



NAVARRO INDEPENDENT SCHOOL DISTRICT



6450 N. State Hwy 123
Seguin, TX. 78155
(830) 372-1930

REQUEST FOR QUALIFICATIONS

PROFESSIONAL ANNUAL AUDITING SERVICES

FOR FISCAL YEAR ENDING August 31, 2016

(With possible two (1) Year Extensions)

RFQ #16-006Q

April 13, 2016

Navarro Independent School District (NISD) is requesting Request for Qualifications from Certified Public Accounting firms to perform the annual audit for fiscal year ending August 31, 2016 with two possible (1) year extensions. The proposal is due on Thursday, May 5, 2016, at 10:00 a.m.

SCOPE OF WORK:

Section 44.008 of the Texas Education Code requires school districts to undergo an annual audit of their financial statements. Navarro Independent School District is requesting a Certified Public Accounting firm to perform the audit, which must comply with generally accepted accounting principles and other standards promulgated by various agencies such as the Governmental Accounting Standards Board (GASB), the Office of Management and Budget, and the American Institute of Certified Public Accountants (AICPA). The audit will be an examination of NISD's financial statements, the supporting records, internal control policies and procedures and testing of compliance with law and regulations in order to draw a conclusion that the statements are fairly stated in accordance with generally accepted government auditing standards contained in the Texas Education Agency Financial Accountability System Resource Guide.

The Certified Public Accounting Firm shall develop a comprehensive audit program designed and tailored to NISD's specific needs, based on the evaluation of the accounting system and internal controls.

After completion of the audit, the firm will issue a report on the general purpose financial statements, a report on compliance and on internal control over financial reporting, and "in relation to" report on the schedule of federal financial assistance as applicable, and the following as applicable: management comments and recommendations, and a report on irregularities and illegal acts.

If you have any questions concerning this Request for Qualifications, you may contact Nancy York, Purchasing at (830) 372-1930 ext. 6202 or by email @ nancy.york@nisd.us.

The following information **must be returned** along with any other information that you feel would be of benefit for your proposal. **This information must be placed in a plainly marked envelope with proposal number and description.**

Request for Qualifications #16-006Q
PROFESSIONAL ANNUAL AUDITING SERVICES
FOR FISCAL YEAR ENDING August 31, 2013
(With two possible (1) Year Extensions)

Name of Company: _____

_____ **Affidavit of Non-Collusion, Non-Conflict of Interest, Anti-Lobbying (Page 6) please sign and return.**

_____ **Felony Conviction Notice (Page 7) please sign and return**

_____ **Proposal Document and Addendum (Page 8) please sign and return**

_____ **Audit Services Estimated Fees (Page 11-12) please sign and return**

_____ **References Form (Page 15) please sign and return**

_____ **No Proposal at this time, please keep my company on your proposal list.**

GENERAL TERMS AND CONDITIONS:

FINALITY AND CORRECTNESS

All RFQ's shall be deemed final, conclusive and irrevocable, and no offer shall be subject to correction or amendment for errors or miscalculations by the submitter. Qualifications may be withdrawn or amended until the date and time due, at which time they become the sole property of Navarro Independent School District.

WITHDRAWAL OF QUALIFICATIONS

Withdrawal of qualifications will not be allowed for a period of ninety (90) days following the RFQ opening.

DISTRICT SPECIFICATIONS

Navarro I.S.D. is a small district with a student enrollment of approximately 1800 students. The RFQ will be awarded to firms having the ability, experience, organization, technical qualifications, stock and facilities for handling this kind of contract in the volume and type of material specified.

QUALIFICATIONS SHALL BE SUBMITTED ON THESE FORMS

Deviations to the General Conditions and/or Specifications shall be conspicuously noted in writing by the auditing firm and shall be included with the RFQ. In case of error in extension, unit prices shall govern. Qualifications received after the date and time of the opening of the specified RFQ will not be considered. Qualifications received without proper signature will not be accepted.

ONLY SEALED QUALIFICATIONS ARE ACCEPTABLE

Faxed Qualifications will not be accepted by Navarro Independent School District since the fax process does not provide the delivery of a sealed Request for Qualifications.

QUESTIONS

Any questions concerning this RFQ shall be addressed to Nancy York, Purchasing, in the Business Office at (830) 372-1930 ext. 6202, or by email at nancy.york@nisd.us.

VENDORS NOT SUBMITTING A PROPOSAL

Any vendor who fails to respond to three (3) consecutive RFQ's will be purged from the mailing list for any additional proposals. Vendors are requested to notify the Navarro Independent School District Purchasing, Nancy York, in writing or return the cover sheet of the RFQ.

CONTRACT AND PURCHASE

The contract will be put into effect by means of purchase order(s) executed by Purchasing after the firm has been awarded. Orders may be submitted by telephone, fax or mail. No valid orders will be submitted without a District approved purchaser order number. Any additional agreements/contracts to be signed by Navarro Independent School District shall be included with the proposal.

CONTRACT PERIOD

This agreement is designed to secure firm, fixed pricing for the services specified herein. Any contract resulting from this proposal will be effective for **one year** and is approved for **the possibility of two (1) year extensions**. In the event this proposal expires before another proposal is executed, vendor shall extend the contract on a month to month basis by mutual agreement. Annual contracts may be cancelled with thirty (30) days written notification to vendor.

AVAILABILITY OF FUNDS

The award of this contract is dependent on the availability of funding. In the event funds do not become available, the contract may be terminated, or the scope amended. A thirty (30) day written notice will be given to the vendor, and there shall be no penalty or removal charges incurred by Navarro Independent School District.

ALL CONTRACTS AND AGREEMENTS

All contract and agreements between Service Provider and Navarro Independent School District shall strictly adhere to the statutes as set forth in the Uniform Commercial Code.

PERSONAL INTEREST IN CONTACT

Any Navarro Independent School District Board of Trustee who has any substantial interest, either direct or indirect, in any business entity seeking to contract with the District, shall, before any vote or decision on any matter involving the business entity, file an affidavit stating the nature and extent of interest and shall abstain from any participation in the matter. This is not required if the vote or decision will not have any special effect on the entity other than its effect on the public. However, if a majority of the Board Members are also required to file, and do file similar affidavits, the member is not required to abstain for further participation.

CONTRACTUAL RELATIONSHIP

Nothing herein shall be construed as creating the relationship of employer or employee between Navarro Independent School District and the contractor or between the District and the Contractor's employees. The District shall not be subject to any obligations or liabilities of the Contractor or his employees incurred in the performance of the contract unless otherwise herein authorized. Neither the Contractor nor his employees shall be entitled to any of the benefits established for District employees, nor be covered by the District's Worker's Compensation Program.

ORDINANCE, LAW AND REGULATION

The Service Provider shall comply with all local, state, and federal ordinance, laws and regulations pertaining to the operation. It shall be the obligation of the contractor to apply for, pay for, and obtain all permits and licenses as required by the various agencies of state and local governments.

INVOICE

The following rules apply to render an invoice for payment:

- Each invoice will reference the correct Navarro I.S.D. purchase order number.
- Invoices will be accepted only for services/products that have been delivered and received.
- Mail invoice to, Navarro I.S.D. Attn: Accounts Payable, 6450 N. State Hwy 123, Seguin, TX. 78155.
- Discounts will be taken from the date of receipt of goods or receipt of invoice, whichever is later. As pertains to this contract, date of payment will be considered the date payment is mailed. If no discount is offered or accepted, payment terms will be net thirty (30) days.

TAXES

Navarro Independent School District is exempt from all applicable Federal and State Tax. Tax exempt information will be furnished upon request. Please contact Nancy York, Purchasing, for this information.

VENUE

Both parties agree that venue for any litigation arising from this contract/purchase order shall lie in Guadalupe County, TX.

TERMINATION FOR CONVENIENCE

Navarro ISD may in its sole discretion terminate the agreement with or without cause upon 30 days notice.

PROFESSIONAL ANNUAL AUDITING SERVICES

FOR FISCAL YEAR ENDING August 31, 2016

(With two possible (1) Year Extensions)

AFFIDAVIT OF NON-COLLUSION, NON-CONFLICT OF INTEREST, ANTI-LOBBYING
RFQ # 16-006Q

By submission of this proposal, the undersigned certifies that:

1. Neither the Proposal Submitter's officers, partner, owners, agents, representatives, employees, or parties in interest, has in any way colluded, conspired, or agreed, directly or indirectly with any person, firm, corporation or other proposal submitter or potential proposal submitter any money or other valuable consideration for assistance in procuring or attempting to procure a contract or fix the prices in the attached proposal or the proposal of any other submitter, and further states that no such money or other reward will be hereinafter paid.
2. No attempt has been or will be made by this company's officers, employees, or agents to lobby, direct or indirectly, the Navarro Independent School District Board of Trustees between proposal submission date and award by the Navarro Independent School District Board of Trustees.
3. No officer, or stockholder of the proposal submitter is a member of the staff, or related to any employee of the Navarro Independent School District except as noted herein below:

The undersigned certifies that he/she is fully informed regarding the accuracy of the statements contained in this certification, and that the penalties herein are applicable to the submitter as well as to any person signing in her/her behalf.

Signature/Title: _____

THIS PAGE MUST BE SIGNED AND RETURNED WITH YOUR PROPOSAL

FELONY CONVICTION NOTICE

RFQ# 16-006Q

State of Texas Legislative Senate Bill No. 1, 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 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.”

THIS NOTICE IS NOT REQUIRED OF A PUBLICLY-HELD CORPORATION.

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.

COMPANY NAME: _____

Print or type

AUTHORIZED COMPANY OFFICIAL’S NAME: _____

Print or type

******* Sign only A, B, or C *******

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

Signature of Company Official

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

Signature of Company Official

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

Detail of Conviction: _____

Signature of Company Official

THIS PAGE MUST BE SIGNED AND RETURNED WITH YOUR PROPOSAL

PROFESSIONAL ANNUAL AUDITING SERVICES

FOR FISCAL YEAR ENDING August 31, 2016

(With two possible (1) Year Extensions)

PROPOSAL DOCUMENT AND ADDENDUM
RFQ# 16-006Q

Having carefully examined the Proposal Notice, General Terms and Conditions, and Specifications, the undersigned Submitter's Agent hereby proposes and agrees to furnish goods/service in strict compliance with the term, conditions, and specifications at the prices quoted. The Submitter affirms that, to the best of his knowledge, the bid has been arrived at independently and is submitted without collusion with anyone to obtain information or gain any favoritism that would in any way limit competition or give them an unfair advantage over other submitters in the award of this proposal.

It is understood that the owner reserves the right to accept or reject any or all bids and alternates, and waive all irregularities. It is further agreed that this bid shall be completed within the time frame set forth and at no additional cost to the district for unexpected or unforeseen circumstances.

If you have received an addendum to this bid, please acknowledge receipt by initialing the number of the addendum below. **Please call Nancy York at (830) 372-1930 x 6202 to verify outstanding addenda. Failure to acknowledge outstanding addenda is cause for disqualification.**

Addendum #1. _____ 2. _____ 3. _____ 4. _____ 5. _____ 6. _____
.....

Company Name: _____
Please print or type

Name and Title of Person Authorized to sign proposal: _____

Authorized Signature: _____

Date of signature: _____

Address: _____

City: _____ State _____ Zip Code: _____

Phone Number: _____ Fax Number: _____

THIS PAGE MUST BE SIGNED AND RETURNED WITH YOUR PROPOSAL.

REQUEST FOR QUALIFICATIONS

#RFQ 16-006Q

PROPOSAL CONTENT

1. Technical Component

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

- A. 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.
- B. Explain the proposer's approaches to performing an annual audit, including the methodology, nature, timing and extent of audit procedures to be performed.
- C. Describe how the approach to performing the audit would be affected if there were a multi-year contract.
- D. Make a statement concerning the independence of the proposer, including direct and indirect financial interest, and the relationship of the proposed audit team to employees of the district and any of the board members.

2. Management Component

The proposer will furnish satisfactory evidence of capability to provide in a professional and timely manner the services stated in the request for qualifications.

To meet this requirement:

- A. Provide the name of the external quality control review organization of which the proposer is a member and the proposer's length of membership. Also, state the review organization's plan frequency of peer reviews.
- B. State whether the firm has received a peer review and whether in the most recent review an unqualified report was issued.
- C. State whether the proposer is a Texas Certified Public Accounting Firm.
- D. Provide evidence that the Auditing firm has experience in performing school district 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. State the average daily attendance of the public schools on the list.
- E. State whether the Auditing firm 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.
- F. Describe the proposed audit team, in terms of job positions in the firm.
- G. List name 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 education background of all staff members named and professional licenses held.
- H. Describe continuing professional education in governmental accounting and auditing received by the proposed audit team during the last two years.

- I. Provide the names and qualifications of any needed outside specialists and consultants that will assist the proposer's staff members.
- J. Describe staff rotation plans for audit team members if this is to be a multi-year contract.
- K. Describe the level of assistance that will be expected from NISD personnel.

3. Task / Activity Plan

The Auditing firm will specify budgeted hours, time lines and sequence for audit procedures and names of staff to be assigned. The proposer will specify detailed budgeted hours by staff level for each proposal to coincide with estimated fees, time lines and sequence for audit procedures, and names of staff to be assigned. A comparison of budgeted versus actual hours will be presented by the proposer to the District at the submission of the final bill for the audit. Provide a listing of the specific activities expected the estimated length of time to complete the activities, and location of the activities. Also, provide the methods and availability of communications between Navarro ISD and proposer's audit team members.

4. Estimated Fees

Proposed fees shall be submitted on the Auditing Services form under Estimated Fees attached herein. Navarro ISD will pay audit fees as agreed up in the Engagement Letter. The District will not pay for travel fees over and above the estimates. All fees are to be included in the estimates above.

5. Engagement Letter

Once the Auditing firm has been selected, the firm will ask for a signed engagement letter that clearly establishes the terms of the engagement. Those terms include the period under audit, the services to be provided, limitations of any audit, client assistance, fees for services, timing of procedures and delivery dates of reports.

6. Planning

Planning includes identification of the audit areas, a review of the District's procedures, preparation of programs, assignment of personnel, and preparation of a time budget.

Navarro Independent School District
RFQ#16-006Q

AUDIT SERVICES

BASIC PROPOSAL

The basic audit qualifications should take into consideration that the District Finance Department staff will coordinate and gather all information and will assist with preparing all financial schedules and statement in conformity with the Texas Education Agency (TEA) Financial Accountability System Resource Guide.

Basic Proposal – One Year Audit and Agreed Upon Procedures Contract

ESTIMATED FEES

State below the estimated fees, including routine advisory services provided through phone calls and conferences in connection with incidental matters as well as presenting the audit to the Board, for the annual audit for the fiscal year ending August 31, 2016. Also, state estimated fees for the subsequent 2 years, under current existing condition, if NISD were to request an extension of the contract.

1. 2016 Fiscal Year \$ _____ or percentage of increase _____
2. 2017 Fiscal Year \$ _____ or percentage of increase _____
3. 2018 Fiscal Year \$ _____ or percentage of increase _____

ADDITIONAL FEES

Cost of additional hours of accounting consultation beyond the hours included in the basic proposal:

Rate for additional Professional hour(s) \$ _____

Navarro ISD will pay audit fees as agreed upon in the Engagement Letter. The District will not pay for travel fees over and above the estimates. All fees are to be included in the estimates above.

The undersigned Auditing firm, by signing and executing this Request for Qualification, certifies and represents to the Navarro Independent School District that the auditing firm has not offered, conferred or agreed to confer any pecuniary benefit, as defined by Paragraph 10.7 (a) (6) of the Texas Penal Code, or any other thing of value, as consideration for the receipt of information or any special treatment or advantage relating to this proposal; the Auditing firm also certifies and represents that the firm has not offered, conferred or agreed to confer any pecuniary benefit or other thing of value as consideration for the recipients decision, opinion, recommendation, vote or other exercise of discretion concerning this proposal; the Auditing firm certifies and represents that firm has neither coerced or attempted to influence the exercise of discretion by an officer, trustee, agent or employee of the Navarro Independent School District concerning these qualifications on the basis of any consideration not authorized by law; Auditing firm also certifies and represents that firm has not received any additional information which would not be available to other Auditing firms so as to give the undersigned a preferential advantage with respect to this proposal; the Auditing firm further certifies and represents that the firm has not violated any federal, state or local regulation or ordinance relating to bribery, improper influence, collusion or the like and that firm will not in the future offer, confer, or agree to confer any pecuniary benefit or thing of value of any officer, trustee, agent or employees of the Navarro Independent School District in return for the person having exercised their official discretion, power or duty with respect to this Request for Qualifications; the Auditing firm certifies and represents that it has not now or will not in the future offer, confer or agree to confer a pecuniary benefit or thing of value to any officer, trustee, agent, or employee of the Navarro Independent School District in connection with information regarding this proposal of the performance, delivery or sale pursuant to this proposal.

Navarro Independent School District
RFQ#16-006Q

AUDIT SERVICES

Company Name: _____

Agent Name: _____

Print Name: _____

Authorized Signature: _____

Address: _____ City: _____ State: _____ Zip Code: _____

Email Address: _____

Telephone (____) _____ Fax: _____ Email: _____

Federal ID # _____ and/or Social Security #: _____

I have read all of the specifications and general proposal requirements and do hereby certify that all items submitted meet specifications.

Signature/Title

Date

CONDITIONS FOR SUBMISSIONS OF QUALIFICATIONS

All qualifications in response to this Request must agree to the following conditions:

- A. Qualifications must include a cover letter clearly stating the name of the firm, name, address and telephone number along with email addresses of the representatives;
- B. NISD reserves the right to reject any and all qualifications, and to negotiate portions thereof;
- C. NISD reserves the right to select any qualification, considering the quoted estimated fee and other factors;
- D. The Auditing firm shall furnish such additional information that the district may reasonably require;
- E. NISD will not be liable for any cost incurred in the preparation of qualifications;
- F. NISD may ask auditing firm to send a representative for an oral interview prior to Board of Trustees' approval of an auditing firm. NISD will not be liable for the cost incurred by the firm in connection with such interview.
- G. NISD would like 3 copies of the Request for Qualifications
- H. Auditing firm must be a member of the Government Auditing Quality Center in accordance with Texas Administrative Code (TAC Section 109.23).

STATEMENT OF REQUIREMENTS

- A. The Independent Auditor will be responsible for the completion and printing of a written audit report that meets the requirements of TEA's FASRG. The proposer will provide the school district with an electronic file in a mutually agreeable format of the final report in addition to the copies mentioned above.
- B. No later than December 1st, the preliminary draft of the audit report will be presented to the District prior to submission of the final draft a preliminary draft will include any findings adjustments recommended by the auditing firm.
- C. Satisfactory delivery of services shall be accomplished no later than the regularly scheduled December meeting of the Board of Trustees when the independent auditor will be required to present the audit report, in person, to the Board of Trustees.
- D. The independent auditor is encouraged to provide a **Management Letter** containing comments oriented towards constructive improvements.
- E. The chosen auditing firm will be recommended to the Board of Trustees at the regularly scheduled monthly Board Meeting.
- F. Navarro ISD will require the Independent Auditing firm to submit all required data electronically to TEA and to the Office of Management and Budget, Federal Audit Clearinghouse according to applicable deadlines.

CRIMINAL HISTORY BACKGROUND SEARCHES
INSTRUCTION TO SCHOOL DISTRICT CONTRACTORS
UNDER SENATE BILL 9
FAST Fingerprint Pass

Senate Bill 9 directs School District Contractors to obtain state and national criminal history background searches on their employees who will have direct contact with students, and to receive those results through the DPS criminal history clearinghouse (Fingerprint-based Applicant Clearinghouse of Texas – FACT). In order for contractors to receive the information through FACT, they must first establish an account with the DPS for FACT clearinghouse access. The Company owner must sign a user agreement with the DPS. To obtain the user agreement and more information, please contact:

Access and Dissemination Bureau
Texas Department of Public Safety
Crime Records Service
PO Box 149322
Austin, TX. 78714-9322

Email: FACT@txdps.state.tx.us
Phone: (512) 424-2365

For fastest service, please email or call. State in the message that you are a School District Contractor and need to have an account established for **DPS FACT** clearinghouse access. Please include:

Company Name
Company Address
Company Phone
Name of Company point of contact
Phone of Company point of contact
Company email to be used for notification for **FACT** records and messages

The information in the DPS FACT Clearinghouse is confidential, and access must be restricted to the least number of persons needed to review the records. The account must include at least one designated supervisor to make necessary changes and to monitor the site's security and the access to the criminal history data retrieved. Additional users must be limited to those who need to request, retrieve, or evaluate data regarding the individual applicants.

PLEASE NOTE: After you sign the DPS User Agreement for FACT, DPS will provide you with a revised ***FAST Fingerprint Pass*** that you will have to provide to your employees.. Your employees will use that ***FAST Fingerprint Pass*** when scheduling the FAST fingerprinting.

THIS INFORMATION IS REQUIRED ONCE THE BID/PROPOSAL IS AWARDED

REFERENCES

REQUEST FOR QUALIFICATIONS

Name: _____

Address: _____

Phone Number: _____

Name: _____

Address: _____

Phone Number: _____

Name: _____

Address: _____

Phone Number: _____