



# YEO & YEO

MAXIMUM ESTIMATED HOURS with HOURLY RATE by professional classification:

Partners: 30 / \$475

Managers: 0 / \$305

Supervisory Staff: 60 / \$250

Staff: 80 / \$190

TOTAL ALL-INCLUSIVE MAXIMUM FEE for each year below:

2025: \$28,000

2026: \$29,000

2027: \$30,100

2028 (optional): \$31,300

2029 (optional): \$32,600

TECHNICAL QUALITY		NOTES
The firm's past experience and performance on comparable government engagements	30/30	Bloomfield Township Public Library & Chelsea District Library
The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation	13/15	Engagement team includes an experienced public library trustee
Firm's involvement in developing government accounting and auditing policies/standards	5/5	Partner on this engagement wrote the "Public Library Guide to Financial Management"
AUDIT APPROACH		
Adequacy of proposed staffing plan for various segments of the engagement	15/15	Includes thoughtful outline of how they anticipate issues and customize approach
Adequacy of sampling techniques	5/5	Includes online data collection
Adequacy of analytical procedures	5/5	
COST EVALUATION		
Adequacy of the proposed costs	15/25	Highest cost proposal
<b>TOTAL</b>	<b>88/100</b>	

# MANER COSTERISAN

MAXIMUM ESTIMATED HOURS with HOURLY RATE by professional classification:

Partners: 8 / \$300-420

Managers: 18 / \$195-290

Supervisory Staff: N/A

Staff: 81 / \$120-195

TOTAL ALL-INCLUSIVE MAXIMUM FEE for each year below:

2025: \$18,800

2026: \$20,000

2027: \$21,200

2028 (optional): \$22,500

2029 (optional): \$23,900

TECHNICAL QUALITY		NOTES
The firm's past experience and performance on comparable government engagements	30/30	Tons of library and governmental experience
The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation	13/15	
Firm's involvement in developing government accounting and auditing policies/standards	2/5	Examples not noted
AUDIT APPROACH		
Adequacy of proposed staffing plan for various segments of the engagement	12/15	Includes an ideal completion timeline.
Adequacy of sampling techniques	5/5	
Adequacy of analytical procedures	5/5	
COST EVALUATION		
Adequacy of the proposed costs	20/25	Reasonable cost estimates
<b>TOTAL</b>	<b>87/100</b>	

# ANDREWS HOOPER PAVLIC

MAXIMUM ESTIMATED HOURS with HOURLY RATE by professional classification:

Partners: 5 /\$310

Managers: 35 /\$240

Supervisory Staff: 40 / \$190

Staff: 45 / \$150-120

TOTAL ALL-INCLUSIVE MAXIMUM FEE for each year below:

2025: \$17,400

2026: \$18,100

2027: \$18,800

2028 (optional): \$19,500

2029 (optional): \$20,200

TECHNICAL QUALITY		NOTES
The firm's past experience and performance on comparable government engagements	27/30	Most recent auditor for PDL
The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation	12/15	Proposed team includes prior team members from more coordinated audit seasons
Firm's involvement in developing government accounting and auditing policies/standards	2/5	Examples not noted
AUDIT APPROACH		
Adequacy of proposed staffing plan for various segments of the engagement	10/15	Online submission portal, but no additional assurances for a better timeline
Adequacy of sampling techniques	4/5	We felt there were prior issues with communication in this area
Adequacy of analytical procedures	5/5	No concerns
COST EVALUATION		
Adequacy of the proposed costs	25/25	Lowest cost proposal
<b>TOTAL</b>	<b>85/100</b>	

# ALAN C. YOUNG & ASSOCIATES

MAXIMUM ESTIMATED HOURS with HOURLY RATE by professional classification:

Partners: 12 / \$215

Managers: 45 / \$160

Supervisory Staff: 56 / \$150

Staff: 24 / \$105

TOTAL ALL-INCLUSIVE MAXIMUM FEE for each year below:

2025: \$17,500

2026: \$18,375

2027: \$19,275

2028 (optional): \$20,250

2029 (optional): \$21,250

TECHNICAL QUALITY		NOTES
The firm's past experience and performance on comparable government engagements	25/30	Farmington, Belleville, Inkster libraries
The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation	12/15	Staff profiles mention municipalities but not libraries.
Firm's involvement in developing government accounting and auditing policies/standards	5/5	Very involved
AUDIT APPROACH		
Adequacy of proposed staffing plan for various segments of the engagement	8/15	Completion before June 30 concerning. No digital submission portal noted.
Adequacy of sampling techniques	5/5	No concerns
Adequacy of analytical procedures	5/5	No concerns
COST EVALUATION		
Adequacy of the proposed costs	24/25	Economical cost estimates
<b>TOTAL</b>	<b>84/100</b>	

# CLARK SCHAEFER HACKETT

MAXIMUM ESTIMATED HOURS with HOURLY RATE by professional classification:

Partners: 20 / \$350

Managers: 50 / \$200

Supervisory Staff: 40 / \$150

Staff: 40 / \$125

TOTAL ALL-INCLUSIVE MAXIMUM FEE for each year below:

2025: \$23,000

2026: \$24,000

2027: \$25,000

2028 (optional): \$26,000

2029 (optional): \$27,000

TECHNICAL QUALITY		NOTES
The firm's past experience and performance on comparable government engagements	25/30	Ypsilanti District Library, no other comparable institutions
The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation	10/15	Library and government experience not noted in staff profiles. No records retention included. No timeline provided.
Firm's involvement in developing government accounting and auditing policies/standards	2/5	Examples not noted
AUDIT APPROACH		
Adequacy of proposed staffing plan for various segments of the engagement	12/15	
Adequacy of sampling techniques	5/5	
Adequacy of analytical procedures	5/5	
COST EVALUATION		
Adequacy of the proposed costs	18/25	
<b>TOTAL</b>	<b>77/100</b>	



**TO:** Plymouth District Library Board      **DATE:** October 16, 2025  
**RE:** Circulation Schedule and Fines & Fees Update, Approval      **FROM:** Shauna Anderson,  
Director

During the transition to our new ILS, we decided to make a couple of changes to circulation rules in our catalog. Therefore, we are asking for the approval of an updated Circulation Schedule and Fines & Fees Listing

First, we changed the “Lucky Day” collection from being a single copy of popular materials without holds/renewals to a “Most Popular” collection with a shorter circulation period without holds or renewals. This allows for popular titles to circulate quickly, reducing hold times for those who need longer circulation periods to enjoy the material. It also significantly increased our circulation of Adult Fiction.

We also made more collections from the Library of Things available for the same circulation periods to simplify things for patrons.

Lastly, we updated the Vox/Wonderbooks category to “Talking Books” to demonstrate the growing market of books with built in audio capabilities beyond these two vendors.

On Fines & Fees, the only update is the combination of Black/White vs. Color copies and prints, because we charge the same regardless.

RESOLVED BY\_\_\_\_, SECONDED BY \_\_\_\_\_, TO APPROVE THE CIRCULATION AND FINES & FEES SCHEDULE AS AMENDED.

# CIRCULATION SCHEDULE

ITEM	LOAN PERIOD	RENEW	HOLDS	MAX
<b>PRINT</b>				
Books	3 Weeks	X	X	
Book Club Kits	8 Weeks		X	
Most Popular Books	1 Week			
Magazines	1 Week	X		
Teen Stacks	8 weeks		X	
Bookpacks	3 Weeks	X	X	
<b>AUDIO</b>				
Audio Books	3 Weeks	X	X	
Talking Books	3 Weeks	X	X	
<b>VIDEO</b>				
DVD/BluRay - Feature	1 Week	X	X	
DVD/BluRay - Most Popular	1 Day			
DVD/Blu-Ray - Nonfiction	3 Weeks	X	X	
Launchpads	1 Week	X	X	2
<b>THINGS</b>				
Magnifiers	3 Weeks			
STEAM Kits	2 Weeks	X	X	2
Technology Kits Laptops and hotspots: Only available to ages 18+ with Plymouth resident ID	2 Weeks			1
Video Games	3 Weeks	X	X	5
Board Games	2 Weeks	X	X	2

# FINES & FEES

ITEM	COST
Non-Resident Card	\$150/year
Copies & Prints - Under 10 pages/day	FREE
Copies & Prints - Over 10 pages/day	\$0.10/page
Large-Format Prints	\$0.40/inch paper
3D Printed Items	\$0.10/gram filament + \$1/hour of printing
Processing Fee	\$2/item

Lost (over 30 days late) or damaged items will be charged for the replacement cost of each item plus the processing fee outlined above. The library will issue a refund if the lost item is returned within 60 days after payment.

Accounts with over \$50 in fees will be limited to digital checkouts until their charges are paid off.

Groups or individuals responsible for damage to the library facilities or equipment will be charged for the cost of repairs or special cleaning required.