

**Kirkwood Public Library  
Request for Proposal  
Independent Audit Services**

The Kirkwood Public Library is soliciting proposals from Certified Public Accountants to provide independent audit services for the year-end fiscal period ending June 30, 2026, with an option for fiscal years 2027 and 2028. Preliminary audit fieldwork historically has taken place in August.

It is the intent of the Library to purchase professional auditing services through a process of:

1. An evaluation and comparison of past performance, appropriate references, prior experience in other public libraries and expertise related to the Library's specifications;
2. The identification of available professional services that may or may not have been used by the Library previously; and
3. Price.

Specifications pertaining to the scope of the Library's audit are listed below, as well as the criteria that will be used in evaluating the qualifications of firms submitting proposals.

The audit must be in accordance with generally accepted auditing standards, the standards for financial and compliance audits contained in the Government Auditing Standards, issued by the U.S. General Accounting Office (GAO).

**Description of the Library and Records to be Audited**

The Kirkwood Public Library is a municipal library district serving a population of 29,461. The Library's operations budget for the fiscal year 2026 totals \$2,839,393.

The accounting system is built around Quickbooks Online. At the present time, the Library currently has only one governmental fund, the general fund. The annual audit shall encompass the general fund controlled by the accounting system. Attached is a copy of the Library's 2025 Audit and Financial Statements.

The Library currently employs 11 full-time employees and 36 part-time employees. Payroll is done through an outside accountant (Jeff Worsham, CPA), resulting in approximately 50 journal entries annually. The Library issues approximately 900 payments annually to vendors. Collections include taxes, state aid, passport acceptance fees and donations.

The Library requires the audit firm to meet with the finance committee of the board of trustees both before and after the audit and to make a presentation to the full board upon completion of the audit.

### **Assistance Available to Auditor**

Lisa Henry, Director of Operations, will be the auditor's principal contact and will coordinate the assistance to be provided by the Library to the auditor. The Library will provide adequate work area for the auditing staff. Clerical assistance will be provided in supplying reports and documents deemed necessary for the audit upon the request of the auditor.

### **The Selection Process**

The Director and the Board of Trustees will review the qualifications of the firms submitting proposals. The final approval will be determined at its Regular Meeting of the Board of Trustees.

### **Information to be submitted with Proposals**

#### **I. Qualifications of the Firm**

At a minimum, the statement of qualifications should address the following subjects and questions:

##### ***Personnel***

Size of the firm. Size of the local office to be involved in the audit, specifically what are the components of the office; i.e., how many professionals are consultants, auditors, and tax personnel, and how many of each are partners, managers, seniors and staff?

##### ***Experience***

What is the extent of experience of your local office personnel in auditing governmental entities? Key personnel for the engagement should be identified and backgrounds and qualifications of personnel included. Be specific in your identification of clients served and services provided.

##### ***Quality Control***

Briefly describe your firm's quality control policies and procedures.

##### ***References***

##### ***Library Requirements***

Briefly list information that the Library will be responsible for in preparation for the audit.

#### **II. Fees**

##### ***Fee and payment terms for 2026, (and possible years 2027 and 2028):***

The fee shall include audit work, preparation of the annual report, auditor's opinion, all typing, printing and binding (15 copies) and all related

meetings with Library officials needed to prepare and submit the report. Single Audit fees should be stated separately, if needed.

The fee and payment terms for 2026, (and possibly years 2027 and 2028) shall be firm and binding offers. The Library will select and use one and the same auditor for 2026, and possibly 2027 and 2028 as quoted herein and may, at the conclusion of the one-year contract, renew said contract for additional one-year terms, providing both parties agree on terms and price of contract.

**Additional Information**

Contact Lisa Henry, Director of Operations, at 314-821-5770 Ext. 1013 for answers to any questions regarding this RFP.

**Presentation of Proposals**

The proposal should be received by the Director of Operations on or before 5 pm on April 30 at the following address:

Lisa Henry, Director of Operations  
140 E. Jefferson Ave.  
Kirkwood, MO 63122

or electronically at [lhenry@kplmo.org](mailto:lhenry@kplmo.org)

The Kirkwood Public Library reserves the right to reject any and all proposals submitted and to request additional information. Furthermore, the professional accounting services selected will be from the firm which, in the opinion of the Library, is the best qualified.