

Independent Audit Services

Request for Proposal

Issue Date: November 15, 2018

Niles-Maine District Library

6960 Oakton Street

Niles, IL 60714

(847) 663-1234

I. Introduction

The Board of Trustees of the Niles-Maine District Library (“the District” or “the Library”) invites you to present a proposal to act as its independent auditor.

II. Background

The District began as a single room in Village Hall in 1956 staffed by volunteers. Throughout its 58-year history it has grown into a 68,000 square foot facility on the corner of Oakton Street and Waukegan Road in Niles. The Library consists of a thriving children’s department (KidSpace) including a space for middle schoolers (MiddleGround), an exciting teen area (Teen Underground), a new tech area, a vibrant adult area, a sleek new lobby, and a commons space.

There are 108 employees at the Library (44 full time and 64 part time) and the Library’s annual operating budget is approximately \$6.4 Million. The Library’s employees are covered by IMRF.

The District’s service area currently includes 59,000 people. Half of them live in the Village of Niles and the balance live in unincorporated Des Plaines and Glenview in Maine Township. In addition to purchasing and lending items, the Library provides ancillary services, such as meeting rooms, computers, WiFi, photocopiers, and voter registration. Most recently we added a passport service.

III. Service to Be Performed

Your proposal is expected to cover the completion of the audit of the District’s annual financial statement in compliance with generally accepted auditing standards as established by the American Institute of Certified Public Accountants as applicable to governmental units. The audit work includes electronic submission of the Audit Report and Annual Financial Report with the Comptroller and may include meetings with library staff and the District’s finance committee and/or board of trustees as necessary.

IV. Term of Engagement

A single-year contract for fiscal year 2018-2019 is contemplated. It is the intent of the District’s board of trustees to continue its relationship with the auditor for no less than three years, subject to the annual review by the board and the annual availability of an appropriation.

V. Key Personnel

Following are key contacts for information you may seek in preparing your proposal:

Ms. Susan Lempke	Library Director	(847) 663-6401 slempke@nileslibrary.org
Mr. Gregory J Pritz	Business Manager	(847) 663-6403 gpritz@nileslibrary.org
Ms. Karen Dimond	President of the Board	
Mr. Tim Spadoni	Treasurer of the Board	

Requests for additional information, visits to our site, review of prior financial statements, and/or appointments with library trustees and staff should be coordinated through Ms. Susan Lempke and/or Mr. Gregory J Pritz at the numbers and emails listed above.

VI. Relationship with Prior Auditor

These services have been provided by McClure Inserra & Company for a number of years. However, it is the practice of the library district to consider the services of various auditing firms from time to time. In preparing your proposal, be advised that management will give permission to contact the prior auditors.

VII. Timeline

November 15, 2018	RFP Issued
January 11, 2019	RFPs due to Library
February 20, 2019	Final decision by Board
February 21, 2019	Notification to all bidders

VIII. Other Information

A. Working Papers

The working papers shall be retained for at least five years. The working papers will be available for examination by authorized representatives of the State of Illinois, and, if required, the cognizant federal audit agency and the General Accounting Office.

B. Government Accounting Standards Board

The District implemented the requirements of GASB 34 and any and other GASB requirements pertaining to district libraries. It is expected that your firm will have experience and adequate staff available to meet the changes that have been brought forth by GASB and subsequent statements. The District expects the successful proposer to review all supplemental schedules and to advise, as necessary, on related accounting and reporting concerns.

C. Additional Information

Please visit <https://www.nileslibrary.org/foia-transparency-portal> to view audited financial statements from past years and other data which may inform your bid.

IX. Your Response to This Request for Proposal

In responding to this request, we request the following information:

1. Provide a description of your firm's size, structure, and experience in providing auditing services to public libraries, as well as other government agencies.
2. Provide information on whether you provide services to any related industry associations or groups.
3. Discuss the firm's independence with respect to the Niles-Maine District Library.
4. Discuss commitments you will make to staff continuity, including your staff turnover experience in the last three years.
5. Identify the five largest clients your firm (or office) has lost in the past three years and the reasons. Also discuss, in instances where loss of the client was due to an unresolved auditing or accounting matter, the process of attempting to resolve the issue(s).
6. Identify the partner, manager, and in-charge accountant who will be assigned to our job if you are successful in your bid, and provide biographies. Indicate any complaints against them that have been leveled by the state board of accountancy or other regulatory authority, if any. Indicate any corrective actions that have been taken by the firm with respect to these people.
7. Describe how your firm will approach the audit of the District, 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 finally, discuss the communication process used by the firm to discuss issues with the management and finance committee of the board.
8. Set forth your fee proposal for the fiscal year 2018-2019 audit, with whatever guarantees can be given regarding increases in future years. You may also additionally propose fees for three- or five-year terms of engagement.
9. Furnish standard billing rates for classes of professional personnel for each of the last three years.
10. Provide the names and contact information for other, similarly sized public library clients of the partner and manager that will be assigned to our organization for reference purposes.
11. Describe how and why your firm is different from other firms being considered, and why our selection of your firm as our auditor is the best decision we could make.
12. Include a copy of your firm's most recent peer review report, the related letter of comments, and the firm's response to the letter of comments.

X. Evaluation of Proposals

The Niles-Maine District Library will evaluate proposals on a qualitative basis. This includes our review of the firm's peer review report 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.

You may be invited to make a presentation on your firm and its proposal at the Meeting of the Board of Trustees on **February 20, 2019**.

The District reserves the right to reject any and all proposals submitted and to request additional information from all proposers. Any contract awarded will be made to the independent auditor who, based on evaluation of all responses, applying all criteria and oral interviews if necessary, is determined to be the best qualified to do the audit. We anticipate the successful bidder will be notified by **February 21, 2019**.

Please submit your response to this request for proposal in hard copy and/or electronically by 5:00PM on **January 11, 2019** to:

Gregory J. Pritz
Assistant Director-Business Manager and Operations Manager
Niles-Maine District Library
6960 Oakton Street
Niles, IL 60714
Email: gpritz@nileslibrary.org
Phone: 847-663-6403
FAX: 847-663-1360

XI. Inquiries

If you have questions, please submit them by email to gpritz@nileslibrary.org. We would expect to provide the same answers to all of the prospective auditing firms being considered in this process.

XII. Conditions

A. Reservations

The District reserves the right to reject any and all proposals or parts of a proposal, to waive technicalities, and to adjust quantities.

B. Cost

The District shall not be responsible for any costs incurred related to preparing, submitting, or presenting its response to this RFP.

C. Selection

The District, in its discretion, may award the project to the responsible and responsive proposer submitting the proposal which is deemed to be the most advantageous to the District, price and other factors listed in this RFP being considered.

D. Award

After review of the proposals, the Business Manager will forward his analysis of the responses to the District Board of Trustees at its regular meeting in February for a decision. The District will then notify the firm selected in writing.

End of RFP