



509 North Main
Maryville, MO
64468-1610

Phone: (660) 582.5281
Fax: (660) 582.2411

REQUEST FOR BIDS FOR PROFESSIONAL INDEPENDENT AUDIT

The Maryville Public Library (MPL), located at 509 North Main, Maryville, Missouri is seeking bids from qualified firms of certified public accountants to audit its financial statements for the fiscal year ending September 30, 2026, with the option of auditing its financial statements for each of the three subsequent years. Bids should include a deduct alternate for a Financial Review in lieu of an audit. It is the intent of MPL that these services are to be performed in accordance with generally accepted auditing standards, such as those set by the Government Accounting Standards Board (GASB), as well as the standards set forth for financial audits in the General Accounting Office's (GAO) *Government Auditing Standards* (2024 Revision), the provisions of the Federal Single Audit Act of 1996 and U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

Scope and schedule of work

- A. The completion of an independent audit of the previous fiscal year's financial statements (Oct 1—Sept. 30) with an opinion on the fair presentation of the financial statements in conformity with generally acceptable accounting principles. according to the following schedule:
1. A full audit report presented to the Library Executive Board on or before the second Tuesday of February. If the Library's ACFR is also provided by this firm, the audited financial statements must be submitted to the Missouri State Auditor's Office on or before the annual March 30 deadline.

Attachment B is a copy of the Library's recent FY2025 Audited Financial Statements. Attachment C provides the most recent 990 Form for the Second Century Library Fund Corporation. Both can also be found at www.maryvillepubliclibrary.lib.mo.us Under "About the Library".

General Information

1. Maryville Public Library is an independent political subdivision classified as a Voted-tax Municipal Library District governed by a nine-member Executive Board of Directors that meets the second Tuesday of every month at noon.
2. Laws related to the governance of public libraries in Missouri can be found in Chapter 182 of the Revised Statutes of Missouri.
3. Maryville Public Library's fiscal year runs from October 1 to September 30.
4. MPL's FY2026 operating budget was just over \$828,459. Recent budget documents and the Library's September 30, 2025 Audited Financial Reports can be found on the

library's website (www.maryvillepubliclibrary.lib.mo.us) under "About the Library. MPL's unreserved fund balance as of September 30 was \$242,571.

5. In addition to its governmental funds, MPL is supported by the Second Century Library Fund Foundation, which is classified as a Type 1 501c3 Supporting Organization. Review of that organization shall be evaluated as a discretely presented component unit within the Library's Audit report.
6. MPL's assets also include a Memorials/Restricted Gifts fund, a Friends Checking account, one Capital Projects Fund Account, and general fixed assets, including the property and its contents at 509 North Main Street in Maryville, MO.
7. MPL currently employs four full-time employees and two part-time employees.
8. For full-time employees (35 hours or more per week), MPL participates in the Missouri Local Government Employees Retirement System (MoLAGERS).
9. MPL obtains building and workman's compensation insurance from MIRMA through the City of Maryville.
10. Library administrative staff currently use QuickBooks Online with automated payment and filing of federal and state income taxes.
11. Maryville Public Library's Data Security Policy (Attachment D) requires that vendor agreements shall at minimum, align with MPL's current privacy and data security standards, require encryption of all connections and data stored, describe data security safeguards and certifications, reporting procedures in case of known or suspected breach; and shall indemnify Maryville Public Library for any violation of those security provisions, including but not limited to the cost of providing notice to all affected parties and credits support services to individuals and organizations impacted by a breach.

Bid information due October 29, 2026 must contain

1. A description of the firm's professional qualifications and relevant experience.
2. A statement describing the capacity and capability to perform all work on deadline as listed in the *Scope and Schedule of Work* provided above.
3. Name and contact information for at least two references regarding the quality of work performed by the firm, as well as the ability to complete work within a specified time frame and budget.
4. An affirmative statement by the firm that it is independent of Maryville Public Library and the City of Maryville as defined by the U.S. General Accounting Office's Government Auditing Standards (1994). Firms bidding on both the preparation of the Library's Annual Comprehensive Financial Report with Accounting support and the Library's Annual Independent Audit must include a description of independence protocols to satisfy AICPA and GAO standards.
5. A schedule of agreed upon fees for all services provided within the described
6. Scope of work.
7. A signature and date by an authorized agent of the firm.

Sealed Proposals should be submitted no later than 5 p.m. CST on **Thursday, October 29, 2026** to the Maryville Public Library, 509 North Main, Maryville, MO 64468. Proposals can also be emailed to Library Board Treasurer Paula Cobb at nwmsugrad94@gmail.com. For additional information, contact Paula Cobb at that email address or Bill Richardson at billr@nwmissouri.edu .

Key evaluation measures:

- Relevant Qualifications and licensure in Missouri (30%)
- Experience with government accounting, and references (25%)
- Fees and Price Transparency (25%)
- Capability to meet deadlines (15%)
- Technical Approach and Independence Protocols (5%)

The Maryville Public Library has the right to refuse any or all bids.

The Maryville Public Library is an Equal Opportunity Employer.

Attachment A: Bid Form:

REQUEST FOR BIDS FOR INDEPENDENT AUDIT
Maryville Public Library, 509 North Main Street, Maryville MO 64468

	Total Cost
Base bid, FY 2026 Audit (for period of October 1, 2025--September 30, 2026) due February 2027.	
DEDUCT ALTERNATE: Financial Review (covering October 1, 2025--September 30, 2026) due February 2027.	
FY2027 Audit with same conditions	
DEDUCT ALTERNATE: FY2027 Financial Review	
FY2028 Audit with same conditions	
DEDUCT ALTERNATE: FY2028 Financial Review	

Bid Checklist:

1. A description of the firm's professional qualifications and relevant experience.
2. A statement describing the capacity and capability to perform all work on deadline as listed in the *Scope and Schedule of Work* provided above.
3. Name and contact information for at least two references regarding the quality of work performed by the firm, as well as the ability to complete work within a specified time frame and budget.
4. A description of data security measures provided to protect client account data and all personally identifiable information related to Library patrons and staff.
5. Completion of Attachment A: BID FORM to include a description of fees for all services provided within the described
6. Scope of work.

Signature of Authorized Agent

Date

Printed Name of Authorized Agent

Company Name or Stamp