

CLEVELAND PUBLIC LIBRARY

Finance Committee

December 14, 2021

**RESOLUTION TO ENGAGE CHARLES E. HARRIS & ASSOCIATES, INC. TO
PERFORM THE REGULARLY SCHEDULED AUDITS OF THE CLEVELAND
PUBLIC LIBRARY FOR THE FISCAL PERIODS FROM JANUARY 1, 2021
THROUGH DECEMBER 31, 2025**

WHEREAS, The Fiscal Officer of the Cleveland Public Library provides the Board of Trustees with monthly financial statements and full financial statements at the close of each fiscal year, as required by Ohio Revised Code §3375.36; and

WHEREAS, The Cleveland Public Library submits basic financial statements for each fiscal year to the state as required by Ohio Revised Code §117.38; and

WHEREAS, The Auditor of State (AOS) has determined that he will not conduct the audit of the Cleveland Public Library for the period January 1, 2021 through December 31, 2025. Therefore, as provided by Ohio Revised Code §117.11, an Independent Public Accountant's (IPA) assistance in this auditing service is required; and

WHEREAS, A Request for Proposal (RFP) was developed and the AOS invited five IPA firms to receive the Cleveland Public Library's Request for Proposal. All firms must meet requirements and be registered with the Auditor of State to perform governmental audits; and

WHEREAS, A pre-proposal meeting was held and bids were due October 26, 2021. The Auditor of State evaluated and scored the technical and cost proposals submitted by the four (4) firms and gave the Cleveland Public Library the opportunity to award "Client Preference Points" to the technical and cost scores awarded by the AOS. The IPA selection is determined by the AOS based on the total scores; and

EXHIBIT 5

WHEREAS, On November 15, 2021, the AOS informed Charles E. Harris & Associates, Inc. that the contract to audit the Cleveland Public Library for the fiscal period(s) January 1, 2021 through December 31, 2021, in accordance with the items and conditions set forth in the Request for Proposals dated October 1, 2021 has been awarded to them. The AOS selection is final and all contracts will be prepared by the AOS, to be executed by the IPA firm, the Cleveland Public Library and the AOS; and

WHEREAS, The total all-inclusive maximum fee for the audit of the financial statements of the Cleveland Public Library for the period January 1, 2021 through December 31, 2025 is \$105,000.00. In addition, the Auditor of State's costs for preparing the RFP, reviewing the proposals, monitoring the work of the IPA and reviewing the audit reports are estimated to be \$2,460. The audit service fees are to be charged to the General fund account 11100053-53720; now therefore be it

RESOLVED, That the Executive Director, CEO, or his designee, is authorized to sign the Memorandum of Agreement and the Fiscal Officer is authorized to sign the Certification of Compliance and return them to the AOS for final approval of the contract, subject to review and approval of the Chief Legal Officer. Once the paperwork is signed by the AOS, a fully executed document will be sent to the IPA firm and the Cleveland Public Library. No audit work may be performed or payments lawfully made regarding this contract until such approval is obtained.