



Fabens Independent School District
821 N.E. G Avenue
Fabens, TX 79838

Addendum # 1

REQUEST FOR QUALIFICATIONS (RFQ)

Financial Forensic Audit Services

RFQ 03122026-001

Introduction

Fabens Independent School District (“the District”) is soliciting proposals from qualified firms to perform a comprehensive financial forensic audit of district financial operations. The purpose of this audit is to evaluate financial management practices, identify potential irregularities or misuse of funds, assess internal controls, and provide recommendations for improvement.

The District seeks a firm with demonstrated expertise in forensic accounting, governmental auditing, and public school finance.

Background

Fabens Independent School District is a public school district located in Fabens, Texas, serving approximately 1,860 students across 4 campuses with an annual operating budget of approximately \$27,800,000.00

The District desires an independent forensic audit to review financial and procurement activities over a period of seven fiscal years to ensure compliance with:

- District policies
 - Texas public school finance regulations
 - State and federal procurement requirements
 - Internal control best practices
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Scope of Services

The selected firm will conduct a forensic financial audit that includes, but is not limited to, the following areas:

A. Financial Transactions Review

- Examination of general ledger activity
- Review of journal entries and adjustments
- Identification of unusual or high-risk transactions

B. Procurement and Contracting

- Review of purchasing procedures and approvals
- Evaluation of vendor contracts and bidding processes
- Detection of potential conflicts of interest or related-party transactions
- Compliance with Texas procurement laws

C. Accounts Payable and Disbursements

- Analysis of vendor payments
- Duplicate payment testing
- Review of supporting documentation and approval processes

D. Payroll and Compensation

- Examination of payroll records
- Review of stipends, overtime, and supplemental pay
- Identification of potential ghost employees or unauthorized payments

E. Grants and Restricted Funds

- Review of federal and state grant expenditures
- Verification of allowable use of funds
- Compliance with grant requirements

F. Internal Controls

- Assessment of current financial controls



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- Identification of weaknesses or gaps
- Recommendations for strengthening internal controls

G. Fraud Risk Assessment

- Evaluation of potential fraud indicators
 - Investigation of any suspicious financial activity identified during the review
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Deliverables

The selected firm will provide:

1. Interim updates to the Superintendent and Board of Trustees.
2. Draft forensic audit report summarizing findings.
3. Final report including:
 - Detailed findings
 - Evidence supporting conclusions
 - Identified financial irregularities (if any)
 - Recommendations for corrective actions

Presentation to the Board of Trustees in open or closed session as appropriate.



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Minimum Qualifications

Responding firms must demonstrate:

- Experience conducting forensic audits for governmental entities or school districts
 - Certified professionals such as:
 - Certified Public Accountant (CPA)
 - Certified Fraud Examiner (CFE)
 - Knowledge of Texas public school finance
 - No conflicts of interest with the District
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Proposal Requirements

Proposals must include:

Firm Background

- History and experience
- Organizational structure

Relevant Experience

- Similar forensic audits for public entities or Texas School Districts
- Client references

Audit Approach

- Methodology
- Timeline
- Staffing plan

Project Schedule

- Estimated completion timeline

Cost Proposal

- Detailed fee structure
- Hourly rates or total project cost



Legal Disclosures

- Any pending litigation
- Confirmation of independence

Evaluation Criteria

Proposals will be evaluated based on:

Criteria	Weight
Experience with forensic audits	30%
Understanding of school district finance	20%
Proposed methodology	20%
Cost	20%
References	10%

RFQ Schedule

Event	Deadline
RFQ Issued	3/25/26
Questions Due	4/17/26
Responses to Questions	4/18/26
Proposal Submission Deadline	4/22/26
District to evaluate proposals	4/27/26-5/1/26
Recommendation to Board of Trustees for approval	5/20/26
Start of Service	7/1/26



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Questions

All questions must be submitted in writing to sinunez@fabensisd.net. The question deadline is indicated in the Schedule above. After this deadline, the District will not answer, address, and/or review any questions interested firms may submit. Responses to all questions received prior to the deadline will be provided to all interested Firms via emailed addendum and posted on the District website at:

www.fabensisd.net

Submission Instructions

Proposals must be submitted electronically or in sealed envelope to:

Silvia Nunez
Director of Finance
Fabens Independent School District
821 N.E. G Avenue Fabens TX, 79838
sinunez@fabensisd.net

Submit an electronic copy of your proposal (in one (1) combined PDF file) via email to sinunez@fabensisd.net, in accordance with the RFQ Schedule. Your proposal shall include:

- One-page cover letter and introduction that includes the company name, address, telephone number, and e-mail address of the person(s) with authority to represent the institution regarding all matters related to the Response. A person authorized to bind the Firm to all commitments made in the Response shall sign this letter.
- Identify your Consultant/Firm's available team member(s), key personnel and staff members and their specific expertise, credentials, and recent experience performing forensic audits for institutions of higher education.
- List of fraud investigations, forensic accounting, data analytics, and other consulting services your firm has performed for your clients within the last five (5) years. Preferably for institutions of higher education.
- Availability during the proposed term.
- Proposed all-inclusive hourly rates for forensic audit.



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- Three references including name, title, phone number, and email. References should be clients your Firm has provided forensic auditing services to or other related consulting services.

Failure of Firm to provide any required documentation or information requested in this RFQ may result in the rejection of their proposal.

During the RFQ period, from posting through Board of Trustee approval of recommended Firm, Firms and their agents are strictly prohibited from contacting District representatives, employees, or members of the Governing Board regarding this RFQ, other than the contact listed in this RFQ. Failure to comply with this requirement may result in the Firms RFQ response being deemed non-responsive.

Any proposal submitted to District may be withdrawn, either personally or by written request signed by the authorized person on behalf of the Firm at any time prior to the scheduled closing date/time for receipt of proposals. No Firm may withdraw any proposal for a period of thirty (30) calendar days after the deadline date of 5:00 p.m. on April 22, 2026. Proposals shall be good for one hundred and twenty (120) days from the date Proposals are due.

Reservations and Rights

The District reserves the right to:

- Reject any or all proposals
- Request additional information
- Negotiate terms with the selected firm
- Cancel the RFQ process if deemed in the best interest of the District

Confidentiality

Information obtained during the forensic audit may involve sensitive financial records. The selected firm must maintain strict confidentiality and comply with applicable laws including the Texas Public Information Act.