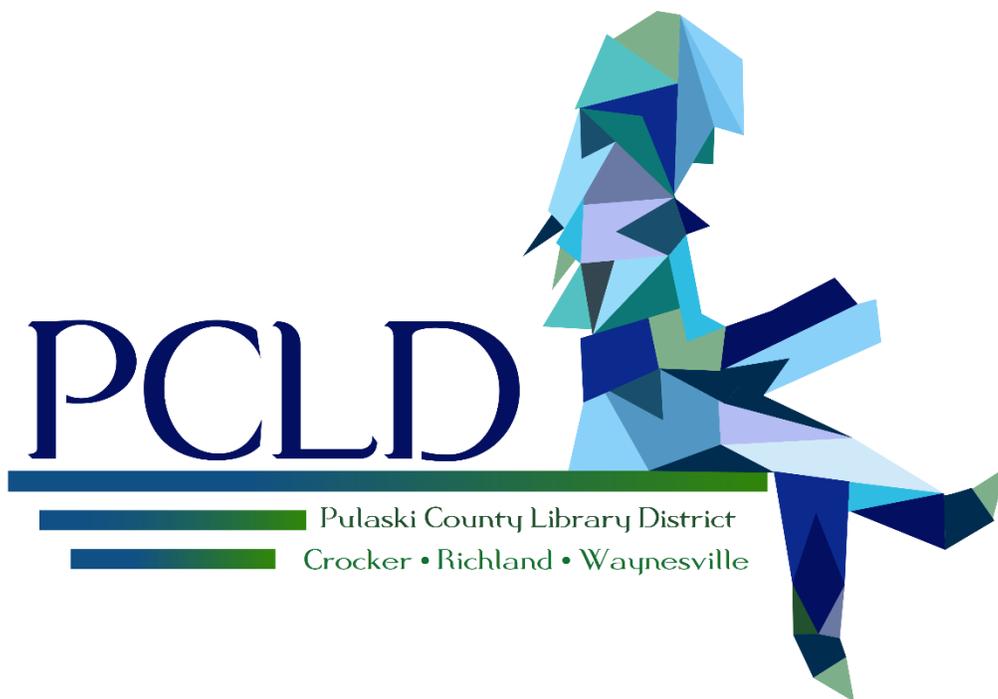


REQUEST FOR PROPOSALS: 2018 AUDIT SERVICES



PO Box 340
Richland, MO 65556
(573) 774-5026

The Pulaski County Library District is seeking proposals from qualified firms of certified public accountants to audit its financial records and produce/present the resulting financial statements and auditor's report.

Background

The Pulaski County Library District provides library services to all of Pulaski County, Missouri. It is governed by a 5 member Board of Trustees. The total operating budget for 2017 was \$634,840.00 with property taxes representing over 90% of income received. The Pulaski County Library District maintains 3 branch locations and an administrative office and employs 14 staff.

Monthly financial reports and payroll are performed by the Library Director, Emily Slama. Complete financial reports for FY 2018 will be available by the end of January 2019.

Scope of Services

1. The Library is a political subdivision of the State of Missouri, organized under the Revised Statutes of the State of Missouri. Respondents shall be responsible for complying with all relevant statutory requirements applicable to the Library and political subdivisions of the State of Missouri.
2. The engagement for auditing services shall be for the fiscal year ending December 31, 2018, with the possibility of up to six more years at the Library's discretion. Pricing should be firm for the contract year, and should include maximum annual increases for subsequent years.
3. The auditor shall be responsible for performing procedures involving any required supplementary information required by the Governmental Accounting Standards Board as mandated by generally accepted auditing standards. The audit shall be performed in accordance with generally accepted auditing standards for political subdivisions; the provisions of the U.S. Comptroller General's Government Auditing Standards; and the provisions of OMB Circular A-133, *Audits of States, Local Government, and Nonprofit Organizations*, and the Compliance Supplemental to the OMB Circular A-133.
4. The audit shall include an examination and evaluation of the balance sheet as of December 31, 2018 and related statements of revenues, expenditures, and changes in fund balance for the twelve months then ended for the Library, the Library's internal control structure elements, and the Library's compliance with regulatory provisions of state and federal grants.
5. The audit firm selected will be responsible for the following:
 - Basic Financial Statements, Supplementary Data, and Auditor's Report
 - Examination of Expenditures of Federal Awards as needed (typically less than \$25,000.00).
 - Basic report requirements: Type, collate, assemble, copy, bind, and proof final audit report and provide 10 printed copies and 1 digital copy to the Library.

6. Final copies of the report are due no later than April 16, 2019, at the regular meeting of the Library Board of Trustees, and as required by RSMo 182.075(3).
7. The Library will provide the following:
 - Monthly financial reports
 - General Ledger for the year
 - Supporting financial records

Proposed Calendar of Events

| | |
|-----------------------------------|--|
| August 1 st , 2018 | Issue RFP |
| September 17 th , 2018 | Sealed bids due by 5:00 PM to PO Box 340, Richland, MO 65556 |
| September 18 th , 2018 | Proposals opened at regular board meeting at 5:30 PM at the Waynesville Library. |
| September 19 th , 2018 | Notify all respondents of board decision. Execute engagement letter if a bid is selected. |
| January 31 st , 2019 | Availability of 2018 financial documents. |
| March 15 th , 2019 | Completion of Audit field work |
| March 31 st , 2019 | Draft of Annual Financial Report to Library |
| April 16 th , 2019 | Presentation of final report to the Library Board of Trustees and transmittal of same to Missouri State Auditor. |

Basic Requirements for Proposals

- Respondent shall submit 7 copies of the proposal.
- Proposals are due to PO Box 340, Richland, MO 65556 by 5:00 PM on September 17th, 2018.
- Proposals shall be submitted in a sealed envelope marked 'Auditing Services' and addressed to the attention of Emily Slama, Director, Pulaski County Library District, PO Box 340, Richland, MO 65556.
- Respondent shall include in the proposal a list of qualifications and a current/former client list with contact information. Respondent shall provide a list of clients for which they have provided similar auditing services in the past three years and shall include libraries, if any. The name of the institution, contact person, address, and phone number must be included.
- Respondent shall include the completed pricing sheet.
- Respondent agrees to enroll and participate in a Federal Work Authorization, if applicable, with respect to the employees working in connection with the services to be provided to the Library.
- All proposals received will be kept confidential throughout the evaluation process. However, upon award, all information becomes public record. If any portion of the proposal contains 'proprietary' information, it should be clearly noted, and all efforts will be made to retain the confidentiality of such information.
- Respondents should provide a detailed list and explanation of any current litigation in which their audit opinion and/or work are being challenged in a court of law. Also, provide a detailed list of any complaints submitted in the past five years to the Missouri State Board of Accountancy for the firm or any Certified Public Accountants who are or will be working for the firm.
- Any questions concerning this RFP shall be submitted in writing by mail or e-mail to:

Emily Slama, Library Director
Pulaski County Library District
PO Box 340
Richland, MO 65556
573-774-5026
emily@pulaskilibraries.org

Answers will be shared with all prospects.

Selection Criteria

- Experience with organizations similar in size and/or operations, especially prior experience with libraries.
- Recommendations from former clients.
- Competence as demonstrated by qualifications and technical backgrounds of staff to be assigned to the engagement.
- Cost, as determined by the lowest cost commensurate with quality of work. Cost will be a vital, but not the only, determining factor.

A letter of engagement will be signed with an independent auditor who, based on an evaluation of all responses, applying all criteria, is determined to be the best qualified to perform the audit.

Basis of Awarding

The right is reserved, as the interest of the Library may require, to waive any defects or informalities in any proposal, to reject any or all proposals, to take any or all proposals under advisement or to accept any proposal as may be deemed to be in the Library's interest in meeting the standard of lowest and best proposal.

Equal Opportunity

The Pulaski County Library District is committed to Equal Opportunity. The respondent will not discriminate against any employee or applicant because of race, color, religion, sex, or national origin. The respondent agrees to comply with the Fair Labor Standards Act, Fair Employment Practices, Equal Opportunity Act, and other applicable State and Federal laws.

Financial Information

A copy of the Library's Annual Financial Report for the fiscal year ending December 31, 2017 is available upon request.

Appendix A

The pricing sheet attached as Appendix A must be included with all proposals.

APPENDIX A- PRICING SHEET
RFP FOR AUDITING SERVICES 2018

Firm name: _____

Firm Address: _____

City: _____ State: _____ Zip: _____

Phone: _____ Fax: _____

E-Mail: _____ Date: _____

Total cost for General Audit:

First year: _____

Maximum annual increase (if selected for subsequent years): _____

Respondent must provide sufficient detail to explain fee structure fully. Any contingent fees should be explained fully and an annual estimate provided by the Respondent.