



Business & Support Services

CCCCSD ANNUAL FINANCIAL AUDIT REQUEST FOR QUALIFICATIONS RFQ 65-015

The Crockett County CCSD (CCCCSD) is seeking qualifications from firms to perform Annual Audit Services, to be provided in accordance with the terms, conditions, and scope established herein. The attached requirements define the expectations of the District and all firms submitting qualifications are required to abide accordingly.

Sealed Bid Proposals will be received at

Crockett County CCSD
Attn: Raul Chavarria
PO Box 400
611 Ave. D
Ozona, Texas 76943

Sealed Bid Proposals will be received until

2:00 PM (CST), Tuesday, May 5, 2026

Any proposal received after the specified time will be disqualified.

Sealed Bid Proposals will be marked as

**ANNUAL FINANCIAL AUDIT SERVICES
RFQ #65-015**

Proposals shall include

One (1) original and four (4) copies, plus one (1) electronic copy in a searchable PDF format (flash drive) of the response sheets certifications and supporting documents.

Direct questions in writing to:

Leigh Ann McCain – Business Manager
Leigh.mccain@ozonaschools.net

Sealed proposals will be publicly opened in accordance with Texas Education Law 44.031. However, the proposals will be “under evaluation” until final awards are determined.

I. BACKGROUND INFORMATION

A. General

1. Auditing requirements for Texas' public school districts are contained in the *Texas Education Agency Financial Accountability System Resource Guide*, which is the authoritative document, adopted by reference as a rule of the State Board of Education, though Title 19, Texas Administrative Code, Section 109.41.
2. The District has an enrollment of 573 students in grades pre-kindergarten through 12 and a staff of 165 employees.
3. Crockett County CCSD currently has one (1) high school, one (1) middle school, one (1) and elementary school.
4. Actual operating expenditures for the 2024-2025 fiscal year for all governmental funds totaled \$39,032,291. The 2024-2025 budgeted expenditures for General, Food Service and Debt Service Funds are \$34,498,951.
5. The District expends federal grant funds, including but not limited to the ESEA Title I, Part A – Improving Basic Programs, ESEA Title II, Part A – Teacher, Principal, Training & Recruitment, ESEA Title IV, Part A – Student Support and Academic Enrichment, and the REAP grant. The total are \$220,868.
6. Investments are governed by the Public Funds Investment Act, state and locally adopted policies.

The Districts Comprehensive Annual Financial Report for the year ended August 31, 2025 can be viewed on the Districts website or from this link:

B. Purpose of the Audit

1. The purpose of the Request for Qualifications is to obtain the services of a public accounting firm for the annual audit for fiscal year 2024. The organization-wide audit will encompass the financial statements as required by GASB Statement No. 34 and the *Texas Education Agency Financial Accountability System Resource Guide* for the District for the fiscal year ending August 31, 2024. The audit is to be performed in accordance with the generally accepted auditing standards, generally accepted government auditing standards, and the standards contained in the *Texas Education Agency Financial Accountability System Resource Guide*.
2. The financial statement audit is to determine whether (1) the financial statements present fairly the financial position, results of operations, and cash flows or changes in financial positions in accordance with generally accepted accounting principles, and (2) whether the District has complied with the laws and regulations for those transactions and events that may have a material effect on the financial statements. The financial audit will also include determining whether (1) financial reports and related items are fairly presented, (2) financial information is presented in accordance with established or stated criteria, and (3) the District has adhered to specific financial compliance requirements.

3. As a part of the audit of the general purpose financial statements, the annual audit will also include obtaining an understanding of the school district's 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 all major federal financial assistance. Any material weakness noted during the study and evaluation of internal accounting and administrative controls and other kinds of noncompliance and questioned costs will be reported in compliance with the Single Audit Act.
4. As part of the audit of the financial statements, transaction 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 the school district.
5. The audit will include the performance of certain audit procedures for the purpose of reviewing the accuracy of fiscal information provided by the district through the Public Education Information Management System (PEIMS), as required by Section 44.008(b) of the Texas Education Code.

C. Other Requirements

1. The accounting firm should provide audited financial statements in a form that complies with the requirements for the Texas Education Agency and within the timeframe stipulated in TEC 44.008(d) of 150 days subsequent to the close of the fiscal year for which the audit was made.
2. The selected audit firm will be required to prepare the bound audit report including the footnotes, and all other necessary schedules for the audit report. All of these items will be reviewed by the Assistant Superintendent of Business Services.
3. Financial statements developed by the firm must be in a form that complies with the requirements for the GFOA Certificate of Achievement, the ASBO Certificate of Excellence, and the Texas Education Agency.
4. In regard to data submission, the selected firm will be required to prepare and submit the data feed to the Texas Education Agency (TEA) and ensure that the data feed is consistent with the financial information in the AFR.
5. On or before December 15, 2024, the preliminary draft of the financial audit report will be presented to the District prior to submission of the final report.
6. Satisfactory deliver of the services specified by the request for qualifications and the engagement letter shall be accomplished no later than December 31, 2024.
7. The firm will be required to present the financial audit to the Board of Trustees at the regularly scheduled meeting in January 2025.
8. The firm upon being awarded this engagement will be expected to review the detailed audit work plan and schedule with the Assistant Superintendent for Business Services prior to commencing the audit assignment each year.
9. It is requested that the interested accounting firm include a detailed description of each step in the audit approach that will be taken in the audit engagement including estimated hours for each.
10. All working papers and reports must be retained, at the auditor's expense, for a minimum of five (5) years, unless the firm is notified in writing by the District of the need to extend the retention period. The auditor will be required to make working papers available, upon request, to the District, to auditors from the Texas Education Agency, and the General

Accounting Office, or other applicable governmental agencies. They are not otherwise considered to be records open to the general public.

D. Independent Auditor

The interested accounting firm must demonstrate the capability to perform the annual audit in accordance with the generally accepted government auditing standards and the state board of education auditing rules. Public accounting firms that have performed annual audits for similar entities are encouraged to file a proposal.

E. Terms of the Audit Engagement

The contract for audit services, based on Board of Trustees approval of the proposal, shall be for the fiscal year ending August 31, 2024. The district may request to extend this agreement for up to another four years through fiscal year August 31, 2030, following satisfactory delivery of the services specified in the proposal and engagement letter. The extension may be granted in one year or multi-year increments and must be approved by the Board of Trustees.

F. Dispute Resolution

Disputes concerning the terms of contracted services that cannot be resolved will be brought before an independent mediation center, whose decision will be binding upon both parties.

II. STATEMENT OF QUALIFICATIONS CONTENT

A. Cover Letter

See conditions for submission of proposal.

B. Technical Component

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

1. Provide a definition of the term "generally accepted auditing standards" with clear distinctions between these standards and generally accepted auditing standards for nongovernmental audit engagements.
2. Explain the interested accounting firm's approaches to performing an annual audit, including the methodology, nature, timing, and extent of audit procedures to be performed.
3. Make a statement concerning the independence of the interested accounting firm, including direct and indirect financial interests, and the relationship of the proposed audit team to the employees of the district and any of the board members.

C. Management Component

The interested firm 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:

1. Provide evidence that the interested firm has experience in performing school district/government audits. List current and past (last three years) 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.

2. Provide the name of the external quality control review organization of which the interested accounting firm is a member and the interested accounting firm's length of management. Also, state the frequency of peer reviews received by the interested firm.
3. Give the date of the last peer review and whether in the most recent review an unqualified report was issued.
4. State whether the interested firm is a national, regional, or local public accounting firm.
5. State whether the interested firm is currently under the terms of a public or private reprimand by the Texas State Board of Public Accountancy and 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. At a minimum, list the names of the Partner, Director, Audit Manager, and Audit Senior who will be responsible for the engagement. Include the educational background of all staff members named and professional licenses held.
8. Describe continuing professional education in governmental accounting and auditing received by the proposed audit team during the last four years.
9. Provide the names and qualifications of any needed outside specialists and consultants that will assist the interested firm's staff members.
10. Describe the level of assistance that will be expected from District personnel, including staff.
11. Provide evidence of the ability to comply with the requirements in the Request for Qualifications.

D. Task/Activity Plan

The interested firm will specify budgeted hours, timelines and sequence for audit procedures, and names of staff to be assigned. Work performed below the Audit Senior level may be referred to by title rather than name in the task/activity plan.

E. Estimated Fees

State the estimated fees for the annual audit for the fiscal year ending August 31, 2024. Also state estimated fees for the subsequent four years, under current existing conditions, if the District were to request an extension of the contract.

F. Evaluation

Criteria used to evaluate the interested firm's methodologies, products, and services are shown in Attachment A.

III. CONDITIONS FOR SUBMISSIONS OF PROPOSAL

A. Minimum Requirements

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

1. Qualifications must include a cover letter clearly stating the name of the firm and the name, address, and telephone number of the interested firm's representative.
2. Qualifications must address each of the audit requirements as stated in this Request for Qualifications.
3. The District reserves the right to reject any and all proposals, and to negotiate portions thereof. Qualifications that address only part of the requirements contained in this Request for Qualifications will not be considered.
4. The District reserves the right to select any proposal, considering the quoted estimated fee and other factors.
5. The interested firm shall furnish such additional information that the District may reasonably require.
6. The District will not be liable for any cost incurred in the preparation of proposals.
7. The District may ask interested firms to send a representative for an oral interview prior to Board of Trustee approval of a proposal. The District will not be liable for the costs incurred by the interested firm in connection with such interview.
8. The District and interested firms may enter into discussions and revisions of proposal, as necessary. Discussions/negotiations may be conducted with interested firms who are deemed to be within the final competitive range; however, the District reserves the right to award a contract without discussions/negotiations. The best and final proposal may be required as early as 24 hours after completion of negotiations/discussions.
9. Qualifications must be signed by an authorized individual to contractually bind their firm when submitting the Qualifications. Failure to sign the Qualifications will be considered as a "mistake in Qualifications," and the Qualifications will be rejected as "non-responsive."
10. By submitting a Qualification, the interested firm affirms that its company, corporation, firm, partnership or individual has not prepared this proposal in collusion with any other bidder and that the contents of this Qualification as to prices, terms, or conditions have not be communicated by the undersigned or by any employee or agent to any other person or firm engaged in this type of business prior to the official opening of this proposal.
11. Upon notification of potential selections for award, the person or entity submitting this Qualification must give 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 this conviction of a felony (this requirement does not apply to a publicly held corporation).
12. In the event that any one or more of the provisions contained in this Request for Qualifications (or resulting purchase order) shall be held by a court of competent jurisdiction to be invalid, illegal or unenforceable, such provisions shall not affect any other provision hereof, and this Request for Qualifications (or any resulting purchase order) shall be construed as if the invalid, illegal or unenforceable provision(s) had never been contained herein.

IV. PROCEDURES FOR SUBMITTING PROPOSALS

A. Delivery

Responses to the Request for Qualifications should be addressed to:

Crockett County CCSD
Attn: Raul Chavarria
PO Box 400
Ozona, Texas 76943

Proposals must be received no later than **2:00 p.m., CST, on Tuesday, May 5, 2026**. Proposals received at the District's office after the time and date specified above will not be considered and will be filed unopened.

Oral or telegraphic Qualifications transmitted via the District's facsimile machine are not acceptable. Proposals must be submitted to the District in a sealed envelope.

B. Number of Copies

Submit one (1) original and four (4) copies of the qualifications, plus one (1) electronic copy on a usb drive in a searchable PDF format. The qualifications are to be bound and sealed.

C. Assistance to Proposers

Any person wishing to obtain additional information about the Request for Qualifications or about the operations of the District may contact:

Leigh Ann McCain
Business Manager
Leigh.mccain@ozonaschools.net

The District will only respond to questions submitted via email.

V. STATEMENT OF REQUIREMENTS

A. Deliverables

1. The independent auditor will provide one (1) electronic copy of the final annual financial report that meets the requirements of Texas Education Agency Financial Accountability System Resource Guide and 15 printed bound copies.
2. A preliminary draft of the audit report and management letter will be presented to the District prior to submission of the final draft. Timing of the submission must allow District personnel sufficient time to review the report.
3. Satisfactory delivery of the services specified by the Request for Qualifications and the engagement letter shall be accomplished no later than the January meeting of the Board of Trustees.

- 4. The independent auditor will be required to present the audit report to the Board of Trustees no later than the January meeting.
- 5. The independent auditor is required to provide a management letter containing comments oriented toward constructive improvements. Copies of selected audit working papers will be provided as requested by the District and as provided for in the engagement letter. If a management letter is issued, the auditor will provide the District 15 copies.

VI. PROPOSED SCHEDULE

A. Proposal Timing

Advertise and Release RFQ	April 1, 2026
Questions due to the District	April 15, 2026
Proposals due to the District	May 5, 2026
Approval of firm by Board of Trustees	May 20, 2026

B. Audit Timing (subject to change)

Begin interim field work	July 2026
Begin final field work	No later than October 22, 2026
Draft financial statements and management letter due to District for review	No later than December 16, 2026
Presentation of issued financial statements to the Board of Trustees	No later than January 20, 2027

ATTACHMENT A**EVALUATION WORKSHEET**

This worksheet is to be used to document the District's evaluation of the interested firm's 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 proposals.

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 interested accounting firms will be based on the following criteria:

A. Mandatory Criteria

Qualifications will not be considered for further evaluation unless there is compliance with all of the following criteria. The interested accounting firm:

1. Must be an independent auditor properly licensed for public practice.
2. Must meet the independence standards of Government Auditing Standards, United States General Accounting Office (GAO).
3. Must not have a record of substandard work.
4. Must submit a proposal meeting all of the requirements of the Request for Qualifications.

B. Technical Criteria

Proposals which have met each of the criteria in Section A above will be evaluated on the following criteria:

1. **TECHNICAL EXPERIENCE OF THE FIRM:**
 - a. Auditing experience in Texas public schools (0-20)
 - b. Auditing experience in government entities (0-5)
 - c. Customer satisfaction: Are current or prior customers of the firm satisfied with the level of service provided? (0-15)
2. **CHARACTERISTICS OF THE STAFF**, including consultants to be assigned to the audit:
 - a. Size and structure of the firm, including audit staff positions (0-5)
 - b. Qualifications of supervisory personnel, consultants, and the field audit team
 - i. Education, including continuing education courses taken during the past two years (0-10)
 - ii. Years and types of experience (0-10)
 - c. General direction and supervision to be exercised over the audit team by the firm's management personnel (0-15)
3. **CLEAR UNDERSTANDING OF THE WORK TO BE PERFORMED:**
 - a. Comprehensiveness of the audit work plan (0-10)
 - b. Realistic time estimates of each major segment of the work plan, and the estimated number of hours for each staff level and consultants assigned (0-10)
4. **ORAL INTERVIEWS** (if necessary) (0-10)
5. **TOTAL POINTS** _____

VENDOR REQUIREMENTS PACKET FOR
CROCKETT COUNTY CCSD ANNUAL FINANCIAL AUDIT
REQUEST FOR QUALIFICATIONS
RFQ 65-015

The following forms must be completed, signed and submitted along with the RFQ submission:

1. Certificate of Interested Parties
2. Conflict of Interest Questionnaire
3. Felony Conviction Disclosure Statement
4. W9