



Request For Proposal

Overview – Pursuant to the Pioneer Library System Board adopted policies, we are seeking a proposal for an annual financial audit of the period 1/1/17 – 12/31/17 to be conducted between January 16, 2018 and February 9, 2018, assistance with the OSC AUD filing, and completion of the 990. The deadline for filing the auditor’s report, and completion of the OSC AUD report is February 28, 2018.

We are a 501(c)(3) Association Library System chartered by the NYS Board of Education and governed by a board of 9 trustees. The bulk of our funding is state aid mandated by Education Law, and our 2017 annual budget is \$2.2 million. We are members of the NYS Employee’s Retirement System but are not civil service employees. Lauren Moore, Executive Director oversees 12 full-time and 8 part-time employees. Cindy Gardner, Business/Personnel Manager utilizes Microsoft Dynamics financial software and we currently contract with Paychex for payroll services.

Scope – We are currently audited using GAGAS and Standards promulgated by the Office of the State Comptroller (OSC), and operate on a modified cash basis. Expected work product includes:

- 1) Statement of Assets and Net Assets – Modified Cash Basis
- 2) Statement of Revenue, Expense and Changes in Net Assets – Modified Cash Basis
- 3) Statement of Cash Flows – Modified Cash Basis
- 4) Notes to Financial Statements
- 5) Statement of Functional Expenses – Modified Cash Basis
- 6) Statement of Changes in Net Assets – Modified Cash Basis
- 7) Management Letter
- 8) GAGAS Report
- 9) 990
- 10) AUD

Work product issues may be discussed with the Executive Director and the Business/Personnel Manager. Confidentiality of staff and or trustee interviews will be observed. Assistance during the audit will be provided by the Executive Director and the Business/Personnel Manager.

Contract Terms and Conditions:

- Written contract with an engagement letter outlining audit scope, objective, procedures and violation notification statement, other services, management responsibilities and engagement administration and fees.
- Payment will be from an invoice upon audit report completion and acceptance by the Board of Trustees.

- The Audit Committee of the Board and the Executive Director have overall supervision of the contract.

RFP Requirements –

1. Qualifications and experience of the firm
 - Size of the firm
 - Level and type of auditing experience
 - Experience with governmental auditing, including list of prior engagements
 - Client References
 - Knowledge of the financial standards of public library systems in NYS
2. Qualifications and experience of the firm's staff
 - Licensing
 - Proposed staffing (level, hours)
 - Experience of partner or manager in charge
 - Experience of audit staff
 - Resumes and references (from government or school sources)
 - Affirmation that all staff have met CPE requirements for governmental auditing
 - RFP may include wording that allows the library system to reject staff it feels does not have the appropriate experience or qualifications to conduct the audit
3. Proposed work plan
 - Interim work and entrance conference
 - Details of audit plan, including level of testing, field work, etc.
 - Draft report and exit conference
 - Final Report and 990 (presented to the Board of Trustees at March 14, 2018 meeting)
 - Samples of above items
4. Proposed fee
 - Flat rate or "not to exceed" maximum price
5. Affirmation that no conflicts of interest exist between the firm and the district, its board or its management.

Organization, Content and Presentation of Proposals –

- Title page
- Letter of Transmittal
- Table of Contents
- Qualifications of the firm and assigned staff
- Work plan
- Fees
- Two copies of RFP, deadline November 30, 2017 mailed to:
Pioneer Library System
Lauren Moore, Executive Director
2557 State Route 21
Canandaigua, NY 14424

Evaluation of Proposals – Specific Scoring Criteria/Weighted factors include:

- Qualification/Experience of the firm
- Qualification/Experience of the audit staff
- Cost
- Knowledge of the financial standards of public library systems in NYS

The library system reserves the right to reject any and all proposals.

Results and Contract Award Process –

- Award notification deadline: December 22, 2017
- Letters/emails will be sent to all respondents
- Award should be subject to successful contract negotiations