time and date specified in the request will not be considered unless received before award and the late receipt is due solely to mishandling by the HA after receipt at the HA.

(d) The only acceptable evidence to establish the date of mailing of a late offer, modification, or withdrawal sent either by registered or certified mail is the U.S. or Canadian Postal Service postmark both on the envelope or wrapper and on the original receipt from the U.S. or Canadian Postal Service. Both postmarks must show a legible date or the offer, modification, or withdrawal shall be processed as if mailed late. "Postmark" means a printed, stamped, or otherwise placed impression (exclusive of a postage meter machine impression) that is readily identifiable without further action as having been supplied and affixed by employees of the U.S. or Canadian Postal Service on the date of mailing. Therefore, offerors should request the postal clerk to place a hand cancellation bull's-eye postmark on both the receipt and the envelope or wrapper.

(e) The only acceptable evidence to establish the time of receipt at the HA is the time/date stamp of HA on the offer wrapper or other documentary evidence of receipt maintained by the HA.

(f) The only acceptable evidence to establish the date of mailing of a late offer, modification, or withdrawal sent by Express Mail Next Day Service-Post Office to Addressee is the date entered by the post office receiving clerk on the "Express Mail Next Day Service-Post Office to Addressee" label and the postmark on both the envelope or wrapper and on the original receipt from the U.S. Postal Service. "Postmark" has the same meaning as defined in paragraph (c) of this provision, excluding postmarks of the Canadian Postal Service. Therefore, offerors should request the postal clerk to place a legible hand cancellation bull's eye postmark on both the receipt and the envelope or wrapper.

(g) Notwithstanding paragraph (a) of this provision, a late modification of an otherwise successful offer that makes its terms more favorable to the HA will be considered at any time it is received and may be accepted.

(h) If this solicitation is a request for proposals, proposals may be withdrawn by written notice, or if authorized by this solicitation, by telegram (including mailgram) or facsimile machine transmission received at any time before award. Proposals may be withdrawn in person by a offeror or its authorized representative if the identity of the person requesting withdrawal is established and the person signs a receipt for the offer before award. If this solicitation is an invitation for bids, bids may be withdrawn at any time prior to bid opening.

7. Contract Award

(a) The HA will award a contract resulting from this solicitation to the responsible offeror whose offer conforming to the solicitation will be most advantageous to the HA, cost or price and other factors, specified elsewhere in this solicitation, considered.

(b) The HA may

- (1) reject any or all offers if such action is in the HA's interest,
- (2) accept other than the lowest offer,
- (3) waive informalities and minor irregularities in offers received, and (4) award more than one contract for all or part of the requirements stated.

(c) If this solicitation is a request for proposals, the HA may award a contract on the basis of initial offers received, without discussions. Therefore, each initial offer should contain the offeror's best terms from a cost or price and technical standpoint.

(d) A written award or acceptance of offer mailed or otherwise furnished to the successful offeror within the time for acceptance specified in the offer shall result in a binding contract without further action by either party. If this solicitation is a request for proposals, before the offer's specified expiration time, the HA may accept an offer, whether or not there are negotiations after its receipt, unless a written notice of withdrawal is received before award. Negotiations conducted after receipt of an offer do not constitute a rejection or counteroffer by the HA.

(e) Neither financial data submitted with an offer, nor representations concerning facilities or financing, will form a part of the resulting contract.

8. Service of Protest

Any protest against the award of a contract pursuant to this solicitation shall be served on the HA by obtaining written and dated acknowledgment of receipt from the HA at the address shown on the cover of this solicitation. The determination of the HA with regard to such protest or to proceed to award notwithstanding such protest shall be final unless appealed by the protestor.

9. Offer Submission

Offers shall be submitted as follows and shall be enclosed in a sealed envelope and addressed to the office specified in the solicitation. The proposal shall show **the hour and date specified in the solicitation for receipt, the solicitation number, and the name and address of the offeror, on the face of the envelope.**

It is very important that the offer be properly identified on the face of the envelope as set forth above in order to insure that the date and time of receipt is stamped on the face of the offer envelope. Receiving procedures are: date and time stamp those envelopes identified as proposals and deliver them immediately to the appropriate contracting official, and only date stamp those envelopes which do not contain identification of the contents and deliver them to the appropriate procuring activity only through the routine mail delivery procedure.

[Describe bid or proposal preparation instructions here:]

**PROPOSAL AND CONTRACT
BETWEEN PUBLIC HOUSING AGENCY AND
INDEPENDENT AUDITOR FOR AUDIT SERVICES**

2026 and 2027

THIS AGREEMENT, entered into as of the _____ day of _____
20____, by and between the Housing Authority of the City of West Plains, State of
Missouri (hereinafter referred to as the West Plains Housing Authority (WPHA) and
_____ of the
City of _____ (hereinafter referred to as the
“Contractor”), WITNESSETH:

WHEREAS, the WPHA has entered into contracts with the United States of America
acting through the Department of Housing and Urban Development (hereinafter referred
to as the “Government”) for financial assistance for low-income public housing pursuant
to the United States Housing Act of 1937, as amended, 42 United States Code Section
1437 et seq.; AND

WHEREAS, pursuant to said contracts, the Government and the Comptroller General of
the United States or his duly authorized representatives have the right to audit the books
and records of the WPHA pertinent to its operations with respect to such financial
assistance; AND

WHEREAS, the Government has authorized the WPHA to procure such an audit by an
Independent Auditor (IA) in lieu of audit by the Government; AND

WHEREAS, the WPHA desires the Contractor to conduct and perform such an audit.

NOW, THEREFORE, the WPHA and the Contractor do mutually agree as follows:

1. The Contractor shall audit the accounts and records of the WPHA for the 12 month
period ending December 31, 2026 and 2027 in accordance with generally accepted
governmental auditing and reporting provisions of OMB Circular A-133, Audits of State
and Local Governments. The audit performed shall be sufficient in scope to enable the
Contractor to express an opinion in the audit report on the financial statement of the
WPHA.
2. The books of account and financial records to be audited are maintained and located at
the WPHA’s office at 302 Walnut Street, Apt. 1000, West Plains, Missouri. These books
and records will be made available to the Contractor by the Executive Director of the
WPHA at the Contractor’s request for the Contractor’s use at the WPHA’s office during
normal business hours.

3. If the Contractor ascertains that the WPHA's books and records are not in a sufficiently satisfactory condition for performing an audit, the Contractor shall disclose this deficiency to the WPHA. If the WPHA cannot get its books ready for an audit within 15 days, then the IA should notify the Government. Notification to the Government shall be written communication addressed to the Regional Inspector General for Audit, Regional Office, Department of Housing & Urban Development, Kansas City, MO. The Contractor shall await further instructions from the Regional Inspector for Audit before continuing the audit.
4. Upon completion of the audit the Contractor shall simultaneously submit an Audit Report consisting of those elements described in OMB Circular A-133 to the West Plains Housing Authority (12 copies). Audit report to be electronically submitted to the U. S. Department of Housing & Urban Development.
5. The Audit Report shall be submitted within **nine (9) months** after the close of the PHA's fiscal year unless a shorter period is required by State law.
6. The WPHA may, before or during the conduct of the audit, request changes in the scope of the services of the Contractor to be performed under this contract. Such changes, including any increase or decrease in the amount of the Contractor's compensation and any change in the time limitation for submission of the Contractor's report, which are mutually agreed upon by and between the WPHA and the Contractor, shall be incorporated into written amendments to this contract and shall be subject to the Government's approval.
7. The WPHA agrees to pay the Contractor as compensation for the services, electronic submission and report mentioned herein, a lump-sum fee of \$_____ for year 2026 and the year 2027 inclusive of all costs and expense. It is estimated that 5 man-days will be required to perform the audit.

Such lump-sum fee shall be payable after submission of the Audit Report to the PHA and after submission of copies of the report to the Government as provided in paragraph 4 above and the Government's review and approval of the report. The PHA may pay up to 50 percent of the fee upon submission of the Audit Report and copies thereof and the bill from the Contractor without the Government's authorization.

8. The Contractor must be either a Certified Public Accountant, or a licensed or registered public accountant, by a regulatory authority of a state or other political subdivision of the United States and meet any legal requirements concerning registration in which the PHA is located. A statement by the state identifying such registration or license shall be attached to this Contract.
9. The Contractor certifies that its principal officer does not now have and has not had during any period covered by this audit any interest, direct, or indirect, in the PHA or any of its members or officials including the following:

- a. Family relationship with any PHA member or official.
 - b. Employment by or service as a member or official of a PHA during the period covered by the audit.
10. No member, officer or employee of the PHA, no member of the governing body of the locality in which any of the PHA's projects are situated, no member of the governing body of the locality in which the PHA was activated, and no other public official of such locality or localities who exercises any responsibilities or functions with respect to the PHA's projects, during his/her tenure or for one year thereafter, shall have any interest, direct or indirect, in this contract or the proceeds thereof.
11. No Member of or Delegate to Congress of the United States or Resident Commissioner shall be admitted to any share or part of this contract or to any benefit that may arise therefrom.
12. The Contractor warrants that he/she has not employed any person to solicit or secure this contract upon any agreement for a commission, percentage, brokerage, or contingent fee. Breach of this warranty shall give the PHA the right to terminate this contract, or, in its discretion, to deduct from the Contractor's fee the amount of such commission, percentage, or contingent fee.
13. The Contractor shall not assign or transfer any interest in this contract except that claims for monies due or to become due from the PHA under the contract may be assigned to a bank, trust company, or other financial institution. If the Contractor is a partnership, this contract shall inure to the benefit of the surviving or remaining members of such partnership.
14. The Contractor shall not discriminate against any employee or applicant for employment because of race, color, religion, sex, age, handicap or national origin. The Contractor shall take affirmative action to ensure that applicants are employed, and employees are treated during employment, without regard to race, color, religion, sex, age, handicap, or national origin. Such action shall include, but not be limited to, the following: employment, upgrading, demotion, or transfer, recruitment or recruitment advertising; layoff or termination, rates of pay or other forms of compensation; and selection for training, including apprenticeship.
15. **Term of Contract.** This contract shall extend for a period of two years. The contract shall be renewable for three (3) additional 12-month periods at the agreement of both parties and at rates adjusted for inflation and terms stipulated herein.

Option to Extend.

 - a. Any contract containing options must specify the timeframe within which the option to extend the term of the contract must be exercised.
 - b. If the PHA decides to include options in a solicitation, the pricing of the options should be evaluated as part of the overall contract award.
 - c. Contractors should be notified of the PHA's likely intention to exercise the option to

extend the term of the contract approximately 90 days before the expiration date of the contract. This notice does not obligate the PHA to extend the contract; however, it allows PHA staff time to assess the need for and advisability of extending the contract. It also makes the contractor aware of the potential extension.

d. The Contracting Officer should notify the contractor at least 30 days before the contract expiration date of the specific intention to exercise the option and then issue a formal modification extending the contract.

e. Options may not be exercised after the term of the contract has expired; technically, there is no longer a legal and binding contract to extend.

f. The option to extend the term of the contract or to order additional supplies or services is the unilateral right of the PHA. The additional supplies or services are ordered at the prices specified in the original contract. A clause that allows an option to be exercised by the contractor is not a legitimate option clause.

16. For a period of four years from the date of the Audit Report, the Contractor shall make its work papers, records, and other evidence of audit available to the Government and to the Comptroller General of the United States or his duly authorized representatives during normal working hours upon written request of the Government or of the Comptroller General or his representatives. The period will be reduced to three years for those PHAs for which all projects have had Actual Development Cost Certificates issued. The Government and the Comptroller General shall be entitled to reproduce any or all of such documents at their expense for which provision shall be made at the time the need for reproduction arises.
17. Except for disclosure to the Government, the Comptroller General and the PHA, the Audit Report and the work papers, records, and other evidence of audit, including information and data prepared or assembled by the Contractor under this contract, shall be held confidential by the Contractor and shall not be made available or otherwise disclosed to any person without the prior written approval of the Government.

IN WITNESS WHEREOF, the PHA and the Contractor have executed this agreement the day and year first above written.

West Plains Housing Authority
Mandy Pitts, Executive Director

Independent Auditor

Date

Date