REQUEST FOR PROPOSALS
For Audit Services

Proposals due: Monday, Aug 31, 2026, at 5:00 p.m.
Mailing address: 2400 Resort St, Baker City, OR 97814
Email: jobs@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, 2026. Proposals may be submitted by email or in a sealed envelope. Email submission of a PDF file proposal is preferred.

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

The initial contract will cover the audit for the fiscal year ending June 30, 2026. At the District's sole option, and subject to satisfactory performance and mutually agreed fees, the contract may be renewed annually for up to two additional fiscal years, for a maximum contract term of three years. Proposers are required to comply with all provisions of Oregon Revised Statutes and District policy.

Questions must be in writing and must be received by **5:00 p.m. on Monday, August 17, 2026**.

The District expects to issue written responses and any resulting addenda by Monday, August 24, 2026. Responses and addenda will be provided to all firms known to have received the RFP and posted at www.bakerlib.org/employment . Only written answers issued by the District are binding.

The District reserves the right to:

1. Reject any or all proposals that do not comply with applicable procedures;
2. Postpone contract award for up to 60 days after the proposal deadline;
3. Waive minor informalities or irregularities; and
4. Select the proposal determined to be in the District's best interest under the evaluation criteria stated in this RFP.

BAKER COUNTY LIBRARY DISTRICT
REQUEST FOR PROPOSALS, For Audit Services

I. Statement of Work

A. Purpose of RFP

Baker County Library District (District) is issuing a Request for Proposals (RFP) and invites qualified independent certified public accounting firms (Proposer/s) to submit proposals to perform the annual audit of the financial statements of the District for the fiscal year ending June 30, 2026.

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

1. Audit of the District's basic financial statements in accordance with generally accepted auditing standards and all applicable Oregon statutes, administrative rules, and Minimum Standards for Audits of Oregon Municipal Corporations. The financial statements shall be evaluated in accordance with generally accepted accounting principles applicable to state and local governments, including standards issued by the Governmental Accounting Standards Board (GASB).
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 recommended to the Board for contract award. Contract award is contingent on approval by the Library District Board of Directors.

The initial contract will cover the audit for the fiscal year ending June 30, 2026. At the District's sole option, and subject to satisfactory performance and mutually agreed fees, the contract may be renewed annually for up to two additional fiscal years, for a maximum contract term of three years.

Following the maximum three-year contract term, the District may conduct a new competitive solicitation, which may include the incumbent firm, or use another procurement method permitted by applicable law and District policy.

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 2025-26 is $2,603,398**. All Library District funds for **fiscal year 2025-26 total $3,794,898**. The District had four funds in fiscal year 2025-2026 including General Fund (Operating), Other Funds (Special Revenue), Capital Investment (Reserve Fund), and Sage Fund (Custodial / Agency Fund). The District is governed by an elected five-member Board of Directors.

C. Description of Accounting System

The District uses the accounting principles generally accepted in the United States of America to prepare its government-wide and fund financial statements, including the modified accrual basis for governmental fund statements. 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 by November 15 of each year or as otherwise agreed to by Baker County Library District, including the Basic Financial Statements, Required Supplemental Information, Other Supplemental Information, and auditors' comments and disclosures required by the Minimum Standards for Audits of Oregon Municipal Corporations.
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 the District's management.
4. The audit firm will prepare and deliver the final audited annual financial report based on financial statements and representations approved by District management. The firm will provide the district with 10 bound copies of the report to the Library District and an accessible electronic PDF upon delivery at a regular board meeting. The Library District board meets the second Tuesday of each month at 5:00 p.m. at the Baker County Public Library located at 2400 Resort Street.
5. The audit firm shall file the completed audit report with the Oregon Secretary of State and promptly notify the District upon submission. The District will be responsible for paying the required filing fee directly to the State.

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 up to a number of annual hours stated by firm. 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 no later than **5:00 p.m. on Monday, August 31, 2026**. Email proposals in PDF format to jobs@bakerlib.org with “Audit Proposal” in the subject line. Sealed paper proposals may be delivered or mailed to Baker County Library District, Attn: Perry Stokes, 2400 Resort Street, Baker City, OR 97814, with “Audit Proposal” clearly marked on the envelope. Late proposals will not be accepted.

B. Audit Firm's Qualifications, Experience, and Required Disclosures

1. **Licensure and municipal-audit authorization.** Provide the firm’s legal name, principal business address, Oregon Board of Accountancy firm registration or permit information, and confirmation that the firm is authorized to practice public accountancy in Oregon. Identify the individual auditor who will be responsible for the engagement and provide that person’s CPA license number and Oregon municipal auditor license or roster number. The responsible auditor must remain properly licensed and listed on the Oregon Municipal Roster or Oregon Mobility Roster throughout the engagement.
2. **Assigned personnel.** Identify the engagement partner, audit manager, field supervisors, and other professional staff who will be assigned to the audit, including personnel from offices other than the office principally responsible for the engagement. For each individual, provide a brief description of professional qualifications, relevant governmental-audit experience, anticipated responsibilities, and estimated level of participation.

3. **Governmental-audit experience.** Describe the firm's recent experience conducting audits of Oregon local governments. Include a list of comparable governmental entities audited, the type of services performed, and the number of years each entity was served.
4. **Peer review and professional standing.** Provide the firm's most recent external peer-review report and the related acceptance letter. If the peer review resulted in a rating other than "pass," was accompanied by a letter of comments, or identified findings requiring corrective action, provide the relevant documentation and describe the current status of each matter. Disclose any unresolved peer-review findings and any pending or completed disciplinary, regulatory, or enforcement action involving the firm or personnel proposed for this engagement during the preceding five years.
5. **Independence and potential conflicts.** Affirm that the firm and all personnel assigned to the engagement are independent of Baker County Library District in accordance with applicable professional and governmental auditing standards. Disclose any actual, potential, or perceived conflict of interest, financial or business relationship, prior service, or other circumstance that could affect—or reasonably appear to affect—the firm's independence. Describe the safeguards the firm would employ to address any disclosed matter.
6. **Governmental references.** Provide at least three references from Oregon governmental entities for which the firm has performed comparable audit services within the past five years. For each reference, provide the entity's name, the scope and period of services, and the name, title, telephone number, and email address of a person familiar with the firm's performance. The District may contact these and other references.
7. **Professional liability insurance.** Provide evidence of current professional liability or errors-and-omissions insurance, including the insurer, policy limits, and expiration date. The selected firm must maintain such coverage throughout the contract term and provide a certificate of insurance before beginning work.
8. **Subcontractors and affiliated firms.** Identify every subcontractor, affiliated firm, independent contractor, or outside specialist proposed for the engagement. Describe the work each will perform, the qualifications of the personnel involved, and the nature of the firm's supervisory responsibility. If none will be used, state this expressly. The selected firm may not replace or add a material subcontractor without prior written approval from the District.
9. **Other relevant qualifications.** Describe any additional experience, resources, professional memberships, specialized knowledge, or organizational capabilities that would assist the firm in successfully completing the engagement.

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. Identify the **principal supervisory and management staff** to be assigned this engagement.
3. Identify and describe any **known or anticipated potential audit problems**, the firm's approach to resolving those problems, and any special assistance that will be requested from the District.

4. **Proposed audit calendar.** Provide a proposed audit calendar identifying the anticipated dates or time periods for audit planning, preliminary requests for information, interim work, fieldwork, delivery of proposed adjustments, management review, delivery of the draft report, presentation of the audit to the Board of Directors, delivery of the final report, and assistance with required filings. The calendar must demonstrate the firm's ability to deliver the final audited annual financial report by November 15 unless another date is agreed to in writing.
5. **District preparation and assistance.** Provide a detailed description of the records, schedules, confirmations, reports, workpapers, and other assistance the firm expects District personnel to prepare or provide. Identify anticipated deadlines for District submissions and estimate the staff time or level of participation expected from the District. Clearly identify any work that is excluded from the proposed fee or that could result in additional charges.

D. Fees Section

1. Provide **not-to-exceed fee estimates** for the annual audit of Baker County Library District for fiscal years ending June 30, 2026, June 30, 2027, and June 30, 2028. The not-to-exceed fee 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.
3. **Included consultation hours.** State the number of hours of routine accounting, reporting, internal-control, tax-related, and audit-related consultation included in the annual not-to-exceed fee. Describe what constitutes an included consultation, how consultation time will be recorded, and whether unused hours expire or carry forward. State the hourly rates and approval requirements that would apply if the included hours are exceeded.

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 1.

Comments must be received no later than **5:00 p.m. on Monday, August 17, 2026** to be considered.

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, and email address 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 meets 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 will select the responsible proposer whose proposal is determined to be most advantageous to the District based on the evaluation factors and weights stated in this RFP.

Criterion	Points
Governmental and municipal audit experience	25
Qualifications and experience of assigned personnel	10
Audit approach, work plan, and schedule	25
References and demonstrated capacity	10
Proposed fees	30
Total	**100**

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. request references and other data to determine responsiveness.

C. Protest of Bid Process or Award

A prospective proposer that believes the solicitation process or specifications are improper must submit a written protest to the Library Director **no later than 5:00 p.m. on Monday, August 24, 2026**. The protest must identify the provision being protested, state the grounds for the protest, and describe the requested remedy.

Any adversely affected Proposer has seven 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 response 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 certifies that it has not discriminated and will not discriminate, in violation of ORS 279A.110, against a disadvantaged business enterprise, minority-owned business, woman-owned business, veteran-owned business, or emerging small business in awarding any subcontract.

A violation of this certification may constitute a breach of contract and may result in remedies authorized by applicable law and the resulting contract.

Certified by (signature of authorized signer):

____

Authorized signer’s name and title (please print):

____

Date:

____

Firm Name:

____

Address:

____

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 Proposals, 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: ____

Email address: ____

Submitted by: ____
Authorized Signer

____ ____________________
Print Name Date