



CROSBY INDEPENDENT SCHOOL DISTRICT

14670 FM 2100 CROSBY, TEXAS 77532

281-328-9200

Regular Agenda Item

Meeting Date	March 16, 2026
Action	Consider the award of RFQ 2526-0001 for Annual Financial Audit Services to Pattillo, Brown & Hill, L.L.P., and approve an engagement letter in the amount of \$58,680 to perform the audit for fiscal year ending June 30, 2026.
Motion	Move to approve the award of RFQ 2526-0001 for Annual Financial Audit Services to Pattillo, Brown & Hill, L.L.P., and approve an engagement letter in the amount of \$58,680 to perform the audit for fiscal year ending June 30, 2026.
Administrative Recommendation	Administration recommends approval of the award to Pattillo, Brown & Hill, L.L.P., for Annual Financial Audit Services.
Authority for this Action	Board Policy: <ul style="list-style-type: none">• CFC(LEGAL):<ul style="list-style-type: none">○ The board shall have its district fiscal accounts audited annually at district expense by a certified or public accountant holding a permit from the State Board of Public Accountancy. The audit must be completed following the close of each fiscal year.• CH(LEGAL):<ul style="list-style-type: none">○ A district may not select a provider of professional services or a group or association of providers or award a contract for the services on the basis of competitive bids submitted for the contract or for the services, but shall make the selection and award on the basis of demonstrated competence and qualifications to perform the services and for a fair and reasonable price.• CH(LOCAL):<ul style="list-style-type: none">○ The Board delegates to the Superintendent or designee the authority to make budgeted purchases for goods or services. However, any single, budgeted purchase of goods or services that costs \$50,000 or more, regardless of whether the goods or services are competitively purchased, shall require Board approval before a transaction may take place.
Goal/Objective Addressed	Crosby ISD District Improvement Plan: <ul style="list-style-type: none">• Goal 7: Crosby ISD will be a good steward of taxpayers' money.

<p>Background</p>	<p>Whitley Penn, LLP has audited Crosby ISD for three fiscal years (2023, 2024, 2025). The Board of Trustees requested the District obtain proposals for audit services for fiscal year ending June 30, 2026.</p> <p>In order to identify the most qualified audit firm, a Request for Qualifications (RFQ) 2526-0001 was released on February 10, 2026, and advertised in the Baytown Sun on February 10, 2026, and February 17, 2026. A total of four responses were received:</p> <ol style="list-style-type: none"> 1. Carr, Riggs & Ingram, LLC 2. Hankins Eastup 3. Pattillo, Brown & Hill, L.L.P. 4. Whitley Penn LLP <p>All responses were evaluated based on the following:</p> <ul style="list-style-type: none"> • Mandatory Criteria: <ul style="list-style-type: none"> ○ Be an independent auditor properly licensed for public practice. ○ Meet the independence standards of Government Auditing Standards, United States Government Accountability Office (GAO). ○ Not have a record of substandard work. ○ Submit a proposal meeting all the requirements of the Request for Qualifications. • Technical Criteria: <ul style="list-style-type: none"> ○ Technical experience of the firm: <ul style="list-style-type: none"> ▪ Auditing experience in Texas Public Schools ▪ Auditing experience in government entities ○ Characteristics of the staff, including consultants to be assigned to the audit: <ul style="list-style-type: none"> ▪ Size and structure of the firm, including audit staff positions ▪ Qualifications of supervisory personnel, consultants, and the field audit team <ul style="list-style-type: none"> • Education, including continuing education courses taken during the past two years • Years and types of experience ▪ General direction and supervision to be exercised over the audit team by the firm’s management personnel ○ Clear understanding of the work to be performed: <ul style="list-style-type: none"> ▪ Comprehensiveness of the audit work plan ▪ Realistic time estimates of each major segment of the work plan, and the estimated number of hours for each staff level including consultants assigned.
<p>Staffing Implications</p>	<p>N/A</p>

Budget Information	General Fund budget will be used to fund the contract with Pattillo, Brown & Hill, L.L.P. The engagement letter for the June 30, 2026 audit is \$58,680, which is a decrease of \$6,320 over the prior year audit.
Impact of this Action	Provide required annual financial statement audit for fiscal year ending June 30, 2026. The District may request to extend the agreement for an additional three years through fiscal year June 30, 2029, following satisfactory delivery of the services specified in the proposal and engagement letter.
Attachments	Engagement Letter
Resource Personnel	Robert L. Heniff, Chief Financial Officer