Audit Proposal Assessment and Award Recommendations

Baker County Library District | Fiscal Year Ending June 30 2026

Recommendation 1 of 2 (Director)

Award the audit services contract to **Zwygart John and Associates PLLC,** subject to satisfactory reference checks.

According to the evaluation criterion, no significant winner is revealed in the overall scoring total. With a margin of 0.5 points in favor of Zwygart, the assessment is a statistical tie.

The Pauly Rogers proposal provides strong evidence of Oregon special district and library audit experience, staffing depth, engagement controls, and a detailed governmental audit methodology.

But Zwygart is recommended as the most advantageous proposal because:

- Its three-year fee is $19,450 lower—a reduction of approximately 38%.
- It received the maximum fee score. It has substantial municipal audit experience.
- It proposes timely filing.
- The District determines that its qualifications are sufficient for an audit of BCLD's size and complexity.

Overall Scoring

Evaluation criterion	Maximum	Pauly Rogers	Zwygart
Governmental and municipal audit experience	25	24.0	20.0
Qualifications and experience of assigned personnel	10	9.0	8.0
Audit approach work plan and schedule	25	19.0	16.0
References and demonstrated capacity	10	10.0	7.0
Proposed fees	30	18.5	30.0
Total	**100**	**80.5**	**81.0**

Evaluation Method

The assessment applied the five criteria and point weights in Section III A of the RFP. Technical scores reflect the evidence actually provided in each proposal. Required qualifications and disclosures that were omitted or left for later production were not assumed to be satisfied. The fee score uses the total not-to-exceed fees stated for all three contemplated fiscal years, with the lowest evaluated total receiving 30 points and the other proposal receiving a proportionate score: lowest total divided by evaluated total, multiplied by 30.

Firm	FY 2026	FY 2027	FY 2028	Three-year total	Fee score
Pauly Rogers	$15,900	$16,900	$17,850	$50,650	18.5
Zwygart	$10,000	$10,400	$10,800	$31,200	30.0

Pauly Rogers separately itemizes the annual audit, assistance with compilation of financial reports, and nine additional bound copies, then states the combined amount as its total. Because the RFP requires a final audited annual financial report and ten bound copies, this assessment uses the stated total rather than presuming that an item can be removed. For clarification, the District may want to confirm whether the compilation charge is necessary given that District staff will prepare draft financial statements and whether the quoted total is the firm's not-to-exceed price for the full RFP scope.

Detailed Assessment

Governmental and Municipal Audit Experience

Pauly Rogers 24 of 25. The firm reports more than 75 years serving Oregon entities, more than 150 Oregon engagements annually, and more than 30 special service district audits each year. Its examples include Josephine Community Library District, several irrigation and fire districts, and Baker County. The proposal demonstrates highly relevant Oregon municipal and special district work, including a directly comparable library district. One point is reserved because the proposal gives a representative client list rather than a fuller inventory tied to the District's size and fund structure.

Zwygart 20 of 25. The firm reports approximately 30 Oregon municipal audit clients and work for counties, cities, fire, recreation, health, and conservation districts. It also audits two library districts in Idaho. This is substantial relevant experience, but the proposal identifies only three Oregon city clients and does not state the years served. It does not identify an Oregon library or Oregon special district reference comparable to BCLD.

Qualifications and Experience of Assigned Personnel

Pauly Rogers 9 of 10. The proposal identifies an engagement partner, concurring partner, senior compliance manager, compliance manager, a client service manager, and up to five associates. Resumes document extensive governmental audit work and Oregon municipal auditor credentials for key personnel. The team structure provides several levels of review. The proposal does not identify the specific client service manager or associates who would perform much of the engagement, and it gives participation by staff level rather than by named individual.

Zwygart 8 of 10. John Russell would serve as lead partner, oversee all work, and attend fieldwork; Jordan Zwygart would primarily review the audit. The proposal states they have more than 15 and 10 years of municipal audit experience, respectively, and describes six additional staff with up to nine years of experience. It does not provide license or roster numbers, staff names and resumes, specific assignments beyond the two partners, or estimated participation by person.

Audit Approach Work Plan and Schedule

Pauly Rogers 19 of 25. The proposal describes risk assessment, internal-control walkthroughs, compliance testing, analytical review, substantive procedures, sampling, confirmations, payroll and expenditure testing, multi-level review, communications with management and the Board, and an estimated 89-hour staffing plan. These are strong methodological details. Deductions apply because the FY 2026 schedule is not a workable project calendar as submitted: it lists planning and interim work in months preceding the August 31 proposal deadline, states that November 15 delivery cannot be guaranteed, and provides no definite alternative completion or filing date. District preparation requirements are described generally but without requested deadlines or an estimate of District staff time. The statement of services also promises one bound copy and one PDF, while the fee table adds nine copies; the proposal does not expressly address PDF accessibility.

Zwygart 16 of 25. The proposal outlines electronic preliminary work, one to two days of on-site fieldwork, internal quality-control review, regular communication, a November draft, Board presentation, and filing before December 31. It also proposes a secure portal and on-site review of records that are difficult to upload. The response does not describe audit testing, sampling, analytical procedures, risk assessment, internal-control work, anticipated audit problems, or the specific schedules and assistance required from BCLD. It does not commit to a November 15 final report or provide milestones for adjustments, management review, final delivery, and filing assistance.

References and Demonstrated Capacity

Pauly Rogers 10 of 10. The firm identifies five comparable Oregon governmental references with scope, years served, contact names, telephone numbers, and email addresses. The list includes Josephine Community Library District and Baker County. Its more than 25 dedicated Oregon auditors, management structure, and reported annual engagement volume demonstrate capacity for an audit of BCLD's size.

Zwygart 7 of 10. The firm supplies three Oregon city references and reports a team of two partners plus six staff serving about 30 Oregon municipal entities. This demonstrates meaningful capacity. The reference entries omit email addresses and service periods required by the RFP, and the proposal gives limited evidence about workload allocation, backup coverage, or the experience of the six unnamed staff members.

Proposed Fees

Pauly Rogers 18.5 of 30. The stated three-year total is $50,650, inclusive of travel and supplies. The proposal also gives hourly rates for special projects and requires advance approval. The score is calculated proportionately against the lowest total. Clarification is needed regarding the separate compilation charge, the ten-copy requirement, what consultations are included, and whether any numerical limit applies to routine assistance.

Zwygart 30 of 30. The stated three-year total is $31,200 and includes report preparation, travel, and associated costs. The firm states that it does not charge for questions or assistance throughout the year and would discuss any unusual billable work in advance. It does not provide hourly rates for other services or explain how consultation time is recorded, whether an approval threshold applies, or whether the included assistance is unlimited.

Source Record

Evaluation criteria and submission requirements: Baker County Library District Request for Proposals for Audit Services, Sections II and III, 2026. Proposal evidence: Pauly Rogers and Co PC Auditing Services Proposal, submitted August 31, 2026; Zwygart John and Associates PLLC proposal for Baker County Library District, 2026.

Audit Proposal Assessment and Award Recommendation

Baker County Library District | Fiscal Year Ending June 30 2026

Recommendation 2 of 2 (Business Manager)

Award the audit services contract to **Zwygart John and Associates PLLC**.

According to the evaluation criterion, Zwygart has a significant advantage in the overall scoring total, with a margin of 12.0 points in their favor.

Overall Scoring

Evaluation criterion	Maximum	Pauly Rogers	Zwygart
Governmental and municipal audit experience	25	25.0	10.0
Qualifications and experience of assigned personnel	10	10.0	10.0
Audit approach work plan and schedule	25	15.0	25.0
References and demonstrated capacity	10	10.0	10.0
Proposed fees	30	13.0	30.0
Total	**100**	**73.0**	**85.0**