

10 = Top score
 0 = Lowest score
 N/A = Did not bid

	SWAN						BKD
	Lauterbach & Amen****	Sikich*****	Mueller (MPS CPA)***	Seldon Fox*	Brian Zabel**		
Ability to complete the audit in a timely manner	10	10	10	10	6	N/B	
Inclusion of all financial reports listed in bid item #2	10	10	10	10	5	N/B	
Inclusion of all report requirements	10	10	10	10	5	N/B	
Compliance with number of copies request	10	10	10	10	2	N/B	
Auditor will prepare the financial statements	10	10	10	10	2	N/B	
Are licensed by the Illinois State Board of Accountants	10	10	10	10	10	N/B	
Experienced in relation to the scope of audits	10	10	10	8	8	N/B	
Provided list of similar libraries, govts or pertinent accts	10	10	6	8	10	N/B	
Provided staff assignments and availability to complete	10	10	10	10	10	N/B	
Provided participation of senior audit personnel	10	10	10	10	10	N/B	
Provided frequency of contact with fiscal personnel	10	10	10	10	10	N/B	
Provided availability of staff to respond to questions	10	10	10	10	10	N/B	
Provided audit firm staff stability history	10	10	10	10	10	N/B	
Provided procedures used to transmit audit adjustments	10	10	10	10	0	N/B	
Provided detailed audit plan	10	10	10	10	2	N/B	
Provided fee proposal and additional billing criteria	10	5	10	10	5	N/B	
Provided copy of firm's most recent peer review & letters	10	10	10	10	10	N/B	
Additional non-required features, such as continuing educ.	10	10	0	0	0	N/B	
Total	180	175	166	166	115	0	

*Only list two libraries that they currently audit. They also anticipate fieldwork in September or early October (spending 5 - 7 days here) which would include doing the report here. Question whether they would expect all revisions to be completed on the spot as well. Also, question the planning meeting with members of the board.

**Provided quote for three years when we asked for five. Also, did not provide a per hour rate for staff. There was no detailed audit plan provided, no mention of preparing the financial statements. Did not address how they would communicate about audit adjustments and what they would agree to include in the reports.

***Provided a date of August for preliminary fieldwork, but this is normally June or July. Combining preliminary and final fieldwork on the same day?

****Lauterbach will return to SWAN to review the financial statement drafts with management?

*****Provided a quote for three years when we asked for five.