

**Columbus Consolidated Government
Council Meeting Agenda Item**

TO:	Mayor and Councilors
AGENDA SUBJECT:	Auditing Services for HUD-Entitlement Funds for the Community Reinvestment Department – RFP No. 24-0014
INITIATED BY:	Finance Department

It is requested that Council authorize the execution of a contract with PJC Group, LLC (Atlanta, GA) for auditing services related to HUD-entitlement funds for the Community Reinvestment Department.

PJC Group, LLC will review the Community Reinvestment Department’s financial reports in the City’s CGI Advantage® financial system, for all Federal awards (CDBG, HOME, NSP) dating from 1989 to present; to reconcile the department’s Advantage reports with HUD IDIS reports, including reports PR01, PR02, PR70, etc.; and to review the source of an unaccounted balance of more than \$1 million, dating prior to 2005.

RFP Advertisement and Receipt of Proposals:

RFP specifications were posted on the web pages of the Purchasing Division, the Georgia Procurement Registry and DemandStar on December 7, 2023. This RFP has been advertised, opened and evaluated. Five proposals were received by the due date of December 29, 2023, from the following firms:

PJC Group, LLC (Atlanta, GA)

Cherry Bekaert Advisory, LLC (Augusta, GA)

The W Real Estate And Investment Group (Peachtree Corners, GA)

¹ Ascension Contracting & Consulting, LLC (Sugar Hill, GA)

¹ Cyril and Associates Accounting, LLC (Norcross, GA)

¹ The proposals submitted by Ascension Contracting & Consulting, LLC and Cyril and Associates Accounting, LLC were deemed non-responsive because the proposals did not include properly executed E-Verify Affidavits, as required by Georgia Code O.C.G.A. § 13-10-91(b).

The following events took place after receipt of proposals:

RFP MEETINGS/EVENTS		
Description	Date	Agenda/Action

Pre-Evaluation Meeting	01/18/24	The Purchasing Manager advised evaluation committee members of the RFP rules and process, and the project manager provided an overview. Proposal copies were forwarded to each committee member to review.
1 st Evaluation Meeting	02/05/24	Committee members discussed each proposal and determined that clarifications were required from two of the responding firms.
Clarification Requested	02/05/24	Clarification letters were forwarded to two of the responding firms.
Clarification Received	02/07/24	Clarification responses were received and forwarded to the evaluation committee, which did not require additional information.
Evaluation Forms Sent	02/08/24	Evaluation forms were forwarded to the voting committee members.
Evaluation Forms Returned	02/22/24	The final set of evaluation forms were returned to the Purchasing Division for compilation of the evaluation scores and comments.
2 nd Evaluation Meeting / Award Recommendation	03/04/24	The committee discussed the evaluation results then a tally was taken of the committee's recommendation. The voters unanimously recommended award to PJC Group, LLC.

Evaluation Committee:

The voting committee members consisted of two representatives from the Community Reinvestment Department and three representatives from the Finance Department.

The alternate committee members included two additional representatives from the Community Reinvestment Department.

Non-voting advisor committee members included two additional representatives from the Community Reinvestment Department and a representative from the City Manager's Office.

Award Recommendation:

The voting committee members recommend awarding the contract to the highest-scoring firm, PJC Group, LLC., for the following reasons:

- The firm's staff members have decades of experience in accounting and auditing. They have experience with governmental clients and have audited the city of Atlanta, Fulton County and DeKalb County's HUD-funded programs including CDBG, HOME and NSP. They are familiar with IDIS reporting.
- Their work history includes several governmental entities where they have audited HUD-related programs.
- The firm's service plan is sufficiently detailed and well thought out.

- They give a blended hourly rate with an estimated cost range and a not-to-exceed cost for consulting services and for auditing services.

Vendor’s Experience/Qualifications:

- PJC Group, LLC was founded in 1980 and is one of the largest minority-owned public accounting firms in Atlanta. The firm provides audit, accounting, tax and consulting services.
- The firm is a member of the Georgia Society of Certified Public Accountants as well as the American Institute of Certified Public Accountants.
- The founding principal of the firm has more than 43 years of experience in public accounting, including clients in the public sector, municipalities and other governments.
- The firm has several years of experience auditing HUD’s twelve different compliance requirements, including Program Income and Reporting as required by the Compliance Supplement 2 CFR, Part 200.
- Below is a listing of the last five government clients for whom PJC Group, LLC provided auditing services for similar programs:

- Atlanta-Fulton County GA Recreation Authority 2011 – Present
Financial statement audit
- Atlanta-Fulton County GA Water Resource Commission 2008 – Present
Financial statement audit
- Atlanta, GA Victim Assistance, Inc. 2004 – Present
Financial statement audit and single audit
- City of Atlanta, GA 2012 – 2021
Financial statement audit, pension audit, single audit as subcontractor
- Fulton County, GA 2005 – Present
Financial statement audit, single audit and pension audit

The City’s Procurement Ordinance Article 3-110 (Competitive Sealed Proposals for the procurement of Equipment, Supplies and Professional Services) governs the RFP Process. During the RFP process, there is no formal opening due to the possibility of negotiated components of the proposal. In the event City Council does not approve the recommended offeror, no proposal responses or any negotiated components are made public until after the award of the contract. Therefore, the evaluation results and cost information have been submitted to the City Manager in a separate memo for informational purposes.

General Fund Reserves will be used to cover the costs. However, the expenses will be charged to: General Fund - Community Reinvestment – Real Estate – Auditing Services; 0101-245-2400-REAL-6337.

A RESOLUTION

NO. _____

A RESOLUTION AUTHORIZING THE EXECUTION OF A CONTRACT WITH PJC GROUP, LLC (ATLANTA, GA) FOR AUDITING SERVICES RELATED TO HUD-ENTITLEMENT FUNDS FOR THE COMMUNITY REINVESTMENT DEPARTMENT.

WHEREAS, an RFP was administered (RFP No. 24-0014) and five proposals were received; and,

WHEREAS, the proposal submitted by PJC Group, LLC was deemed most response to the RFP.

NOW, THEREFORE, THE COUNCIL OF COLUMBUS, GEORGIA, HEREBY RESOLVES AS FOLLOWS:

That the City Manager is hereby authorized to execute a contract with PJC Group, LLC (Atlanta, GA) for auditing services related to HUD-entitlement funds for the Community Reinvestment Department. General Fund Reserves will be used to cover the costs. However, the expenses will be charged to: General Fund - Community Reinvestment – Real Estate – Auditing Services; 0101-245-2400-REAL-6337.

Introduced at a regular meeting of the Council of Columbus, Georgia, held the _____ day of _____, 2024 and adopted at said meeting by the affirmative vote of _____ members of said Council.

- Councilor Allen voting _____
- Councilor Barnes voting _____
- Councilor Begly voting _____
- Councilor Cogle voting _____
- Councilor Crabb voting _____
- Councilor Davis voting _____
- Councilor Garrett voting _____
- Councilor Huff voting _____
- Councilor Thomas voting _____
- Councilor Tucker voting _____

Sandra T. Davis, Clerk of Council

B.H. "Skip" Henderson III, Mayor