MORTON COUNTY HOUSING AUTHORITY
MONTHLY MEETING
MORTON COUNTY COMMISSION ROOM
MORTON COUNTY COURT HOUSE
210 2ND AVE NW, MANDAN
THURSDAY, AUGUST 13, 2026 – 3:00 P.M. CST

AGENDA

1) Call to Order
2) Public Comment
3) Approval of Minutes
4) Approval of Expenditures
5) Financial Statements
6) Voucher Activity
7) 2026 Voucher Equity
8) Auditor Request for Proposals
9) Annual Plan – Public Hearing October 8, 2026
10) Other Business
11) Adjourn
12) Morton County Housing Corporation Meeting

MORTON COUNTY HOUSING AUTHORITY
MEETING MINUTES
JULY 23, 2026

The regularly scheduled meeting of the Board of Commissioners of the Morton County Housing Authority was called to order by DeNae Kautzmann, Chairwoman, on Thursday, July 23, 2026, at 2:00 p.m., at the Morton County Commission Room at the Morton County Courthouse in Mandan. In attendance, in addition to DeNae were Commissioners Paul Tokach, Rory Anderson and Carly Retterath. Also, in attendance was Rick Horn of the Management Firm.

No Public Comment.

The minutes from the previous meeting were reviewed. Rory motioned to approve of the minutes as presented with Carly seconding. On a roll call vote, all members present voted Yes. Motion passed 4-0.

The expenditures from June 8, 2026, through July 12, 2026, were reviewed. Paul motioned to accept the expenditures as presented with Rory seconding. On a roll call vote, all members present voted Yes. Motion passed 4-0.

The June 30, 2026, financial statements were reviewed. No questions or discussion.

Rick presented to the Board the year-to-date voucher activity for the current fiscal year. As of June 2026, our average HAP payment was $606.39 vs $562.63 in January 2026. As of July 13, 2026, we had 336 applications received YTD, 66 vouchers issued, 60 vouchers utilized with 30 outstanding vouchers, and we are currently processing 344 applications. The number of applications that are currently being processed is 344 compared to 208 as of 12/31/2025.

A discussion regarding the 2026 Voucher Equity was had. The HAP Equity balance as of June 2026 was $20,258.07. The Admin Equity balance as of June 2026 was $1,164,462.60.

A discussion regarding the Bylaws Update was had. DeNae stated that there is a secretary and treasurer position open and encouraged board members to volunteer. Rory volunteered for the treasurer position and Carly volunteered for the secretary position. Paul motioned to appoint Rory as treasurer and Carly as secretary with Rory seconding. On a roll call vote, all members present voted Yes. Motion passed 4-0.

Rick presented to the Board the 2025 Administrative Fees Reconciliation. After reconciling the total eligibility for the fiscal year vs the amount of fee obligated, the housing authority had excess fees obligated. The total amount was $12,447. The amount will be offset against future admin fees disbursed.

A discussion regarding the Attorney General Open Records Opinion was had. In June 2023 an individual emailed Rick on his HJL email asking him for Mandan Public School Board information. Rick directed this individual to reach out to the Mandan District Office for the request. The individual did not agree with Rick's answer and then requested an opinion from the Attorney General. The conclusion of the Attorney General was that the Housing Authority did not violate NDCC 44-04-18 because a request for records had not been made to the Housing Authority.

A discussion regarding the HAP Set Aside Funds Request for Portability. This looks at your average unit per cost, last year MCHA Ports were $1,024 and the normal vouchers was $568. If we were to get the funding for it the average would be $139,835.00. They will not pay the full amount it will be a percentage. MCHA has applied for this in the past and has gotten some money, but it is not all guaranteed.

A discussion regarding the Management Agreement & Lease with MCH Corporation was had. DeNae stated that the agreement and lease needed to be updated so a subcommittee was formed. Ron Carrick the president of MCH Corporation Board asks MCHA "Do you really want to have this management agreement and why do you want to have it?". The only benefit that was brought up was if the Corporation needed to have the county issue bonds for a building project. DeNae believes that MCH Corp has had more of a relationship with HJL Management than with MCHA. Carly stated that it would clear up prior conflicts with Rick. Paul stated that he believes the relationship between MCHA and MCH Corp has run its course. A letter will be sent out terminating the contract with MCH Corp at the end of November.

A discussion regarding the Audit Firm was had. DeNae had spoken with the Brady Martz auditor, Mindy Piatz. She had asked if MCHA was terminating their relationship with Brady Martz. At a prior meeting, the housing board had approved terminating the audit services with Brady Martz. DeNae is concerned that the board may have acted too quickly on this decision. Some of DeNae's concerns are there are only 2 audit firms in the area that are qualified to do HUD Audits, she does not want to go outside of the community to find another auditor because Brady Martz physically comes into the MCHA office to do their audits, out of state auditors would probably only do stuff electronically. The other HUD Auditor in town is Eide Bailey and if MCHA were to hire them then the contract is basically handed over to them without them having to bid on it. Carly suggested that in the RFP it is stated that Brady Martz is looking for conflict of interests. There is a shareholder in the Grand Forks office or a senior manager out of Fargo for Brady Martz that MCHA could request to do the oversight of the audit. Carly motioned to reconsider discontinuing using Brady Martz for auditing services with Rory seconding. On a roll call vote, all members present voted Yes. Motion passed 4-0. Carly motioned to go out for RFP for auditing services for the year 2027 with Paul seconding. On a roll call vote, all members present voted Yes. Motion passed 4-0.

A discussion regarding the HUD Review Investigation Documents was had. The prior investigative report has been sent to HUD's regional office, it has been reviewed and sent to the office of the Inspector General. MCHA has asked for a waiver for conflict of interest, but they have not provided a waiver. Rick had asked if his response to the investigative report was also sent to HUD. Paul was unsure if it had been. DeNae said that she would double check to make sure that it was.

A discussion regarding the Board Meeting Website Posting was had. MCHA posts board meeting minutes on MCHA's website as well as Morton County's website. DeNae had done some research and found that most counties do not do that so she was wondering if a link could be added to the Morton County website that would go to the MCHA website. Paul stated that the commissioners have been trying to be more transparent with all the boards and to make it easier to access information. DeNae stated that under the state statute we need to advise the public as to the meeting and the agenda, she is wondering if it is necessary to post the meeting minutes. Paul wants to make government items as transparent as possible and that it is a responsibility for MCHA to provide the public with records. There is currently a link on the Morton County website to the Morton County Housing Authority website.

Rory motioned to adjourn the meeting with Carly seconding. On a roll call vote, all members present voted Yes. Motion passed 4-0.

______________________________ ________________

DeNae Kautzmann, Chairwoman Date

______________________________ ________________

Rick Horn, Management Agent Date

Morton County Housing-Vouchers

Check Register

For the Period From Jul 13, 2026 to Aug 7, 2026

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount		
12588	7/17/26	Wells Fargo Vendor Financial Services	111.10	169.11		
12589	7/24/26	Bakke Grinolds Wiederholt	111.10	3,600.60	________	**Steve Maerschbecker**
12590	7/24/26	Nan McKay	111.10	159.34		
12591	7/24/26	Brady, Martz & Associates, PC	111.10	105.00	________	**Carly Retterath**
12592	7/30/26	Innovative Office Solutions LLC	111.10	388.54		
12593	7/30/26	Ashton Nahs	111.10	250.00	________	**DeNae Kautzmann**
12594	8/3/26	HJL Management Company	111.10	35,145.00		
12595	8/3/26	Morton County Housing Corp	111.10	900.00	________	**Rory Anderson**
12596	8/7/26	Quadient Finance USA	111.10	402.03		
12597	8/7/26	Online Information Services Inc	111.10	659.67	________	**Paul Tokach**
12598	8/7/26	Uniti	111.10	9.56		
Total				41,788.85		

Morton County Contract
Check Register
For the Period From Jul 13, 2026 to Aug 7, 2026

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
1322	7/31/26	HJL Management Co	111.10	8,201.49
Total				**8,201.49**

Morton County Housing-Vouchers

General Ledger Trial Balance

As of Jul 31, 2026

Filter Criteria includes: Report order is by ID. Report is printed in Detail Format.

Account ID	Account Description	Debit Amt	Credit Amt
111.10	CASH	395,711.74	
1145.00	Accrued Interest Receivable	13,491.41	
124.00	Prepaid Insurance	3,795.00	
128.00	Tenant A/R	10,477.00	
128.10	Allowance for Doubtful Account		10,477.00
131.20	Investments-Starion	768,171.55	
1400.00	Leasehold Improvements	148,851.01	
1400.90	Furniture & Equipment	4,276.00	
163.10	OFFICE FURNITURE & EQUIP	3,343.74	
166.10	Accumulated Depreciation		21,604.75
167.10	Accumulated Amortization		44,102.15
2112.00	Interest Payable		277.56
2115.00	ST Lease Liability		8,879.50
2215.00	LT Lease Liability		65,303.62
511.10	Restricted Net Assets		81,063.99
512.10	Unrestricted Net Assets		1,010,648.10
512.11	Unrestr Net Assets - Pre 2004		158,615.00
706.00	ANNUAL CONTRIBUTIONS H		2,064,790.00
706.10	ANNUAL CONTRIBUTION - A		281,984.00
711.00	Investment Income - Unrestrict		20,609.77
714.00	Fraud Recovery		6,304.16
720.00	Other Income - Port In		11,938.90
911.00	MANAGEMENT FEES	245,802.00	
912.00	ACCOUNTING & AUDITING	17,109.75	
916.00	SUNDRY	16,503.53	
916.10	Port admin fee	12,066.22	
919.00	Storage Rental	690.00	
941.00	GENERAL EXPENSE	4,447.55	
945.00	Interest Expense	2,020.55	
961.00	INSURANCE EXPENSE	3,377.52	
973.00	HAP PAYMENTS	1,884,098.00	
973.10	Port out vouchers	233,487.00	
973.20	Port in Voucher	10,581.00	
974.00	Depreciation Expense	1,341.06	
975.00	Amortization Expense	6,956.87	
	Total:	3,786,598.50	3,786,598.50

Morton County Contract
General Ledger Trial Balance
As of Jul 31, 2026

Filter Criteria includes: Report order is by ID. Report is printed in Detail Format.

Account ID	Account Description	Debit Amt	Credit Amt
111.10	CASH	93,906.84	
1120.00	Accrued Interest Receivabl	8,079.55	
1162.00	GENERAL FUND INVEST	373,481.29	
512.10	RETAINED EARNINGS		452,654.45
711.00	INTEREST INCOME		8,624.62
715.00	Management Fee Income		72,812.42
913.10	Management Fees	58,361.95	
916.00	SUNDRY	261.86	
	Total:	**534,091.49**	**534,091.49**

MORTON COUNTY DEVELOPMENT ACCOUNT

General Ledger Trial Balance

As of Jul 31, 2026

Filter Criteria includes: Report order is by ID. Report is printed in Detail Format.

Account ID	Account Description	Debit Amt	Credit Amt
111.00	CASH	24,729.83	
1145.00	Accrued Interest Receivable	4,132.08	
131.30	Starion CD	367,711.00	
1400.50	Accumulated Depreciation		4,400.72
1400.90	Furniture & Equipment	857.92	
1475.10	OFFICE FURNITURE & EQUIP	3,542.80	
512.10	RETAINED EARNINGS		388,658.88
711.00	INTEREST INCOME		7,914.03
	Total:	400,973.63	400,973.63

Morton County Housing-Vouchers
Income Statement
Compared with Budget
For the Seven Months Ending July 31, 2026

	Current Month Actual	Current Month Budget	Current Month Variance	Year to Date Actual	Year to Date Budget	Year to Date Variance
Revenues						
ANNUAL CONTRIBUTIONS HAPS	$ 324,420.00	$ 292,000.00	32,420.00	$ 2,064,790.00	$ 2,044,000.00	20,790.00
ANNUAL CONTRIBUTION - AD MIN	42,956.00	42,500.00	456.00	281,984.00	297,500.00	(15,516.00)
Investment Income - Unrestrict	2,914.67	2,900.00	14.67	20,609.77	20,300.00	309.77
Fraud Recovery	620.00	1,700.00	(1,080.00)	6,304.16	11,900.00	(5,595.84)
Other Income - Port In	1,992.72	1,600.00	392.72	11,938.90	11,200.00	738.90
Total Revenues	372,903.39	340,700.00	32,203.39	2,385,626.83	2,384,900.00	726.83
Expenses						
MANAGEMENT FEES	35,145.00	35,855.00	(710.00)	245,802.00	250,985.00	(5,183.00)
ACCOUNTING & AUDITING	105.00	0.00	105.00	17,109.75	16,200.00	909.75
SUNDRY	4,947.08	3,500.00	1,447.08	16,503.53	24,500.00	(7,996.47)
Port admin fee	1,740.48	1,600.00	140.48	12,066.22	11,200.00	866.22
Storage Rental	0.00	120.00	(120.00)	690.00	840.00	(150.00)
GENERAL EXPENSE	1,081.82	750.00	331.82	4,447.55	5,250.00	(802.45)
Interest Expense	275.57	320.00	(44.43)	2,020.55	2,240.00	(219.45)
INSURANCE EXPENSE	345.00	420.00	(75.00)	3,377.52	2,940.00	437.52
HAP PAYMENTS	279,580.00	265,000.00	14,580.00	1,884,098.00	1,855,000.00	29,098.00
Port out vouchers	33,987.00	27,000.00	6,987.00	233,487.00	189,000.00	44,487.00
Port in Voucher	1,743.00	1,650.00	93.00	10,581.00	11,550.00	(969.00)
Depreciation Expense	191.58	192.00	(0.42)	1,341.06	1,344.00	(2.94)
Amortization Expense	949.01	1,000.00	(50.99)	6,956.87	7,000.00	(43.13)
Total Expenses	360,090.54	337,407.00	22,683.54	2,438,481.05	2,378,049.00	60,432.05
Net Income	$ 12,812.85	$ 3,293.00	$ 9,519.85	($ 52,854.22)	$ 6,851.00	($ 59,705.22)

Morton County Housing Authority

Waiting List Analysis

As of August 7, 2026

		YTD 8/7/2026	FY AVG	FY 2025	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020	FY 2019	FY 2018	FY 2017	FY 2016	FY 2015	FY 2014	FY 2013	FY 2012	FY 2011
Applications	A	380	525	572	526	549	421	525	462	473	504	457	493	558	619	491	648	577
Applications on housing list	B	60	246	141	178	244	216	271	225	262	246	243	148	288	285	266	340	338
Vouchers Issued	C	62	183	132	136	211	164	210	179	203	193	192	94	220	203	148	261	205
Vouchers Issued - Move Ins & Port Ins	C	16																
Vouchers Utilized	D	57	112	87	96	123	75	144	125	145	151	141	80	140	107	75	85	111
Vouchers Utilized Move Ins & Port Ins	D	16																
% of applications on housing list to applications (B / A)		16%	47%	25%	34%	44%	51%	52%	49%	55%	49%	53%	30%	52%	46%	54%	52%	59%
% of vouchers issued to applications (C / A)		16%	35%	23%	26%	38%	39%	40%	39%	43%	38%	42%	19%	39%	33%	30%	40%	36%
% of vouchers utilized to vouchers issued (D / C)		92%	63%	66%	71%	58%	46%	69%	70%	71%	78%	73%	85%	64%	53%	51%	33%	54%
% of vouchers utilized to applications (D / A)		15%	22%	15%	18%	22%	18%	27%	27%	31%	30%	31%	16%	25%	17%	15%	13%	19%
Vouchers issued and outstanding as of 12/31			32	31	24	45	34	41	43	26	20	26	0	35	36	14	63	41
Applications in process as of 12/31			138	208	129	178	95	115	110	120	150	137	250	180	124	120	136	84
Vouchers issued and outstanding as of 8/7/26		32																
Applications in process as of 8/7/26		389																

2026 HAPs LEASES, HAP DOLLARS AND ADMIN FEE EARNED

Month	HAPS Leased	HAP $s Received	HAP $s Spent	Admin Fee Received	Admin Expenses	Net	Balance
Jan	517	298,248	290,742	36,596	41,491	2,611	1,231,802
Feb	514	302,186	289,876	36,595	42,305	6,600	1,236,484
Mar	522	296,253	298,671	36,595	55,935	(21,758)	1,217,016
Apr	517	302,590	300,044	41,143	42,382	1,307	1,222,833
May	516	311,403	306,935	43,143	42,032	5,579	1,242,347
Jun	524	229,690	317,750	42,956	41,328	(86,432)	1,150,676
Jul	520	324,420	313,567	42,956	44,780	9,029	1,163,883
Aug						0	
Sep						0	
Oct						0	
Nov						0	
Dec						0	
	3,630	2,064,790	2,117,585	279,984	310,253		

		Accr Int		
Checking	395,711.74			
Cert of Dep - Starion	117,438.58	720.72	6/29/2027	3.50%
Cert of Dep - Starion	61,186.96	240.79	12/29/2026	3.99%
Cert of Dep - Starion	121,975.14	748.56	6/29/2027	3.50%
Cert of Dep - Starion	120,023.60	3,468.12	9/23/2026	3.74%
Cert of Dep - Starion	112,501.43	4,021.48	8/8/2026	4.11%
Cert of Dep - Starion	112,501.43	4,021.48	8/8/2026	4.11%
Cert of Dep - Starion	122,544.41	270.27	1/7/2027	3.50%
	1,163,883.29	13,491.42		

January 1, 2026 Balance of Development Account 381,777.15

	Other Income	Interest	Donations	
Jan		4,146.77		385,923.92
Feb		15.12		385,939.04
Mar		16.85		385,955.89
Apr		15.21		385,971.10
May		4,317.76		390,288.86
Jun		16.24		390,305.10
Jul		2,135.73		392,440.83
Aug				392,440.83
Sep				392,440.83
Oct				392,440.83
Nov				392,440.83
Dec				392,440.83

		Accr Int		
Checking	24,729.83			
Cert of Dep - Starion	123,007.91	3,112.10	10/21/2026	3.65%
Cert of Dep - Starion	122,544.41	270.27	1/7/2027	3.50%
Cert of Dep - Starion	122,158.68	749.69	6/29/2027	3.50%
	392,440.83	4,132.06		

Total Housing Authority cash on 6/30/2026

HAP Acct	1,163,883
Dev	392,441
Contract Fee	467,388
	$2,023,712

MORTON COUNTY FINANCIAL INFORMATION
MANAGEMENT FEE ACCOUNT
2026

Month	Income / Contract	Interest Income	Other Income	Expenses/Admin/ Contract	Balance	
Beginning Balance					$ 446,915.56	
January	10,305.09	22.86		8,521.94	448,721.57	82.70%
February	10,334.03	21.81		8,283.23	450,794.18	80.15%
March	10,672.64	25.56		8,554.11	452,938.27	80.15%
April	10,225.15	24.62		8,196.12	454,991.92	80.16%
May	10,489.35	4,326.02		8,407.48	461,399.81	80.15%
June	10,554.30	1,835.79		8,459.44	465,330.46	80.15%
July	10,231.86	27.30		8,201.49	467,388.13	80.16%
August					467,388.13	#DIV/0!
September					467,388.13	#DIV/0!
October					467,388.13	#DIV/0!
November					467,388.13	#DIV/0!
December					467,388.13	#DIV/0!
	72,812.42	6,283.96	-	58,623.81		

		Accrued Interest		
Checking	93,906.84			
Cert of Deposit - Starion	47,129.03	175.17	12/29/2026	3.99%
Cert of Deposit - Starion	56,250.72	2,010.74	8/8/2026	3.99%
Cert of Deposit - Starion	122,118.69	749.44	6/29/2027	3.50%
Cert of Deposit - Starion	147,982.85	5,144.21	8/16/2026	3.99%
	467,388.13	8,079.56		

MORTON COUNTY HOUSING AUTHORITY
2026 EQUITY BALANCES

	688 January	688 February	688 March	688 April	688 May	688 June	688 July	688 August	688 September	688 October	688 November	688 December	Available 4,128 Total
Vouchers leases	517	514	522	517	516	524	520						3,630
Housing Assistance Equity - Beginning Balance	81,063.99	89,149.99	101,863.42	99,682.92	102,576.42	107,970.07	20,258.07	31,421.07	31,421.07	31,421.07	31,421.07	31,421.07	81,063.99
HAP revenue	298,248.00	302,186.00	296,253.00	302,590.00	311,403.00	229,690.00	324,420.00						2,064,790.00
													-
Fraud recovery revenue	580.00	403.43	237.50	347.50	925.65	348.00	310.00						3,152.08
Other revenue													-
Investment income													-
Total revenues	298,828.00	302,589.43	296,490.50	302,937.50	312,328.65	230,038.00	324,730.00	-	-	-	-	-	2,067,942.08
Housing assistance payments	257,407.00	256,172.00	264,694.00	266,101.00	272,855.00	282,733.00	278,563.00						1,878,525.00
Port In - Billing													-
Tenant protection	1,028.00	1,028.00	1,028.00	1,028.00	1,017.00	1,017.00	1,017.00						7,163.00
Port out vouchers	31,389.00	32,676.00	32,949.00	32,915.00	33,063.00	34,000.00	33,987.00						230,979.00
PY Port Out -Covington CDA	918.00												918.00
													-
Total expenses	290,742.00	289,876.00	298,671.00	300,044.00	306,935.00	317,750.00	313,567.00	-	-	-	-	-	2,117,585.00
Difference	8,086.00	12,713.43	(2,180.50)	2,893.50	5,393.65	(87,712.00)	11,163.00	-	-	-	-	-	(49,642.92)
Housing Assistance Equity - Ending Balance	89,149.99	101,863.42	99,682.92	102,576.42	107,970.07	20,258.07	31,421.07	31,421.07	31,421.07	31,421.07	31,421.07	31,421.07	31,421.07
Average Monthly HAP	562.36	563.96	572.17	580.36	594.84	606.39	603.01	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	583.36
Administrative Equity - Beginning Balance	1,169,262.69	1,168,240.71	1,165,893.27	1,150,032.76	1,154,252.80	1,159,477.81	1,164,462.60	1,166,112.65	1,166,112.65	1,166,112.65	1,166,112.65	1,166,112.65	1,169,262.69
Administrative fee revenue	36,596.00	36,595.00	36,595.00	43,143.00	43,143.00	42,956.00	42,956.00						281,984.00
Administrative fee - special													-
Administrative fee revenue - prior year													-
Investment income	3,110.11	2,775.69	3,058.66	2,928.36	2,999.37	2,822.91	2,914.67						20,609.77
Port In - Billing	(1,742.00)	(1,742.00)	(1,742.00)	(1,742.00)	(935.00)	(935.00)	(1,743.00)						(10,581.00)
Other income - Port In billing	1,925.18	1,925.18	1,925.18	1,925.18	1,124.32	1,121.14	1,992.72						11,938.90
Other income													-
Fraud recovery revenues	580.00	403.43	237.50	347.50	925.65	348.00	310.00						3,152.08
Total revenues	40,469.29	39,957.30	40,074.34	46,602.04	47,257.34	46,313.05	46,430.39	-	-	-	-	-	307,103.75
Total operating expenses	40,237.32	41,111.85	54,741.96	41,189.11	40,839.44	40,135.37	43,639.95						301,895.00
PY Port Out -Covington CDA	61.06												61.06
Amortization	1,001.31	1,001.31	1,001.31	1,001.31	1,001.31	1,001.31	949.01						6,956.87
Depreciation	191.58	191.58	191.58	191.58	191.58	191.58	191.38						1,340.86
Total expenses	41,491.27	42,304.74	55,934.85	42,382.00	42,032.33	41,328.26	44,780.34	-	-	-	-	-	310,253.79
Difference	(1,021.98)	(2,347.44)	(15,860.51)	4,220.04	5,225.01	4,984.79	1,650.05	-	-	-	-	-	(3,150.04)
Administrative Fee Equity - Ending Balance	1,168,240.71	1,165,893.27	1,150,032.76	1,154,252.80	1,159,477.81	1,164,462.60	1,166,112.65	1,166,112.65	1,166,112.65	1,166,112.65	1,166,112.65	1,166,112.65	1,166,112.65
VMS Admin Equity Balance	1,172,952.80	1,176,131.92	1,179,428.08	1,182,703.94	1,186,628.96	1,189,799.87	1,193,024.54	1,193,024.54	1,193,024.54	1,193,024.54	1,193,024.54	1,193,024.54	
Total fraud recovery	1,160.00	806.86	475.00	695.00	1,851.30	696.00	620.00	-	-	-	-	-	6,304.16
Total interest	3,110.11	2,775.69	3,058.66	2,928.36	2,999.37	2,822.91	2,914.67	-	-	-	-	-	20,609.77
Admin fee rate - $94.60	48,908.20	48,624.40	49,381.20	48,908.20	48,813.60	49,570.40	49,192.00	-	-	-	-	-	
Proration factor - 88% Jan - Jun	43,039.22	42,789.47	43,455.46	43,039.22	42,955.97	43,621.95							258,901.28
Proration factor - 88% Jul - Dec							43,288.96	-	-	-	-	-	43,288.96
Proration factor -													-
Admin fee receivable / payable	6,443.22	6,194.47	6,860.46	(103.78)	(187.03)	665.95	332.96	-	-	-	-	-	20,206.24

88%	3,845,815.00	2026 Eligible funding
	(209,099.00)	Offset amount
	3,636,716	Renewal funding
		NRA offset available
	81,064	NRA balance 12/31/25
		2026 Set Aside funding
	279,219	Program reserves 12/31/25
	3,996,999	CY 2026 Funds Available
	3,636,716	Renewal funding
	3,152.08	YTD Fraud Recovery
	(2,117,585)	YTD HAP
	1,522,283	Remaining HAP eligibility
	304,456.62	Remaining monthly average
	3,454,880	95% funding
	-	Balance

Request for Qualifications & Proposals
Professional Auditing Services
August 14, 2026

RFP #2026-01

Morton County Housing Authority

1500 3rd Ave NW

Mandan, ND 58554

Notice is hereby given that proposals will be received by the Morton County Housing Authority (MCHA) for performing all work necessary in accordance with the Scope of Work specified herein. Please carefully read and follow the instructions provided. Respondents are responsible for ensuring that their Bid documentation is complete and received by MCHA on or before the closing deadline.

Bids shall be mailed or delivered to:

Morton County Housing Authority
Attn: Rick Horn Director / Management Agent
1500 3rd Ave NW
Mandan, ND 58554

Proposals shall be clearly marked as follows: RFP #26-001.

CLOSING DEADLINE: September 9, 2026, at 3:00 pm Central Standard Time (CST)

MCHA is not liable for any costs incurred by Bidders in responding to this Invitation for Bids.

Please direct inquiries to Rick Horn, Director / Management Agent, via email at rick@ndwriverhousing.com

BIDDER'S SUBMITTAL CHECKLIST

This checklist is provided to assist Bidders with submitting a complete Bid. Bidders are to submit the Bid as noted below and **include this Checklist with the Bid**.

1. _____ Bidder's Submittal Checklist
2. _____ Cover Letter and Bidder Information
3. _____ Bid Cost Form (Attachment 1)
4. _____ Debarment Certification (Attachment 2)
5. _____ Acceptance of Federal Clauses (Attachment 3)

Non-submittal of any requested item may be considered non-responsive.

I. GENERAL INFORMATION

A. Purpose and Basis of Award

The Morton County Housing Authority Board invites the submission of Proposals from qualified bidders to provide audit services as specified in Section II – Nature of Services Required.

B. Organization Background

MCHA, utilizing funds from the US Department of Housing and Urban Development (HUD) operates a Section 8 Housing Choice Voucher Program. The program consists of 688 vouchers located in the counties of Morton, McLean, Oliver, Grant and Sioux. MCHA provides housing assistance payments to qualified area residents and works closely with area agencies in the provision of support services for clients. MCHA grants requests for funds when money is available to enhance the programs that provide services for the clients of the agency. For more information, visit the MCHA website at www.mortoncountyhousingauthority.org.

Most of the MCHA funding is received from the federal HUD program. For the 2025 fiscal year, the HUD contributions were $4,025,032 or 94.5% of total revenues. Our 2025 financial audit reported an unmodified opinion with no material weaknesses. The significant deficiency identified was due to segregation of duties.

II. NATURE OF SERVICES REQUIRED

A. General

The Morton County Housing Authority is soliciting the services of a qualified independent certified public accountant and independent public accountants to audit the financial statements prepared by the Housing Authority for the fiscal years ending December 31, 2026, 2027, and 2028. The audit is to be performed in accordance with the provisions contained in this RFP. Along with the Data Collection Form (DCF) and the review of the Financial Assessment Subsystem Submission to HUD.

B. Scope Of Work Performed

The auditor will be asked to express an opinion on the fair presentation of its financial statements in conformity with Accounting Principles Generally Accepted in the United States of America. Audit fieldwork is to be completed by the end of March, with a draft report required by April 30th. The final issued audit deadline is May 31st.

C. Auditing Standards To Be Followed

To meet the requirements of this RFP, these audits are to be performed in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. These audits are to be performed in accordance with the provisions of the federal Single Audit Act of 1984, as amended in 1996, and Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

D. Reports To Be Issued

For Audits of Financial Statements Prepared in accordance auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Following completion of the audit of the Housing Authority's fiscal year-end financial statements, where applicable, the auditor shall include:

a. Independent Auditor's Report
b. Management Discussion and Analysis
c. Basic Financial Statements
    i. Combined Financial Statements
    ii. Notes to Financial Statements
c. Required Supplemental Information
d. Independent Auditor's Comments Requested by the Board of Commissioners
e. Report on Compliance and on Internal Control Over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards
f. Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by Uniform Guidance
g. Schedule of Findings and Questioned Costs
h. Schedule of Prior Year Findings
i. Corrective Action Plan

III. INFORMATION REQUIREMENTS FOR RESPONSE TO RFP

A. Firm Information

1. Firm size, location, and history
2. Number of clients in the industry
3. States firm is licensed to practice
4. 3 References of similar types of entities with contact information
5. Copy of the latest Peer Review Report
6. Any litigation currently pending with the firm

7. Evidence that the firm meets the independence standards of the AICPA
8. Managing Partner of the firm
9. Partner in charge of the HUD & government industry
10. Partner in charge of audit
11. Continuing professional education in the industry for the past three years
12. If a conflict of interest is determined, how would it be handled

B. PROPOSED FEE (Bid Worksheet)

1. Fee to perform the audit
2. Fee to perform single audit of grants
3. Fee to review the Financial Assessment Subsystem submission to HUD
4. Fee to perform Data Collection Form (DCF)

IV. SELECTION PROCESS

A. Submission Of Qualifications

The Morton County Housing Authority will determine which firm is best qualified to complete the audits based on the information requested in the RFP.

B. Schedule For Selection Process

Issuance of RFP – **August 14, 2026**
The last day to Submit Questions/Clarifications – **August 28, 2026, 11:00 AM CST**
Addenda Posted (If needed) – **September 2, 2026, 12:00 PM CST**
Responses Due – **September 11, 2026, 3:00 PM CST**
Bid Opening – **September 16, 2026, 3:00 PM CST** (Bids will be publicly opened at the Morton County Housing Authority in the Conference Room)
Award of contract – **September 18, 2026**

C. Request For Additional Information

The Morton County Housing Authority reserves the right to request any additional information necessary to assist with the review and contract award process.

D. Proposers are expected to raise any questions, noted errors, discrepancies, ambiguities, exceptions, additions, or deficiencies they have concerning this RFP via phone at 701.663.7494 or email to rick@ndwriverhousing.com no later than 11:00 am CST on Friday, August 21, 2026.

If a Proposer fails to notify MCHA of any condition stated above that reasonably should have been known to the Proposer, and if a contract is awarded to that Proposer, the Proposer shall not be entitled to additional compensation or time because of the error or its correction.

Revisions to this RFP will only be made by an official addendum issued by MCHA. Addenda will be posted by August 26, 2026. Bidders are responsible for checking the website for addenda before submitting their Bid. Failure to acknowledge addenda may disqualify a Bid. As such, Bidders are advised to review the website before the close of this proposal.

E. LATE BIDS

After receipt at its offices, late bids will only be accepted if proven late due to Morton County Housing Authority's mishandling.

F. Cancellation Of Request For Letters Of Interest

The Morton County Housing Authority reserves the right to cancel this request for professional services at any time, to elect not to award the work listed, to reject any or all of the responses, to waive any informality or irregularity in any response received and is the sole judge of the merits of the respective responses received.

While the Morton County Housing Authority intends to award all tasks included in this request for proposal to one firm, the Housing Board also reserves the right to contract any task or portion of this work separately.

Any questions or comments regarding this request may be directed to Rick Horn, Director / Management Agent, by phone at 701.663.7494 or by email at rick@ndwriverhousing.com.

G. RESPONSIVENESS OF BIDS

A bid must comply in all material respects with the RFP, including the method and timeliness of submission. Email or facsimile bids will not be considered under the competitive sealed bid process.

H. FALSE OR MISLEADING STATEMENTS

Bids that contain false or misleading statements or provide references that do not support an attribute or condition claimed by the Bidder shall be rejected.

I. MODIFICATION/WITHDRAWAL OF BIDS

Bids may be modified or withdrawn by written, email, telegraphic, or facsimile notice or in person if submitted to and received by the Director / Management Agent no later than twenty-four (24) hours before the time set for bid opening. Email, telegraphic or facsimile modifications or withdrawals will be sealed in an envelope by a Morton County Housing Authority official and noted for opening with the bid package. Information will not be disclosed before opening.

Attachment 1

BIDDER NAME:				
ITEM	**BRIEF DESCRIPTION**	**FIRM ANSWERS**		
		2026	2027	2028
1	Fee to perform audit			
2	Fee to perform single audit			
3	Fee to review the FASS to HUD			
4	Fee to perform Data Collection Form			
	Total			

Attachment 2

Certification Regarding
Debarment, Suspension, and Other Responsibility Matters
Primary Covered Transactions

This certification is required by the regulations implementing Executive Order 12549, Debarment and Suspension, 13 CFR Part 145. The regulations were published as Part VII of the May 26, 1988, Federal Register (pages 19160-19211). Copies of the regulations are available from local offices of the U.S. Small Business Administration.

(BEFORE COMPLETING CERTIFICATION, READ INSTRUCTIONS BELOW)

1) The prospective primary participants certified to the best of its knowledge and belief that it and its principles:

   a) Are not presently debarred, suspended, proposed for disbarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;

   b) Have not within a three-year period preceding this application been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State, or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;

   c) Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State, or local) with commission of any of the offenses enumerated in paragraph (1)(b) of this certification; and

   d) Have not within a three-year period preceding this application had one or more public transactions (Federal, State, or local) terminated for cause or default.

2) Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective primary participant shall attach an explanation to this proposal.

Business Name: ____

Date: ____________________ By: ______________________________

Name and Title of Authorized Representative

____

Signature of Authorized Representative

Attachment 3

INSTRUCTIONS FOR CERTIFICATION

1. By signing and submitting this proposal, the prospective primary participant is providing the certification set out below.

2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. The prospective participant shall submit an explanation of why it cannot provide the certification set out below. The certification or explanation will be considered in connection with the department or agency's determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.

3. The certification in this clause is a material representation of fact upon which reliance was placed when the department or agency determined to enter into this transaction. If is is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, the department or agency may terminate this transaction for cause or default.

4. The prospective primary participant shall provide immediate written notice to the department or agency to which this proposal is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.

5. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549. You may contact the department or agency to which this proposal is submitted for assistance in obtaining a copy of those regulations (13 CFR Part 145).

6. The prospective primary participant agrees by submitting this proposal that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the department or agency entering into this transaction.

7. The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion--Lower Tier Covered Transactions," provided by the department or agency entering into this covered transaction, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.

8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the ineligibility of its principals. Each participant may, but is not required to, check the Non-procurement List.

9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

10. Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal Government, the department or agency may terminate this transaction for cause or default.