

**Request for Proposals (RFP)**  
**Tecumseh District Library**  
**Financial Audit Services**



**Date:** February 23, 2026  
**Proposals Due:** April 6, 2026  
**Contact:** Library Director Jordan Wright  
**Email:** [jwright@tecumsehlibrary.org](mailto:jwright@tecumsehlibrary.org)

**Overview**

The Tecumseh District Library (TDL), a Michigan District Library organized under the *District Library Establishment Act (MCL 397.171)*, is soliciting proposals from qualified independent certified public accounting firms to conduct an annual financial audit for the fiscal year ending **June 30, 2026**, with the option to renew for up to two additional years.

**Scope of Services**

The audit will encompass a financial and compliance examination of TDL's basic financial statements, supplementary information, and internal controls in accordance with the laws and/or regulations of the State of Michigan and the requirements of the Governmental Accounting Standards Board. The financial audit shall be performed in accordance with generally accepted auditing standards as set forth by:

- The American Institute of Certified Public Accountants
- The U.S. Government Accountability Office's Government Auditing Standards
- The State of Michigan Department of Treasury
- Any applicable Michigan Public Acts

The selected firm will:

- Audit TDL's financial statements, accompanying schedules, and internal controls, working closely with library administration, the Treasurer of the Board of Trustees, and the library's accountant.
- Prepare the annual audit report, including assisting management with the preparation of the Management Discussion & Analysis (MD&A) and reviewing it for consistency with the audited financial statements. Content of the MD&A remains the responsibility of management.
- Provide a letter of comments and recommendations addressing internal controls and compliance.
- Fulfill all Michigan Department of Treasury reporting requirements on behalf of the client.
- Present findings at a regular meeting of the TDL Board of Trustees.

TDL does not anticipate that a Single Audit under Uniform Guidance will be required during the term of this engagement.

### **Proposal Requirements**

Proposals must include:

1. **Firm qualifications** with specific experience auditing Michigan local units (municipalities, districts, libraries, authorities).
2. **Identification of key personnel**, including their Michigan municipal audit experience.
3. **Description of the audit approach**, anticipated fieldwork schedule, and communication plan.
4. **Fee proposal**, broken down by audit year and service category. Proposals should clearly indicate whether fees are fixed for the initial term and any renewal years, and identify any proposed annual increases.
5. **List of at least three Michigan public-sector references**, preferably libraries or similarly sized districts.
6. **A statement affirming the firm's independence** in accordance with AICPA professional standards.
7. **The results of any desk or field reviews** of the firm's audit work conducted within the past three years, and disclosure of any disciplinary action taken or pending during the same period by state regulatory bodies or professional organizations.

### **Evaluation Criteria**

TDL will evaluate proposals based on:

- Experience with Michigan local government and district library audits
- Qualifications of assigned staff
- Quality and clarity of the proposed work plan
- Cost and overall value
- Reference feedback and past performance

The Tecumseh District Library reserves the right to accept or reject any or all proposals for any reason or for no reason, waive informalities, negotiate terms with the selected firm, and select the firm deemed to be in the best interest of the Library, without further explanation.

## Timeline

- **RFP Issued:** February 23, 2026
- **Proposals Due:** April 6, 2026
- **Selected Firm Notified:** April 22, 2026
- **Fieldwork Expected:** Commencing within three months of July 1, annually
- **Final Audit Report Due:** Within five months of June 30, annually. Required filings should be completed immediately thereafter. Preference will be given to firms that can commit to completing the audit before November 1, annually. We prefer to present the audited financial statements at the October meeting of the TDL Board of Trustees, which occurs annually on the third Tuesday in October.

## Submission Instructions

Proposals must be submitted electronically in PDF format to [jwright@tecumsehlibrary.org](mailto:jwright@tecumsehlibrary.org) no later than 10:00 am Eastern Time on **April 6, 2026**.