

**REQUEST FOR PROPOSAL
For
AUDITING SERVICES**

Scenic Regional Library
251 Union Plaza Drive
Union, MO 63084



Proposals will be accepted until 12:00 p.m. (CST)
February 28, 2023

Delivery or mail proposals to the Library
Attention: Kjersti Merseal

**Scenic Regional Library
Request for Proposal
For
Auditing Services
2023**

The Scenic Regional Library, a political subdivision of the State of Missouri, is seeking proposals for auditing its financial records and producing the Comprehensive Annual Financial Report.

Background

The Scenic Regional Library system consists of 9 branches, across 3 counties. The total annual operating budget is \$6,694,321 for 2022-23 with property taxes representing approximately 95% of revenues. The Library employs 84 people representing 41 FTEs approved by the Library District's Board of Trustees. Scenic Regional Library is comprised of three county library districts that are political subdivisions (Franklin County Library District, Gasconade County Library District and Warren County Library District).

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 Library has one component unit, which is 501c3 organization. The Scenic Regional Library Foundation have assets totaling \$164,206.44 as of June 30, 2022.
3. The contract for auditing services shall be for the fiscal year ending June 30, 2023, with an option to renew for two additional years. All pricing provided shall be firm through the contract period.
4. 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 Governments and Nonprofit Organizations*.
5. The audit shall include an examination and evaluation of the balance sheet at June 30, and related statements of revenues, expenditures and changes in fund balance for the twelve months then ended; the Library's internal control structure elements; and the Library's compliance with regulatory provisions of state and federal grants.
6. The audit firm selected will be responsible for the following:

Comprehensive Annual Financial Report

- Report of Independent Auditors
- Basic Financial Statements
- Notes to the Basic Financial Statements
- Other Supplemental Financial Statements
- Report of Independent Auditors on Internal Controls
- Report of Independent Auditors on Compliance
- Schedule of Findings and Questioned Costs

Basic Report Requirements

- Type, collate, assemble, copy, bind and proof CAFR
7. Final copies of Comprehensive Annual Financial Report are due on November 4th each year, with presentation to the Library Board on the 2nd Tuesday of November at 7:00 PM in Union, MO.
 8. The Library will provide the following:
 - Monthly Financial Reports
 - General Ledger for the year
 - Supporting financial records

Proposed Calendar of Events

February 1, 2023	Issue RFP
February 28, 2023	Proposals due
March 21, 2023	Recommendation to the Board of Trustees
March 24, 2023	Execute engagement letter

Basic Requirements for Proposals

- Respondent shall submit 1 copy of the proposal.
- Proposals are due in the Library Office by 12:00 p.m. CST, February 28, 2023.
- Proposals shall be submitted in a sealed envelope marked "Auditing Services".
- Respondent shall include in the proposal a list of qualifications and a current/former client list. Respondent shall provide at least three references 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 identify the key personnel who will work with the Library and provide a brief resume for each person. Respondent shall describe their policies regarding notification of changes in key personnel.
- Respondent shall indicate if the Scenic Regional Library Foundation will be included in the library's audit as a component unit or if a separate audit is recommended.
- Respondent shall include the completed pricing sheet (Appendix A) within the proposal.
- The Respondent agrees to enroll and participate in a Federal Work Authorization Program, with respect to the employees working in connection with the contracted services to be provided to the Library. (See Appendix B)
- All proposals received will be kept confidential throughout the evaluation process. However, upon award, all information becomes public record. If any portion of a proposal contains "proprietary" information, it should be clearly noted, and all efforts will be made to retain the confidentiality of such information.
- Any questions concerning this RFP shall be submitted in writing by mail, email or facsimile transmission to:

Kjersti Merseal
Scenic Regional Library
251 Union Plaza Drive
Union, MO 63084
Fax: (636) 238-1001
Email: kmerseal@scenicregional.org

Answers will be shared with all prospects

Selection Criteria

- Experience with organizations similar in size and/or operations
- Recommendations from former clients and prior experience with the Library, if applicable
- Competence, as demonstrated by the qualifications and technical backgrounds of staff to be assigned to the engagement
- Cost, as determined by the lowest cost commensurate with quality of work

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 all 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

Scenic Regional Library is committed to Equal Opportunity. The respondent will not discriminate against any employee or applicant because of race, color, religion, sex, national origin or any other protected class. 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 ended June 30, 2022 is available upon request.

Appendix A

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

Appendix B

The Federal Work Authorization Program (E-Verify) Addendum is included for your information.

APPENDIX A – PRICING SHEET

Firm Name: _____

Total cost for audit:

First year _____

Second year _____

Third year _____

Total cost for Scenic Regional Library Foundation audit (if Applicable):

First year _____

Second year _____

Third year _____

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.

**APPENDIX B –
FEDERAL WORK AUTHORIZATION PROGRAM ("E-VERIFY") ADDENDUM**

Pursuant to Missouri Revised Statute 285.530, all business entities awarded any contract in excess of five thousand dollars (\$5,000) with the state or any political subdivision (hereinafter "District") of the state must, as a condition to the award of any such contract, be enrolled and participate in a federal work authorization program with respect to the employees working in connection with the contracted services being provided, or to be provided, to the District (to the extent allowed by E-Verify). In addition, the business entity must affirm the same through sworn affidavit and provision of documentation. In addition, the business entity must sign an affidavit that it does not knowingly employ any person who is an unauthorized alien in connection with the services being provided, or to be provided, to the District.

Accordingly, your company:

- a) agrees to have an authorized person execute the attached "Federal Work Authorization Program Affidavit" attached hereto as Exhibit A and deliver the same to prior to or contemporaneously with the execution of its contract with the District;
- b) affirms it is enrolled in the "E-Verify" (formerly known as "Basic Pilot") work authorization program of the United States, and are participating in E-Verify with respect to your employees working in connection with the services being provided (to the extent allowed by E-Verify), or to be provided, by your company to the District;
- c) affirms that it is not knowingly employing any person who is an unauthorized alien in connection with the services being provided, or to be provided, by your company to the District;
- d) affirms you will notify the District if you cease participation in E-Verify, or if there is any action, claim or complaint made against you alleging any violation of Missouri Revised Statute 285.530, or any regulations issued thereto;
- e) agrees to provide documentation of your participation in E-Verify to the District prior to or contemporaneously with the execution of its contract with the District (or at any time thereafter upon request by the District), by providing to the District an E-Verify screen print-out (or equivalent documentation) confirming your participation in E-Verify;
- f) agrees to comply with any state or federal regulations or rules that may be issued subsequent to this addendum that relate to Missouri Revised Statute 285.530; and
- g) agrees that any failure by your company to abide by the requirements a) through f) above will be considered a material breach of your contract with the District.

By: _____ (signature)

Printed Name and Title: _____

For and on behalf of: _____ (company name)

EXHIBIT A
FEDERAL WORK AUTHORIZATION PROGRAM AFFIDAVIT

I, _____, being of legal age and having been duly sworn upon my oath, state the following facts are true:

1. I am more than twenty-one years of age; and have first-hand knowledge of the matters set forth herein.

2. I am employed by _____ (hereinafter "Company") and have authority to issue this affidavit on its behalf.

3. Company is enrolled in and participating in the United States E-Verify (formerly known as "Basic Pilot") federal work authorization program with respect to Company's employees working in connection with the services Company is providing to, or will provide to, the District, to the extent allowed by E-Verify.

4. Company does not knowingly employ any person who is an unauthorized alien in connection with the services Company is providing to, or will provide to, the District.

FURTHER AFFIANT SAYETH NOT.

By: _____ (individual signature)

For: _____ (company name)

Title: _____

Subscribed and sworn to before me on this ___ day of _____, 201__

NOTARY PUBLIC

My commission expires: