

Carroll County Public Library
1100 Green Valley Rd.
New Windsor, MD 21776
410-386-4500 x3129
FAX 410-386-4509
jedelen@carr.org

Financial Auditing Services

GENERAL INFORMATION FOR BIDDERS

- A. This request solicits proposals to furnish the Board of Trustees of Carroll County Public Library with financial auditing services.

OPENING DATE: **Monday, February 27, 2023 at 2:00 P.M. Eastern**
Carroll County Public Library
1100 Green Valley Rd.
New Windsor, MD 21776

BID: **Financial Auditing Services**

- B. To be considered, a proposal must be delivered, either by mail or email by the time and date shown in the Notice of Bidder, ALL bids received after the time and date shown in the proposal and Notice to Bidder will be returned unopened. Please note that EMAILED COPIES WILL BE ACCEPTED as bid proposals.
- C. Changes in phraseology, additions or limiting provisions not meeting the attached or noted specifications may cause the rejection of the bid.
- D. In case of doubt as to the meaning or intent of anything shown in the specifications, inquiry should be made to Jillian Edelen, Director of Finance and Analysis, 410-386-4500 x3129 or jedelen@carr.org, before the proposal is submitted. The submission of a proposal shall indicate the bidder thoroughly understands the terms of the specifications.
- E. The library reserves the right to reject any and all proposals submitted. Proposals submitted will be evaluated by a three (3) member committee.

1. AWARD OF AGREEMENTS

- A. The Library will award a contract to the lowest responsible bidder who submits a responsive bid which is most advantageous to Carroll County Public Library (CCPL).
- B. Trade Discounts on Terms of Payment for prompt payment may be considered in determining the award at the sole discretion of CCPL.
- C. Any other considerations for the award will be stated in the specifications and proposal.

- D. CCPL will send written notice of its award to the successful bidder. Said notice shall constitute acceptance of the successful bidder's proposal.
- E. CCPL will notify all unsuccessful bidders in writing after the award of the bid.
- F. CCPL reserves the right to reject the bid of the apparent low bidder where the available evidence or information does not satisfy CCPL that the bidder is qualified to carry out properly the terms of the contract.

2. RESERVATIONS

- A. CCPL reserves the right to waive any informalities in bidding and to reject any or all bids.
- B. CCPL reserves the right to award agreements or place orders on a lump sum or individual item basis, or such combination as shall, in its judgement, be in the best interest of CCPL.
- C. CCPL shall have the right to take such steps as it deems necessary to determine the ability of the bidder to perform the work; the apparent low bidder, upon request, shall furnish all such information and data for this purpose.

3. DELIVERY

- A. Bidders shall guarantee delivery of materials in accordance with the delivery schedule provided in the specifications and proposal.

4. COMPETITION

To better ensure fair competition and to permit determination of the lowest bidder:

- A. Bids which show any omission, irregularity, alteration of form, additions not called for, conditional or unconditional unresponsive bids, or bids obviously unbalanced may be rejected.
- B. All bids must be accompanied by such descriptive literature as may be called for by the specifications or proposal.
- C. Specifications provided are based on CCPL needs and uses, estimated costs of operation and maintenance, and other significant and/or limiting factors to meet CCPL requirements and consistent with CCPL policies. Minimum specifications, and maximum specifications where included, are not established arbitrarily to limit competition or to exclude otherwise competitive bidders.

5. APPROVED EQUALS

Any request for an approved equal exception to the specifications or protest of the specifications must be fully supported with technical data, test results, or other

pertinent information as evidence that the substitute offered is equal to or better than the specification requirement.

6. DISPUTES

In cases of disputes as to whether or not an item or service quoted or delivered meets specifications, the decision of the Director of Finance, or his authorized representatives, shall be final and binding on both parties.

7. ERRORS IN EXTENSION

Where the unit price and the extension price are at variance, the unit price will prevail.

8. PAYMENT

If the bidder proceeds properly to perform and complete the terms and conditions of the specifications and contract, CCPL may, at its discretion, from time to time as services are rendered, grant to the bidder an estimate of the amount already earned.

9. INSURANCE

The successful bidder shall protect, hold free and harmless, defend and indemnify CCPL, including its officers, agents and employees, free from all liability, penalties, costs, lawsuits, damages, expenses, death of any person, or damage to property of any kind, which injury, death, or damage arises out of, or is any way connected with the performance of the work under this contract.

10. SPECIFICS

The bidding requirements that are stated in the detailed specifications, the proposal form, or the special provisions will have precedence over the General Information to Bidders.

11. ETHICS IN GOVERNMENT

By submitting a bid in response hereto, the bidder acknowledges that it is familiar with the Carroll County Ethics Ordinance (Chapter No. 34 ETHICS, Carroll County Maryland Code of Public Local Laws and Ordinances) and certifies that it has no knowledge of any violation of that ordinance; that it has no knowledge of any conflict of interest which may be caused if it is awarded a contract under the Ethics Ordinance; and that it has not given as a gift (as that term is defined in the Carroll County Ethics Ordinance) to anyone who has or may participate in the awarding of this contract. The requirements of this paragraph should be deemed met by the bidder if a disclosure of any fact which might require disqualification hereunder has been made to the Carroll County Ethics Commission prior to submission of the bid. Contact the (Carroll) County Attorney's Office if additional information is required.

12. BID AWARD PROTEST PROCEDURES

- A. Protests of bid awards must be received by the Director of Finance in writing by certified mail not later than seven (7) working days after all potential bidders have been notified of the contract award.
Protests must be fully supported with adequate technical data, test results, or other pertinent information to support the protest. At a minimum, this must include the name and address of the protestor; identification of the project for which the protest is being filed; a statement of the reasons for the protest; supporting exhibits, evidence or documents to substantiate the protest; and a statement of the ruling desired from CCPL.
- B. The decision of CCPL shall be final except in instances of:
- Violations of federal law or regulations; and/or
 - Violations of CCPL's protest procedure or the failure of CCPL to review a complaint or protest.

The successful bidder covenants to save, defend, keep harmless and indemnify CCPL and all of its agents and employees (collectively "CCPL") from costs and attorney's fees, charge, liability or exposure, however caused, resulting from or arising out of or in any way connected with the contractor's performance or non-performance of the terms of the Contract Documents or its obligations under the Contract. This indemnification shall continue in full force and effect until the contractor completes all of the work required under the Contract, except the indemnification shall continue for all claims, including latent defects or completed operations after final acceptance of the work by CCPL for which CCPL gives notice to the contractor after CCPL's final acceptance of the work.

NONDISCRIMINATION IN EMPLOYMENT (Contract Provisions)

During the performance of this agreement, the contractor or vendor agrees as follows:

- A. The contractor or vendor will not discriminate against any employee or applicant for employment because of race, creed, color or national origin. The contractor or vendor will take affirmative action to ensure that applicants are employed, and that employees are treated during employment without regard to their race, creed, color, or national origin. Such action shall include, but not be limited to the following: Employment, upgrading, demotion or transfer; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The contractor or vendor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the owner setting forth the provisions of this nondiscrimination clause.
- B. The contractor or vendor shall, in all solicitations or advertisements for employees placed by or on behalf of the contractor or vendor, state that all qualified applicants

will receive consideration for employment without regard to race, creed, color or national origin.

- C. The contractor or vendor will send to each labor union or representative of workers with which he has a collective bargaining agreement or other contract or understanding, a notice advising the said labor union or workers' representative of the contractor's or vendor's commitments under this section, and shall post copies of the notice in conspicuous places available to employees and applicants for employment.
- D. The contractor or vendor shall furnish, if requested by CCPL, a compliance report concerning his employment practices and policies in order for CCPL to ascertain compliance with the special provisions of this agreement concerning nondiscrimination in employment.
- E. In the event of the contractors or vendors noncompliance with the nondiscrimination clause of this agreement, this agreement may be cancelled, terminated, or suspended in whole or in part and the contractor or vendor may be declared ineligible for further CCPL work.
- F. The contractor or vendor shall include the special provisions outlined herein pertaining to nondiscrimination in employment in every subcontract or purchase order utilized by him in order to carry out the terms and conditions of this agreement so that such nondiscrimination in employment provisions shall be binding on each subcontractor or vendor.

TABLE OF CONTENTS

- A. General Information**
- B. Work to be Performed**
- C. Submission of Proposal**
- D. Company History and References**
- E. Timeline**
- F. Submission of Pricing**
- G. Evaluation and Selection Criteria**
- H. Mandatory Specifications – Auditing Standards, Scope, Reports and Other Conditions**
- I. Reporting to the Board**
- J. Work Paper Retention and Access to Working Papers**
- K. Inspection of Prior Year Audit Reports**
- L. Fund Structure**
- M. Time Requirements**
- N. Proposal Submission**

Request for Proposal To Obtain Financial Auditing Services

A. General Information

CCPL is a public library with six branches and headquarters. CCPL is a component unit of Carroll County, Maryland. The annual operating budget is approximately \$11 million. CCPL has 88,328 registered borrowers and approximately 700,000 items in its collection. In fiscal year 2022, CCPL circulated 2.7 million items. CCPL has an FTE of 165 employees. The accounting department consists of four staff. The payroll function is provided under an agreement with Paycom, Oklahoma City, OK

CCPL's service in Carroll County began in 1863, when the Westminster Public Library as founded. The library originally operated using revenues collected through membership dues and fines. In 1949, an endowment was given and a private corporation (Davis Library, Inc.) was founded to provide library service. In 1958, by agreement with the Carroll County Commissioners, a county-wide library system was established. The Davis Library operated as its central branch.

Library Services have expanded tremendously since the operation of the Davis Library. Six full-service regional branch libraries have opened: Westminster Branch 1980; Eldersburg Branch, 1983; Taneytown Branch, 1989; North Carroll Branch, 1990; Mount Airy Branch, 1992; Finksburg Branch, 2009; Exploration Commons, 2021. CCPL also provides service to family day care facilities. Library vehicles visit day care centers and remote areas of the county, and a collection is maintained at the Carroll County Detention Center. Service to nursing home residents is provided through Library Link. Administrative and system-wide support staff are located in New Windsor at 1100 Green Valley Road.

B. Work to be Performed

The Library Board of Trustees seeks a vendor to audit the financial statements of the governmental activities and each major fund of CCPL in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. This work will include providing assistance in preparing financial statements and accompanying disclosures.

A five (5) year, fixed fee per year, contract is desired, subject to the annual review and recommendation of the selection committee, the concurrence of the Library Board of Trustees and the availability of appropriated funds.

The Board is requesting proposals from qualified firms of Certified Public Accountants to audit the financial statements for the following fiscal years:

Fiscal year ending June 30, 2023
Fiscal year ending June 30, 2024
Fiscal year ending June 30, 2025
Fiscal year ending June 30, 2026
Fiscal year ending June 30, 2027

with the option to perform the audit for each of the two subsequent fiscal years.

Fiscal Year Ending June 30, 2028
Fiscal Year Ending June 30, 2029

Following the completion of the fiscal year financial statements, the auditors shall issue:

1. A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles.
2. A report on the internal control structure based on the auditor's understanding of the control structures and assessment of control risk.
3. A report on the information technology system risk and associated vulnerabilities.

C. Submission of Proposal

Bidders are requested to submit their proposals by 2:00 P. M. on Friday, April 14, 2023. Proposals must be delivered, either by mail or email, by the time and date shown in this Request for Proposals (RFP). ALL bids received after the time and date shown in this Request for Proposal Bidder will be returned unopened.

To be considered, a proposal must be received at Library Headquarters at 1100 Green Valley Road, New Windsor, MD 21776 by 2:00 P.M. on April 14, 2023.

Changes in phraseology, additions or limiting provisions not meeting the attached or noted specifications may cause the rejection of the bid.

Please note that EMAILED COPIES WILL BE ACCEPTED as bid proposals.

In case of doubt as to the meaning or intent of anything shown in the specifications, inquiry should be made to **Jill Edelen, Director of Finance and Analysis, at 1100 Green Valley Road, New Windsor, MD 21776, 410-386-4500 x3129, or jedelen@carr.org**, before the proposal is submitted. The submission of a proposal shall indicate the bidder thoroughly understands the terms of the specifications.

Any conditions which the bidder wishes to stipulate other than those included in this RFP must be specifically stated in writing in the bidder's cover letter. If the bidder cannot accept a provision of the RFP, it must also state in the cover letter the RFP number of the unacceptable provision. All requested forms must be completed and submitted with the RFP response. Any supporting literature that the bidder wants to include should be placed in an appendix.

The response should include the numeration of all the specifications put forth in the RFP and should include the original wording.

There is no expressed or implied obligation for the Library Board of Trustees to reimburse responding firms for any expenses incurred in preparing proposals in response to this request.

CCPL reserves the right to retain all proposals submitted and to use any ideas in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposal and the selected firm's bid will be incorporated into the contract.

D. Company History and References

Bidders must supply a brief history of the company and detail their experience with auditing governmental units and, if applicable, public libraries, including personnel responsible for this work. Provide name and experience of the partner who will be directly assisting us. At least three references of comparable size governmental units must be supplied. Include current contact names and phone numbers. Names of libraries are preferred.

The purpose of this section is to demonstrate the qualifications, competence and capacity of the firms seeking to undertake an independent audit of Carroll County Public Library in conformity with the requirements of this request for proposal. As such, the substance of proposals will carry more weight than their form or manner of presentation. The proposal should demonstrate the qualifications of the firm and of the particular staff to be assigned to this engagement. It should also specify an audit approach that will meet the request for proposal requirements.

The proposal should provide the bidder's capabilities to satisfy the requirements of the Request for Proposals. While additional data may be presented, the following subjects, items **a.** through **h.**, must be included. They represent the criteria against which the proposal will be evaluated.

a. Independence:

The firm should provide an affirmative statement that it is independent of CCPL as defined by generally accepted auditing standards/the U.S. General Accounting Office's "Government Auditing Standards" (1988).

The firm should also list and describe the firm's (or proposed subcontractors') professional relationships involving CCPL, together with a statement explaining why relationships do not constitute conflict of interest relative to performing the proposed audit.

In addition, the firm shall give CCPL written notice of any professional relationships entered into during the period of this agreement.

b. License to Practice in the State of Maryland:

An affirmative statement should be included indicating that the firm and all assigned key professional staff are properly licensed to practice in the State of Maryland.

c. Firm Qualifications and Experience:

The proposal should state the size of the firm, the size of the firm's governmental audit staff, the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement on a full-time basis.

If the bidder is a joint venture or consortium, the qualification of each firm comprising the joint venture or consortium should be separately identified and the firm that is to serve as the principal auditor should be noted, if applicable.

The firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In addition, the firm shall provide information on the circumstances and state of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations.

e. Partner, Supervisory and Staff Qualifications and Experience:

The firm should identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement and indicate whether each such person is licensed to practice as a certified public accountant in the State of Maryland. The firm also should provide information on the government auditing experience of each person, including information on relevant continuing professional education for the past three (3) years and membership in professional organizations relevant to the performance of this audit.

The firm should provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. The firm should indicate how the suitability and credentials of staff over the term of the agreement will be assured.

The firm would state staff affiliations with government finance organizations.

Engagement partners, managers, other supervisory staff and specialists may be changed if those personnel leave the firm, are promoted or are assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of CCPL. However, in either case, CCPL retains the right to approve or reject replacement.

Consultants and firm specialists mentioned in response to this request for proposals can only be changed with the express prior written permission of CCPL which retains the right to approve or reject replacements.

Other audit personnel may be changed at the discretion of the bidder provided that replacements have substantially the same or better qualifications or experience.

f. Similar Engagements with Other Government Entities:

For the firm's office that will be assigned responsibility for the audit, list the most significant engagements (maximum of 3) performed in the last three (3) years that are similar to the engagement described in this Request for Proposals. These engagements should be ranked on the basis of total staff hours. Indicate the scope of work, date, engagement partners, total hours, and name and telephone number of the principal client contact.

g. Specific Audit Approach:

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required. In developing the work plan, reference should be made to such sources to information as CCPL's budget and related materials, organizational charts, manuals and programs, and financial and other management information systems.

Bidders will be required to provide the following information on their audit approach:

1. Proposed segmentation of the engagement
2. Level of staff and number of hours assigned to the engagement
3. Sample sizes and the extent to which statistical sampling is to be used in the engagement
4. Extent of use of EDP software in the engagement
5. Type and extent of analytical procedure to be used in the engagement
6. Approach to be taken to gain and document an understanding of CCPL's internal control structure
7. Approach to be taken in determining laws and regulations that will be subject to audit test work
8. Approach to be taken in drawing audit samples for purposes of test of compliance
9. Extent to which reliance will be placed on work performed by CCPL accounting staff for purpose of reducing audit tests.

h. Identification of Anticipated Potential Audit Problems:

The proposal should identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from CCPL.

E. Timeline

Bidders should detail the workflow and timeline involved in the completion of this project. The financial statements must be completed with the draft reports submitted no later than August 30, and final reports submitted no later than the third Wednesday of September following the end of the fiscal year. Progress payments will be made on the basis of hours work completed during the course of the engagement. Interim billings shall cover a period of not less than a calendar month.

F. Submission of Pricing

The cost bid should contain all pricing information relative to performing the audit engagement as described in this Request for Proposal. Bidders are requested to use the accompanying price form to list pricing. However, as an alternative, the pricing may be supplied as a separate page or pages, clearly labeled "Pricing: 5 -Year Proposal with Single Audit if required" and "Pricing: Additional Years with Single Audit if required", as part of the vendor's proposal. The total all-inclusive maximum price is to contain all direct and indirect costs, including all out-of-pocket expenses. The bid should also include a schedule of standard hourly rates.

If it should become necessary for CCPL to request the auditor to render any additional services to either supplement the services requested in the Request for Proposals or to perform additional audit or non-audit work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in the schedule of Standard Hourly Rates included in this bid.

G. Evaluation and Selection Criteria

During the evaluation process the Board of Trustees and the selection committee reserve the right, where it may serve CCPL's best interest, to request additional information or clarification from bidders, or to allow corrections of errors and omissions. At the discretion of the board or the selection committee, firms submitting proposals may be requested to make oral presentations as part of the evaluation process.

The RFP will be evaluated and weighted according to the following criteria:

- Understanding of mandatory project requirements and ability to meet them; feasibility of proposed schedule; proposed project approach and methodology: **40 maximum points**
- References; staff qualifications and experience: **30 maximum points**
- Price of services: **30 maximum points**

CCPL reserves the right to reject any and all proposals submitted.

Proposals submitted will be evaluated by a three (3) member committee.

It is anticipated that the selection of a firm will be completed by April 17, 2023.

Following notification of the selected firm, it is expected that a contract will be executed by both parties by April 21, 2023.

H. Mandatory Specifications - Auditing Standards, Scope, Reports and Other Conditions

1. Required audits are to be performed in accordance with generally accepted auditing standards set by the AICPA, the standards set forth for financial audits in the United States General Accounting Office (GAO) *Government Auditing Standards*, the provision of the Federal Single Audit Act of 1984 and the United States Office of Management and Budget (OMB) circular A-133, *Audits of State and Local Governments*, *Audit Guidelines* of the State of Maryland.
2. CCPL desires the auditor to express an opinion on the fair presentation of:
 - a. its general purpose financial statements in conformity with generally accepted accounting principles,
 - b. its individual and combining fund and account group financial statements and schedules in conformity with generally accepted accounting principles.
3. Following completion of the fiscal year financial statements, the auditor shall issue:
 - a. a report on the fair presentation of the financial statements in conformity with generally accepted accounting principles,
 - b. a report on the internal control structure based on the auditor's understanding of the control structures and assessment of control risk,
 - c. a report on compliance with applicable laws and regulations,
 - d. reports as required for compliance with the Single Audit Act and OMB circular A-133.
4. In the required reports on internal control, the auditor shall communicate any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the organization's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. Reportable conditions that are also material weaknesses shall be identified as such in the report. Non-reportable conditions discovered by the auditors shall be reported in a separate letter, which shall be referred to in the reports on internal control.
5. Through an examination of general controls and application controls the auditor shall test and report on IT controls and procedures.

General IT Controls

- a. *Access Controls*
Assess if access controls effectively limit or detect inappropriate access to property (data, equipment and facilities) and sensitive information by reviewing gates, security guards, firewalls and passwords.
- b. *Software Development and Change Controls*
Evaluate software controls which assist in preventing the implementation of unauthorized programs or the modification of programs that could later be exploited for personal gain or sabotage.
- c. *Segregation of Duties*
Examine the policies, procedures and organizational structures in place to help ensure that one individual cannot independently control all key aspects of a process or computer-related operation.
- d. *System Software Controls*
Evaluate if system software controls limit and monitor access to the programs and files associated with a computer system's operation, including operating systems, utilities, security software and database management systems.
- e. *Service Continuity Controls*
Evaluate the risks of a natural disaster or accident resulting in the total annihilation of headquarters or library branch locations. Evaluate the risks of a loss or corruption of data if an unexpected event occurs.

Application Controls

Determine the effectiveness of CCPL's application controls.

- f. *Authorization*
Examine if authorization controls for specific applications establish accountability, prevent unauthorized transactions, limit individual processing privileges, and prevent and detect inappropriate or unauthorized activities.
 - g. *Completeness*
Evaluate if automated and manual controls can prevent incomplete data processing from occurring or detect errors for timely correction.
 - h. *Accuracy*
Assess the risk of an application accepting erroneous data input, which could affect the accuracy of financial statements and other reports.
6. The report on compliance shall include all instances of noncompliance.
 7. The auditors shall be required to make an immediate written report of all irregularities and illegal acts or indications of illegal acts of which they become aware of to the following parties:
Library Board of Trustees
Library Director
County Attorney
 8. Firms submitting proposals that contemplate or intend subcontracting portions of the engagement to other audit firms, must disclose that fact, and shall clearly name the proposed subcontracting firm in the proposal. Following the award of the audit

contract, no additional subcontracting will be allowed without the express prior written approval of the CCPL.

I. Reporting to the Board

Auditors shall assure themselves that CCPL's Board of Trustees is informed of each of the following:

1. The auditor's responsibility under generally accepted auditing standards.
2. Significant accounting policies.
3. Management judgments and accounting estimates.
4. Significant audit adjustments.
5. Other information in documents containing audited financial statements.
6. Disagreements with management.
8. Major issues discussed with management prior to retention.
9. Difficulties encountered in performing the audit.

The financial statements must be completed with the draft reports submitted no later than August 30, and final reports submitted no later than the third Wednesday of September following the end of the fiscal year. The auditor will present the final written documents in person to the CCPL Board of Trustees at the September Board meeting.

J. Working Paper Retention and Access to Working Papers

All working papers and reports must be retained at the auditor's expense, for a minimum of three (3) years, unless the firm is notified in writing by the CCPL of the need to extend the retention period. The auditor will be required to make working papers available, upon request to the following parties:

Carroll County Public Library Board of Trustees
CCPL staff authorized by the Director
County Commissioners of Carroll County
Parties designated by the federal, State or local governments or by CCPL as part of an audit quality review process

In addition, the firm shall respond to reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

K. Inspection of Prior Year Audit Reports

The Annual Financial Report, Component Unit Financial Statement of Carroll County Public Library for the fiscal year ended June 30, 2022, will be available for inspection in the Library Headquarters between the hours of 9:00 a.m. and 5:00 p.m.

L. Fund Structure

The CCPL uses the following fund types in its financial reporting:

General Fund
Designated
Undesignated

Special Funds

M. Time Requirements

Conferences:

The audit schedule, dates for entrance conferences, progress reporting and exit conference will be established by mutual consent of the auditing firm and CCPL.

Date Draft/Final Report is Due:

The auditing services to be provided for each fiscal year must be completed with draft reports submitted no later than August 30 and final reports submitted no later than the Wednesday in September following the end of the fiscal year.

The Accounting staff and management personnel will be available during the audit to assist the firm by providing information, documentation and explanations.

CCPL will provide the auditor with reasonable work space, tables and chairs, telephone and internet access and access to photocopying.

N. Proposal Submission

A. Proposal Requirements

1. Submission of Proposals:

The following material is required to be received by 2:00 PM Eastern time on Friday, April 14, 2023, for a proposing firm to be considered:

a. A proposal to include the following:

i. Title Page

Title page showing the request for proposals' subject; the firm's name; the name, address and telephone number of a contact person; and the date of the proposal.

ii. Table of Contents

iii. Transmittal Letter

A signed letter of transmittal briefly stating the bidder's understanding of the work to be done, the commitment to perform the work within the time period, a statement why the firm believes itself to be best qualified to perform the engagement and a statement that the proposal is a firm and irrevocable offer for a minimum of ninety days. Additionally, certification that the person signing the proposal is entitled to represent the firm, empowered to submit the bid and authorized to sign a contract with CCPL.

iv. Detailed proposal

The detailed proposal should follow the order set forth in Section D, F and H of this request for proposals.

b. Bidder should send the completed proposal to the following address:

Greta McNally, Executive Assistant
Carroll County Public Library
1100 Green Valley Rd.
New Windsor, Maryland 21776
or email: gmcnally@carr.org

B. Proposal Terms and Conditions

1. Receipt and Opening of Proposals

Proposals for service as required by the Board of Trustees of the Carroll County Public Library will be opened and publicly read at the Library Headquarters, 1100 Green Valley Rd., New Windsor, Maryland 21776, unless otherwise noted, on April 14, 2023 at 2:00 P.M. The person, firm or corporation making such proposal shall submit it at the place herein mentioned on or before the hour and day stated herein. The CCPL reserves the right to reject any and/or all proposals to consider informal all proposals not prepared in accordance with instructions, or to waive any such informalities. Any proposal may be withdrawn and resubmitted prior to the opening of proposals. All proposals submitted shall be valid for a minimum period of ninety (90) calendar days following the date established for opening.

2. Time for Receiving Proposals

Proposals received prior to the time of opening will be securely kept. No proposal received after the time of opening will be considered. The Board of Trustees of the Carroll County Public Library assumes no responsibility for the timely deliverance of mailed proposals.

3. Award or Rejection of Proposals

The Library Board reserves the right to reject any and/or all proposals and to waive any informalities in proposals received whenever such rejection or waiver is in the best interest of CCPL. All Instructions, Conditions, and Provisions contained within the proposal document must be adhered to. Failure to comply with Instruction, Condition, or Provision shall be deemed reasonable cause to disqualify any proposal. The Library Board also reserves the right to reject the proposal of a firm who has previously failed to perform properly or complete on time contracts of similar nature or a proposal of a firm which investigation shows is not in a position to perform the contract.

4. Quotation

If required, the firm shall insert the price per stated unit and the extension against each item in the proposal form. In the event of a discrepancy between the unit price and the extension, the unit price will govern. All proposals shall be made in accordance with form of proposal.

5. Taxes

No charge will be allowed for Federal, State or Municipal Sales and Excise Taxes from which the CCPL is exempt. The proposal price shall be net and shall not include the amount of any such tax. Exemption certificates, if required, will be furnished.

The following numbers are applicable on this proposal:

FEDERAL TAX IDENTIFICATION NUMBER: 52-6015705

STATE OF MARYLAND TAX EXEMPTION: 30001144

6. Purchaser's Right of Selection

The Library Board reserves the right to reject any and/or all proposals in whole or in part, to make partial awards, to waive any irregularity in any quotation, and may reject any proposal that shows any omissions or alterations of form, additions not called for, conditions or alternate

proposals, and may make any such award as is deemed to be in the best interest of CCPL.

7. Billing and Payment

Payment will be made as outlined in the Scope of Work proposal. All invoices will be paid within thirty (30) days unless any item thereon is questioned, in which event payment will be withheld pending verification of the amount claimed and the validity of the claim.

8. Reservation and Annulments

The right is reserved by the Library Board to reject any and all of the items, if in its judgment the interest of CCPL is not being served.

The Library Board also reserves the right to annul any contract if in its opinion there shall be a failure at any time, to perform faithfully any of its stipulation, or in case of any willful attempt to impose upon the Library Board, workmanship inferior to that required by the contract and any action taken in pursuance of this latter stipulations shall not affect or impair any rights or claims of the Library Board to damages for the breach of any covenant of the contract by the contractor.

Should the ownership or structure of the contracting firm change at anytime during the term of the contract, the CCPL reserves the right to void the contract if in the CCPL's opinion the resulting business doesn't meet the standards and qualifications under which the original firm was evaluated and approved.

Should the contractor fail to comply with the conditions of this contract or fail to complete the required work within the time stipulated in the contact, the Library Board, after proper notice, reserves the right to purchase in the open market, the required service at the expense of the contractor. Should the contractor fail to complete the required work included in this contract, the Library Board reserves the right to withdraw such required work from the operation of this contract without incurring further liabilities on the part of the Library Board thereby.

Should there be any question as to the intent or meaning of any part of this proposal, you should contact Jillian Edelen, Director of Finance and Analysis, by March 6, 2023. Response to questions will be completed by March 13, 2023.

9. Compliance with Specifications

The firm shall abide by and comply with the true intent of the specifications and not take advantage of any unintentional error or omission, but shall fully complete every part as the true intent and

meaning of the scope of services as decided by the Director of Finance and Analysis, and as described hereinafter.

10. Contract

The contents of the proposal submitted by the successful bidder and this Request for Proposal will become a part of any contract awarded as a result of these specifications. The successful firm will be expected to sign a contract with CCPL. Additional terms and provisions may be included in the contract.

11. Errors in Proposals

All firms or individuals are expected to fully inform themselves as to the conditions, requirements and specifications before submitting proposals. Failure to do so will be at the firm or individual submitting proposal's own risk and they may not secure relief on the plea of error in either omission or commission. In case of error in extension of prices in the proposal, the unit price shall govern.

12. Signature of Proposals

Each proposal must show the full business address and telephone number of the firm or individual and be signed by the person or persons legally authorized to sign contract. All correspondence concerning the proposal and contract, including notice of award, copy of contract and purchase order, will be mailed to the address shown on the proposal in the absence of written instructions of the contractor to the contrary. Proposals by partnership must be signed in the partnership's name by one of the members of the partnership or by an authorized representative followed by the signature and designation of the person signing, who shall also state the names of the individuals composing the partnership.

13. Indemnification and Insurance

The firm shall indemnify and hold harmless CCPL, their agents and employees, from and against all claims, damages, losses and expenses (including attorney's fees) arising out of or resulting from the performance of the work, provided that such claim, damage, loss or expense is:

Caused in whole or in part by a negligent act or omission of the contractor, any subcontractor, or anyone directly or indirectly employed by any of them or only one for whose acts any of them may be liable, regardless of whether or not it is caused in part by a party indemnified hereunder.

In any and all claims against CCPL or any of their agents or employees, by an employee of the contractor, any subcontractor, or anyone directly or indirectly employed by any of them or anyone for

whose acts any of them may be liable, the indemnification obligation shall not be restricted in any way by any limitation on the amount or type of damages, compensation or benefits payable by or for the contractor under workmen's compensation acts, disability benefit acts or other employee benefit acts.

A Certificate of Insurance will be requested by CCPL as needed.

14. Miscellaneous Requirements

1. CCPL will not be responsible for any expenses incurred by a firm in preparing and submitting a proposal.
2. Firms who submit a proposal in response to this Request for Proposal may be required to make an oral presentation of their proposal. CCPL will schedule the time and location for this presentation.
3. The firm is prohibited from assigning, transferring, conveying, subletting, or otherwise disposing of this agreement or its rights, title or interest therein or its power to execute such agreement to any other person, company or corporation without the previous consent and approval in writing by CCPL.

**PRICE FORM
 QUOTE FOR CARROLL COUNTY PUBLIC LIBRARY
 FIVE YEAR, FIXED FEE PER YEAR CONTRACT**

A five (5) year, fixed fee per year, contract is desired, subject to the annual review and recommendation of the selection committee, the concurrence of the Library Board of Trustees and the availability of appropriated funds. A total all-inclusive price for the following fiscal year's engagements is required with a separate fee to include the cost of a Single Audit if required.

Fiscal year ending June 30, 2023 _____

Fiscal year ending June 30, 2024 _____

Fiscal year ending June 30, 2025 _____

Fiscal year ending June 30, 2026 _____

Fiscal year ending June 30, 2027 _____

Firm has the option to present for consideration a price to perform the audit for each of the two following subsequent years. A total all-inclusive price for the following fiscal year's engagements is required with a separate fee to include the cost of a Single Audit if required.

Fiscal Year Ending June 30, 2028 _____

Fiscal Year Ending June 30, 2029 _____

**QUOTE FOR CARROLL COUNTY PUBLIC LIBRARY
 SCHEDULE OF STANDARD HOURLY RATES**

Standard Hourly Rates

- Partners\$
- Managers\$
- Supervisory Staff\$
- Staff\$
- Other (Specify)\$

FIRM MUST SIGN HERE:

COMPANY NAME:
 ADDRESS:

AUTHORIZED SIGNATURE:
 TITLE:
 TELEPHONE NUMBER:
 DATE:

By submitting a proposal, the firm does hereby attest that it has read the instructions, conditions and general provisions and does understand them.