



Fredericksburg ISD

Inspiring Excellence

Request for Qualifications

#2026-2027-001 ANNUAL FINANCIAL AUDIT SERVICES

Opening Date: June 8, 2026

Closing Date: June 18, 2026

Contact: Lori Rice

Phone: (830) 997-9551 ext. 1025

Email: loriri@fisd.org

Proposer's Certification

The undersigned, by his/her signature, represents that he/she is authorized to bind the Proposer to fully comply with the terms and conditions of this Request for Qualifications, including all forms and attachments included and/or referenced herein.

Firm Name: _____ Telephone: _____

Address: _____ Web: _____

City: _____ Email: _____

State: _____ Zip: _____ Date: _____

(Signature of Person Authorized to Sign Proposal) (Printed Name/Title)

NOTICE TO RESPONDENTS

Fredericksburg Independent School District ("FISD") is accepting sealed Statements of Qualifications from qualified public accounting firms to provide annual independent financial audit services in accordance with the requirements contained in this Request for Qualifications (RFQ).

Addenda

FISD reserves the right to revise or amend this RFQ prior to the submission deadline. Any revisions will be issued through written addenda. It is the responsibility of each respondent to verify receipt of all addenda prior to submitting qualifications.

Communications

Respondents shall not contact members of the Board of Trustees or District employees regarding this solicitation except through the designated contact person identified herein. Violation of this requirement may result in disqualification.

General Conditions

- Qualifications may be mailed or hand delivered in a sealed envelope clearly marked:
RFQ #2026-2027-001 – Annual Financial Audit Services
- FISD reserves the right to reject any or all responses and waive informalities.
- All costs associated with preparation and submission of qualifications shall be borne by the respondent.
- Submission of a response constitutes acceptance of all terms and conditions contained herein unless specifically noted otherwise.
- If a separate service agreement is required, a copy must accompany the submission.

I. INTRODUCTION

Purpose

Fredericksburg ISD is seeking qualifications from qualified independent certified public accounting firms to perform the annual financial audit of the District for the fiscal year ending June 30, 2026, with the option to renew annually for up to four (4) additional one-year terms upon mutual agreement and Board approval.

The audit shall be conducted in accordance with:

- Generally Accepted Auditing Standards (GAAS)
- Generally Accepted Government Auditing Standards (GAGAS)
- Texas Education Code Section 44.008
- Texas Administrative Code requirements
- Texas Education Agency Financial Accountability System Resource Guide (FASRG)
- Uniform Guidance (2 CFR Part 200), as applicable

II. DISTRICT INFORMATION

Fredericksburg Independent School District serves approximately 2,950 students on six campuses and employs approximately 480 staff members.

The District's adopted annual budget for General, Child Nutrition, and Debt Service Funds is approximately \$65 million.

The District receives federal financial assistance through programs that may include:

- National School Lunch Program
- School Breakfast Program
- IDEA-B
- Title I
- Title II
- Title III
- Perkins
- ESSA Programs
- Other Federal Grants
- Service the fiscal agent for the Hill Country SPED Co-op

III. SCOPE OF SERVICES

The selected firm shall perform an annual audit of the District's financial statements and issue reports in accordance with applicable professional standards.

Services shall include:

Financial Statement Audit

Audit the District's financial statements and express an opinion as to whether they are presented fairly in accordance with generally accepted accounting principles.

Single Audit

When required, perform a Single Audit in accordance with Uniform Guidance.

Internal Control Review

Obtain an understanding of internal controls and report any material weaknesses or significant deficiencies.

Compliance Testing

Perform tests of compliance with applicable federal and state laws, regulations, grant requirements, and Board policies.

PEIMS Procedures

Perform procedures necessary to satisfy Texas Education Code requirements related to PEIMS reporting.

Additional Services

Provide consultation and additional audit-related services as requested by the District at agreed-upon hourly rates.

IV. AUDIT REQUIREMENTS

The selected firm shall:

1. Provide audit reports in a format acceptable to the Texas Education Agency.
2. Meet all filing deadlines established by TEA.
3. Present preliminary draft reports to District administration for review.
4. Present the final audit report to the Board of Trustees.
5. Provide a management letter identifying recommendations for operational or internal control improvements.
6. Retain working papers for a minimum of five (5) years.
7. Make working papers available to authorized governmental agencies upon request.

V. PROPOSAL CONTENT REQUIREMENTS

Responses should include the following sections:

A. Cover Letter

Include:

- Firm name
- Address
- Contact person
- Phone number
- Email address

B. Technical Qualifications

Provide:

1. Description of firm's governmental auditing experience.
2. Experience auditing Texas public school districts.
3. Description of audit methodology.
4. Approach to risk assessment and internal control testing.
5. Description of audit planning and communication process.
6. Statement regarding independence.
7. Description of quality control procedures.

C. Management Qualifications

Provide:

1. Firm history and organizational structure.
2. Peer Review information.
3. Membership in AICPA Governmental Audit Quality Center (GAQC).
4. School district references (minimum three).
5. Names and qualifications of personnel assigned to the engagement.
6. Professional certifications and licenses.
7. Continuing professional education relevant to governmental auditing.
8. Staff continuity and rotation plans.
9. Description of anticipated assistance required from District personnel.

D. Fee Proposal

Estimated Fees: State below the estimated fees for the annual audit for the fiscal year ending June 30, 2026. Also state estimated fees for the subsequent four years, under current conditions should the FSD request an extension of the contract.

Fiscal Year	Estimated Fees
June 30, 2026	
June 30, 2027	
June 30, 2028	
June 30, 2029	
June 30, 2030	

Also provide:

- Hourly rates for additional services
- Out-of-pocket expense policy

E. Audit Schedule

Provide a proposed timeline for:

- Interim fieldwork
- Year-end fieldwork
- Draft report delivery
- Final report issuance
- Board presentation

VI. EVALUATION CRITERIA

Responses will be evaluated using the following criteria:

Criteria	Points
School District Audit Experience	30
Qualifications of Assigned Staff	30
Technical Approach	20
References and Past Performance	10
Cost Proposal	10
Total	100

FISD reserves the right to conduct interviews with selected firms.

VII. SUBMISSION REQUIREMENTS

Submit:

- Two (2) original signed hard copies
- One (1) electronic copy on USB drive

Deliver to:

Fredericksburg Independent School District
Attn: Lori Rice
110 W. Travis St.
Fredericksburg, Texas 78624

Responses must be received no later than: June 18, 2026

Late submissions will not be accepted.

Faxed or emailed submissions will not be accepted.

VIII. TENTATIVE PROCUREMENT SCHEDULE

Activity	Date
RFQ Issued	June 8, 2026
Questions Due	June 12, 2026
Responses Posted	June 15, 2026
RFQ Due	June 18, 2026 2 p.m.

IX. REQUIRED FORMS

Respondents shall provide:

- W-9
- Felony Conviction Notification
- Conflict of Interest Questionnaire (CIQ)
- Certificate of Insurance (upon award)
- Form 1295 (upon award)

ATTACHMENT A
Evaluation Worksheet



FredericksburgISD

RFQ EVALUATION SUMMARY SHEET

Project Description:
RFQ #2026-2027-001
Annual Financial Audit Services

Evaluator Name: _____

Title: _____

Evaluation Date: _____

Evaluation Criteria	Points Available	Vendor 1
Technical Experience	30	
Staff Qualifications	30	
Understanding of Scope	20	
References/Past Performance	10	
Fee Proposal	10	
Total Points Available	100	

**Based on the criteria listed in the bid packet and the scoring, do you recommend
awarding this vendor the services listed within the bid packet? (Yes or No)**

Mandatory Requirements

The firm must:

- Be licensed to practice public accounting in Texas.
- Be independent under Government Auditing Standards.
- Be qualified to perform Texas school district audits.
- Meet all requirements of Texas Education Code Section 44.008.

Have no record of substandard audit work.

ATTACHMENT B

FELONY CONVICTION NOTIFICATION

Texas Education Code Section 44.034, Notification of Criminal History, Subsection (a), states "a person or business entity that enters into a contract with a School District must give advance notice to the District if the person or an owner or operator of the business entity has been convicted of a felony. The notice must include a general description of the conduct resulting in the conviction of a felony.

Subsection (b) states "a School District may terminate a contract with a person or business entity if the District determines that the person or business entity failed to give notice as required by Subsection (a) or misrepresented the conduct resulting in the conviction. The District must compensate the person or business entity for services performed before the termination of the contract.

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.

Check One

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

☐ My firm is not owned nor operated by anyone who has been convicted of a felony.

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

Name of felon(s) and description of the conduct resulting in the conviction of a felony:

AUTHORIZED SIGNATURE

COMPANY NAME

PRINTED NAME & TITLE

DATE

CONFLICT OF INTEREST QUESTIONNAIRE**FORM CIQ****For vendor doing business with local governmental entity****This questionnaire reflects changes made to the law by H.B. 23, 84th Leg., Regular Session.**

This questionnaire is being filed in accordance with Chapter 176, Local Government Code, by a vendor who has a business relationship as defined by Section 176.001(1-a) with a local governmental entity and the vendor meets requirements under Section 176.006(a).

By law this questionnaire must be filed with the records administrator of the local governmental entity not later than the 7th business day after the date the vendor becomes aware of facts that require the statement to be filed. See Section 176.006(a-1), Local Government Code.

A vendor commits an offense if the vendor knowingly violates Section 176.006, Local Government Code. An offense under this section is a misdemeanor.

OFFICE USE ONLY

Date Received

1 Name of vendor who has a business relationship with local governmental entity.

2 ☐ **Check this box if you are filing an update to a previously filed questionnaire.** (The law requires that you file an updated completed questionnaire with the appropriate filing authority not later than the 7th business day after the date on which you became aware that the originally filed questionnaire was incomplete or inaccurate.)

3 Name of local government officer about whom the information is being disclosed.

Name of Officer

4 Describe each employment or other business relationship with the local government officer, or a family member of the officer, as described by Section 176.003(a)(2)(A). Also describe any family relationship with the local government officer. Complete subparts A and B for each employment or business relationship described. Attach additional pages to this Form CIQ as necessary.

A. Is the local government officer or a family member of the officer receiving or likely to receive taxable income, other than investment income, from the vendor?

☐ Yes ☐ No

B. Is the vendor receiving or likely to receive taxable income, other than investment income, from or at the direction of the local government officer or a family member of the officer AND the taxable income is not received from the local governmental entity?

☐ Yes ☐ No

5 Describe each employment or business relationship that the vendor named in Section 1 maintains with a corporation or other business entity with respect to which the local government officer serves as an officer or director, or holds an ownership interest of one percent or more.

6 ☐ Check this box if the vendor has given the local government officer or a family member of the officer one or more gifts as described in Section 176.003(a)(2)(B), excluding gifts described in Section 176.003(a-1).

7

Name of signatory

Signature

Date

CONFLICT OF INTEREST QUESTIONNAIRE

For vendor doing business with local governmental entity

A complete copy of Chapter 176 of the Local Government Code may be found at <http://www.statutes.legis.state.tx.us/Docs/LG/htm/LG.176.htm>. For easy reference, below are some of the sections cited on this form.

Local Government Code § 176.001(1-a): "Business relationship" means a connection between two or more parties based on commercial activity of one of the parties. The term does not include a connection based on:

- (A) a transaction that is subject to rate or fee regulation by a federal, state, or local governmental entity or an agency of a federal, state, or local governmental entity;
- (B) a transaction conducted at a price and subject to terms available to the public; or
- (C) a purchase or lease of goods or services from a person that is chartered by a state or federal agency and that is subject to regular examination by, and reporting to, that agency.

Local Government Code § 176.003(a)(2)(A) and (B):

- (a) A local government officer shall file a conflicts disclosure statement with respect to a vendor if:

- (2) the vendor:

(A) has an employment or other business relationship with the local government officer or a family member of the officer that results in the officer or family member receiving taxable income, other than investment income, that exceeds \$2,500 during the 12-month period preceding the date that the officer becomes aware that

(i) a contract between the local governmental entity and vendor has been executed;
or

(ii) the local governmental entity is considering entering into a contract with the vendor;

(B) has given to the local government officer or a family member of the officer one or more gifts that have an aggregate value of more than \$100 in the 12-month period preceding the date the officer becomes aware that:

- (i) a contract between the local governmental entity and vendor has been executed; or
- (ii) the local governmental entity is considering entering into a contract with the vendor.

Local Government Code § 176.006(a) and (a-1)

- (a) A vendor shall file a completed conflict of interest questionnaire if the vendor has a business relationship with a local governmental entity and:

(1) has an employment or other business relationship with a local government officer of that local governmental entity, or a family member of the officer, described by Section 176.003(a)(2)(A);

(2) has given a local government officer of that local governmental entity, or a family member of the officer, one or more gifts with the aggregate value specified by Section 176.003(a)(2)(B), excluding any gift described by Section 176.003(a-1); or

(3) has a family relationship with a local government officer of that local governmental entity.

- (a-1) The completed conflict of interest questionnaire must be filed with the appropriate records administrator not later than the seventh business day after the later of:

- (1) the date that the vendor:

(A) begins discussions or negotiations to enter into a contract with the local governmental entity; or

(B) submits to the local governmental entity an application, response to a request for proposals or bids, correspondence, or another writing related to a potential contract with the local governmental entity; or

- (2) the date the vendor becomes aware:

(A) of an employment or other business relationship with a local government officer, or a family member of the officer, described by Subsection (a);

(B) that the vendor has given one or more gifts described by Subsection (a); or

(C) of a family relationship with a local government officer.

ATTACHMENT D

Form 1295 Acknowledgement - DISCLOSURE OF INTERESTED PARTIES

Certificate of Interested Parties (Form 1295) – must be completed if required, upon request by FISD (filled out electronically with the Texas Ethics Commission’s online filing application, print, sign, and submit to FISD). Vendors must follow the directions provided specifically listed on the Texas Ethics Commission web-site.

Do not file with Texas Ethics Commission or include in proposal submittal unless requested by FISD at a later date. This is included to provide the necessary notice. For additional information, please go to <https://www.ethics.state.tx.us/filinginfo/1295/>.

ATTACHMENT E

REFERENCES

List references (minimum of three) where you have similar contracts in place. Special attention should be given to references from similar institutions as FISD. List company name, contact person, address, phone number, email address and completion date for each reference.

1.		
	Company Name	Contact Name
	Street Address	City/Zip/State
	Phone Number	Email Address
	Contract	
2.		
	Company Name	Contact Name
	Street Address	City/Zip/State
	Phone Number	Email Address
	Contract	
3.		
	Company Name	Contact Name
	Street Address	City/Zip/State
	Phone Number	Email Address
	Contract	

ATTACHMENT F

VENDOR DATA

FOR PURCHASE ORDER: ORDERING ADDRESS INFORMATION	
Company Name:	
Address:	
City, State, Zip:	
Contact Person:	
Title:	
Phone:	
Email Address:	
May we submit orders via email:	
Email address, if different:	

FOR PAYMENTS: REMITTANCE ADDRESS INFORMATION	
Company Name:	
Address:	
City, State, Zip:	
Contact Person:	
Title:	
Phone:	
Email Address:	

Vendors who do not accept purchase orders MAY not be awarded under this proposal.
Invoices must be issued to the following email address: accountspayable@Fredericksburgisd.net

COMPANY PROFILE	
Years Incorporated/Organized/Started:	
Corporation:	
Partnership:	
Sole Proprietorship:	
Other:	
HUB/MBE/WBE #	
Total Number of Employees:	