

**DRIPPING SPRINGS COMMUNITY  
LIBRARY DISTRICT (LIBRARY)  
REQUEST FOR QUALIFICATIONS  
(RFQ) FOR AUDIT SERVICES**

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**I. Purpose**

The purpose of this RFQ is to obtain the services of a public accounting firm, whose principal officers are independent Certified Public Accountants (CPAs), who are licensed by the Texas State Board of Public Accountancy to perform a financial and compliance audit. The contract issued will be for a three-year contract with options for additional two-year periods.

Financial statement audits determine (1) whether the financial statements of an audited entity present fairly the financial position in accordance with generally accepted accounting principles, and (2) whether the entity has complied with laws and regulations for those transactions and events that may have a material effect on the financial statements. The audit is to be performed in accordance with generally accepted auditing standards and *Government Auditing Standards*.

**II. Financial Status and Operations**

The Library's fiscal year is from January to December. The annual budget has been adopted and is attached hereto as **Appendix A**.

**III. Scope of Work**

The selected CPA shall determine whether:

- The financial statements of the Library fairly present its financial position and the results of its financial operations are in accordance with generally accepted accounting principles;
- The Library has internal accounting and other control systems to provide reasonable assurance that it is managing funds in compliance with applicable laws and regulations; and
- The Library has complied with laws and regulations that may have material effects on its financial statements.

The Library will expect deliverables as follows:

Attend a regular Library Board meeting in Dripping Springs (normally scheduled for 8:30 a.m. on the third Wednesday of the month) and make a presentation to the Library Board regarding the findings of the audit by 120th day after fiscal year end.

An exit conference with the Library’s Executive Director and the Library’s Finance Operations Manager and the selected CPA’s representatives may be held at the conclusion of the fieldwork. Observations and recommendations must be summarized and discussed. It should include internal control and program compliance observations and recommendations.

The Library will require one (1) original, five (5) copies, and one (1) electronic copy of the final audit report.

The Library will also utilize the selected firm for general accounting support for Library staff and to assist in ensuring that the Library’s financial accounts are in compliance with GASB.

#### **IV. Anticipated Timeline**

The following set dates are firm and shall not be waived unless specified in writing by the Library’s Executive Director:

<b>EVENTS</b>	<b>DATE AND/OR TIME</b>
Release Requests for Qualifications	9/5/2025
Last Day for Applicants to Submit Written Questions	9/17/2025 at 5 P.M.
Answers provided	9/24/2025
Proposal Due Date	10/17/2025 at 2 P.M.
Evaluations	Between 10/21/2025 to 10/31/2025
Contract Negotiations Begin	Following evaluations, on or after 10/31/2025
Contract Award Date	Week of 11/17/2025 (if awarded)

#### **V. Proposal Instructions**

**The Applicant must submit Sealed Statements of Qualifications marked “Statement of Qualifications for Audit Services” in one (1) original, five (5) copies, or one (1) electronic copy (in PDF format) on flash drive and shall deliver to:**

**Mindy Laird, Executive Director  
Dripping Springs Community  
Library District  
501 Sportsplex Drive  
Dripping Springs, Texas 78620**

The sealed STATEMENTS must be in a standard statement of qualifications format, and each statement must include a response to each item in the RFQ in the order given.

Statements of Qualifications are due on or before **October 17 2025, at 2 p.m.** Library Staff will open the SOQs at that time. Proposals will become public, as required by the Public Information Act, after the Library awards the contract. The selected consultant must be able to **commence services on or after December 1, 2025.** This Request for Qualifications includes the proposed contract terms/conditions, and a detailed scope-of-work.

If additional information is requested, please email questions to [director@dscl.org](mailto:director@dscl.org). Procurement information may be picked up at the above address or viewed online at the Library website at <http://www.dscl.org/procurement> Applicants must submit all Statements of Qualifications to the Library on or before 2:00 p.m. on October 17,2025.

**Please clearly mark the outside of the sealed envelope as “Statement of Qualifications for Audit Services.” APPLICANTS MAY NOT FAX OR E-MAIL STATEMENTS OF QUALIFICATIONS. Statements of Qualifications received after the submission deadline will be placed in the file unopened and will not be considered. The Dripping Springs Community Library District is not responsible for delayed mail, carrier, etc. and the time/date stamp clock used upon receipt of any submittal in the Library shall be the official time of receipt.**

The Library will open the Statements of Qualifications at the time stated in the advertisement, or any subsequently issued addendum. The Statements of Qualifications shall thereafter remain on file with the Library.

At a minimum, proposals must include:

- Description of the services to be provided, including the approaches and methods to be used, audit procedures, estimated hours, and other pertinent information. The CPA should include the type of assistance that will be required from the Library staff as well as the anticipated hours of assistance;
- Description of prior auditing experience, including the names, addresses, contact persons, and telephone numbers of prior organizations audited. Experience should include the following categories: (a) prior experience auditing other special districts; (b) prior experience auditing similar governmental districts; and (c) prior experience auditing non-profit organizations;
- Description of the CPA’s organization, size and structure;
- Description of the qualifications of principal staff to be assigned to the audit, including (a) audit team makeup; (b) overall supervision to be exercised; and (c) prior experience of the individual audit team members, such as education, position in firm, years and types of experience, continuing professional education, etc.;
- Statement of the availability of auditors necessary to conduct the audit and proposed schedule;
- Statement of price for producing the audit report, including how the price was determined, estimated number of hours by staff level, hourly rates by staff level and total cost. Any out of pocket or travel expenses should also be indicated;
- Certification provided in **Appendix B** of this RFQ;
- Proposer warranties provided in **Appendix C** of this RFQ;
- Audit Evaluation provided in **Appendix D** of this RFQ.

Following the October 17, 2025 deadline, the Library will review all proposals and will authorize its legal counsel and designated representatives to negotiate the details of the contract, which will be effective November 17, 2025 or as soon as practicable thereafter.

## **VI. Evaluation and Review of Qualifications**

The Library may, at its discretion, request presentations by or meetings with any or all CPAs, to clarify or negotiate modifications to the CPAs' proposals.

However, the Library reserves the right to make an award without further discussion of the qualifications submitted. Therefore, qualifications should be submitted initially on the most favorable terms, from both technical and price standpoints, which the CPA can propose.

The Library anticipates selecting the most qualified responder.

## **VII. Non-responsive Proposals**

Proposals may be deemed non-responsive and removed from consideration if any of the following occur:

- The proposal is not received timely in accordance with the terms of this RFQ;
- The proposal does not follow the specified format;
- The proposal is submitted by fax or email;
- The proposal does not include Appendix B, Appendix C and Appendix D included with this RFQ;
- The proposal is not adequate to form a judgment by the reviewers that the proposed undertaking would comply with the *Government Auditing Standards* of the U.S. Comptroller General.

## **VIII. Right To Reject**

The Library reserves the right to reject any and all proposals received in response to this RFQ. A contract for the accepted proposal will be based upon the factors described in this RFQ.

## **IX. Notification of Award**

Upon selection of the most qualified responder and conclusion of final negotiations with the successful audit firm, all CPAs submitting proposals in response to this RFQ will be informed, in writing, of the name of the successful audit firm.

## **X. Terms of Engagement**

This RFQ is to contract for a financial and compliance audit for the periods of 2025 through 2027. The contract may be extended by action of the Library for additional one (2) year periods beginning 2028. The Library and the selected CPA will agree upon the cost of services performed for each audit period.

Upon request, the selected CPA will provide a copy of all work papers pertaining to the audit, including

questioned costs. The work papers must be concise and provide the basis for the questioned costs as well as an analysis of the problem.

The work papers will be retained for at least three years from the end of the audit period.

The work papers will be available for examination by authorized representatives of federal, state, and private funding entities, the State Auditor's office, and the Library.

## **XI. Remuneration of Audit Services**

Payment will be made within 20 days of receipt of an invoice and when the Library has determined that the total work effort has been satisfactorily completed and one (1) original, five (5) copies, and one electronic copy of the final audit report have been delivered to and accepted by the Library. Should the Library reject a report, the Library's Executive Director will notify the selected CPA in writing of such rejection giving the reason(s) for the rejection. The right to reject a report shall extend throughout the term of the contract and for ninety (90) days thereafter.

## **XII. Questions**

Inquiries concerning this RFQ should be directed to Mindy Laird at 512-858-7825.

**APPENDIX A**  
**Dripping Springs Community Library**  
**2025 Board Approved Operating Budget**

Income/Expense	FY25 Budget
<b>Income - Operating</b>	
<b>Grants and Donations</b>	
Donations, Individual	\$700
Donations, Organizational	\$300
Friends of the Library	\$30,000
E-Rate Program Funding	\$500
Hays County	\$35,000
<b>Grants and Donations Total</b>	<b>\$66,500</b>
<b>Miscellaneous</b>	
Book Sales	\$1,350
Copy/Printing Fees	\$3,000
Fines and Fees	\$2,400
Inter-Library Loans	\$12
Credit Card Cash Rewards	
Interest Income	\$18
Merchandise	\$6,000
<b>Miscellaneous Total</b>	<b>\$12,780</b>
<b>Hays County Social Services Contract</b>	<b>\$40,000</b>
<b>Sales Tax Revenue</b>	<b>\$2,214,446</b>
<b>Total Income - Operating</b>	<b>\$2,333,726</b>
<b>Expenses - Operating</b>	
<b>Collection Development</b>	
eBooks & eAudio	\$164,000
Platform Fees	\$6,500
Magazine - Digital	\$0
Magazine - Print	\$3,300
Other Digital Resources	\$68,900
Print	\$74,000
<b>Collection Development Total</b>	<b>\$316,700</b>

<b>Equipment &amp; Supplies</b>	
Copier Rental	\$4,200
Furniture	\$2,000
Library Supplies	\$12,000
Office Supplies	\$12,000
<b>Equipment &amp; Supplies Total</b>	<b>\$30,200</b>
<b>General Admin</b>	
Cash Management Fees	\$228
Business Travel	\$2,000
Credit Card Merchant Fees	\$3,000
Elections	\$7,910
Elections - newspaper ads	\$0
Hospitality	\$3,000
Membership Dues	\$3,000
Postage	\$510
Postage - ILL	\$2,500
Printing	\$550
Sales and Use Tax	\$1,200
Security Services	\$8,000
Human Resource Services & Fees	\$9,500
TML Insurance	\$26,000
<b>General Admin Total</b>	<b>\$67,398</b>
<b>Human Resources</b>	
Salary and Wages	\$675,230
Health Benefits	\$134,000
Employer Payroll Taxes	\$57,000
Simple IRA	\$14,000
Professional Development	\$10,000
<b>Human Resources Total</b>	<b>\$890,230</b>
<b>Maintenance</b>	
Building	\$69,000
Custodial Services	\$30,000
Maintenance Services	\$15,000
Maintenance Supplies	\$6,000
<b>Maintenance Total</b>	<b>\$120,000</b>
<b>Marketing &amp; Promotion</b>	
Merchandise	\$3,000

Marketing	\$5,000
Promotional Items/Events	\$10,000
<b>Marketing &amp; Promotion Total</b>	<b>\$18,000</b>
<b>Professional Services</b>	
Accountant	\$0
Auditor	\$7,500
Legal	\$4,000
AVENU/MUNI	\$5,100
<b>Professional Services Total</b>	<b>\$16,600</b>
<b>Program Services</b>	<b>\$23,000</b>
<b>FODSCL Programming Expenses</b>	<b>\$30,000</b>
<b>Hays County Programming Expenses</b>	<b>\$40,000</b>
<b>Technology</b>	
Internet	\$3,000
Tech Supplies	\$15,000
Tech Support	\$49,000
Tech Upgrades	\$3,000
<b>Technology Totals</b>	<b>\$70,000</b>
<b>Utilities</b>	
Electric	\$14,100
Telephone	\$4,500
Waste Disposal	\$2,400
Water	\$1,500
<b>Utilities Total</b>	<b>\$22,500</b>
<b>Transfer to/from CI Fund</b>	<b>\$689,098</b>
<b>Total Expenses - Operating</b>	<b>\$2,333,726</b>

## APPENDIX B CERTIFICATION

On behalf of the CPA:

The individual signing certifies that he/she is authorized to contract on behalf of the CPA.

The individual signing certifies that the CPA is not involved in any agreement to pay money or other consideration for the execution of this agreement, other than to an employee of the CPA.

The individual signing certifies that the prices in this proposal have been arrived at independently, without consultation, communication, or agreement, for the purpose of restricting competition.

The individual signing certifies that the prices quoted in this proposal have not been knowingly disclosed by the CPA from submitting a proposal.

The individual signing certifies that there has been no attempt by the CPA to discourage any potential CPA from submitting a proposal.

The individual signing certifies that the audit will be supervised by an individual who is a Certified Public Accountant, licensed by the Texas State Board of Public Accountancy.

The individual signing certifies that the CPA meets all of the general standards concerning qualifications, independence, due professional care and quality control as required by *Government Auditing Standards*, including the requirements for continuing professional education and external peer reviews. (Please include copy of most recent review.)

The individual signing certifies that he/she has read and understands the following publications relative to the proposed audit:

- *Government Auditing Standards*, issued by the Comptroller General of the United States;
- AICPA's Audit Guides for State & Local Governmental Units or Non-for-Profit Organizations;
- AICPA's Audit Risk Alerts "State and Local Governmental Developments;"
- AICPA's Audit Risk Alerts "Not-for-Profit Organizations Industry Developments;" and

The individual signing certifies that he/she has read and understands all of the information in this Request for Qualifications.

The individual signing certifies that the CPA, and any individuals to be assigned to the audit, does not have a record of substandard audit work and has not been debarred or suspended from doing work with any federal, state or local government. (If the CPA or any individual to be assigned to the audit has been found in violation of any state of AICPA professional standards, this information must be disclosed.)

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2025.

\_\_\_\_\_  
CPA's Name

\_\_\_\_\_  
Signature of CPA's Representative

\_\_\_\_\_  
Printed Name and Title of Individual Signing

**APPENDIX C**

**PROPOSER WARRANTIES**

- A. Proposer warrants that is willing and able to obtain an error and omissions insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees or agents thereof.
- B. Proposer warrants that is will not delegate or subcontract its responsibilities under an agreement without the prior written of the Library.
- C. Proposer warrants that all information provided by it in connection with this proposal is true and accurate.

Signature of Official:

\_\_\_\_\_

Name (typed): \_\_\_\_\_

Title: \_\_\_\_\_

Firm: \_\_\_\_\_

Date: \_\_\_\_\_

**APPENDIX D  
AUDIT RFQ EVALUATION**

Name of CPA: \_\_\_\_\_

Date: \_\_\_\_\_

Evaluation of each qualification will be based on the following criteria:

**Each Qualification will be evaluated using the following criteria:**

- Experience: library auditing services (30%)
- Work Performance: past performance based on reference (40%)
- Capacity to Perform (30%)

Total: 100%

Evaluation conducted by: \_\_\_\_\_

Date: \_\_\_\_\_