

TO: Plymouth District Library Board **DATE:** October 16, 2025 **RE:** FY 2025-2027 Audit Bid, **FROM:** Shauna Anderson,

Approval Director

PDL recently posted a public Request for Proposal for auditing services. The RFP was compiled alongside the library's accountants at Plante Moran. The library received five bids for audit services that will be available for inspection at the October board meeting. Plante Moran supplied us with a rubric for scoring the bids.

All bids provided adequate assurances of proper sampling techniques and analytical procedures. All included high-quality staff to oversee the auditing process. While Yeo & Yeo scored the highest of all the bids for technical and staffing quality, I suggest Maner Costerisan due to their extensive experience in local public libraries and more cost-effective proposal.

Attached are the final tabulations for each of the proposals, scored by myself and Assistant Director, Melanie Bell. Utilizing this rubric, I am recommending that the board approve Maner Costerisan to provide auditing services for the next 3 years with an optional 2 year extension.

RESOLVED BY	, SECONDED BY	, TO APPROVE MANER COSTERISAN FOR
THE 2025-2027 AL	JDIT WITH AN OPTIONA	AL 2 YEAR EXTENSION.
AYES:		
NAYS:		

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		Bloomfield Township Public	
on comparable government engagements		Library & Chelsea District Library	
The quality of the firm's professional	13 /15	Engagement team includes an	
personnel to be assigned to the engagement		experienced public library	
and the quality of the firm's management		trustee	
support personnel to be available for			
technical consultation			
Firm's involvement in developing	5 /5	Partner on this engagement	
government accounting and auditing		wrote the "Public Library Guide	
policies/standards		to Financial Management"	
AUDIT APPROACH			
Adequacy of proposed staffing plan for	15 /15	Includes thoughtful outline of	
various segments of the engagement		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/		Highest cost proposal	
TOTAL	88 /100		

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

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		Most recent auditor for PDL
comparable government engagements		
The quality of the firm's professional personnel		Proposed team includes
to be assigned to the engagement and the		prior team members from
quality of the firm's management support		more coordinated audit
personnel to be available for technical		seasons
consultation		
Firm's involvement in developing government 2		Examples not noted
accounting and auditing policies/standards		
AUDIT APPROACH		
Adequacy of proposed staffing plan for various	10 /15	Online submission portal,
segments of the engagement		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
TOTAL 85/100		

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 2		Farmington, Belleville,
comparable government engagements		Inkster libraries
The quality of the firm's professional personnel		Staff profiles mention
to be assigned to the engagement and the		municipalities but not
quality of the firm's management support		libraries.
personnel to be available for technical		
consultation		
Firm's involvement in developing government	5 /5	Very involved
accounting and auditing policies/standards		
AUDIT APPROACH		
Adequacy of proposed staffing plan for various	8 /15	Completion before June 30
segments of the engagement		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
TOTAL		

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



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

& Fees Update, Approval 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
PRINT	1	.	•	
Books	3 Weeks	X	Х	
Book Club Kits	8 Weeks		Х	
Most Popular Books	1 Week			
Magazines	1 Week	X		
Teen Stacks	8 weeks		Х	
Bookpacks	3 Weeks	X	Х	
AUDIO				
Audio Books	3 Weeks	X	Х	
Talking Books	3 Weeks	X	Х	
VIDEO	1		1	
DVD/BluRay - Feature	1 Week	Х	Х	
DVD/BluRay – Most Popular	1 Day			
DVD/Blu-Ray - Nonfiction	3 Weeks	X	Х	
Launchpads	1 Week	X	Х	2
THINGS	1	-	1	1
Magnifiers	3 Weeks			
STEAM Kits	2 Weeks	Х	Х	2
Technology Kits Laptops and hotspots: Only available to ages 18+ with Plymouth resident ID	2 Weeks			1
Video Games	3 Weeks	Х	Х	5
Board Games	2 Weeks	Х	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.