



990 James Street  
Syracuse, New York 13203  
315-424-1821  
Fax: 315-424-6048  
[www.christopher-community.org](http://www.christopher-community.org)

December 20, 2021

Dear CPA Firm Partner:

Christopher Community, Inc. is accepting proposals from CPA firms to provide audit and tax services for our organization for the year ending December 31, 2021, March 31, 2022, June 30, 2022, September 30, 2022 and November 30, 2022. We invite your firm to submit a proposal to us by **January 21, 2022** for consideration. The audit committee's of the organization's board of trustees (audit committee) is the decision-maker in the hiring of the organization's auditor. The organization is acting at the direction of the audit committee in sending this request for proposal (RFP) to you. A description of the organization, the services needed, and other pertinent information follow.

### **Background and Filing Requirements of Christopher Community, Inc. and related entities**

Christopher Community, Inc. (CCI) is a 501(c)(3) not-for-profit development and management company that assists low- and moderate-income families and seniors to secure suitable housing across Upstate New York. CCI currently manages nearly 3,000 units and administers the Onondaga County's Rental Assistance Program (Section 8 Housing Choice Voucher Program subsidized by the U.S. Department of Housing & Urban Development) which serves over 1,200 households.

CCI is also affiliated with and under common board control with other not-for-profit corporations and for-profit C-corporations which have been formed to hold a general partner interest in their respective limited partnerships providing affordable housing.

Christopher Community, Inc. and our managed entities have several fiscal year-ends, with various requirements to file audited financial statements. The desired time frame for fieldwork is 1 – 2 months after each fiscal year-end.

Christopher Community is the managing agent for senior and family housing properties that are under the oversight of independent boards. While each board will receive a recommendation from the Christopher Community, Inc. Audit Committee, each board can select its own accounting firm.

The list below exhibits 22 total property groups. Each individual property group may have more than one entity. Please provide the individual audit and tax services fee structure for each entity listed in each property group.

## Services to Be Performed

Your proposal is expected to cover the following services: (see list of entities below)

- Annual audits to be completed in accordance with aforementioned filing requirement(s)
- Federal and state tax filings for the organization and related entities
- Management letter communicating any significant deficiencies or material weaknesses in internal control over financial reporting that were identified during the audit
- Meetings with the audit committee and board of trustees/directors as necessary

<b>Christopher Community Board of Trustees (1)</b>				
Entity	Year-end	Assets	Annual Revenue	Services
Christopher Community, Inc.	12/31	\$11,500,000	\$5,000,000	Audit & 990/CHAR500
Charles Brady Corporation	12/31	\$500,000	\$40,000	990/CHAR500
Thelena Townhouses	12/31	\$750,000	\$175,000	Audit, GAS Report, & 990/CHAR500
Oswego St. Townhouses, LP	12/31	\$500,000	\$125,000	Audit, 1065, 2 K-1's, & 1120
Boulevard Senior Apartments	12/31	\$1,080,000	\$214,000	Audit, 1065, 2 K-1s, 990N
Catherine Street Redevelopment	12/31	\$182,000	\$85,000	Audit, 1065, 2 K-1s, 1120
Greeley Apartments	12/31	\$515,000	\$130,000	Audit, 1065, 25 K-1s, 990N
Near Westside Townhouses Development	12/31	\$2,050,000	\$130,000	Audit, 1065, & 2 K-1s
Near Westside Houses Phase II	12/31	\$3,425,000	\$210,000	Audit, 1065, & 2 K-1s
Harborbrook Apartments	12/31	\$11,400,000	\$380,000	Audit, 1065, & 2 K-1s, 1120
Camillus Heights	12/31			1120
Grace Brown House	12/31			1120
Riverview Avenue Housing	12/31	\$6,080,000	\$285,000	Audit, 1065, 2 K-1s, 990, 1120
Salina School Apartments	12/31	\$2,250,000	\$275,000	Audit, GAS Report, & 990/CHAR500
Academy Square Apartments	12/31	\$6,050,000	\$260,000	Audit, 990/CHAR500, & 1120
Christopher Hillside-Roosevelt, Inc.	12/31			1120
Colonial Village Apartments, Inc.	12/31			990-N
Courtyard-CCI HDFC, Inc. & Courtyard-CCI Housing, Inc.	12/31			990-N & 1120
Immaculate Conception Housing Development Fund Company, Inc. (Belle Ave)	12/31	\$80,000	\$17,000	990-EZ
Section 8 Housing Choice Voucher Program	9/30	\$180,000	\$6,600,000	Audit, Single Audit, REAC
<b>Joslyn Court Housing Board of Directors (2)</b>				
Joslyn Court Housing, L.P.	12/31	\$1,510,000	\$166,000	Audit, 1065, 2 K-1s
Joslyn Court II, L.P.	12/31	\$2,600,000	\$207,000	Audit, 1065, 3 K-1s
Joslyn Court III & IV, L.P.	12/31	\$7,320,000	\$290,000	Audit, 1065, 2 K-1s
<b>Property Oversight Board of Directors (3)</b>				
Barrett Dewitt Housing Development Fund Company, Inc.	3/31	\$3,365,000	\$351,000	Audit, Single Audit, REAC, & 990
Byrne Manor Housing Development Fund Company, Inc.	6/30	\$1,700,000	\$310,000	Audit, Single Audit, REAC, & 990
Mercy Housing Development Fund Company, Inc.	9/30	\$2,405,000	\$565,000	Audit, Single Audit, REAC, & 990
R. J. Barrett Manor Housing Development Fund Company, Inc.	9/30	\$1,820,000	\$380,000	Audit, Single Audit, REAC, & 990
Stryker Housing Development Fund Co., Inc.	11/30	\$5,415,000	\$945,000	Audit, Single Audit, REAC, & 990
The Mount St. James Housing Development Fund Company, Inc.	12/31	\$4,360,000	\$1,150,000	Audit, Single Audit, REAC, & 990

<b>Bessie, Addition, Pitcher Board of Directors (4)</b>				
Pitcher Hill Housing Development Fund Company, Inc.	9/30	\$2,650,000	\$880,000	Audit, Single Audit, REAC, & 990
Riordan School Addition Housing Development Fund Company, Inc.	9/30	\$995,000	\$110,000	Audit, Single Audit, REAC, & 990
Riordan School Housing Development Fund Company, Inc.	3/31	\$1,560,000	\$225,000	Audit, Single Audit, REAC, & 990
<b>BH, Villa, Pompei Board of Directors (5)</b>				
Pond Street Housing Development Fund Company, Inc.	3/31	\$1,450,000	\$515,000	Audit, Single Audit, REAC, & 990
St. Peter's Italian Church Housing Development Fund Co., Inc.	9/30	\$3,970,000	\$1,200,000	Audit, Single Audit, REAC, & 990
The Pompei Housing Development Fund Company, Inc.	3/31	\$1,825,000	\$560,000	Audit, Single Audit, REAC, & 990
<b>BL &amp; Providence Board of Directors (6)</b>				
Ludden Housing Development Fund Company, Inc.	3/31	\$2,150,000	\$475,000	Audit, Single Audit, REAC, & 990
Onondaga Apartments Housing Development Fund Company, Inc.	6/30	\$3,375,000	\$835,000	Audit, Single Audit, REAC, & 990
<b>Carpenter Board of Directors (7)</b>				
The Carpenter Housing Development Fund Co., Inc.	9/30	\$1,500,000	\$301,000	Audit, Single Audit, REAC, & 990
<b>Loretto Sponsored Board of Directors (8)</b>				
Loretto Apartments at O'Brien Road Housing Development Fund Company, Inc.	12/31	\$3,280,000	\$170,000	Audit, Single Audit, REAC, & 990
Loretto Apartments Housing Development Fund Company, Inc.	12/31	\$1,910,000	\$340,000	Audit, Single Audit, REAC, & 990
Loretto O'Brien Road Housing Development Fund Company, Inc.	3/31	\$3,030,000	\$235,000	Audit, Single Audit, REAC, & 990
Loretto-Malta Manor Housing Development Fund Company, Inc.	12/31	\$1,935,000	\$280,000	Audit, Single Audit, REAC, & 990
<b>Lucille, Long, Rogers Board of Directors (9)</b>				
Bartell Rd. Housing Development Fund Company, Inc.	12/31	\$1,340,000	\$235,000	Audit, GAS Audit, REAC, & 990
Cicero Commons Senior Housing Development Fund Company, Inc.	6/30	\$1,550,000	\$200,000	Audit, Single Audit, REAC, & 990
Miller Road Housing Development Fund Company, Inc.	12/31	\$695,000	\$285,000	Audit, Single Audit, REAC, & 990
<b>Ludovico Board of Directors (10)</b>				
Hawley-Winton Housing Development Fund Company, Inc.	9/30	\$1,175,000	\$343,000	Audit, Single Audit, REAC, & 990
<b>Moses Dewitt Board of Directors (11)</b>				
Townsend Home Housing Development Fund Company, Inc.	12/31	\$4,800,000	\$390,000	Audit, Single Audit, REAC, & 990
<b>Mount Carmel Board of Directors (12)</b>				
Catherine Street Housing Development Fund Company, Inc.	6/30	\$670,000	\$350,000	Audit, Single Audit, REAC, & 990
<b>PFI Board of Directors (13)</b>				
PFI Housing Company of Auburn, Inc.	12/31	\$4,000,000	\$1,320,000	Audit, Single Audit, REAC, & 990
<b>Redfield Board of Directors (14)</b>				
Redfield South Housing Development Fund Company, Inc.	12/31	\$1,300,000	\$445,000	Audit, Single Audit, REAC, & 990
<b>Rome Mall Board of Directors (15)</b>				
Rome Mall Housing Development Fund Company, Inc.	6/30	\$1,690,000	\$505,000	Audit, Single Audit, REAC, & 990

<b>Sacred Heart Board of Directors (16)</b>				
Cicero Housing Development Fund Company, Inc.	3/31	\$1,630,000	\$435,000	Audit, Single Audit, REAC, & 990
<b>St. David's Board of Directors (17)</b>				
St. David's Housing Development Fund Company, Inc.	6/30	\$1,200,000	\$315,000	Audit, Single Audit, REAC, & 990
<b>St. Joseph Manor Board of Directors (18)</b>				
Tyson Place Housing Development Fund Company, Inc.	3/31	\$670,000	\$335,000	Audit, Single Audit, REAC, & 990
<b>St. Mary's Board of Directors (19)</b>				
Smokey Hollow Housing Development Fund Company, Inc.	6/30	\$1,600,000	\$380,000	Audit, Single Audit, REAC, & 990
<b>Stoneleigh Board of Directors (20)</b>				
Stoneleigh Housing Development Fund Company, Inc.	12/31	\$2,065,000	\$805,000	Audit, Single Audit, REAC, & 990
<b>Tecumseh Board of Directors (21)</b>				
Tecumseh Road Housing Development Fund Company, Inc.	12/31	\$4,250,000	\$245,000	Audit, Single Audit, REAC, & 990
<b>Village Landing Board of Directors (22)</b>				
Village of Skaneateles Housing Authority (Village Landing Apartments)	9/30	\$950,000	\$225,000	Audit, GAS Audit, RD Report, & 990

## Key Personnel

Following is a list of key persons you may wish to contact with respect to this engagement.

- Justin Rudgick, CEO, [jrudgick@christopher-community.org](mailto:jrudgick@christopher-community.org)
- Kyle Lyskawa, CFO, [klyskawa@christopher-community.org](mailto:klyskawa@christopher-community.org), 1-315-424-1821 ext. 632

For coordination purposes, we ask that all requests for additional information, visits to our site, review of prior financial statements and tax returns, and/or appointments with key personnel are directed to our CFO, Kyle Lyskawa.

## Relationship With Prior CPA Service Provider

These services have been recently provided by Dermody, Burke, and Brown CPAs. Christopher Community, Inc. is re-opening the process of soliciting proposals from qualified, independent CPA firms for a 5-year term.

In preparing your proposal, be advised that management will give you permission to contact the prior auditors.

## Other Information

Christopher Community, Inc. and the related entities most recent audited financial statements and tax returns (if applicable) are available upon request.

## Your Response to This Request for Proposal

In responding to this request, please provide the following information:

- Detail your firm's experience in providing auditing and tax services to entities in the not-for-profit sector, as well as property management companies, HUD Senior properties, and New York State Low-income Housing Tax Credit Projects.
- Discuss the firm's independence with respect to Christopher Community, Inc.. Explain how you monitor and maintain your independence on an ongoing basis.
- Discuss commitments you will make to staff continuity, including your staff turnover experience in the last three years.
- Identify the partner(s) and manager(s) who will be assigned to our job if you are successful in your bid; provide biographies for these individuals.
- Describe how your firm will approach the audit of the organization, including the use of any association or affiliate member firm personnel and the areas that will receive primary emphasis. Also, discuss the firm's use of technology in the audit and whether part or all of the audit can be done remotely. Finally, discuss the communication process used by the firm to discuss issues with the management and audit committees of the board.
- Furnish current standard billing rates for classes of professional personnel, including an expense policy describing how incidental costs (for example, travel and mileage) are billed.
- Describe how you bill for questions on technical matters that may arise throughout the year.
- Provide three names and contact information of other similarly sized not-for-profit clients of the partner(s) and manager(s) that will be assigned to our organization.
- Describe the firm's diversity, equity, and inclusion efforts.
- Describe what differentiates your firm from the other firms being considered, and why our selection of your firm as our independent auditors is the best decision we could make.
- Describe how your firm will work to meet the various reporting deadlines.
- Include a copy of your firm's most recent Peer Review report and the firm's letter of response, if applicable.
- Describe the firm's approach to the resolution of technical disagreements
  - among engagement personnel, and
  - between the firm and the client.
- Please be prepared to submit information on the firm's liability insurance coverage if you are selected.
- Set forth your fee proposal for a five-year term and ensure that the fee is sufficient to cover the work that you expect to perform if you are awarded this engagement.
- **Please provide the individual audit and tax services fee structure for each interested/selected entity listed in each property group. In addition to including consideration for additional cost savings for awards of multiple property groups.**

**Written Inquiries:** All questions should be submitted in writing to [klyskawa@christopher-community.org](mailto:klyskawa@christopher-community.org) no later than 3:00 p.m. on Monday, January 10, 2022.

Proposal submission in response to the RFP must be received via hard copy or e-mail by no later than 3:00 p.m. on Friday, January 21, 2022. All submissions should be mailed or e-mailed to the following:

Mailed: Kyle Lyskawa, CFO  
Christopher Community, Inc.  
990 James Street  
Syracuse, New York 13203

E-Mailed: [klyskawa@christopher-community.org](mailto:klyskawa@christopher-community.org)

### **Evaluation of Proposals**

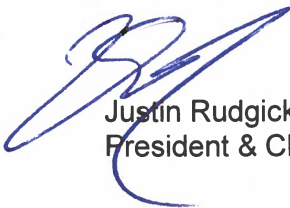
Christopher Community, Inc. will evaluate proposals on a qualitative basis and make recommendation to the Audit Committee(s). This includes a review of the firm's peer review and related materials, interviews with senior engagement personnel to be assigned to our organization, results of discussions with other clients, and the firm's completeness and timeliness in its response to us.

Please let us know if you choose not to respond to this RFP. If you choose to respond to this request, please do so by January 21, 2022.

RFP key dates are as follows:

January 10, 2022	RFP questions due by 3:00 p.m. in writing via email
January 21, 2022	Proposals due by 3:00 p.m.
January 26 – 28, 2022	Meetings with prospective firms
January 31, 2022	Decision made Audit Committee
TBD	Kick-off or pre-audit meeting

Sincerely,



Justin Rudgick  
President & CEO