Academy of Accelerated Learning, Inc.
Where Learning is Fun!
6711 Bellfort St | Houston, TX 77087 | (713) 668-8237 | www.aalinc.org

ACADEMY OF ACCELERATED LEARNING, INC.

REQUEST FOR QUALIFICATIONS / PROPOSAL (RFQ/P)

INDEPENDENT FINANCIAL AUDIT SERVICES

Fiscal Year Ending August 31, 2026
With Option for Four (4) Annual Renewals

Public Posting Window

This revised RFQ/P is structured for posting on Wednesday, July 29, 2026, with responses due Tuesday, August 11, 2026. This preserves time for evaluation before the August 15, 2026, Board meeting. AAL expressly reserves the right to defer award to a later Board meeting if additional evaluation, reference checks, clarifications, or negotiations are needed.

Item	Details
RFQ/P Posted	Wednesday, July 29, 2026
Questions Due	Tuesday, August 4, 2026, by 3:00 p.m. Central Time
Addendum / Q&A Issued	Wednesday, August 5, 2026, if needed
Proposals Due	Tuesday, August 11, 2026, by 3:00 p.m. Central Time
Evaluation Period	August 12–14, 2026
Board Consideration / Award	Saturday, August 15, 2026, unless evaluation or negotiation requires deferral to a subsequent Board meeting
Submit Responses To	Finance Department, Academy of Accelerated Learning, Inc. | Email: purchasing@aalinc.org | Phone: 713-668-8237

I. Notice of Procurement

Academy of Accelerated Learning, Inc. ("AAL" or the "Charter Holder") is soliciting sealed qualifications/proposals from qualified independent certified public accounting firms licensed to practice in the State of Texas to perform AAL's annual independent financial and compliance audit for the fiscal year ending August 31, 2026, in accordance with applicable state and federal requirements.

This procurement is issued pursuant to, as applicable. Because independent audit services are professional accounting services, AAL will make selection primarily on demonstrated competence and qualifications and will negotiate a fair and reasonable fee consistent with Texas Government Code Chapter 2254. This RFQ/P is not intended to be awarded solely on the basis of the lowest price:

- Texas Government Code Chapter 2254 (Professional Services Procurement Act)
- Texas Education Code §44.008
- 19 Texas Administrative Code §109.23
- Texas Education Agency Financial Accountability System Resource Guide (FASRG)
- Uniform Guidance (2 CFR Part 200), when applicable to federal awards and Single Audit requirements

AAL reserves the right to reject any or all proposals, waive minor informalities, request clarifications, negotiate terms, and award the contract in the best interest of AAL and its students. This engagement is for the required annual financial and compliance audit only and does not include forensic accounting, fraud examination, or investigative review services unless separately authorized by the Board of Directors.

II. Charter Holder Profile

Profile Item	AAL Information
Legal Name	Academy of Accelerated Learning, Inc.
Primary Administrative Address	6711 Bellfort St., Houston, TX 77087
Phone / Fax	Phone: 713-668-8237 | Fax: 713-838-9474
School Type	Texas public charter school serving students in grades PreK-8
Campuses Referenced for Audit Planning	Ashcroft Campus (PK-8): 7419 Ashcroft Dr., Houston, TX 77081; Bellfort Campus (PK-8): 6711 Bellfort Ave., Houston, TX 77087; Savoy Campus (PK-8): 5999 Savoy Dr., Houston, TX
Fiscal Year End	August 31
Funding Sources	Local, state, and federal funds, including federal grant funds as applicable
Governance	Board of Directors

III. Purpose

The purpose of this RFQ/P is to identify and engage an independent auditing firm to perform AAL's annual financial audit and related compliance services in a manner that promotes fiscal transparency, accurate financial reporting, strong internal controls, compliance with state and federal requirements, and governance accountability to the Board of Directors and public stakeholders.

IV. Scope of Services

A. Annual Financial Audit

- Audit AAL's annual financial statements for the fiscal year ending August 31, 2026.
- Provide guidance regarding Annual Financial Report (AFR) preparation and audit presentation while maintaining all required auditor independence standards; any nonattest assistance must be clearly identified and structured to preserve independence.
- Perform audit procedures sufficient to express an opinion on the financial statements in accordance with applicable auditing standards.

B. Single Audit, If Required

- Determine whether AAL is subject to Single Audit requirements for the fiscal year under review.
- If required, perform the Single Audit in accordance with Uniform Guidance and applicable federal compliance requirements.
- Provide required schedules, findings, corrective action references, and submission support needed for federal audit reporting.

C. Internal Controls Review

- Evaluate key internal controls relevant to financial reporting and compliance, including purchasing, accounts payable, payroll, revenue recognition, grant accounting, cash management, and financial close processes.
- Communicate internal control deficiencies, significant deficiencies, or material weaknesses as applicable.
- Provide practical recommendations aligned to school finance operations and charter governance.

D. Risk-Focused Review Areas

- Federal and state grant compliance, including allowable costs, procurement support, documentation, and reporting timelines.
- Cash management, bank reconciliations, credit card controls, payroll controls, and segregation of duties.
- Board approvals, procurement documentation, vendor compliance, and financial reporting to the Board of Directors.
- Prior-year audit findings, management letter comments, or TEA monitoring items, if applicable.

V. Required Deliverables

- Independent Auditor's Report
- Annual Financial Report (AFR)
- Single Audit Report, if required
- Management Letter
- Governance Communication Letter
- Internal Control Findings Report
- Compliance Findings Report, if applicable
- Board-ready presentation of audit results and key findings
- Corrective action support language for findings, when applicable and appropriate

VI. Required Communications and Meetings

Meeting / Communication	Expected Purpose
Entrance Conference	Confirm audit scope, timeline, key contacts, document request process, fieldwork approach, and risk areas.
Interim Status Meeting	Discuss audit progress, open items, preliminary observations, and expected completion dates.
Exit Conference	Review draft audit results, proposed findings, management letter items, and governance communications before final issuance.
Board Presentation	Present final audit results to the AAL Board of Directors at the August 15, 2026, Board meeting or another Board-approved date.

VII. Compliance, Disclosure, and Independence Requirements

Respondents must affirmatively address compliance, disclosure, independence, and records-access expectations in their proposal. These requirements are designed to strengthen procurement defensibility for TEA review, external audit review, federal grant monitoring, and Board governance.

- Qualifications-based selection: AAL will evaluate demonstrated competence, qualifications, governmental/charter-school audit experience, ability to meet the timeline, and quality-control record before fee reasonableness is considered during final negotiation.
- Conflict disclosures: Respondents must disclose any business, employment, gift, family, or other relationship with AAL Board members, officers, employees, consultants, or procurement decision-makers and submit Form CIQ if required by Texas Local Government Code Chapter 176.
- Debarment and suspension: Respondents must certify that neither the firm nor its principals are suspended, debarred, proposed for debarment, declared ineligible, or otherwise excluded from participating in federal awards or federally funded contracts.
- Independence: Respondents must disclose any service, relationship, or circumstance that could impair independence under applicable audit standards. Any proposed nonattest service must be structured to preserve auditor independence.
- Peer review and quality control: Respondents must provide the most recent peer review report and related acceptance letter and disclose any unresolved quality-control findings relevant to governmental or Single Audit engagements.
- Records and workpaper access: The selected firm must retain workpapers in accordance with applicable standards and provide access to AAL and authorized oversight entities when requested for audit, monitoring, or compliance purposes.
- Insurance: Respondents must provide proof of professional liability/errors and omissions coverage, general liability coverage, and workers' compensation coverage or a statement confirming ability to provide coverage before contract execution.
- Public information: Responses may be subject to public disclosure requirements. Respondents should identify information claimed as confidential, but AAL will comply with applicable law and cannot guarantee nondisclosure of submitted materials.

VIII. Minimum Qualifications

- Licensed to practice public accounting in the State of Texas.
- At least five (5) years of governmental, nonprofit, school district, or Texas public charter school auditing experience.
- Demonstrated experience with Texas public education finance, TEA reporting, FASRG requirements, and charter school accountability.
- Demonstrated experience performing Single Audits under Uniform Guidance, if applicable.
- Capacity to meet AAL's Board meeting timeline and required submission deadlines.
- No conflicts of interest that would impair independence or objectivity.
- Current external peer review report and letter of acceptance with no unresolved material quality concerns.
- Demonstrated experience auditing Texas open-enrollment charter schools receiving federal grant funds subject to Uniform Guidance and Single Audit requirements.
- Preferred: membership in the AICPA Governmental Audit Quality Center or comparable governmental audit quality program.
- Commitment to continuity of assigned audit team and timely communication with AAL leadership.

IX. Proposal Format

Firms should organize responses in the following order. Responses should be clear, concise, and complete enough for AAL to evaluate qualifications, approach, capacity, and price.

Section	Required Content
A. Cover Letter	Identify the firm, primary contact, commitment to timeline, and statement of independence.
B. Firm Profile	Describe firm ownership, Texas licensure, office location(s), size, governmental/school audit practice, and quality control process.
C. Assigned Team	Provide names, titles, roles, licenses, experience, and continuity plan for engagement partner, manager, and senior staff.
D. Relevant Experience	Describe Texas charter school, ISD, nonprofit, governmental, TEA, and Single Audit engagements of similar size or complexity.
E. Audit Methodology	Explain audit planning, risk assessment, internal control review, fieldwork, communication, document requests, technology, and quality review.
F. References	Provide at least three references for Texas public education, charter school, governmental, or nonprofit audit clients.
G. Required Attachments	Include certificates, licenses, current peer review letter, insurance information, conflict-of-interest disclosure, CIQ form if applicable, debarment certification, and other required forms.
H. Fee Proposal	Provide a fee proposal as a separately labeled attachment. Fees will be reviewed for reasonableness after qualifications-based evaluation and during contract negotiation. Include separate pricing for Single Audit if required and optional renewal years.

X. Evaluation Criteria

Initial Qualifications-Based Criteria	Weight
Technical Expertise / Texas Charter or ISD Experience	30%
Staffing, Continuity, Capacity, and Communication	20%
Audit Approach, Methodology, and Timeline Management	20%
School Finance, TEA, FASRG, and Federal Grant Knowledge	15%
References, Peer Review, and Quality Control	10%
Demonstrated Independence, Risk Awareness, and Governance Communication	5%

Evaluation Notice

AAL will conduct an initial qualifications-based evaluation. Fee proposals may be reviewed after the qualifications review to determine whether the proposed fee is fair and reasonable and to support final contract negotiation. AAL may conduct clarification discussions or interviews with one or more firms if needed.

XI. Procurement Timeline

Activity	Date
RFQ/P Posted / Issued	Wednesday, July 29, 2026
Deadline to Submit Questions	Tuesday, August 4, 2026, by 3:00 p.m. Central Time
Written Responses / Addendum Issued, if needed	Wednesday, August 5, 2026
Proposal Submission Deadline	Tuesday, August 11, 2026, by 3:00 p.m. Central Time
Evaluation and Reference Checks	August 12–14, 2026
Recommendation Finalized for Board Packet	Friday, August 14, 2026
Board Consideration / Award	Saturday, August 15, 2026, unless evaluation or negotiation requires deferral to a subsequent Board meeting
Engagement Planning Begins	Upon Board approval and execution of agreement

XII. Submission Instructions

Submit one electronic PDF copy of the complete qualifications response and one separately labeled fee proposal no later than Tuesday, August 11, 2026, at 3:00 p.m. Central Time. Responses must be signed by an authorized representative; electronic signatures are acceptable. Late responses may be rejected at AAL's discretion.

Submit To	Miranda Bonton, Chief Financial Officer

Organization	Academy of Accelerated Learning, Inc.
Email	purchasing@aalinc.org
Subject Line	RFQ/P Response – Independent Financial Audit Services – Firm Name
Physical Address	6711 Bellfort St., Houston, TX 77087
Phone	713-668-8237

XIII. Terms and Conditions

- AAL reserves the right to reject any or all responses, waive minor informalities, request additional information, verify references, negotiate scope and fees, and cancel the procurement if doing so is in the best interest of AAL.
- Issuance of this RFQ/P does not commit AAL to award a contract, pay costs incurred in preparing a response, or procure services.
- All responses become the property of AAL upon submission and may be subject to public information requirements as applicable.
- The selected firm must maintain independence, confidentiality, professional standards, and required insurance throughout the engagement, including professional liability/errors and omissions coverage, general liability coverage, and workers' compensation coverage as applicable.
- Any contract resulting from this RFQ/P is subject to Board approval and successful negotiation of mutually acceptable terms. AAL reserves the right to postpone award to a later Board meeting if additional evaluation, references, clarifications, or negotiations are required.
- Responses may be subject to public information requirements. Respondents should clearly mark any material claimed to be confidential or proprietary, but AAL cannot guarantee confidentiality if disclosure is required by law.
- The selected firm must maintain audit workpapers and engagement documentation in accordance with applicable professional standards and must provide access to AAL, TEA, federal awarding agencies, pass-through entities, or other authorized reviewers when required by law, grant terms, or professional standards.
- Vendor must comply with Texas Local Government Code Chapter 176 conflict-of-interest disclosure requirements, including Form CIQ when applicable, and must disclose any relationship with AAL Board members, officers, employees, or procurement decision-makers.
- Vendor must certify that it is not suspended, debarred, or otherwise excluded from participation in federal awards, subawards, or contracts and must promptly notify AAL of any change in status.
- AAL may require the selected firm to execute conflict-of-interest, certification, insurance, records-access, and grant compliance forms required by law, Board policy, or grant requirements.

XIV. Contract Term

The initial engagement term is for the fiscal year ending August 31, 2026. AAL may, at its sole discretion and subject to Board approval, renew the engagement for up to four (4) additional one-year terms, contingent upon satisfactory performance, continued need, appropriations, independence, and mutually agreed pricing.

XV. Required Attachments Checklist

Included?	Attachment
☐	Cover letter signed by authorized firm representative
☐	Texas CPA firm license / registration information
☐	Engagement partner and key staff resumes
☐	Current peer review report and letter of acceptance
☐	Sample audit timeline and document request process
☐	Conflict-of-interest disclosure and Form CIQ
☐	References
☐	Separately labeled fee proposal with renewal pricing and Single Audit pricing, if applicable
☐	Proof of insurance or statement of ability to provide required coverage
☐	Debarment / suspension certification
☐	Acknowledgment of workpaper retention and access requirements
☐	Public information / confidentiality acknowledgment

XVI. Firm Certification and Signature

By signing below, the respondent certifies that the information submitted is true and correct to the best of its knowledge, that the firm is independent with respect to AAL, that the firm is not suspended or debarred from federal participation, that required conflict disclosures have been made, and that the firm can meet the timeline and scope described in this RFQ/P.

Firm Name	
Authorized Representative	
Title	
Email / Phone	
Signature	
Date	

VENDOR RESPONSE ATTACHMENTS PACKET

ACADEMY OF ACCELERATED LEARNING, INC.

Independent Financial Audit Services

Vendor Response Attachments Packet

RFQ/P Posting Date: July 29, 2026 | Proposal Due Date: August 11, 2026 | Board Meeting: August 15, 2026

Purpose of this Packet

This packet standardizes the required attachments so all audit firm responses are submitted in the same format. Vendors should complete each applicable form and include supporting documentation where requested.

Required Attachments Checklist

Included?	Attachment
☐	Cover letter signed by authorized firm representative
☐	Texas CPA firm license / registration information
☐	Engagement partner and key staff resumes
☐	Current peer review report and letter of acceptance
☐	Sample audit timeline and document request process
☐	Conflict-of-interest disclosure and Form CIQ
☐	References
☐	Separately labeled fee proposal with renewal pricing and Single Audit pricing, if applicable
☐	Proof of insurance or statement of ability to provide required coverage
☐	Debarment / suspension certification
☐	Acknowledgment of workpaper retention and access requirements
☐	Public information / confidentiality acknowledgment

Attachment 1: Cover Letter Template

Vendors may use this template or provide a substantially similar signed cover letter.

Field	Vendor Response
Firm Name	
Primary Contact Name / Title	
Mailing Address	
Email / Phone	
Date Submitted	

To Academy of Accelerated Learning, Inc.:

The undersigned firm submits this response to the RFQ/P for Independent Financial Audit Services for the fiscal year ending August 31, 2026. By signing below, the firm confirms that the response is complete and accurate to the best of its knowledge, that the firm can meet the proposed timeline, and that the firm is authorized to submit this response on behalf of the organization.

Summary of Relevant Qualifications:

Response Area	Vendor Narrative
Texas charter school / ISD audit experience	
TEA / FASRG / federal grant audit experience	
Ability to meet AAL timeline	
Other key qualifications	
Authorized Representative Name	
Title	
Signature	
Date	

Attachment 2: Texas CPA Firm License / Registration Information

Provide current Texas CPA firm license or registration information and attach supporting documentation.

Field	Vendor Response
Firm Legal Name	
Texas CPA Firm License / Registration Number	
Issuing Authority	
Expiration Date	
Engagement Partner Texas CPA License Number	
Any license restrictions or disciplinary matters? If yes, explain.	

Supporting Documentation Attached:

Included?	Document
☐	Texas CPA firm license / registration documentation
☐	Engagement partner CPA license documentation, if separately available
☐	Explanation of any restrictions, disciplinary matters, or limitations, if applicable
Authorized Representative Name	
Title	
Signature	
Date	

Attachment 3: Engagement Partner and Key Staff Resumes

Complete a summary table for all key engagement team members and attach resumes for the engagement partner, manager, senior auditor, and other key personnel.

Name	Role	License / Certification	Years of Governmental or School Audit Experience	Expected Responsibilities

Resume Attachments:

Included?	Resume / Bio
☐	Engagement Partner
☐	Audit Manager
☐	Senior Auditor / In-Charge
☐	Single Audit or Federal Programs Specialist, if applicable
☐	Other key team members

Attachment 4: Current Peer Review Report and Letter of Acceptance

Attach the most recent external peer review report and related letter of acceptance. If findings or deficiencies were noted, provide the corrective action status.

Field	Vendor Response
Peer Review Period Covered	
Date of Peer Review Report	
Peer Review Rating / Result	
Letter of Acceptance Date	
Any unresolved quality-control matters? If yes, explain.	
Governmental / Single Audit engagements included in peer review?	

Included?	Document
☐	Current peer review report
☐	Letter of acceptance
☐	Corrective action response, if applicable
Authorized Representative Name	
Title	
Signature	
Date	

Attachment 5: Sample Audit Timeline and Document Request Process

Provide a proposed audit timeline and explain how document requests, fieldwork, communication, and review will be managed.

Audit Phase	Proposed Timing	Key Activities / Deliverables	AAL Staff Support Needed
Planning / Entrance Conference			
Preliminary Document Request List			
Interim Fieldwork / Internal Control Review			
Year-End Fieldwork			
Draft AFR / Draft Findings Review			
Exit Conference			
Final Report / Board Presentation			

Document Request Process:

Question	Vendor Response
How will requests be submitted and tracked?	
How much lead time will AAL generally receive?	
How will open items be communicated?	
How will sensitive documents be transmitted securely?	

Attachment 6: Conflict-of-Interest Disclosure and Form CIQ Acknowledgment

Important
Vendors must disclose any relationship that could create an actual, potential, or perceived conflict of interest. If Form CIQ is required by law, the vendor must submit the completed form with this response or within the required legal timeframe.

Disclosure Question	Vendor Response
Does the firm or any proposed team member have a business, employment, family, financial, gift, or other relationship with any AAL Board member, officer, employee, consultant, or procurement decision-maker?	☐ No ☐ Yes - Explain below
Has the firm provided services to AAL within the past three years?	☐ No ☐ Yes - Explain below
Is the firm aware of any circumstance that could impair independence or objectivity?	☐ No ☐ Yes - Explain below
Is Form CIQ attached?	☐ Yes ☐ No ☐ Not applicable

Explanation of Any Yes Responses:

Narrative Response

Authorized Representative Name	
Title	
Signature	
Date	

Attachment 7: References

Provide at least three references for Texas public education, charter school, governmental, nonprofit, or Single Audit engagements similar in scope.

Reference #	Client / Organization	Contact Name / Title	Email / Phone	Audit Years / Scope
1				
2				
3				
4				
5				

Attachment 8: Separately Labeled Fee Proposal

Submission Requirement

The fee proposal should be separately labeled so AAL can conduct its qualifications-based review before evaluating fee reasonableness and negotiating final terms.

Service / Year	FY Ending August 31, 2026	Renewal Year 1	Renewal Year 2	Renewal Year 3	Renewal Year 4
Annual Financial Audit					
Single Audit, if required					
Additional Board Presentation, if not included					
Other Optional Services / Hourly Rates					

Fee Assumptions and Exclusions:

Narrative Response

Authorized Representative Name	
Title	
Signature	
Date	

Attachment 9: Proof of Insurance or Statement of Ability to Provide Required Coverage

Provide proof of insurance or certify the firm can provide required coverage before contract execution.

Coverage Type	Current Coverage?	Carrier	Policy Limits	Expiration Date
Professional Liability / Errors & Omissions	☐Yes ☐No			
General Liability	☐Yes ☐No			
Workers Compensation / Employer Liability	☐Yes ☐No ☐N/A			
Cyber / Data Security Coverage, if available	☐Yes ☐No			

If coverage is not currently available, explain ability and timing to obtain coverage before contract execution:

Narrative Response	
Authorized Representative Name	
Title	
Signature	
Date	

Attachment 10: Debarment / Suspension Certification

The undersigned certifies that the firm, its principals, and proposed key personnel are not suspended, debarred, proposed for debarment, declared ineligible, or otherwise excluded from participation in federal awards, subawards, or federally funded contracts.

Certification Statement	Response
The firm is not suspended, debarred, or otherwise excluded from federal participation.	☐ Agree ☐ Exception - Explain
The firm will notify AAL promptly if this status changes before or during the contract term.	☐ Agree ☐ Exception - Explain
The firm has checked applicable federal exclusion records or has internal controls to verify eligibility.	☐ Agree ☐ Exception - Explain

Exceptions / Explanation:

Narrative Response	
Authorized Representative Name	
Title	
Signature	
Date	

Attachment 11: Acknowledgment of Workpaper Retention and Access Requirements

The selected firm must retain audit workpapers and engagement documentation in accordance with applicable professional standards and provide access to authorized parties when required for audit, monitoring, oversight, or compliance purposes.

Acknowledgment	Response
The firm will retain workpapers in accordance with applicable professional standards and legal requirements.	☐ Agree ☐ Exception - Explain
The firm will provide access to AAL and authorized oversight entities when required by law, grant terms, contract, or professional standards.	☐ Agree ☐ Exception - Explain
The firm will protect confidential, student, personnel, financial, and sensitive information obtained during the engagement.	☐ Agree ☐ Exception - Explain

Exceptions / Explanation:

Narrative Response	
Authorized Representative Name	
Title	
Signature	
Date	

Attachment 12: Public Information / Confidentiality Acknowledgment

Vendors should identify any information they claim is confidential or proprietary. AAL cannot guarantee confidentiality if disclosure is required by applicable law or oversight requirements.

Acknowledgment	Response
The firm understands that submitted materials may be subject to public information or oversight requests.	☐ Agree ☐ Exception - Explain
The firm has clearly marked any material it claims is confidential or proprietary.	☐ Yes ☐ No ☐ Not applicable
The firm understands that marking material confidential does not guarantee nondisclosure if disclosure is required.	☐ Agree ☐ Exception - Explain

List any sections marked confidential or proprietary:

Section / Page	Reason for Confidentiality Claim
Authorized Representative Name	
Title	
Signature	
Date	