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Memo: Selection of Audit Firm Following Request for Proposal Process

To: RSA Board of Directors

From: Kendal Orrison, RSA Executive Director

Date: February 5, 2026

RSA issued a Request for Proposal (RFP) on December 18, 2025, for audit services for the fiscal years ended June 30, 2026, through June 30, 2030. Proposals were solicited from RSA's current auditor (CliftonLarsonAllen LLP) and eight other well-known auditing firms that have a client portfolio of governmental entities in Illinois. The submission deadline was January 20, 2026.

RSA received five responses including: CliftonLarsonAllen LLP; Lauterbach & Amen, LLP; Selden Fox Ltd; Sikich LLP; and John Kasperek Co., Inc. (not included in the initial list of firms but were recommended by another audit firm). The proposals were evaluated by the RSA Executive Director, the RSA Assistant Executive Director, the RAILS Finance Director, and the RAILS Staff Accountant. Attached, you will find the cost comparison of the proposal submissions and historical costs for RSA's audit contracts.

After careful assessment of audit approach, qualifications, experience, and fee structure, it is recommended that RSA contract with Lauterbach & Amen LLP for audit services for fiscal years 2026-2030 (five-year agreement). The majority of Lauterbach's clients are governmental entities including an extensive list of libraries. They are also uniquely experienced with library consortiums similar to RSA as they have been or are currently the auditors for PrairieCat, SWAN, Pinnacle, and RAILS. This recommended five-year agreement is in keeping with the Government Finance Officers' Association's (GFOA) best practices to control audit costs and allow the auditors to gain a deep understanding of the operations of RSA.