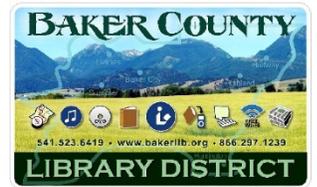


REQUEST FOR PROPOSALS For Audit Services



Proposals due: Friday, September 6, 2019, at 5:00pm
Mailing address: 2400 Resort St, Baker City, OR 97814
Email: director@bakerlib.org

Baker County Library District is seeking a qualified independent certified public accounting firm to perform the annual audit for the financial statements for fiscal year ending June 30, 2019. Sealed proposals will be accepted through the above date and time. Proposal specifications as well as information and clarification on this RFP may be obtained by contacting:

Perry Stokes, Library Director
Baker County Library District
2400 Resort St, Baker City, OR 97814
director@bakerlib.org
541-523-6419

There may be a two year extension awarded to the winning firm to be decided, upon satisfactory completion of the first year, making the potential contract for three years.

Questions must be in writing and must be received by 5:00p on Tuesday, September 3, 2019.

Proposers are required to comply with all provisions of Oregon Revised Statutes and District policy. The District reserves the right to:

1. Reject any or all proposals not in compliance with public proposal procedures,
2. To postpone award of the contract for a period not to exceed sixty (60) days from date of proposal opening,
3. To waive informalities in proposals, and
4. To select the proposal which appears to be in the best interest of the District.

BAKER COUNTY LIBRARY DISTRICT

REQUEST FOR PROPOSALS, For Audit Services

I. **Statement of Work**

A. Purpose of RFP

Baker County Library District is issuing a Request for Proposals (RFP) and invites qualified independent certified public accounting firms to submit proposals to perform the annual audit of the financial statements of the District for the fiscal year ending June 30, 2019.

Our objective is to select the firm best qualified to provide:

1. Audit of the financial statements of the District as required by the Oregon Revised Statutes, Oregon Administrative Rules, and all applicable state and federal regulations including Minimum Standards for Audits of Oregon Municipal Corporations, and Government Accounting Standards.
2. Assistance to District staff on various accounting and reporting questions.
3. Written recommendations to management.

The audit firm recommended by the Auditing Services subcommittee will be awarded the audit contract. Contract award is contingent on approval by the Library District Board of Directors.

The term of the contract will be for one year with a possible two year extension offered at the end of the audit. The audit may be renewed annually thereafter at the option of the District.

B. Description of District

Baker County Library District serves all of Baker County, Oregon. The District includes the Baker County Public Library, the administrative branch in Baker City, and five smaller branches in Haines, Halfway, Huntington, Richland and Sumpter, plus a Bookmobile.

The Library District's General Fund budget for fiscal year 2018-19 is \$1,171,309. All Library District funds for fiscal year 2018-19 total \$1,784,490. The District had three funds in fiscal year 2018-2019 including General Fund (Operating), Other Funds (Special Revenue), and Sage Fund (Agency Fund). The District is governed by an elected five-member Board of Directors.

C. Description of Accounting System

The District uses the modified accrual basis of accounting for all funds and for budgeting. The District employs internal staff for accounting services, and uses QuickBooks for District business and payroll. The District's Business Manager will prepare the draft financial statements and provide documentation for audit work.

D. Scope of the Audit and Reports Required

1. The audit firm shall conduct an audit of and issue its opinion on the financial statements, including the Government-Wide Financial Statements, corresponding Reconciliation of Governmental Funds, auditors' comments and disclosures required by the Minimum Standards for Audits of Oregon Municipal Corporations, by November 15 of each year or as otherwise agreed to by Baker County Library District.
2. As part of the audit, the audit firm shall perform an evaluation of the internal controls of the District's accounting system and communicate any weaknesses and recommendations to the District in a separate letter to management.
3. Any proposed adjustments to the draft financial statements will be reviewed with and approved by District's management.
4. The audit firm will produce statements and the bound final audited annual report, providing 10 copies to the Library District upon delivery at a regular board meeting. The Library District board meets the second Monday of each month at 6:00pm at the Baker County Public Library located at 2400 Resort Street.

E. Management Letter

The management letter should include recommendations to management prepared by the audit firm in letter form, including any findings, observations, opinions, comments or recommendations relating to internal control, accounting systems, data processing, compliance with laws, rules and regulations, or any other matters that come to the attention of the audit firm during the course of the examination that, in the opinion of the audit firm, warrant the attention of management. Such recommendations shall not be construed as special or additional studies, but shall be limited to those usually associated with the study of internal control systems and procedures as a part of an examination of financial statements. The management letter shall be discussed with District officials prior to publication.

F. Modifications to Original Audit Scope and Contract Amount

In the event that circumstances disclosed by the audit indicate that more extensive auditing or accounting services are required than would normally be expected, the audit firm shall provide all pertinent facts relative to the extraordinary circumstances to the District. Any fees related to such additional work will require pre-approval by the District, are subject to negotiation, and are not included within the scope of services to be performed under the original contract signed as a result of this RFP.

G. Other Services

As a part of the audit contract and included in the basic fee for the District audit, the District may request technical assistance from the audit firm periodically throughout the fiscal year. The audit firm will provide basic accounting and consulting services to the District at no additional cost. This assistance includes, but is not limited to, answers to questions about accounting, reporting, Internal Revenue Service regulations, or internal control questions including the comments in the management letter.

H. Contract Period

The contract will initially cover one fiscal year and will include a sixty-day cancellation provision. Upon satisfactory completion of the audit, there will be an option to audit the subsequent two fiscal years making the contract for a potential of three years. The District reserves the right to request proposals for audit services in future years.

I. Audit Supervision

An experienced Audit Partner or Manager is required to be on-site when audit staff are on-site. This requirement will be included as part of the final contract.

II. Proposal Submission Procedures

A. Proposal Submission

The signed proposal must be received by Friday, September 6, 2019, 5:00 pm. Proposals must be clearly designated as "Audit Proposal". Emailed proposals are preferred. Late proposals will not be accepted.

B. Summary of Audit Firm's Qualifications

1. Proof that the firm is certified to conduct municipal audits.
2. Identify the audit managers, field supervisors and other staff who will work on the audit, including staff from other than the local office.
3. Describe the range of activities performed by the staff on the engagement.
4. Describe the firm's recent audit experience. Detail the firms' recent local governmental audit experience as including a list of similar local governments with number of years audited.

C. Audit Firm's Approach to the Examination

1. Submit your general audit work plan. Address the approach to audit testing, sampling, techniques, and analytic procedures.
2. Indicate the extent to which District personnel would be expected to contribute to the audit work effort.
3. Identify the principal supervisory and management staff to be assigned this engagement.
4. Identify and describe any known or anticipated potential audit problems, the firms approach to resolving those problems, and any special assistance that will be requested from the District.

D. Fees Section

1. Provide not-to-exceed fee estimates for the annual audit of Baker County Library District for audit years ending 2019, and if extended, fiscal years 2020, and 2021. The not-to-exceed fees estimates are to include all fees including travel and out-of-pocket costs.
2. Provide a brief description of any other services that your firm could provide the District and the hourly charge for each service of this type. Such services would be contracted for on an "as needed" basis, to be provided and billed for separately.

E. Opportunity to Comment

Firms may formally comment on this proposal or selection process by submitting a written signed statement to Perry Stokes, Library Director, Baker County Library District, at the address on page. Comments must be received by 5:00p, Monday, September 2, 2019 to be considered. Comments or protests against award because of the content of specifications shall not be considered after this deadline.

F. Addenda

Addenda, if any, will be issued prior to the proposal due date. To ensure receipt of addenda, verify that the District has the name, phone number, email, and fax number for a contact person for the firm.

G. Equal Employment Compliance Requirement

By submitting this proposal, Proposer certifies conformance to the applicable federal acts, executive orders, and Oregon statutes and regulations concerning affirmative action toward equal employment opportunities.

H. Additional Information

Please provide any other information you feel would help the Auditor Selection Committee evaluate your firm for this engagement.

III. Proposal Evaluation Procedures

A. Evaluation of Proposals

Proposals will be evaluated to determine which proposal best meet the needs of the District. Proposals will be evaluated on both technical merit and fees. Factors to be considered in the technical evaluation include:

1. Experience of the firm and prior audit experience with governmental and municipal audits, especially special districts and libraries.
2. The firm's ability to undertake audits of this size as demonstrated by the size and organizational structure of the firm.

3. Qualifications of staff to be assigned to the audit.

The District reserves the right to make the final selection by exercise of its own discretion.

B. Proposal Rejection

The District reserves the right to:

1. reject any or all proposals not in compliance with all public procedures and requirements;
2. reject any proposals not meeting the specifications set forth herein;
3. waive any or all irregularities in proposals submitted;
4. reject all proposals;
5. award any or all parts of any proposal.
6. request references and other data to determine responsiveness.

C. Protest of Award

Any adversely affected Proposer has five calendar days from the date of the written notice of award to file a written protest.

IV. General Terms and Conditions

A. Submission and Signing of Proposals

The submission and signing of a proposal shall indicate the intention of the audit firm to adhere to the provisions described in this RFP.

B. District Clarification of Proposals

The District reserves the right to obtain clarification of any point in a firm's proposal or to obtain additional information necessary to properly evaluate a particular proposal. Failure of a proposer to respond to such a request for additional information or clarification could result in rejection of the firm's proposal.

C. Cost of Preparing a Proposal

The RFP does not commit the District to paying any costs incurred by any Proposer in the submission or presentation of a proposal, or in making the necessary studies for the preparation thereof.

V. Proposal Certifications

Proposer hereby certifies they have not discriminated and will not discriminate against any minority, women or emerging small business enterprise in obtaining any required subcontract. Non-Discrimination Clause (ORS 279A.110)

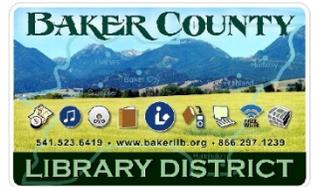
It is further understood that any contractor who is in violation of this clause shall be barred from receiving awards of any contracts or purchases from the Library District unless a satisfactory showing is made that discriminatory practices have terminated and that a recurrence of such acts is unlikely.

Certified by:

Firm Name:

Address:

REQUEST FOR PROPOSALS
For Audit Services



VI. Signature Page

The undersigned proposes to perform all work as listed in this RFP, for the prices stated; and that all articles supplied under any resultant contract will conform to the specifications herein.

The undersigned certifies that the proposal has been arrived at by the Proposer independently and has been submitted without any collusion designed to limit independent competition.

The undersigned certifies that the following addenda have been received and duly considered and that all associated costs have been included in this proposal:

Addenda: No. _____ to No. _____ inclusive.

The proposer has examined all parts of this Request For Proposal, including all requirements and contract terms and conditions thereof. If its proposal is accepted, Proposer agrees to execute a contract which incorporates the terms and conditions of this RFP.

Name of firm:

Address: _____

Telephone number: _____ Fax no. _____

Email address: _____

Submitted by: _____

Authorized Signer

Print Name