



P.O. Box 448 / 11119 Military Highway, Santa Maria, TX 78592

REQUEST FOR QUALIFICATIONS

Independent Auditor Services (RFQ 2026-004)

April 20, 2026

Dear Certified Public Accounting Firm:

Santa Maria I.S.D. is requesting qualification statements from certified public accounting firms interested in performing the annual audit for fiscal year 2025-2026.

Please submit your response by Monday, May 4, 2026 at 2:00 p.m. Please contact Amanda L. Najar, Business Manager at (956)565-6308, if you have any questions about the questionnaire.

Please submit three (3) original sets of your qualifications statement response.

Please fill out and email page 16 to amandanajar@smisd.net immediately if you intend to respond.

Sincerely,

Amanda L. Najar
Business Manager

SANTA MARIA ISD
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SANTA MARIA ISD is requesting offers from certified public accounting firms to perform the annual audit for fiscal year 2025-2026, with an option to extend the contract for one (1) additional year through fiscal year 2026-2027.

I. BACKGROUND INFORMATION

Auditing requirements for Texas public school districts are contained in the Texas Education Agency's Financial Accountability System Resource Guide, which is the authoritative document adopted by reference as a rule of the State Board of Education, through Title 19, Texas Administrative Code, Section 109.61.

A. Purpose of the Audit

The purpose of the Request for Qualification Statements is to obtain the services of a certified public accounting firm for the annual audit for fiscal year 2025-2026. The audit will encompass the general financial statements, combining statements and other schedules for SANTA MARIA ISD for the fiscal year ending June 30, 2026. The audit is to be performed in accordance with generally accepted government auditing standards contained in the Texas Education Agency Financial Accountability System Resource Guide.

The financial statements audit is to determine whether:

- 1.) The financial statements present fairly the financial position, results of operations, and cash flows or changes in financial position in accordance with generally accepted accounting principles, &
- 2.) SANTA MARIA ISD has complied with laws and regulations for those transactions and events that may have a material effect on the financial statements.

The audit will also determine whether:

- 1.) Financial reports and related items are fairly presented,
- 2.) Financial information is presented in accordance with established or stated criteria, &
- 3.) Santa Maria ISD has adhered to specific financial compliance requirements.

As a part of the audit of the general-purpose financial statements, the annual audit will also include obtaining an understanding of Santa Maria ISD internal control and reporting any reportable conditions relating to the internal control systems coming to the attention of the auditors. To comply with Office of Management and Budget Circular A-133, a study and evaluation of internal control will include internal accounting and administrative controls for

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all major federal financial assistance programs or 50% of all federal programs if expenditures for major programs are less than 50% of total federal program expenditures. Any material weakness noted during the study and evaluation of internal accounting and administrative controls will be reported.

As part of the audit of the general-purpose financial statements, transactions and records pertaining to federal programs will be tested for material compliance with federal laws, rules, and regulations and all instances of noncompliance will be reported to Santa Maria ISD. Additionally, the audit will include the performance of certain audit procedures for the purpose of reviewing the accuracy of fiscal information provided by Santa Maria ISD through the certified Public Education Information Management System (PEIMS), as required by Section 44.008(b) of the Texas Education Code.

B. Independent Auditor

The offeror must demonstrate the capability to perform the annual audit in accordance with generally accepted government auditing standards and state board of education auditing rules. Certified Public Accounting firms that have performed annual audits for similar entities are encouraged to submit an offer.

C. Term of the Audit Engagement

The contract for audit services based upon Board of Trustees approval of the Qualifications Statement/Offer will be for the fiscal year ending June 30, 2026.

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II. RESPONSE CONTENT

A. Cover Letter

See conditions for submission of Qualifications Statement Response in Section III.

B. Technical Component

To describe clearly the certified public accounting firm's understanding of the work to be done, the Offeror will:

- 1.) Provide a definition of the term "generally accepted government auditing standards" with clear distinctions between these standards and generally accepted auditing standards for nongovernmental engagements;
- 2.) Explain the Offeror's approach to performing an annual audit, including the methodology, nature, timing and extent of audit procedures to be performed;
- 3.) Describe how the approach to performing the audit would be affected if this were a multiyear contract;
- 4.) Make a statement concerning the independence of the Offeror, including direct and indirect financial interest and the relationship of the proposed audit team to employees of Santa Maria ISD and any of the Board members;

C. Management Component

The Offeror will furnish satisfactory evidence of capability to provide in a professional and timely manner the services stated in the Request for Qualifications Statements. To meet this requirement:

- 1.) Provide the name of the external quality control review organization of which the Offeror is a member and the Offeror's length of membership. Also, state the review organization's planned frequency of peer reviews;
- 2.) State whether the firm has received a peer review, the date of the most recent review, in addition, whether an unqualified report was issued in the most recent review;
- 3.) State whether the Offeror is a national, regional or local certified public accounting firm;

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- 4.) Provide evidence that the Offeror has experience in performing school district/ government audits. List current and past audit clients along with the names and telephone numbers of contact persons and number of years audit services were provided;
- 5.) State whether the Offeror is currently under the terms of a public or private reprimand by the Texas State Board of Public Accountancy and/or licensing boards of other states;
- 6.) Describe the proposed audit team, in terms of job positions in the firm;
- 7.) List names of staff member(s) who will direct the overall audit throughout the duration of the engagement as well as those staff members who will be responsible for planning, directing, and conducting substantial portions of the fieldwork or reporting on this audit engagement. Include the educational background of all staff members named and professional licenses held;
- 8.) Describe continuing professional education courses in governmental accounting and auditing attended by the proposed audit team during the last two years;
- 9.) Provide the names and qualifications of any needed outside specialists and/or consultants (if needed) that will assist the Offeror's staff members;
- 10.) Describe staff rotation plans for audit team members if this is to be a multiyear contract;
- 11.) Describe the level of assistance that will be expected from Santa Maria ISD personnel;
- 12.) Provide evidence of the ability to comply with the requirements in Sections II and VI of this Request for Qualifications Statements. Provide a copy of the malpractice errors and omissions insurance coverage in an amount of at least \$500,000.

D. Task/Activity Plan

The Offeror will specify budgeted hours, timelines & sequence for audit procedures, and names of staff to be assigned.

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E. Fees

Will be agreed upon during the negotiation process.

SANTA MARIA ISD will pay audit fees as agreed upon in the engagement letter.

F. Evaluation

Attachment "A" shows the criteria that Santa Maria ISD will use to evaluate the Offeror's methodologies, products, and services.

III. CONDITIONS FOR SUBMISSIONS OF QUALIFICATIONS STATEMENTS

All Offers in response to this request must meet the following conditions to be considered:

- A. Qualifications Statements must include a cover letter clearly stating the name of the firm and the name, address, and telephone number of the Offeror's representative;
- B. Offer must address each of the audit requirements as stated in this Request for Qualifications Statements;
- C. SANTA MARIA ISD reserves the right to reject any and all Offers, and to negotiate portions thereof. Offers that address only part of the requirements contained in this Request for Qualifications Statements will not be considered;
- D. SANTA MARIA ISD reserves the right to select any Offer, considering the proposed estimated fee and other factors;
- E. The Offeror shall furnish such additional information that Santa Maria ISD may reasonably require;
- F. SANTA MARIA ISD will not be liable for any cost incurred in the preparation of Qualifications Statements;
- G. SANTA MARIA ISD may ask Offerors to send a representative for an oral interview prior to Board of Trustees approval of an Offer. Santa Maria ISD will not be liable for the costs incurred by the Offeror in connection with such interview.

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IV. PROCEDURES FOR SUBMITTING OFFERS

A. Delivery

Mail Delivery -

Responses to the Request for Qualifications Statements should be addressed to:

SANTA MARIA ISD
P.O. Box 448
Santa Maria, TX 78592
ATTN: RFQ 2026-004 Independent Auditor Services

Responses must be received no later than 2:00 p.m., on Monday, May 4, 2026.

B. Number of Copies of Response

Submit three (3) original sets of the Offer response. The Offer responses are to be bound. Please submit them in a sealed envelope.

V. ASSISTANCE TO OFFERORS

Any person wishing to obtain additional information about the Request for Offers or about the operations of SANTA MARIA ISD may contact Amanda L. Najar, Business Manager at (956) 565-6308.

VI. STATEMENT OF REQUIREMENTS

A. The independent auditor will provide one original and eleven copies of the final audit report that meets the requirements of the Texas Education Agency's Financial Accountability System Resource Guide.

B. On the month of November 2026, the preliminary draft of the audit report will be presented to Santa Maria ISD prior to submission of the final draft.

C. Satisfactory delivery of the services specified by the Request for Qualifications Statements and the engagement letter shall be accomplished no later than the October 2026 meeting of the Board of Trustees.

D. The independent auditor will be required to present the audit report to the Board of Trustees no later than the November 2026 Regular Board Meeting.

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- E. The independent auditor is strongly encouraged to provide a management letter containing comments oriented toward constructive improvements. Copies of selected working papers will be provided by SANTA MARIA ISD as provided for in the engagement letter.

VII. BOARD OF TRUSTEES APPROVAL

An Offeror will be selected on May 13, 2026, barring decision by the Board of Trustees to reject all Offers submitted.

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Attachment "A,"

EVALUATION WORKSHEET

This worksheet is to be used to document Santa Maria ISD evaluation of the Offerors' qualifications. Points within the ranges specified are to be assigned to the below-listed criteria as a means for quantifying the relative strengths and weaknesses of the various Offers.

In the event that oral interviews are necessary to break a tie or for making final clarification in the evaluation process, additional points may be awarded. It should be understood that while the total score is a significant factor, the requester of the services reserves the right to consider other factors in making a final selection.

PROFESSIONAL QUALIFICATIONS

The evaluation of professional qualifications of the Offerors will be based on the following criteria:

I. Mandatory Criteria

Offers will not be considered for further evaluation unless there is compliance with all of the following criteria.

The Offeror:

- A. Must be an independent auditor properly licensed for Certified Public Accounting Practice in Texas,
- B. Must meet the independence standards of Government Auditing Standards, 1994 Revision, United States General Accounting Office (GAO),
- C. Must not have a record of substandard work, &
- D. Must submit an Offer meeting all of the requirements of the Request for Qualifications Statements.

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II. Technical Criteria

Offers that have met each of the criteria in Section I above will be evaluated and ranked on the following criteria:

	Points
A. Technical experience of the firm:	
1. Auditing experience in Texas certified public schools (0-25)	_____
2. Auditing experience in government entities (0-5)	_____
B. Characteristics of the staff, including Non-CPA consultants to be assigned to the audit:	
1. Size and structure of the firm, including audit staff positions (0-5)	_____
2. Qualifications of supervisory personnel, consultants, and the field audit team:	
• Education, including continuing education courses taken during the past two years. (0-10)	
• Years and types of experience (0-20)	
C. Clear understanding of the work to be performed:	
1. Comprehensiveness of the audit work plan (0-10)	_____
2. Realistic time estimates of each major segment of the work plan, and the estimated number of hours for each staff level including consultants assigned (0-10)	

Total Technical Points (Maximum 85)

III. Oral Interviews

Questions regarding the audit (0-15) _____

Total Technical and Oral Interview Points (Maximum 100) _____

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FELONY CONVICTION NOTIFICATION

I, the undersigned agent for the firm named below, certify that the information concerning notification of felony convictions has been reviewed by me and the following information furnished is true to the best of my knowledge.

VENDOR'S NAME:

AUTHORIZED COMPANY OFFICIAL'S NAME (PRINTED):

AUTHORIZED COMPANY OFFICIAL'S NAME (SIGNATURE):

DATE: _____

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******* PLEASE CHECK OFF A SELECTION BELOW *******

A. My firm is a certified publicly held corporation; therefore, this reporting requirement is not applicable.

B. My firm is not owned and/or operated by anyone who has been convicted of a felony.

C. My firm is owned or operated by the following individual(s) who has/have been convicted of a felony:

Name of Felon (s):

Details of Conviction(s):

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TO BE FILLED IN BY OFFEROR AND SUBMITTED WITH PROPOSAL

Is this proposal in conformance with the enclosed specifications?

Yes __ No __

If the answer is no, offeror must identify and explain each exception taken, with reference to each page and paragraph to which the exception will apply.

It should be understood that if no exception is taken the vendor shall supply all items as specified at the time of sale. Failure to indicate any difference in products offered proposed in this proposal may be deemed sufficient grounds for rejection of a vendor's proposal.

Comments:

Date

Company Name

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It is the intent of these specifications to secure qualifications statements
for: **Independent Auditor Services (RFQ 2026-004)**

For further information, please contact:

Amanda L. Najar
Business Manager
Santa Maria ISD
PO Box 448
11119 Military Road
Santa Maria, TX 78592
956-565-6308

According to the Texas Education Code, Subchapter B, Section 44.031 (b), in determining to whom to award a contract, Santa Maria ISD shall consider the following:

- (1) The purchase price;
- (2) The reputation of the vendor and of the vendor's goods or services;
- (3) The quality of the vendor's goods or services;
- (4) The extent to which the goods or services meet the Santa Maria ISD needs;
- (5) The vendor's past relationship with Santa Maria ISD;
- (6) The impact on the ability of Santa Maria ISD to comply with the laws and rules relating to historically underutilized business;
- (7) The total long-term cost to Santa Maria ISD to acquire the vendor's goods or services;
and
- (8) Any other relevant factor specifically stated in the request for bids or proposals.

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NON-COLLUSION STATEMENT& SIGNATURE SHEET

The undersigned affirms that he/she is duly authorized to execute this contract, that this company, corporation, firm, partnership or individual has not prepared this proposal in collusion with any other Offeror, and that the contents of this proposal as to prices, terms or conditions of said proposal have not been communicated by the undersigned nor by any employee or agent to any other person engaged in this type of business prior to the official opening of this proposal.

Further, I affirm that after the opening of this proposal, I (or any representative of my company) will not discuss the contents of this proposal with any person affiliated with Santa Maria ISD, other than the Business Officer or his/her Designee, prior to the awarding of this proposal.

I understand that failure to observe this procedure may cause my proposal to be rejected.

I, _____, have read the requirements and specifications (pages 2-12, 14,15), (Print/Type Name of Company Officer)

I fully understand them, and will fully execute them if I (my company) am (is) awarded a contract.

I have represented the truth concerning the felony conviction notification. I have checked off one of the three statements, and have signed page 13.

COMPANY: _____

COMPANY REPRESENTATIVE: _____

EMAIL ADDRESS: _____

ADDRESS: _____

CITY, STATE, ZIP CODE: _____

AREA CODE/TELEPHONE/FAX: _____

SIGNATURE TITLE DATE

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If you intend to submit a statement of qualification response, please fill out this form and email immediately to Amanda L. Najar, Business Manager at **amandanajar@smisd.net**

CPA Company Name _____

Address _____

City _____ State _____ Zip _____

Telephone Number _____

Fax Number _____

Contact Name _____

Email Address _____

Please email this document to **amandanajar@smisd.net** to ensure that you receive any addendums.