



QUEENS PUBLIC LIBRARY

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RFP # 0922-4

**Request for Proposals for
Audit Services**

Date: September 23, 2022

**Proposals must be submitted October 27, 2022 by 3:00 PM
via the provided Dropbox link:**

<https://www.dropbox.com/request/mL9ItiQS8dcwgOfOSfTO>

**Procurement Department
Queens Borough Public Library**

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The following documents are incorporated into this RFP-

Attachment 1- Forms

Attachment 2- Queens Borough Public Library General Terms and Conditions

Attachment 3- Local Law 34

The Queens Borough Public Library (the “Library”), hereby solicits proposals from experienced, qualified firms (hereinafter referred to as “Proposers”) in response to this Request for Proposals (“RFP”) to enter into a contract to provide audit services for the Library and its affiliate, the Queens Public Library Foundation.

I. CALENDAR OF EVENTS

Issuance of RFP	September 23, 2022
Deadline for Questions	October 14, 2022
Proposal Due Date	October 27, 2022
Interviews, if performed	To be determined
Award/ and Notification to all Proposers	At the conclusion of the RFP process.

II. CONTACT INFORMATION

The Library’s designated contacts for this RFP, as of the date hereof, are Cristina Polychronopoulos, Procurement Coordinator, Xavier Cerda, Assistant Director of Procurement and William Funk, Vice President of Procurement. Questions regarding this RFP should be sent to: RFPcontact@queenslibrary.org on or before **October 14, 2022**. Responses to any questions received will be posted on the Library’s web site at <https://www.queenslibrary.org/about-us/procurement-opportunities> as they are received. No other communication of questions and answers will be made.

Proposals are to be uploaded to DropBox using this link:
<https://www.dropbox.com/request/mL9ItiQS8dcwgOfOSfTO>

The Library will not provide reimbursement for any costs or expenses incurred in connection with this RFP, including the costs of preparing and submitting a response, providing any additional information or attending an interview. All material that is submitted in response to this RFP will become the sole property of the Library. The Library expressly reserves the right to utilize any and all ideas submitted in the proposals received unless covered by legal patent or proprietary rights, any of which **must** be clearly indicated in the proposal submitted in response to the RFP.

Interviews of the top-qualifying Proposers may be conducted at the Library’s discretion on a specific day or days to be disclosed later in the RFP process. All top-qualifying Proposers will be notified of the exact interview date(s) in advance.

III. CONTRACT PERIOD

The Library anticipates that the term of the awarded contract will be for five (5) years, starting with an audit of fiscal year 2023, which begins July 1, 2022 and ends June 30, 2023. The Library may terminate the contract at any time, in its sole discretion, upon written notice.

IV. BACKGROUND

The Library is an independent not-for-profit corporation. It is one of the largest and most innovative libraries in the world and one of the three New York City library systems. The Library consists of a Central Library and other facilities located throughout the County of Queens in the State of New York. For a complete listing of current facilities, please visit the Library's webpage: <https://www.queenslibrary.org/about-us/locations/?view=all>

The Library serves 2.4 million Queens residents, with an extensive collection of books, reference materials, periodicals, government documents, video and audiocassettes, records, compact discs, DVDs, and photographs and maps. The Library has a computerized integrated circulation and catalog system, state-of-the-art computer equipment in all community libraries, and the ability to provide information through free Internet access and facsimile machines to the public. The Library offers a wide variety of reading, writing, and literacy programs, and functions as an integral part of the Queens community.

The Library has been a center of learning and community for the residents of Queens for 125 years.

Queens Public Library Foundation

The Queens Library Foundation (the "Foundation"), is a 501(c)(3) organization incorporated in 1991. The Foundation is the fundraising arm of the Queens Public Library. It is responsible for raising funds, goods, and services to benefit and support the Library's new and innovative programs and services as well as those existing programs and services not normally funded through the City of New York. This is achieved through major gift solicitations, grant writing, planned giving, special events, and direct marketing and direct mail solicitations.

To learn more about the Library, proposers are encourage to review the Library's webpage: [OPL | Queens Public Library \(queenslibrary.org\)](https://www.queenslibrary.org)

V. SCOPE OF SERVICES

The Successful Proposer shall audit the consolidated statement of financial position of Queens Borough Public Library ("Library") and its affiliate, The Queens Public Library Foundation ("Foundation") each fiscal year beginning July 1st and ending June 30th and the related consolidated statements of activities and cash flows for the year then ending, and the related notes to the consolidated financial statements. The consolidated financial statements will comprise the financial information of the Library and the Foundation as required under the applicable financial reporting framework. The annual audit shall also include a schedule of expenditures of federal awards.

The Library anticipates that the term of the awarded contract will be for five (5) years, starting with an audit of fiscal year 2023, which begins July 1, 2022 and ends June 30, 2023.

The Successful Proposer's objectives of each annual audit is to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes the Successful Proposer's opinion in accordance with auditing standards generally accepted auditing standards in the United States of America ("GAAS").

The Successful Proposer to work with the Library to obtain an understanding of the Library and the Foundation's internal controls relevant to the audit in order to design audit procedures.

The Successful Proposer to communicate with the Library Board Audit Committee of the Library and the Foundation in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the consolidated financial statements that is identified each annual audit.

The Successful Proposer to evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

The Successful Proposer to conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Library and the Foundation's ability to continue as a going concern for a reasonable period of time.

The Successful Proposer's annual audit to be conducted in accordance with the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and Title U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance or UG), and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures the Successful Proposer considers necessary to enable to express an opinion and to render the required reports.

The Uniform Guidance requires that the Successful Proposer to plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable federal statutes, regulations, and the terms and conditions of the federal awards that may have a direct and material effect on each of its major programs. The Successful Proposer's procedures shall consist of the applicable procedures described in the Office of Management and Budget's (OMB) Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of the Library and the Foundation's major programs. As required by the Uniform Guidance, the Successful Proposer's audit shall include tests of transactions related to major federal award programs for compliance with applicable federal statutes, regulations, and the terms and conditions of federal awards. The Successful Proposer shall express an opinion on the Library and the Foundation's compliance with requirements applicable to major programs in our report on compliance issued pursuant to the Uniform Guidance.

Successful Proposer shall inform Library Board Audit Committee of any material errors or fraud that come to our attention. Successful Proposer to inform the Library and the Foundation of possible illegal acts that come to the Successful Proposer's attention unless they are clearly inconsequential. The Successful Proposer shall include such matters in the reports required for an audit performed under the Uniform Guidance.

The Successful Proposer to perform all of the Scope of Work and incorporate the work into the following for each year's audit:

1. Annual audit of the consolidated financial statements of the Library and Foundation for the year ending June 30th.
2. Annual audit in accordance with the Uniformed Guidance of the Library for the year ending June 30th.
3. Prepare Annual Form 990 tax return of the Library and Foundation for the year ending June 30th.
4. Meetings throughout the year to discuss important industry development and strategic issues with management. Provide advice and guidance on financial accounting and reporting issues.
5. Meetings with the Audit Committee to present our audit plan before commencement of the audits and to review our audit findings upon completion of our audits. Presentation of all financial statements and management letters to the Audit Committees of both the Library and Foundation.”
6. Presentation of the completed audited financial statements to the audit committee of the NYC Mayor’s Office.
7. Annual review of the Information Systems environment, internal controls, cybersecurity protocols and issue of a management letter with best practice recommendations.
8. Inclusive of all future required GAAP and GASB updates, revisions, pronouncements for non-profit entities to the audited financial statements and notes.
9. As per RFP Section VI, Proposal Requirements, B. Detailed Scope of Work and Costs:

For each annual audit year provide all-inclusive pricing for each scope item. Pricing for each cost table (lump sum and hourly rates) are to include all fees, travel , subcontractors, technology fees and all other fees and out of pocket expenses. Any printing or reproduction shall be reimbursed at cost.

VI. PROPOSAL REQUIREMENTS

The following is a list of the information that must be provided in the Proposal. A proposal that does not include all of the information requested below may be deemed non-responsive and subject to rejection. **Proposals should respond to all areas listed below, in the order listed.**

Proposers shall indicate in their proposals what information, if any, is proprietary and confidential. Proposers are hereby advised that the Library is subject to the New York State Freedom of Information Law (“FOIL”). Material marked “Confidential and Proprietary” will be treated as such to the extent consistent with the obligations under FOIL, other applicable law, regulation or legal process.

A. Management and Qualifications

In setting forth its qualifications, each firm shall provide the information requested below, as appropriate. Responses to this Section should be limited to thirty-two (32) single-sided pages in total (not including resumes), and shall be prepared on 8½ x 11-inch paper using at least 12-point type with standard margins no less than 1”.

Cover Letter (2-page limit)

A cover letter, which shall be considered an integral part of the submission, shall be bound with the submission and signed by the individual authorized to bind the firm contractually. In signing the cover letter, the firm agrees to be bound by the terms of this solicitation and its submission hereunder for no less than one year. The cover letter shall contain a statement that the firm’s work for the Library will not create any conflict of interest. If your firm believes that a conflict may arise, the nature of the conflict should be described – see question 14.

A. General Information (30 page limit)

1. Provide the Proposers legal name, address, tax ID number and state of incorporation for the contracting entity submitting the submission.
2. Provide copies of your two (2) most recent audited financial statements. If audited financial statements are not available, please explain why and identify how the Library can assess the financial condition of your firm and provide alternative documentation subject to the Library’s sole discretion to accept.
3. Provide a brief history of the company and successful experience related to the services requested in this RFP. Include information regarding any similar past or current projects in which the Proposer is involved in, with specific references to work for public sector, not-for-profit corporations, library systems or other like-entities. Detail your firm’s experience and understanding of the NYS and NYC disparity studies and how your firm can build upon this information to create a cost effective study for the Library.
4. Provide the name, title, address, telephone, fax number and e-mail address of the individual the Library should contact with respect to your submission.
5. For each key staff position, attach a resume and/or description of their qualifications. In addition, provide a statement certifying that the proposed key staff will be available for the duration of the project. (No page limit.)
6. Describe how you would staff the engagement. To the maximum extent possible identify all of the individuals who will be involved in fulfilling the obligations and satisfying the Scope of Services under this RFP. When identifying those individuals, include the primary role and responsibilities of each, as well as the principal/senior officer who will serve as the Engagement Leader. Please provide resumes for these individuals including years of employment in your organization and total years of experience. Also, include the physical location at which each team member will work on tasks related to this RFP.

7. Describe your understanding of the Library.
8. Identify any additional services not covered in the Scope of Service sections that your firm believes may be of particular value to the Library. Please describe why you believe these services to be relevant.
9. Identify any services listed in the Scope of Services your firm is not able to perform and explain why you are not able to perform these services.
10. Provide a minimum of three (3) recent clients as references from clients of similar size to that of the Library and this Scope of Services (a "Reference Client"). Provide the Reference Client's name, contact person, title, address, and telephone number. Please provide details on the work performed for each Reference Client, including, the length of any contract, project costs, size of project, completion date and explanation of how the work performed is similar to the work required by the Library, as well as any other pertinent information relevant to representing your qualifications to perform the work.
11. Explain how you will safeguard and keep confidential the data and information provided by the Library to you. Provide and information detailing any electronic systems that your firm may have in accepting and storing information from the Library.
12. Identify any sub-contractors that you plan to utilize as part of your proposed team. For each sub-contractor proposed please have them complete Form # 3, Vendor Responsibility Questionnaire.
13. Discuss any past or present civil or criminal legal investigations, litigation or regulatory action involving your firm or any of its employees and any proposed subcontractor that could affect your role or ability to serve as a consultant to the Library. If none, include a statement that there are no past or present civil or criminal legal investigations, or pertinent litigation and or regulatory actions that could impact your firm's ability to serve in the required capacity.
14. Identify the nature of any potential conflict of interest your firm or any proposed subcontractors might have in providing consulting services under this solicitation to the Library.
 - (a) Discuss fully any conflicts of interest, actual or potential, which might arise in connection with your firm's involvement with the Library. If your firm believes that a conflict of interest might arise, please describe how such conflict would be resolved.
 - (b) State whether your firm represents any party that is or may be adverse to the Library.

You must certify in writing that your representation of the Library will not create any conflict of interest involving that firm.

B. Detailed Scope of Work and Costs (No page limit)

Proposer to provide its Detailed Scope of Services and Cost proposal. Proposers to identify Library and Foundation management responsibilities and to also include a relevant sample management letter. Using the table formats provided below, Proposer to provide its annual lump sum pricing

for each audit year for its Detailed Scope of Service and Proposer to provide hourly rates for each fiscal year for as required services that may be required and are outside of Proposer’s Detailed Scope of Services.

Failure to provide cost proposal as requested below will be grounds for determining a proposal to be non-responsive.

For each annual audit year provide all-inclusive pricing for each scope item. Pricing for each cost table (lump sum and hourly rates) are to include all fees, travel, subcontractors, technology fees and all other fees and out of pocket expenses. Any printing or reproduction as directed by the Library, shall be reimbursed at cost.

		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
1	Annual audit of the consolidated financial statements of the Library and Foundation for the year ending June 30 th .					
2	Annual audit in accordance with the Uniformed Guidance of the Library for the year ending June 30 th .					
3	Annual audit of the financial statements the Foundation for the year ending June 30 th .					
4	Meetings throughout the year to discuss important industry development and strategic issues with management. Provide advice and guidance on financial accounting and reporting issues.					
5	Meetings with the Audit Committee to present our audit plan before commencement of the audits and to review our audit findings upon completion of our audits. Presentation of all financial statements and management letters to the Audit Committees of both the Library and Foundation.					
6	Annual review of the Information Systems environment, internal controls, cybersecurity protocols and issue of a management letter with best practice recommendations.					
Total for each Fiscal Year:						

Staff/Subcontractor Title	Staff/ Subcontractor Hourly Rate FY 2023	Staff/ Subcontractor Hourly Rate FY 2024	Staff/ Subcontractor Hourly Rate FY 2025	Staff/ Subcontractor Hourly Rate FY 2026	Staff/ Subcontractor Hourly Rate FY 2027
Use Additional Rows if Required					

C. Other (No page limit)

1. Firms must either provide a statement accepting the terms and conditions in the Library's General Terms and Conditions, Attachment 2, or must alternately identify any exceptions taken to the terms and conditions. Any supplemental contract language that a Proposer requires is considered by the Library as an exception and must be included in a Proposer's proposal. If exceptions are taken, the firm must clearly identify the language that is being taken exception to and provide the suggested alternate language for each such exception. The nature and extent of exceptions, if any, taken by the firm to the Library's terms and conditions will be a factor considered in evaluating submissions. Firms that demonstrate a willingness to accept the Library's terms and conditions will be given more favorable consideration by the Library.

At any time during the RFP process, the Library, in its sole discretion, may reject a proposal that has exceptions to the Library's terms and conditions.

2. Firms shall indicate in their submissions what information, if any, is proprietary and confidential. Firms are hereby advised that the Library is subject to the New York State Freedom of Information Law ("FOIL"). Material marked "Confidential and Proprietary" will be treated as such to the extent consistent with the Library's obligations under FOIL or any other applicable laws, rules or regulations, and will not otherwise be disclosed by the Library except as necessary for the evaluation of submissions.
3. Firms shall confirm that they will meet the insurance obligations.
4. Firms to complete all forms if Attachment 1 and Attachment 3- Local Law 34.

VII. EVALUATION AND SELECTION

A. Evaluation Criteria

For each scope of work, a Selection Committee consisting of Library staff will evaluate the properly received proposals. This Selection Committee will make its recommendations to the Library for its determination as to its awards of a contract. For each scope of work, the Selection Committee will consider the following factors, though not necessarily listed in the order of importance, in considering submissions:

1. The firm's previous experience in providing the proposed services to not-for-profit corporations, library systems, and other similar clients. (20 points.)
2. The qualifications, expertise, prior experience, and availability of the proposed team assigned to the library, including expertise and experience pertinent to the services requested in the RFP. (15 points.)
3. The Library's assessment of the Proposer's Detailed Scope of Services. (25 points.)
4. Overall organization, completeness, and quality of proposal, including cohesiveness, conciseness, clarity of response, demonstrated understanding of the Library, and degree of

acceptance of the Library's terms and conditions in the Library's Standard Consulting Agreement. (10 Points.)

5. The Library will assess cost proposals for firms that receive a passing evaluation for items 1 through 4 above. Such determination of a passing evaluation is at the sole discretion of the Library. (Although proposed cost will be given significant consideration in the selection process, the Library reserves the right to negotiate lower fees with any firm selected, or a different fee structure than proposed.) (30 Points.)
6. Interviews, if conducted. (To occur at the sole discretion of the Library- 30 Points.)

B. Selection Process

The Selection Committee will evaluate all responsive proposals based on the criteria enumerated in Section VII, as referenced above. The Selection Committee may afford firms the opportunity to clarify submissions for assuring a full understanding of their responsiveness to the solicitation.

At the sole discretion of the Library, the Selection Committee may conduct interviews of Proposers found to be most qualified to perform the services required. Proposers selected for interviews will be notified in writing regarding the interview date(s).

At the conclusion of the evaluation process, the Library anticipates awarding a contract to a responsive and responsible firm whose proposal is determined to be the highest quality and most advantageous to the Library, taking into consideration the overall quality of the submission as measured against all the evaluation criteria above.

Prior to the award of any contract(s) under this solicitation, the Library will conduct a vendor responsibility assessment and may require eligible firms to answer questions and provide additional information to supplement the information provided in the proposal, Vendor Responsibility Questionnaire or other materials to assist the Library in making such a determination. In its sole judgement, the Library may reject a proposal because of a vendor responsibility determination or other determination by the Library. The Library reserves the right to reconsider other proposals.

Proposers will be notified in writing once a proposal has been selected.

VIII. PROPOSAL INSTRUCTIONS AND CONDITIONS

A. Limitations

1. This RFP does not commit the Library to award a contract, pay any costs incurred in the preparation of a response, or procure or contract for services of any kind whatsoever. The Library reserves the right, in its sole discretion, to accept or reject any or all proposals as a result of the RFP, to negotiate with any or all firms considered, and to cancel this RFP in whole or in part. The Library reserves the right to request additional information from all Proposers.

2. Proposers may be requested to clarify the contents of their proposals. Other than to provide such information as may be required by the Library, no Proposer will be allowed to alter its proposal or to add new information after the RFP due date.
3. Proposers may be required to participate in negotiations and to submit any price, technical or other revisions to its proposal which may result from such negotiations.
4. Proposers must fully execute the forms contained in Attachment 1 and Attachment 3 and submit them with its proposal.
5. All material submitted in response to this RFP will become the sole property of the Library.

B. Proposal Submission

1. Proposals must include a cover letter indicating the mailing address of the office from which the proposal was submitted, the name and email address of the individual who will represent the firm as the primary contact person for the proposal, and the telephone and facsimile numbers of the primary contact person.
2. Non-responsive proposals include, but are not limited to, those that:
 - (a) Do not conform to the RFP requirements and instructions;
 - (b) Are conditional; or
 - (c) Contain a material omission(s).

The Library may waive minor informalities or irregularities in a proposal that are merely a matter of form and not substance, the correction of which would not be prejudicial to other proposers.

C. Administrative Specifications

1. All proposals must be irrevocable for one year and signed by an authorized officer of the firm.
2. The successful Proposer(s) must agree to provide the Library with audit access on request during the term of the contract and for 7 years thereafter.
3. The Library at any time and in its sole discretion, may terminate its contract with the successful proposer(s), or postpone or delay all or any part of the contract, upon written notice.
4. All Proposers are obligated to update any changes in their proposals prior to the proposal due date.

D. Addendum, Errors and Omissions

1. If a Proposer discovers any ambiguity, conflict, discrepancy, omission or other error in this RFP, it shall immediately notify William Funk, in writing, of such error and request clarification or modification to the document.
2. Should the Library find it necessary to modify this RFP, a notice of that modification will be made by way of an addendum that will be posted to the RFP website.

3. If a Proposer fails to notify the Library of a known error or an error that reasonably should have been known prior to the final filing date for submission, the Proposer shall assume the risk. If awarded the contract, the Proposer(s) shall not be entitled to additional compensation or time by reason of the error or its late correction.

E. Debriefing of Unsuccessful Proposers

Upon written request via email to William Funk, a debriefing will be scheduled with an unsuccessful Proposer after the Library has provided notice of its selection of one or more successful Proposer(s). Discussion will be limited to a critique of the proposal submitted by the Proposer requesting the debriefing. Comparisons between proposals or evaluations of the other proposals will not be discussed. Debriefings may be conducted in person or on the telephone, at the Library's discretion.