



## JUDSON INDEPENDENT SCHOOL DISTRICT

---

**Meeting Date:** July 28, 2025

**Submitted By:** Cecilia Davis  
**Title:** Deputy Superintendent

**Agenda Item:** Consider and take action regarding approving the ranking for Request for Qualifications 24-35 Annual Financial Audit.

### CONSENT ITEM

#### **RECOMMENDATION:**

It is recommended that the Board approve the ranking for RFQ 24-35 Annual Financial Audit as presented in the attachment and delegate the authority to the Superintendent or his designee to execute all contracts and related documents necessary to complete this project.

#### **IMPACT/RATIONALE:**

The purpose of RFQ 24-35 Annual Financial Audit is for the District to seek statements of qualifications from experienced & qualified firms to perform the annual financial audit for the District beginning with fiscal year 2025. The audit will encompass the general-purpose financial statements, combining statements and other schedules for the District for the fiscal year.

Allows the District to purchase goods and services in accordance with Section 44.031 of the Texas Education Code.

The contract will commence on or about July 29, 2025, for a period of five (5) years unless terminated earlier by Judson ISD with a (30) thirty-day written notice.

Funds provided from the Business Services budget account will be used.

#### **BOARD ACTION REQUESTED:**

**Approval/Disapproval**



**MEMORANDUM**

July 21, 2025

To: Cecilia Davis, Deputy Superintendent

From: Lynne Trevino, Director of Purchasing

RE: Request for Qualifications (RFQ) 24-35 Annual Financial Audit

This proposal was created on behalf of the Business Services Department. Bid information was advertised in accordance with state law. A notice was published in The Hart Beat on June 27 and June 30, 2025. The submittals were opened on July 10, 2025. The district received (5) five responses. The submittals were reviewed to determine the capability of the vendors to provide the related services based on the needs of the district.

Vendor	Points
Whitley Penn	98
ABIP	82
Patillo, Brown & Hill	81
Crowe	71
Garza/Gonzalez	60

The purpose of RFQ 24-35 Annual Financial Audit is for the District to seek statements of qualifications from experienced & qualified firms to perform the annual financial audit for the District beginning with fiscal year 2025. The audit will encompass the general-purpose financial statements, combining statements and other schedules for the District for the fiscal year.

Whitley Penn is the recommended vendor for this award as they are deemed to be the best value for the District.

It is recommended that the Board of Trustees approve the ranking as presented in the attached board documents.

Expenditures will be made from the Business Services local funds.

All board members, employees and agents involved in the planning, recommending, selecting or contracting of a vendor are reminded of the conflict-of-interest reporting requirements as mandated in Chapter 176 of the Local Government Code. A copy of Form CIS has been included as an additional attachment. In the event that a conflict exists, the form should be completed and submitted to the Purchasing Department not later than the 7<sup>th</sup> day after the conflict is identified.

Once a recommendation to make the purchase was established, the prospective vendor was requested to complete a Texas Ethics Commission Form 1295. This requirement became effective on January 1, 2016 and is related to the passage of House Bill 1295 which is now incorporated into the Texas Government Code 2252.908. The form is attached and identifies all interested parties associated with the vendor as it relates to this procurement. Upon approval by the Board of Trustees and issuance of a district purchase order, the form will be posted on the Texas Ethics Commission's website as required by statute.

# LOCAL GOVERNMENT OFFICER CONFLICTS DISCLOSURE STATEMENT

## FORM CIS

(Instructions for completing and filing this form are provided on the next page.)

This questionnaire reflects changes made to the law by H.B. 23, 84th Leg., Regular Session.

This is the notice to the appropriate local governmental entity that the following local government officer has become aware of facts that require the officer to file this statement in accordance with Chapter 176, Local Government Code.

### OFFICE USE ONLY

Date Received

**1** Name of Local Government Officer

**2** Office Held

**3** Name of vendor described by Sections 176.001(7) and 176.003(a), Local Government Code

**4** Description of the nature and extent of employment or other business relationship with vendor named in item 3

**5** List gifts accepted by the local government officer and any family member, if aggregate value of the gifts accepted from vendor named in item 3 exceeds \$100 during the 12-month period described by Section 176.003(a)(2)(B).

Date Gift Accepted \_\_\_\_\_ Description of Gift \_\_\_\_\_

Date Gift Accepted \_\_\_\_\_ Description of Gift \_\_\_\_\_

Date Gift Accepted \_\_\_\_\_ Description of Gift \_\_\_\_\_

(attach additional forms as necessary)

**6** AFFIDAVIT

I swear under penalty of perjury that the above statement is true and correct. I acknowledge that the disclosure applies to each family member (as defined by Section 176.001(2), Local Government Code) of this local government officer. I also acknowledge that this statement covers the 12-month period described by Section 176.003(a)(2)(B), Local Government Code.

\_\_\_\_\_  
Signature of Local Government Officer

AFFIX NOTARY STAMP / SEAL ABOVE

Sworn to and subscribed before me, by the said \_\_\_\_\_, this the \_\_\_\_\_ day  
of \_\_\_\_\_, 20 \_\_\_\_\_, to certify which, witness my hand and seal of office.

\_\_\_\_\_  
Signature of officer administering oath

\_\_\_\_\_  
Printed name of officer administering oath

\_\_\_\_\_  
Title of officer administering oath

## **LOCAL GOVERNMENT OFFICER CONFLICTS DISCLOSURE STATEMENT**

Section 176.003 of the Local Government Code requires certain local government officers to file this form. A "local government officer" is defined as a member of the governing body of a local governmental entity; a director, superintendent, administrator, president, or other person designated as the executive officer of a local governmental entity; or an agent of a local governmental entity who exercises discretion in the planning, recommending, selecting, or contracting of a vendor. This form is required to be filed with the records administrator of the local governmental entity not later than 5 p.m. on the seventh business day after the date on which the officer becomes aware of the facts that require the filing of this statement.

A local government officer commits an offense if the officer knowingly violates Section 176.003, Local Government Code. An offense under this section is a misdemeanor.

Please refer to chapter 176 of the Local Government Code for detailed information regarding the requirement to file this form.

### **INSTRUCTIONS FOR COMPLETING THIS FORM**

*The following numbers correspond to the numbered boxes on the other side.*

- 1. Name of Local Government Officer.** Enter the name of the local government officer filing this statement.
- 2. Office Held.** Enter the name of the office held by the local government officer filing this statement.
- 3. Name of vendor described by Sections 176.001(7) and 176.003(a), Local Government Code.** Enter the name of the vendor described by Section 176.001(7), Local Government Code, with whom the officer has an employment or other business relationship as described by Section 176.003(a)(2)(A), Local Government Code.
- 4. Description of the nature and extent of employment or business relationship with vendor named in item 3.** Describe the nature and extent of the employment or other business relationship with the vendor in item 3 as described by Section 176.003(a)(2)(A), Local Government Code.
- 5. List gifts accepted, if the aggregate value of the gifts accepted from vendor named in item 3 exceeds \$100.** List gifts accepted during the 12-month period (described by Section 176.003(a)(2)(B), Local Government Code) by the local government officer or family member of the officer from the vendor named in item 3 that in the aggregate exceed \$100 in value.
- 6. Affidavit.** Signature of local government officer.

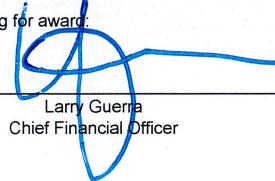
## TABULATION SUMMARY

Vendor	abip PC	Crowe LLP	Whitley Penn	Garza/Gonzalez & Associates LLC	Pattillo, Brown & Hill LL
<b>1) Purchase Price (00 Points)</b>					
<b>Proposed Pricing</b>					
The lowest price is given the maximum points as predetermined and stated in the proposal documents. The following formula is then applied to all subsequent pricing. Divide the lowest offer by the amount of the current proposer's offer. Multiply the result by the maximum number of points available. The sum is the number of points awarded to the current proposer in this category. This score is assigned by the Purchasing Department.	0	0	0	0	0
<b>2) Reputation of Vendor and Vendor's Goods or Services (40 Points)</b>					
Do we value the quality of the references provided? Are they applicable to our organization? Begin with the maximum number of points available and deduct where necessary in a fair and equitable manner.	29	26	38	18	33
<b>3) Extent to Which Goods/Services Meet the District's Needs (35 Points)</b>					
Did the vendor indicate that they could deliver the goods/services needed within the required timeframes? Will the proposed goods and/or services meet the minimum needs of the District? The maximum points should be awarded with fair and equitable deductions for negative information.	30	26	35	23	27
<b>4) Vendor's Past Relationship with District (5 Points)</b>					
The value should begin with the maximum available points with deductions in a fair and equitable manner for negative experiences in previous transactions with JISD. If they have not done business with the District, they must be given the benefit of the doubt.	5	5	5	5	5
<b>5) Total Long-term Cost to the District (00 Points)</b>					
Is there value added? What is the life expectancy? Will maintenance costs be lower or higher compared to other offerings? Attempt to identify the total cost of ownership over the lifecycle of the product. Each vendor should start with half of the point value possible in this category. Adjustments up or down should be made based on merit in a fair and equitable manner.	0	0	0	0	0
<b>6) Principal Place of Business (5 Points)</b>					
All points are awarded if the vendor has its principal place of business within Texas or employs over 500 people within Texas. This criterion may not be considered for the contracting of goods and services related to telecommunications and information services, building construction and maintenance or instructional materials. This score is assigned by the Purchasing Department.	5	2	5	5	2
<b>7) Quality and Completeness of Proposal (15 Points)</b>					
All vendors begin with maximum number of point available with fair and reasonable deductions for non-compliance with proposal instructions. The intent is to penalize vendors that do not follow instructions without unnecessarily disqualifying them from further consideration for minor infractions. This score is assigned by the Purchasing Department.	13	12	15	9	14
<b>TOTAL</b>	<b>82</b>	<b>71</b>	<b>98</b>	<b>60</b>	<b>81</b>
<b>RANK</b>	<b>2</b>	<b>4</b>	<b>1</b>	<b>5</b>	<b>3</b>

I have reviewed the submittals for this offering and recommend the following ranking for award:



Lynne Trevino  
Director of Purchasing



Larry Guerra  
Chief Financial Officer