

REQUEST FOR PROPOSAL For AUDITING SERVICES

Rolla Public Library
900 N. Pine Street
Rolla, MO 65401
<https://rollapubliclibrary.org/bids>

Proposals will be accepted until 12:00 p.m. (CST)
February 18, 2026

Delivery, mail, or e-mail proposals to the Library
Attention: Rebecca Buckley
director@rollapubliclibrary.org

The Rolla Public Library, a political subdivision of the State of Missouri, is seeking proposals for auditing its financial records and producing the Comprehensive Annual Financial Report starting with the 2025 fiscal year which runs July 1, 2024 to June 30, 2025.

Background

The Rolla Public Library is a Voted-Tax Municipal Library District that consists of one branch serving a rural city with a population of approximately 20,000. The primary source of funding is a .17 per mil city real estate tax. The total annual operating budget was \$687,600 for FY2025 with real estate taxes representing approximately 90% of revenues. We receive taxes from real property only. The Library employs 14 people. The Library has outsourced its financial work through a technical services contract through the City of Rolla for over a decade. The library's projected income for FY2026 is \$617,800.

Scope of Services

1. The Library is a political subdivision of the state, 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 outsourced financial services from the City of Rolla who uses the Central Pro software for accounting using a modified cash basis.
3. The contract for auditing services shall be for the fiscal year ending June 30, 2025, with an option to renew annually for two additional years. All pricing provided shall be firm through

the contract period, with subsequent additional engagements and renewals possible with negotiated rates.

4. The audit shall be performed in accordance with generally accepted auditing standards for political subdivisions such as; the provisions of the U.S. Comptroller General's *Government Auditing Standards*; Standards as outlined by Government Accounting Standard Board (GASB); Standards from Government Financial Officers Association (GFOA); 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, 2025 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 (which may include the following)
 - Report of Independent Auditors
 - Basic Financial Statements and Other Supplemental Financial Statements as needed
 - Governmental Funds Balance Sheet / Statement of Net Position - Modified Cash Basis
 - Statement of Governmental Fund Revenues, Expenditures, and Changes in the Fund Balances / Statement of Activities - Modified Cash Basis
 - Report of Independent Auditors on Internal Controls and Compliance
 - Preparation of depreciation schedules
 - Preparation of adjusting journal entries
Basic Report Requirements
 - Type, proof, collate, assemble, copy, and bind CAFR
 - Present a brief overview of the report to the Library Board of Trustees
7. Final copies of the Comprehensive Annual Financial Report are due on July 1st each year, with presentation to the Library Board on the 3rd Thursday of January at 4:00 PM at the scheduled meeting location or virtually over commonly used online meeting software.
8. The Library and the City of Rolla Finance Office will provide the following:
 - Monthly Financial Reports
 - Access to the General Ledger for the fiscal year
 - Supporting financial records for the Library and for the listed component units

Proposed Calendar for Selection of Auditing Firm

February 4, 2026
February 18, 2026
February 19, 2026
April 17, 2026

Issue RFP
Proposals due
Recommendation from Management to the Board
Execute engagement letter for auditing services

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 18, 2026.
- Proposals shall be emailed with the subject line of "Auditing Services Proposal" or be submitted via delivery or mail in a sealed envelope marked "Auditing Services Proposal."
- 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, specifically Missouri public libraries or municipalities. 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 include the completed pricing sheet (Appendix A) within the proposal.
- The Respondent agrees to enroll and participate in a Federal Work Authorization Program (E-Verify), 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:

Rebecca Buckley
Rolla Public Library
900 N. Pine Street
Rolla, MO 65401
Phone: (573) 364-2604
Fax: (573) 341-5768
Email: director@rollapubliclibrary.org

Questions and answers will be shared with all proposers without revealing the firm or source of the question.

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. The successful bidder will be determined to be the “best bid” and not necessarily the lowest bid.

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. The library reserves the right to reject all bids if none meets the best proposal standard.

Equal Opportunity

Rolla Public 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 prior Independent Auditor’s Report dated September 22, 2020 and the FY2025 Budget are 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 and will be required from the firm selected.

APPENDIX A – PRICING SHEET

Firm Name: _____

Total cost for audit:

First year _____

Second year _____

Third year _____

Respondent must provide sufficient detail to explain fee structure fully. Any contingent or additional 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 _____, 20____

NOTARY PUBLIC

My commission expires: