



SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

Agenda Item Summary

Meeting Date: April 17, 2024

Agenda Section: Consent

Agenda Item Title: Approval of RFQ 2023-19 Independent Financial Audit Services

From: Tony Kingman, CFO

Additional Presenters if Applicable: N/A

Description: The South San Antonio Independent School District (District) has requested proposals from interested, qualified firms to assist with the independent financial audit services.

Historical Data: Former RFQ 2021-05 Independent Financial Audit Services will soon expire, therefore new RFQ will replace previous contract.

Recommendation: Recommend to Board of Trustees to approve Weaver and Tidwell as the awarded firm presenting the most qualifying criteria based on the information submitted in their proposal.

Purchasing Director and Approval Date: Victoria Cantu, April 17, 2024

Funding Budget Code and Amount:

Goals: 3. SSAISD will implement program initiatives and activities that reflect a commitment to preparing 100% of students for post-secondary educational or career paths.

2023-19 - Independent Financial Audit Services

<i>Supplier</i>	<i>Rank</i>	<i>Score</i>	<i>Scoring Round</i>	<i>Technical Component Criteria</i>	<i>Management Component Criteria</i>	<i>Task/Activity Plan</i>	<i>Estimated Fees</i>	<i>Oral Presentation(s)</i>
		100						
Weaver and Tidwell, L.L.P.	1	91.00	20.00	21.67	22.00	18.33	9.00	
Garza_Gonzalez & Associates	2	90.00	20.00	22.00	21.33	17.67	9.00	
Eide Bailly LLP	3	80.33	18.33	20.00	19.33	13.33	9.33	
		87.11	19.44	21.22	20.89	16.44	9.11	

Evaluators
Kingman, Tony
Ramos, Veronica
Trevino, Clarita



RFQ 2023-19 Independent Financial Audit Services
Bid Timeline
(can be subjected to change)

Friday, March 1, 2024	<p>1st advertisement on Express Newspaper <i>(Per Texas Education Code, bidding opportunities are to be posted on the local newspaper at a minimal of 2 days, in a two week period)</i></p>
Friday, March 8, 2024	<p>2nd advertisement on Express Newspaper <i>(Per Texas Education Code, bidding opportunities are to be posted on the local newspaper at a minimal of 2 days, in a two week period)</i></p>
Monday, March 18, 2024 2:00 pm	<p>Vendor Questions due on Ionwave <i>(Interested vendors have the opportunity to ask questions regarding the bidding opportunities as it pertains to the scope of work, bid details, etc. All questions are to be submitted on Ionwave for public view)</i></p>
Friday, March 22, 2024 5:00 pm	<p>Addendum due <i>(Vendor questions are to be answered by this given date. All responses are posted on Ionwave for public view)</i></p>
Thursday, March 28, 2024 9:00 am	<p>Bid Opening</p> <p>1450 Gillette Blvd San Antonio, TX 78224</p> <p><i>(Committee Members are to refer to their invite sent via outlook calendar. The purpose of the Bid opening is to disclose the names of the proposals received. Interested Vendors must submit proposals by this given date)</i></p>
April 1 st -3 rd , 2024	<p>Evaluation Meeting SSAISD Administrative Building, Board Room 101 1450 Gillette Blvd</p> <p><i>(Committee members will meet to discuss and score proposals received. Depending on the number of submissions received, an additional meeting will be needed. Laptops are needed.)</i></p>
April 17, 2024	<p>Recommendation(s) made to Board of Trustees SSAISD Board Meeting</p>



2023-19

Independent Financial Audit Services

Issue Date: 4/11/2024

Response Deadline: 4/12/2024 08:00 AM (CT)

Contact Information

Contact: Victoria Cantu Director of Procurement
Address: Procurement Office
1450 Gillette Blvd.
San Antonio, TX 78224
Phone: (210) 977-7025 x3018
Email: victoria.cantu@southsanisd.net

Event Information

Number: 2023-19
Title: Independent Financial Audit Services
Type: Request for Qualifications
Issue Date: 4/11/2024
Response Deadline: 4/12/2024 08:00 AM (CT)
Notes:

The South San Antonio Independent School District (SSAISD) requests interested parties to submit proposals for "Independent Financial Audit Services."

This award is contingent upon funding and no guarantee of a minimum amount of work is implied or expressed by this Request for Qualifications. Services required shall be determined solely by the needs of the District on a "as needed" basis.

The contract shall be valid for three (3) year from the date of Board of Trustees approval with the option to renew for two (2) additional one (1) year periods based upon the original terms, conditions and pricing if mutually agreeable by both parties.

Should the District opt to exercise any renewal option years, the District reserves the right to re-negotiate pricing for potential cost savings during subsequent renewal periods.

Bid Activities

Bid Opening (Location Details Listed)

3/28/2024 9:00:00 AM (CT)

(Your attendance is optional)

Bid Opening |RFQ 2023-19 Independent Financial Audit Services
Thursday, March. 28, 2024 @ 9:00 am

SSAISD Administrative Offices

1450 Gillette Blvd

San Antonio, TX 78224

Bid Attachments

SSAISD Terms and Conditions_.pdf

[Download](#)

SSAISD Terms and Conditions

Certificate of Interested Parties_1295.pdf

Vendor Required Document

[Download](#)

Conflict of Interest_SSAISD_2023.pdf

Vendor Required Document

[Download](#)

Edgar Certification.pdf

Edgar Certification

[Download](#)

HB 89.docx

HB Form

[Download](#)

SB 252 Verification Form.docx

SB Verification Form

[Download](#)

Insurance Sample____.pdf

Insurance Sample

[Download](#)

SCOPE OF SERVICES.pdf

SCOPE OF SERVICES, PRICING PROPOSAL

[View Online](#)

Requested Attachments

South San ISD Terms and Conditions

(Attachment required)

Must upload all pages to include signature on final Page

Certificate of Insurance

(Attachment required)

refer to page 6 of the Terms and Conditions for limitations

Conflict of Interested Parties_1295

(Attachment required)

Must be completed and uploaded with proposal

SWMBE (HUB) Certifications

Upload Certificates here, if applicable.

Conflict of Interest Form

(Attachment required)

Must be completed and uploaded with proposal

Edgar Certification Form

(Attachment required)

Must be completed and uploaded with proposal

HB 89

(Attachment required)

Required to be uploaded with proposal

SB 252 Verification Form

(Attachment required)

Required to be uploaded with proposal

Statement of Qualifications, Experience, Certification

(Attachment required)

Summary of Qualifications, Experience, and a copy of certification/license.

Other Attachments as needed

Bid Attributes

1 Introduction

There are attributes, including this one, associated with this proposal. Some are notes and require no response, but most have a required response. **Please select each page on the right-hand side of the blue bar below (at the bottom of this list of attributes) in order to view the next page of Bid Attributes**

2 South San ISD Terms and Conditions

South San Antonio ISD Terms and Conditions are provided in an attachment to the proposal. Please check if you agree or disagree to the terms and conditions of this proposal. This is your electronic signature.

Agree Disagree

(Required: Check only one)

3 Submission Response

South San Antonio ISD prefers responses to be submitted online via our electronic system.

No fax or email submissions will be accepted.

For any questions, please contact South San ISD Procurement Department (210) 977-7025 ext 3518

Attention: Victoria Cantu, Director of Procurement
South San ISD Administrative Offices
1450 Gillette Blvd
San Antonio, TX 78224

4 Communications Statement

Contact between vendors and South San Antonio ISD personnel during the proposal process or evaluation process is strictly prohibited. Any attempt by vendors during the proposal process to contact South San Antonio ISD personnel may result in disqualification. All communication shall go through the Procurement and Contracts Department during this competitive process. All questions received and the corresponding answers will be distributed to all bidders. No verbal responses will be provided. The deadline for questions about this proposal is stated in the Bid Activities and the district will not respond to questions after this time and date. Response to questions will be posted in the form of an addendum to this proposal. The vendors will be responsible for checking the website for any posted addenda.

5 Vendor Required Attachments

Be sure to upload all required documents and forms to the "Response Attachments" tab of this bid event. Missing one or more documents may disqualify interested vendor.

6 Proposal Opening

Proposal Openings are held:

SSAISD Administrative & Central Office
1450 Gillette Blvd
San Antonio, TX 78224

Any proposal received later than the specified time, whether delivered in person or by any other method shall be disqualified. Any questions pertaining to the proposal procedures should be addressed to the Procurement Department at South San Antonio ISD.

If the District office location where bids/proposals are to be submitted is closed due to inclement weather, natural disaster, or for any other cause including if the electronic bid system is unavailable on the due date, the deadline for submission shall be extended until the next District calendar business day, unless the bidder is otherwise notified by the District. The time of day for submission shall remain the same.

7 Section 2

PROPOSAL REQUIREMENTS

****THE FOLLOWING LINES ITEMS BELOW REQUIRE A RESPONSE****

8 Anti-Trust Certification

I affirm under penalty of perjury of the laws of the State of Texas that:

1. I am duly authorized to execute this agreement/contract/proposal on my own behalf or on behalf of the company, corporation, firm, partnership or individual (Company) listed below;
2. In connection with this proposal, neither I nor any representative of the Company have violated any provision of the Texas Free Enterprise and Antitrust Act, Tex. Bus & Comm. Code Chapter 15;
3. In connection with this Proposal, neither I nor any representative of the Company have violated any federal antitrust law; and
4. Neither I nor any representative of the Company have directly or indirectly communicated any of the contents of this proposal to a competitor of the Company or any other company, corporation, firm, partnership or individual engaged in the same line of business as the Company.

I affirm

(Required: Check all that apply)

9 Felony Conviction Notice

Texas Education Code, Section 44.034, Texas Education Code, 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 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 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." Is your firm owned or operated by anyone who has been convicted of a felony?

Yes No

(Required: Check only one)

10 Felony Conviction Details

If your firm is owned or operated by anyone who has been convicted of a felony, please list their name and the details of the conviction. If not applicable, please enter N/A (not applicable).

(Required: Maximum 4000 characters allowed)

1
1

Criminal Background Check Requirement

If an employee of a contractor is covered under SB 9, the contractor must bear the burden of obtaining a national, fingerprint-based criminal history check. Under Section 22.0834 of the Education Code, the contractor is then required to certify to the district that the criminal history check has been performed. The contractor, not the district, is responsible for contacting DPS directly to set up an account for the purposes of obtaining criminal history record information. Under the statute SB 9, a contractor is required to conduct a criminal history review on an employee only when the following criteria have been met: *The employer has contracted with district to provide services. *The particular employee will have continuing duties relating to the contract with the district. * The particular employee will have contact with students. A contractor or sub-contractor may not work on District property or any location the District deems a place where students are regularly present when *they have been convicted of a felony or misdemeanor involving moral turpitude, as defined by Texas law or any other offense the District believes might compromise the safety of student, staff or property.

A Proposer's violation of this section shall constitute substantial failure. If the Proposer is the person or owner or operator of the business entity, that individual may not self-certify regarding the criminal history record information and its review, and must submit original evidence acceptable to the district with this Agreement showing compliance. Possession of fire arms, alcohol and/or drugs, even in vehicles, is strictly prohibited on school/district property. The use of tobacco products are not allowed on school district property. ~~~This is your electronic signature.

Agree Disagree

(Required: Check only one)

1 Bidder's Certification

2

Texas Government Code Chapter 2252 relates to bids by nonresident contractors. The pertinent portions of the Act are as follows: Section 2252.001(3) "Nonresident bidder" refers to a person who is not a resident. Section 2252.001(4) "Resident bidder" refers to a person whose principal place of business is in this state, including a contractor whose ultimate parent company or majority owner has its principal place of business in this state. Section 2252.002, as amended by H.B. 3648, 83rd Legislature (2013 Regular Session): "AWARD OF CONTRACT TO NONRESIDENT BIDDER. A governmental entity may not award a governmental contract to a nonresident bidder unless the nonresident underbids the lowest bid submitted by a responsible resident bidder by an amount that is not less than the greater of the following:

(1) the amount by which a resident bidder would be required to underbid the nonresident bidder to obtain a comparable contract in the state in which the nonresident's principal place of business is located; or

(2) the amount by which a resident bidder would be required to underbid the nonresident bidder to obtain a comparable contract in the state in which a majority of the manufacturing relating to the contract will be performed." Section 2252.002, as amended by H.B. 1050, 83rd Legislature (2013 Regular Session): "AWARD OF CONTRACT TO NONRESIDENT BIDDER: A governmental entity may not award a governmental contract to a nonresident bidder unless the nonresident underbids the lowest bid submitted by a responsible resident bidder by an amount that is not less than the amount by which a resident bidder would be required to underbid the nonresident bidder to obtain a comparable contract in:

(1) the state in which the nonresident's principal place of business is located; or

(2) a state in which the nonresident is a resident manufacturer." ~~~ Is the vendor a Resident Bidder of Texas as defined in Texas Government Code Section 2252.001(4)?

Please indicate the status of your company as a "resident" proposer or "nonresident" proposer under these definitions.

Resident Proposer Non-Resident Proposer

(Required: Check only one)

1 Non-resident Bidder's Certification

3

Non-resident Bidder of Texas as defined in Texas Government Code Section 2252.001(3) ~~~ If your firm is not a Resident Bidder of Texas as defined in Texas Government Code Section 2252.001(4), indicate your firm's principal place of business City and State. If not applicable, please enter N/A (not applicable).

(Required: Maximum 4000 characters allowed)

1
4

SWMBE Certification

List type of certifications participated by the SWMBE (Small, Women, and Minority Business Enterprises)

Must attach Certificates on the "Responses Attachment" tab

(Required: Maximum 4000 characters allowed)

1
5

Anti-Collusion Statement

I affirm that I am duly authorized to execute this contract; that this company, corporation, firm, partnership or individual has not prepared this bid in collusion with any other Bidder, and that the contents of this bid as to prices, terms or conditions of said bid have not been communicated by the undersigned nor by any employee or agent to any other person engaged in this type of business prior to the official opening of this bid.

I Agree

(Optional: Check if applicable)

1
6

Debarment or Suspension Certification

Non-Federal entities are prohibited from contracting with or making sub-awards under covered transactions to parties that are suspended or debarred or whose principals are suspended or debarred. Covered transactions include procurement of good or services equal to or in excess of \$100,000. Vendors receiving individual awards of \$100,000 or more and all sub-recipients must certify that the organizations and its principals are not suspended or debarred.

(I) Certifies that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department of agency under the Federal OMB, A-102, common rule.

Failure to certify will render bidder non-responsive and will not be considered for award.

Agree Disagree

(Required: Check only one)

1
7

No Israel Boycott Certification

Effective September 1, 2017, a Texas governmental entity may not enter into a contract with a company for goods or services unless the contract contains a written verification from the company that it:

(1) does not boycott Israel; and

(2) will not boycott Israel during the term of the contract. (TEX. GOV'T CODE Ch. 2270)

"Boycott Israel" means refusing to deal with, terminating business activities with, or otherwise taking any action that is intended to penalize, inflict economic harm on, or limit commercial relations specifically with Israel, or with a person or entity doing business in Israel or in an Israeli-controlled territory, but does not include an action made for ordinary business purposes. TEX. GOV'T CODE §808.001(1)

Vendor certifies that they do not boycott Israel, will not boycott Israel during the term of this Agreement, and are in compliance with Section 2270.002 of the Texas Government Code.

I Agree

(Required: Check if applicable)

1
8 **No Excluded Nation or Foreign Terrorist Organization Certification**

Effective September 1, 2017, Chapter 2252 of the Texas Government Code provides that a Texas governmental entity may not enter into a contract with a company engaged in active business operations with Sudan, Iran, or a foreign terrorist organization - specifically, any company identified on a list prepared and maintained by the Texas Comptroller under Texas Government Code §§806.051, 807.051, or 2252.153. (A company that the U.S. Government affirmatively declares to be excluded from its federal sanctions regime relating to Sudan, Iran, or any other federal sanctions regime relating to a foreign terrorist organization is not subject to the contract prohibition.)

Vendor certifies that they do not support foreign terrorist organizations and are in compliance with Sections 2252.152-154 of the Texas Government Code.

Agree

(Required: Check all that apply)

1
9 **Form 1295 - Certificate of Interested Parties**

Pursuant HB 1295, the addition of section 2252.908 of the Government Code, all awarded vendors must fill out electronically, with the Texas Ethics Commission's online filing application.
www.ethics.state.tx.us.whatsnew/elf_info_form1295.htm

The law states that a governmental entity or state may not enter into certain contracts with a business entity unless the business entity submits a disclosure of interested parties (Form 1295) to the governmental entity or state agency at the time the business entity submits the signed contract to the governmental or state agency. The Texas Ethics Commission has adopted rules requiring the business to file Form 1295 electronically with the Commission. This form must then be signed and attached in the "Response Attachments" tab of this bid event, prior to any business transaction.

Please note the following:

Box 2: Please enter South San Antonio__ ISD

Box 3: Please use South San Antonio__ ISD's solicitation (bid) number **RFP/RFQ# South San Antonio** as the identification number being requested and the contract name as description of goods or services.

A **new** form must be completed upon each renewal.

Please acknowledge that you have read and understand that the district may not do business with your company without the submittal of this form.

Yes No

(Required: Check only one)

2
0 **Vendor Employment Certification**

For the contract for goods and services, other than goods and services related to telecommunications and information services, building construction and maintenance, or instructional materials, whether the vendor or the vendors ultimate parent company or majority owner;

1) Has its principal place of business in the State of Texas;

OR

2) employs at least 500 persons in Texas.

If you are not a Texas based business, do you have more than 500 employees in Texas?

Texas Based Business Not Texas Based Business, more than 500 employees

Not Texas Based Business, less than 500 employees

(Required: Check only one)

2
1 **No Deviations or Exceptions**

I certify that there are NO deviations or exceptions from the attached specific terms, conditions, and specifications.

Agree Disagree

(Required: Check only one)

2
2 **Deviations and Exceptions**

If your company intends to deviate from the Specifications listed in the attached documents, all such deviations and exceptions must be listed here with complete and detailed conditions included. The District will consider any deviations or exceptions in its bid award decisions.
The District reserves the right to accept or reject any proposals based on deviations indicated below. If none, list NONE

(Required: Maximum 4000 characters allowed)

2
3 **Purchasing Cooperative**

Has your company been awarded a purchasing cooperative contract? If yes, please list the names of the Cooperatives and the contract numbers you have with each. If none, please enter N/A (not applicable).

(Optional: Maximum 4000 characters allowed)

2
4 **Proposal and Pricing Validation Period**

You certify by electronic signature, that the submitted proposal and pricing must remain valid for one hundred (120) days from the proposal due date pending acceptance by SSAISD's Board of Trustees.

(Required: Maximum 4000 characters allowed)

2
5 **Local Place of Business Details**

Please state the address details of local office (San Antonio)

Address:
Zip:

(Required: Maximum 4000 characters allowed)

2
6

Corporate Location Details

Please state the location of the agency's corporate location details:

Primary Contact:

Address:

City, State, Zip:

Phone:

Email:

Title:

Secondary Contact:

Address:

City, State, Zip:

Phone:

Email:

Title:

(Required: Maximum 4000 characters allowed)

2
7

Bidding Contact Information

If we have questions regarding your proposal, please identify who the point of contact is:

Primary Contact:

Name:

Address:

Phone:

Title:

Email:

Secondary Contact:

Name:

Address:

Phone:

Title:

Email:

(Required: Maximum 4000 characters allowed)

2
8

Award Status Contact

Please state the point of contact if you agency is awarded. For example, whom will will be sending out the Notice of Award to?

Primary Contact:

Name:

Address:

Phone:

Email:

Title:

Secondary Contact:

Contact:

Name:

Address:

Phone:

Email:

Title:

(Required: Maximum 4000 characters allowed)

Supplier Information

Company Name: _____

Contact Name: _____

Address: _____

Phone: _____

Fax: _____

Email: _____

Supplier Notes

By submitting your response, you certify that you are authorized to represent and bind your company.

Print Name

Signature



Proposal for Independent Financial Audit Services | RFQ 2023-19

South San Antonio Independent School District

March 28, 2024

Rebecca Darling, CPA | Partner, Assurance Services
Weaver and Tidwell, L.L.P. | 1601 South MoPac Expressway, Suite D250 | Austin, TX 78746
512.609.1907 | rebecca.darling@weaver.com





CONTENTS

A) Cover Letter	1
B) Mandatory Criteria	3
C) Technical Component.....	4
D) Management Component.....	18
E) Task / Activity Plan and Estimated Fee	31
F) Required Forms.....	35

The information contained herein is provided only for the use of the intended recipient for the intended purpose, includes confidential and trade secrets information, and may be protected from disclosure by law or privilege. Unless otherwise noted, information is provided as of March 28, 2024, and is subject to subsequent revision based on changes of circumstances. Distribution is prohibited.

A) Cover Letter

March 28, 2024

Victoria Cantu, Director of Procurement
South San ISD Administrative Offices
1450 Gillette Blvd
San Antonio, TX 78224

Re: Annual Financial Audit Services Request for Qualifications # 2023-19

Dear Ms. Cantu:

On behalf of Weaver and Tidwell, L.L.P. (Weaver) I am pleased to submit our proposal for annual financial audit services to South San Antonio Independent School District (the District).

As one of the most experienced school district auditors in Texas, Weaver knows that your time and resources are best spent focusing on the needs of your students. When it comes to something as important as your annual financial reporting, there is no time for delays or added burdens on your staff. Having a firm who already knows the ins and outs of your operations and can hit the ground running will be vital to creating efficiency and a smooth financial audit experience.

That's where Weaver comes in.

With nearly 75 years of experience serving government entities, our clients count on us to provide annual financial audits that offer value beyond mere compliance. We'll continue to leverage our experience to your benefit, making the audit as easy as possible for you while offering relevant, practical suggestions for improving the efficiency and effectiveness of your financial processes overall. With this proposal, Weaver commits to continue to continue providing the District with auditing services as described in the RFQ.

But our commitment to you means more than meeting the bare minimum: Our goal is to help you meet your operational challenges with ease by providing you with real value beyond mere "check-the-box" compliance.

In addition to completing your audit on time and with the fewest possible demands on your staff, we'll also continue to help you navigate changes in guidance and best practice and lay the foundation for achieving your longer term operational and strategic objectives.

Working with Weaver

Key benefits of retaining Weaver as your auditor include:



EXPERIENCE WITH SCHOOL DISTRICTS. Over 50 school districts in the state — **including the four largest school districts in Texas** — engage and re-engage Weaver to perform their financial audits. We have the insight to facilitate a more efficient audit, fully understand your reporting requirements and risks, and provide recommendations that are truly customized to your needs, resources and constraints.



School district clients

4

of the Top 5 largest Texas ISDs

100+

Entities receiving a single audit

50+

GFOA award recipients



IN-DEPTH KNOWLEDGE OF AUDIT STANDARDS. Not only are we deeply experienced with the Texas Education Agency (TEA) Financial Accountability System Resource Guide (FASRG) auditing requirements, but we also understand the complexities and nuances of single audit requirements, Government Finance Officers Association (GFOA)/Association of School Business Officials (ASBO) recognition standards, the impact of GASB Statements, **and all the other small audit details that are so important for your financial reporting.**



LEVERAGING INFORMATION TECHNOLOGY. Complementing our knowledge of audit standards and procedures **is our in-depth understanding of the systems your district and other public schools use,** including the Public Education Information Management System (PEIMS) and a wide array of computerized systems. At any point in the engagement, we can call on our IT Advisory Services group to assist the engagement team with reacting to complex IT issues, closing loopholes in our understanding of IT controls, or performing a high-level IT internal assessment to inform our audit procedures.



HIGH-QUALITY WORK AND ON-TIME DELIVERY. Weaver stays on schedule and on budget — **whatever the future holds.** Our technology, including remote working capabilities, commitment to communication and robust quality assurance and management practices give us the ability to remain flexible, tackle challenges head-on, and complete engagements on time.



COMMITMENT TO ONGOING COMMUNICATION. Frequent, effective and honest communication is critical to a successful audit. Your partner and engagement team leadership provide much more than oversight and accountability during the audit — **we remain accessible throughout the year as questions arise.**



LARGE-FIRM RESOURCES, PERSONAL SERVICE. Our industry leaders hold active positions in key industry groups, such as the **American Institute of Certified Public Accountants (AICPA) State and Local Government Expert Panel and the Governmental Audit Quality Center (GAQC).** This extensive bench of knowledgeable government audit professionals means we can support The District by providing thought leadership on upcoming industry changes and complimentary Continuing Professional Education (CPE) tailored to your needs.

I confirm that I am authorized to contractually bind the Firm and represent it in all matters related to this proposal. This proposal addresses each of the audit requirements as stated in the request for qualifications.

If you have any questions regarding our response, please feel free to contact me at any time.

Sincerely,

Rebecca Darling

Rebecca Darling, CPA | Partner, Assurance Services
Weaver and Tidwell, L.L.P. | 1601 South MoPac Expressway, Suite D250 | Austin, TX 78746
512.609.1907 | rebecca.darling@weaver.com

B) Mandatory Criteria

Weaver meets all the mandatory criteria described in the RFQ:

- a. We are an independent auditor properly licensed for public practice
 - b. Weaver meets the independence standards of Government Auditing Standards, United States Government Accountability Office (GAO)
 - c. We have experience in the annual financial audit and the preparation of financial statements of governmental entities that meet the requirements of statements issued by the Governmental Accounting Standards Board (GASB)
 - d. Weaver does not have a record of substandard work
 - e. We are submitting a proposal meeting all the requirements of the Request for Qualifications.
-

In addition to these minimum requirements, Weaver has been providing your financial auditing services and is familiar with your team, culture and operations. If retained as your auditor, there will be no need for a transition period or additional orientation for a new firm.

C) Technical Component

a. Provide a definition of the term "generally accepted government auditing standards" (GAGAS) with clear distinctions between these standards and generally accepted auditing standards for nongovernmental engagements

Generally Accepted Auditing Standards (GAAS) vs. GAGAS



GAAS are promulgated by the AICPA through the Auditing Standards Board and are sets of standards against which the quality of audits are performed and may be judged.

GAGAS (Generally Accepted Government Accounting Standards; a/k/a the "Yellow Book") are the guidelines for audits created by the Comptroller General and the Government Accountability Office, the audit agency of the United States Congress.

GAAS applies to private and public businesses, while GAGAS is used for government agencies and entities.

For financial audits, GAGAS incorporates by reference the AICPA Statements on Auditing Standards (SAS), meaning that AICPA guidelines also apply, unless specifically excluded or modified by GAGAS. **These major modifications include:**

1. Auditor qualifications, including GAGAS-specific continuing education and licensing
2. External peer review of the auditing firm required every three years
3. Specific and detailed requirements for maintaining and demonstrating independence
4. Supplemental fieldwork standards involving communications, materiality, audit follow-up, noncompliance and abuse, developing findings and documentation/reporting

General Standards

GAGAS provides an additional set of general standards that apply to single audits and other Yellow Book engagements. Designed to ensure that auditors have the knowledge and understanding to complete an effective audit, the GAGAS standards address staff qualifications, such as training, independence, due professional care and quality control.



- ▶ **General Qualifications** – Both GAGAS and the TEA (Texas Education Agency) require that the staff conducting the audit collectively, possess a thorough understanding of government accounting and Texas public school district finance, in particular.
- ▶ **Continuing Education** – School district auditors are required under GAGAS rules to complete at least 80 hours of continuing education every two years (including at least 20 hours every year), all of them related to technical proficiency; of these 80 hours, at least 24 must relate directly to auditing in the government environment.
- ▶ **Licensing** – Both the TEA and the Texas State Board of Public Accountancy (TSBPA) require that those completing a public-school audit be licensed Certified Public Accountants (CPAs) or working for a licensed CPA firm.
- ▶ **Quality Control** – To ensure adequate quality control, GAGAS requires that firms auditing government agencies have an appropriate internal quality control system in place and participate in an external peer review program at least once every three years.

Fieldwork Standards

The fieldwork standards of GAGAS incorporate the AICPA standards. The primary differences from GAAS involve communications, audit follow-up, noncompliance and abuse, development of findings and documentation.



- ▶ **Auditor Communication** – GAGAS broadens the parties included in the communication and the items to be communicated. Under GAGAS, auditors should communicate with individuals contracting for or requesting the audit, and to legislative committees charged with oversight. Auditors should communicate their findings in writing to management, those charged with governance and individuals contracting or requesting the audit.
- ▶ **Results of Previous Audits and Attestation Engagements** – Auditors should consider the results of previous audits and attestation engagements and follow up on significant findings and recommendations. Auditors should evaluate whether the entity has taken appropriate corrective action.
- ▶ **Material Misstatements Resulting from Fraud, Noncompliance and Abuse** – Auditors should design the audit to provide reasonable assurance of detecting violations of laws, regulations or agreements that could have a direct and material effect on the financial statements. If specific information provides evidence of possible violations that could have a material indirect effect, auditors should apply procedures to determine whether noncompliance has occurred.
- ▶ **Developing Elements of a Finding** – The elements needed for a finding depend on the objectives of the audit. Audit findings may involve deficiencies in internal control, fraud, noncompliance and abuse. When auditors identify findings, they should plan and perform procedures to develop the elements of the findings that are relevant and necessary to achieve the audit objectives.
- ▶ **Audit Documentation** – Audit documentation related to planning, conducting and reporting on the audit should contain sufficient information to enable an experienced auditor who has had no previous connection with the audit to understand the nature, timing and extent of procedures performed; the results of procedures performed and evidence obtained; how the audit evidence relates to the audit conclusions; and the conclusions reached on significant matters. Audit documentation for financial audits performed under GAGAS should contain the following additional items not explicitly addressed in the AICPA standards or elsewhere in GAGAS:
 - » Evidence of supervisory review of the work performed
 - » Any departure from GAGAS requirements due to laws, regulations, scope limitations, access restrictions or other issues, and the potential impact of such departures on the audit
- ▶ **Working Papers** – Working papers should contain sufficient information to enable an experienced, unconnected auditor to ascertain the evidence supporting the auditors' conclusions and judgments.
- ▶ **Working Papers Retention** – The auditor must retain working papers for a period of not less than five years.

Reporting Standards

GAGAS sets additional reporting standards relative to private-sector AICPA requirements:



- ▶ **Statement on Compliance with Government Auditing Standards** – A statement should be included in the auditor's report that the audit was performed in accordance with GAGAS. These standards do not prohibit auditors from issuing a separate report that conforms only to the AICPA standards.
- ▶ **Report on Compliance with Laws and Regulations and on Internal Controls** – The report on the financial statements should either describe the scope of the auditor's testing of compliance and internal controls and present the results of those tests, or it should refer to separate reports containing that information.
- ▶ **Reporting Views of Responsible Officials** – When reporting deficiencies in internal control, fraud, noncompliance or abuse, auditors should obtain and report the views of responsible officials responding to those findings, as well as planned corrective actions.
- ▶ **Privileged and Confidential Information** – If certain information prohibited from general disclosure is omitted, the report should state the nature of the information omitted and the requirement that makes the omission necessary.
- ▶ **Report Distribution** – Written audit reports are submitted by the audit organization to the appropriate officials of the organization audited and to the appropriate officials requiring the audits, including external funding organizations unless legal restrictions or other arrangements prevent it. Copies of the report should also be sent to officials who have legal oversight authority or may be responsible for taking action.

Other Considerations in GAGAS Audits

Because audit objectives and public accountability distinguish GAGAS audits from those performed solely under AICPA standards, other special considerations may apply.

- ▶ **Materiality** – Auditors may find it appropriate to use a lower threshold for materiality than in a non-GAGAS audit because of the public accountability of entities, regulatory requirements and the sensitivity of government programs.
- ▶ **Early Communication of Deficiencies** – When a control deficiency results in abuse or noncompliance, auditors should communicate findings quickly to those charged with governance. Early communication is important to allow management to take prompt corrective action. Auditors should still follow reporting requirements for such deficiencies, even if the audited entity has already begun corrective action.

b. Explain the proposer's approaches to performing an annual audit, including the methodology (statistical sampling, analytical procedures), nature, timing and extent of audit procedures to be performed

Weaver's audit methodology is collaborative, comprehensive and efficient, with guidance from your engagement partner throughout.

Rather than a one-size-fits-all approach, we customize our strategies and procedures to the specific circumstances of each client.

Communication Approach

Throughout each engagement — and our entire relationship — Weaver communicates openly and often. Your Weaver team will hold the following meetings with management and, when appropriate, with those charged with governance:

- ▶ A planning meeting to discuss any prior services and learn your expectations for the upcoming engagement
- ▶ Entrance and exit conferences at the beginning and conclusion of fieldwork
- ▶ Progress conferences during fieldwork to discuss work in progress and open items
- ▶ Presentations of the final report for key stakeholders as needed

We'll use these communications to:

- ▶ Provide technical updates and discuss the impact on your organization
- ▶ Learn about changes in your forward-looking strategies as we look to the next season
- ▶ Understand your overall satisfaction to date

We'll keep you informed of any significant events that arise during the engagement. Whenever a question or a potential issue arises, we'll bring it to your attention, seek your confirmation of the data and ask about any relevant circumstances. We encourage you to do the same.

Through open, honest and frequent communication, our objective is to eliminate surprises while providing an efficient, effective engagement.



Year-Round Consultations

Calling us with questions at the beginning of an engagement can save significant time at the end. At Weaver, we consider ourselves your auditor all year round, not just during the audit season. We do more than accept questions throughout the year — we encourage you to reach out to us whenever you need. Year-round consultations with your engagement partner and manager are provided at no additional cost, a benefit that we encourage you to take advantage of.

Additionally, throughout the year, Weaver hosts its "Public Sector Education Series," a series of virtual Government CPE Training that includes a range of hot topics for financial and accounting leaders. These sessions cover the latest compliance requirements and GASB updates as well as timely topics impacting government operations, such as cybersecurity, fraud prevention and digital transformation.

In addition to providing thought leadership via blogs and webinars, Weaver publishes a podcast, **Weaver: Beyond the Numbers — The Business of Government**, that focuses on the needs and challenges that government leaders face.

Protecting Your Information

Weaver is mindful of our responsibility to manage confidential personal and financial data. We've created a comprehensive array of procedures rooted in industry-standard best practices and systems to protect client and firm information.

To start, physical security measures include secured doors in our offices and workstations that lock automatically. Any printed documents are kept in secured areas, and unneeded documents are regularly collected in locked containers for shredding.

We diligently require data security reports from third-party vendors. We monitor how third parties protect our data and make sure we know where our data is stored.

In-house cybersecurity measures include two-factor authentication and encrypted laptops, hard drives and email. Weaver also enforces mandatory encryption of all removable media (such as USB drives). These are just some examples of the exhaustive procedures we follow to make sure client data remains secure. Additional details regarding our IT and security policies are available upon request.

Weaver's industry-leading data safeguards — such as two-factor authentication — exceed government requirements for protecting information managed by state agencies.



Efficient Collaboration – An Adaptable Approach

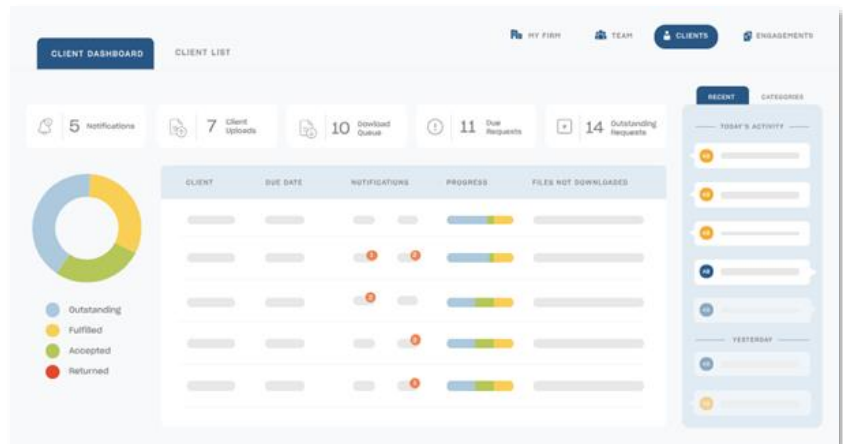
We leverage industry-leading technology and robust, efficient tools and workflows that enable us to provide flexible services and complete engagements efficiently, effectively, on time and on budget.

Secure Client Portal: Suralink

We use Suralink, an easy-to-use, state-of-the-art interface with drag-and-drop functionality and organized, dynamic request lists that makes fulfilling document requests quick and easy.

Suralink enables the uploading of Prepared by Client (PBC) lists directly into the system and allows individuals to be assigned to each task, along with due dates and other essential information.

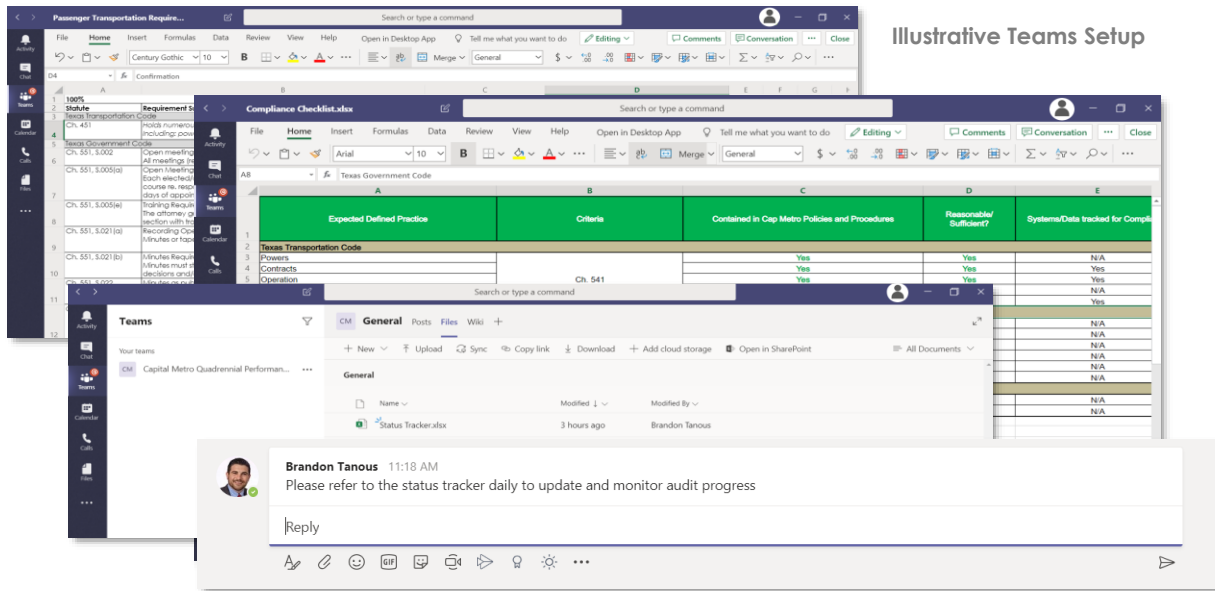
Clients can then attach the requested item directly to the request in the list. Users can log in to the system at any time and use Suralink's user-friendly dashboards to interact with others and to monitor the status of requests, e.g., the percentage of items requested that have been uploaded, their status, etc.



Microsoft Teams

Weaver's team leverages multiple technological tools for speedy, secure document collaboration, open communication and engagement tracking to provide additional visibility for our clients. We also make the most of tools for remote work and virtual meetings. Weaver typically uses **Microsoft Teams** for both internal collaboration and client interactions.

Teams is a Microsoft Office 365 cloud-based business communications app that enables local and remote workers to collaborate on content in real time across different devices, including laptops and mobile devices. Because Teams is part of the Office 365 suite of products, it's updated frequently by Microsoft, gaining new features and ensuring that security remains strong.



Weaver regularly coordinates with clients via Teams, which includes features such as screen sharing, video and audio sharing, and document presentations with file-sharing capabilities. Clients who join Teams meetings receive an email with a secure link to the meeting, and if someone doesn't have Teams installed, they're still able to join. Meetings can be conducted from any computer or through a mobile device that has the Teams app installed.

We remain flexible throughout an engagement to adapt to client preferences. Whatever the tool, we keep our focus on the *collaboration* these tools make possible, but they're only tools: **our real value comes from our diligent approach to clear, frequent and open communication and a persistent focus on audit quality.**



Key Audit Activities

Our audit will meet the requirements of GAGAS, the TEA *Financial Accountability System Resource Guide* and Uniform Guidance for single audits. It will also include certain procedures over fiscal information provided by the District through the PEIMS.

The following pages provide a detailed description of how Weaver will meet these requirements for the District, with details regarding timing and estimated hours provided in the following sections. When it comes to timing, Weaver will work with the District to develop a mutually agreeable schedule for each phase.



Phase 1: Engagement Planning and Risk Assessment

During the planning phase, we'll meet with you to understand your operations and processes, find out your preferences, ask for the reports and data we'll need, and set milestones and deadlines.

We'll also complete a work plan for the engagement, review prior-year financial statements for any changes to presentation requirements, identify potential risks and calculate a preliminary estimate of materiality.

As we flesh out our detailed audit approach, we'll ensure that audit tests are efficient, not repetitive. We'll also modify the audit program as needed to reflect changes in conditions or audit standards, unexpected results from tests of the operating effectiveness of internal controls, new information or unanticipated activities.

NO NEED TO TRANSITION

Since Weaver is already your financial auditor and is familiar with your documents, systems and organizational style, there will be no need to get us up to speed as you would need to with other firms.

Understanding School District Operations

We'll begin by reviewing the District's operations and consider aspects that could affect the scope and approach of the audit, such as:

- ▶ The total fiscal year budget and types of funds
- ▶ The total student population and average daily attendance
- ▶ The total number of employees and the organizational structure
- ▶ Services provided by the District, including special programs, pilot programs or programs administered with state or federal funding
- ▶ The nature of shared service arrangements
- ▶ Factors affecting the financial condition (e.g., growth), change in the tax base, or state and federal budget constraints
- ▶ The District's EDP arrangements
- ▶ Significant internal or external events, such as changes in management or key accounting personnel, policies and procedures, long-term debt, capital assets, legal requirements, economic conditions and/or political environment
- ▶ Accounting problems or issues and reporting or disclosure issues



Phase 2: Internal Control Evaluation and Preliminary Fieldwork

The better we understand your organization, the more helpful our management comments and recommendations will be.

As an integral part of our audit planning, we complete questionnaires, narratives and walkthroughs relating to internal controls, operations and accounting processes. A deeper understanding of these areas helps us perform a more thorough, efficient and effective audit.

An internal control is any process you institute to make your operations more effective, to comply with regulations or grant requirements, to improve the reliability of your financial reports or to reduce the risk of fraud or other loss.



In Phase 2, we'll examine these internal controls to make sure they're properly designed and functioning as intended, particularly when those controls may affect grant expenditures (as required by Uniform Guidance). We'll then test the internal control structure as part of our preliminary (interim) fieldwork.

We'll confirm an understanding of your internal accounting controls' design for the following significant transaction classes, including walkthroughs of transactions to determine whether accounting controls are operating as designed:

- ▶ Financial reporting and close procedures
- ▶ Budget process
- ▶ Cash disbursements
- ▶ Purchasing and bid processes
- ▶ Purchasing and accounts payable process
- ▶ Payroll expenditures, accrual of payroll and payroll-associated liabilities
- ▶ Revenue recognition, cash receipts and receivables
- ▶ Capital projects disbursement and bidding
- ▶ Cash and investment-related activities
- ▶ Capital assets tracking and depreciation system
- ▶ Long-term debt and debt service transactions

Additional controls will be identified during our planning process. We anticipate testing controls over:

- ▶ Purchasing disbursements and the bid process
- ▶ Payroll costs and payroll-related liabilities
- ▶ Capital project disbursements and bids

Audit Sampling

Depending on the strength of your internal control structure, we may be able to rely on those controls to reduce the amount of substantive testing. In that case, we must first design tests of those controls.

Randomly selected transactions will be evaluated based on non-statistical methods for attribute sampling. The tests of controls, if any, will be performed during interim fieldwork.

Audit standards, including GAAS and GAGAS, establish guidelines for the number and type of controls and transactions that must be tested. Sample sizes cannot be determined in advance. The characteristics of your data will define the most efficient sample sizes for your audit.

Approach in Reporting Compliance with Laws and Regulations

When we examine internal controls, we'll also look at the laws and regulations that affect your financial statements or grant reporting, from state rules to federal single audit requirements.

Specifically, we test compliance with the Public Funds Investment Act as well as compliance requirements established by the TEA. To determine whether any additional laws and regulations that may be subject to audit tests, we also:

- ▶ Discuss applicable laws and regulations with District management and legal counsel, if indicated
- ▶ Leverage information from prior-year work papers
- ▶ Review certain grants and contracts
- ▶ Review Board minutes
- ▶ Obtain written representations from management

Single Audit Testing

Because the District expends federal financial assistance, we'll consider the internal control categories for which testing is required in accordance with Uniform Guidance.

These additional internal control categories address whether:

- ▶ Transactions are properly recorded and calculated to:
 - » Permit the preparation of reliable financial statements and federal reports
 - » Maintain accountability over assets
 - » Demonstrate compliance with laws, regulations and other compliance requirements
- ▶ Transactions are executed in compliance with:
 - » Laws, regulations and the provisions of contracts or grant agreements that could have a direct and material effect on a federal program
 - » Any other laws and regulations identified in the Compliance Supplement
- ▶ Funds, property and other assets are safeguarded against loss from unauthorized use or disposition
- ▶ Specific requirements for major federal financial assistance programs have been complied with:
 - » Activities allowed or unallowed
 - » Allowable costs/cost principles
 - » Cash management
 - » Eligibility
 - » Equipment and real property management
 - » Matching, level of effort, earmarking
 - » Period of availability of federal funds
 - » Procurement and suspension and debarment
 - » Program income
 - » Reporting requirements
 - » Special tests and provisions
 - » Subrecipient monitoring

After examining internal controls over compliance requirements for major programs, Weaver will test each program's compliance to offer an opinion regarding the District's compliance with each major program.

Assessment of IT System Controls

Because you rely so heavily on your IT systems for processing transactions and presenting financials, our IT advisory professionals will assess the design of your IT environment that supports financial reporting.

We'll focus on business areas that are mission-critical to the District. These are areas that may impact your ability to perform financial reporting or continue operations.

Although we also utilize other frameworks and standards in conducting specific IT application and security audits, Control Objectives for Information and Related Technology (COBIT) provides us with a comprehensive approach and methodology underlying all of our IT audit engagements and allows us to focus on the specific requirements. We apply the COBIT framework in planning, executing and reporting the results of our IT-related services.

“Weaver's IT audit work has been consistently excellent, highly proficient and comprehensive in nature. The team works collaboratively with our staff and readily shares data to make the overall audit process more efficient.”

– Weaver School District Client



Phase 3: Final Fieldwork

During this phase, we perform most of the substantive tests on your data and prepare our audit work papers. Weaver will then send our audit team to the District, during which time, our auditors will:

- ▶ Perform audit tests and prepare audit work papers
- ▶ Complete audit programs, procedures and conclusions
- ▶ Audit conversion entries to government-wide financial statements
- ▶ Discuss audit findings and adjust entries with District management
- ▶ Obtain your representations and attorney letters

The financial objectives of these procedures are to provide reasonable assurance that you'll be able to accurately process, summarize and report financial data consistent with management's assertions. Those assertions cover classes of transactions, year-end account balances, and presentation and disclosure of financial data.

TECHNOLOGY IN THE AUDIT — Weaver's secure portal enables our team and yours to share, review, store and track all items related to the engagement. We can also download financial data directly into our audit software to prepare trial balances, perform analytical procedures and prepare the financial statements. To further increase efficiency and accuracy, we can even leverage our in-house data analytics team to analyze 100% of selected data.



Throughout this phase — and throughout our entire relationship with you — Weaver will remain in close communication with your management. Our goal is a “no-surprises” audit. Therefore, whenever there is a question or a potential issue, we'll immediately bring it to your attention, seek your confirmation of the data and ask about any relevant circumstances.

Substantive Procedures

After years of experience, Weaver has developed a very efficient methodology for performing substantive procedures on financial statement accounts and transactions quickly, but thoroughly.

The objectives of these procedures are to provide reasonable assurance that you'll be able to accurately process, summarize and report financial data consistent with management's assertions. Those assertions cover classes of transactions, year-end account balances and presentation and disclosure of financial data.

Specific School District Issues

In addition to the major areas that would require testing at any government agency, school districts face some specific issues that may require special procedures including but not limited to, testing the estimates associated with Texas Education State Funding calculations, grant funding specific to public education and the various TEA compliance requirements.

We may perform various substantive tests as deemed appropriate by the circumstances.

Analytical Procedures

Weaver uses analytical procedures extensively to evaluate the interrelationships of financial and nonfinancial data. Analytical procedures include:

- ▶ Comparison of financial information with comparable prior periods, considering known changes (e.g., comparison of revenues or expenditures with comparable interim periods and balances for unusual or unexpected variations)
- ▶ Comparison of actual with anticipated or budgeted results
- ▶ Evaluation of relationships among different financial elements within the period (e.g., comparing receivables to billings, revenues to costs or the number of students or teachers to revenues and expenses)
- ▶ Evaluation of financial information with relevant nonfinancial information

WEAVER ANALYTICS

Weaver's internal data analytics team uses advanced computerized data-analysis techniques to uncover irregularities that could indicate fraud, persistent or systematic errors and internal control weaknesses.

During financial audits, our team can analyze 100% of selected data in the areas of journal entries, payroll and disbursements. We can identify potential risk areas that may require further investigation by the audit team.

During previous engagements, our team has identified items such as bid splitting and nepotism, as well as opportunities to improve efficiencies in the disbursement process. Examples of key findings from other data analyses include:

- ▶ Duplicate vendors in the master vendor file
- ▶ Duplicate invoice payments
- ▶ Concentrations in vendors and customers that may indicate fraud
- ▶ Payroll checks paid in the incorrect amounts
- ▶ Payroll checks paid to former employees
- ▶ Employee addresses that match vendor addresses
- ▶ "Ghost" employees and vendors
- ▶ Unusual overtime patterns

By adding fraud detection and operational compliance, as well as computer data acquisition and analysis, Weaver can provide insights on the best ways to improve the efficiency and effectiveness of your processes.



Phase 4: Financial Review and Quality Control

Weaver has built multi-layered quality assurance processes into our audit methodology, giving us repeated opportunities to check each other's work and ensuring that your engagement partner and quality assurance partner are actively involved with your audit.

After fieldwork is complete, your engagement partner reviews the entire engagement, with particular attention to significant audit areas. In addition, your quality control partner reviews the draft report, with the work papers available to determine the completeness of our work.

The auditor's review will determine whether judgments made by others are reasonable in relation to the supporting data and to generally accepted accounting principles, auditing standards, government auditing standards and firm policy.

In addition to performing our internal quality review, we'll also present the draft report to you, explaining any management comments or recommendations. We want to collaborate with you and provide useful information, so we'll seek your confirmation of our findings and your response to our recommendations before we issue the final documents. Review and quality control tasks include:

- ▶ Engagement partner review of all work papers to ensure compliance with technical standards
- ▶ Technical review of all work papers
- ▶ Performing any final analytical procedures
- ▶ A client conference to review financial statements, the auditor's opinion and preliminary management letter comments
- ▶ Obtaining written representations from management that you've complied with contract or grant terms



Phase 5: Reporting

After our internal reviews have confirmed that the audit is accurate and complete, you've reviewed the draft reports, and we've incorporated your management responses and related information, we'll issue the final audit documents:

- ▶ A report on the fair presentation of the financial statements in conformity with U.S. Generally Accepted Accounting Principles
- ▶ A report on the internal control over financial reporting and other matters based on an audit of financial statements performed in accordance with Government Auditing Standards
- ▶ A report on compliance and internal control over compliance applicable to the major federal award programs, in accordance with Uniform Guidance
- ▶ An "in relation to" opinion on the combining and individual fund financial statements and schedules
- ▶ A management letter, if necessary

Our final reports on compliance and internal controls will detail any "significant deficiencies" in internal control, as defined by GAGAS, found during the audit. Significant deficiencies that are also material weaknesses will be identified as such in the report. Lesser deficiencies will be reported in a separate letter to management.

Your engagement partner and manager will bring these reports to meetings as requested, which may include an audit or finance committee, the governing board, or managers and administrators. This provides your leaders with the opportunity to ask questions directly and enables us to explain our recommendations and any unusual findings.

Through these reports and meetings with District management and the Board, Weaver will ensure that the District is informed of:

- ▶ The auditor's responsibility under GAAS, GAGAS and Uniform Guidance
- ▶ Adoption of new accounting policies and unusual transactions
- ▶ Fraud and illegal acts
- ▶ Material weaknesses in internal control
- ▶ Management judgments and accounting estimates
- ▶ Significant audit adjustments
- ▶ Other information in documents containing audited financial statements
- ▶ Disagreements with management

After the single audit report has been accepted, Weaver will submit it to the Federal Audit Clearinghouse (FAC) before the FAC reporting deadline. Weaver will retain work papers for at least five years. Upon request, we'll make them available to auditors from the TEA, GAO or other applicable governmental agencies; otherwise, we'll treat these records as confidential documents not open to the general public.

Weaver's **Audit Insights** convey the most essential results of the audit without excessive accounting jargon. It also presents information on financial trends, strengths, opportunities and impending changes.



c. Describe how the approach to performing the audit would be affected if this were a multiyear contract

The value and efficiency of our services will only increase with the duration of our relationship. Our capacity to provide constructive and creative advice regarding accounting matters is enhanced by an even deeper understanding of your system's nuances, operations and personnel that accompany a multi-year contract. In other words, although our basic approach to the audit won't change, each year that our contract is extended results in additional value accruing to the District due to increased efficiency, experience and our commitment to refining our services to meet your present and future needs.

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.

Conformity with the rules of professional conduct requires that a CPA be independent, in fact and appearance, with respect to a client for whom he or she is issuing a report on financial statements [Texas State Board of Public Accountancy Rules of Professional Responsibility, sec. 501.11]. We confirm that the firm and proposed audit team members are independent with respect to the District and any component units, including direct and indirect financial interests, and any relationships of the proposed audit team to District employees and board members.

D) Management Component

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 planned frequency of peer reviews

Peer reviews are conducted every three years. Our most recent peer review was conducted by Eide Bailly LLP in 2023.

b. State whether the firm has received a peer review and whether in the most recent review an unqualified report was issued

Our most recent peer review was accepted by the AICPA National Peer Review Committee (NPRC) in February 2023. Weaver received a pass rating, the highest grade possible.

c. State whether the proposer is a national, regional or local public accounting firm

Weaver is a national firm with 21 offices across the country, including one in San Antonio and six other Texas offices.

d. Provide evidence that the proposer has experience in performing school district/government 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



Experience with School District and Government Audits

With nearly 75 years of experience meeting the assurance and advisory needs of some of the nation's largest school districts and government entities, Weaver understands the complexities of ISD financial operations, the challenges and risks specific to educational entities, and the demanding compliance requirements that must be met.

Weaver has in-depth knowledge of school district operations through years of experience providing a variety of services, including annual financial audits, federal and state single audits, Annual Comprehensive Financial Report (ACFR) preparation, grant compliance and third-party grant compliance audits.

Our substantial governmental client base includes:



**300+ PUBLIC
SECTOR CLIENTS**



**50+ SCHOOL
DISTRICTS**



**50+ GFOA AWARD
RECIPIENTS**



**100+ SINGLE
AUDITS**

SERVICE OFFERINGS

- » External Audits
- » Single Audits
- » Risk Assessments
- » Internal Audit
- » Business Process Improvement
- » Valuation
- » Forensic Accounting
- » Fraud Investigations
- » Restructuring and Reorganization
- » Strategic Planning
- » Organizational Development
- » And more



We also provide government clients with a wide variety of advisory services, including internal audits, enterprise risk management, business process improvement, IT audits and data analytics. This broad and sustained experience enables us to take a particularly thoughtful, holistic approach, balancing your short-term audit needs with your long-term financial and operational objectives.

“Weaver has answered numerous questions and provided a wealth of information. Our engagement partner has gone above and beyond to ensure that we are on track with compliance. We truly appreciate all the assistance Weaver continues to provide.”

- Weaver ISD Client

Current and Past ISD Audit Clients

Weaver audits more Texas school districts than any other firm in the state. The following list represents similar school district clients.

Client	Contact	~ ADA	Client Since	ACFR
Alvin ISD	Cheryl Ryan, RTSBA Senior Director of Finance 281.245.2481 clyan@alvinisd.net	26,328	2016	✓
Anahuac ISD	Rosie Womack Business Manager 409.267.2003 womackr@aisdpanthers.com	1,322	2002	
Barbers Hill ISD	Rebecca McManus Assistant Superintendent of Finance 281.576.2221 bmcmamus@bhisd.net	5,700	2008	

Client	Contact	~ ADA	Client Since	ACFR
Birdville ISD	Katie Bowman Chief Financial Officer 817.547.5700 katie.bowman@birdvilleschools.net	23,500	2017	
Boerne ISD	Wesley Scott Chief Financial Officer 830.357.2028 wesley.scott@boerneisd.net	9,546	2021	✓
Bryan ISD	Kevin Beesaw Director of Financial Services 979.821.5138 kevin.beesaw@bryanisd.org	16,189	2016	
Burleson ISD	Brenda Mize Chief Financial Officer 817.245.1000 bmize@burlesonisd.net	12,450	2010	✓
Clear Creek ISD	Jeff Kohlenberg, CPA, RTSBA Controller 281.284.0187 jkohlenb@ccisd.net	38,600	2022	✓
College Station ISD	Chris Neely, CPA Director of Business Services 979.764.5544 cneely@csisd.org	12,718	2010	
Conroe ISD	Karen Garza Director of Finance 936.709.7802 kgarza@conroeisd.net	63,708	2008	✓
Crowley ISD	Stacey Adrian, CPA, RTSBA Chief Financial Officer 817.297.5800 dwaynejones@crowleyk12.tx.us	16,000	2012	✓
Cypress-Fairbanks ISD	Ms. Karen Smith Chief Financial Officer 281.897.4587 karen.smith1@cfisd.net	116,245	2007	✓
Dallas ISD	Ed Sorola Executive Director, Financial and Accounting Services 972.925.5495 esorola@dallasisd.org	153,860	2015	✓
Dayton ISD	Tami Pierce Associate Superintendent of Business Services 936.258.2667 tami.pierce@daytonisd.net	5,139	2019	
Duncanville ISD	Lisa Miranda Director of Accounting 972.708.2011 lmiranda@duncanvilleisd.org	12,800	2017	
Forney ISD	John G. Chase Chief Financial Officer 469.762.4100 jgchase@foneyisd.net	12,724	2022	
Fort Worth ISD	Maria Chavez Comptroller 817.814.2143 maria.chavez@fwisd.org	65,000	2006	✓
Frisco ISD	Kimberly Smith Chief Financial Officer 469.633.6333 kimsmith@friscoisd.org	61,195	2014	
Grand Prairie ISD	Tracy Ray Deputy Superintendent of Business 972.237.5500 tracy.ray@gpisd.org	25,000	2010	
Hempstead ISD	Amy Carter Chief Financial Officer 979.826.3304 cartera@hempsteadisd.org	1,394	2016	
Highland Park ISD	Scott Drillette Assistant Superintendent for Business Services 214.780.3017 drilles@HPISD.ORG	6,400	1990	✓
Houston ISD	Sherrie H. Robinson Controller 713.556.6400 srobin12@HoustonISD.org	215,000	2017	✓
Hurst-Euless-Bedford ISD	Janice Hollingsworth Director of Finance 817.399.2049 janicehollingsworth@hebid.edu	24,000	2004	✓
Irving ISD	Fernando Natividad Chief Financial Officer 972.600.6101 fnatividad@irvingisd.net	33,000	2005	✓
Jasper ISD	Paula Horton Executive Director of Finance 409.384.2401 phorton@jasperisd.net	1984	2016	
Keller ISD	Kristin Williams Director of Finance 817.744.1111 kristin.williams@kellerisd.net	35,000	2003	✓
Klein ISD	Daniel Schaefer Chief Financial Officer 832.249.4650 dschaefer1@kleinisd.net	53,000	2000	✓

Client	Contact	~ ADA	Client Since	ACFR
La Porte ISD	Rhonda Cumbie Chief Financial Officer 281.604.7045 cumbier@lpsid.org	7,400	2010	✓
Leon ISD	Jamie Watson Business Manager 903.626.1403 jwatson@leonisd.net	750	2014	
Liberty ISD	Ginger K. Ramer, CPA, CFE Chief Financial Officer 936.336.7213 gkramer@libertyisd.net	2,227	2017	
New Caney ISD	Brandy Fain Executive Director of Finance 281.577.8600 bfain@newcaneyisd.org	15,000	1979	✓
Northside ISD	Tiffany Contreras Assistant Superintendent for Business and Finance 210.397.8559 tiffany.contreras@nisd.net	105,500	2009 – 2015, 2018	
Onalaska ISD	Angela Foster Business Manager 936.646.1002 afoster@onalaskaisd.net	1,109	1998	
Orangefield ISD	Shaun McAlpin Superintendent of Schools 409.735.5337 smcalpin@orangefieldisd.net	1,738	2012	
Plano ISD	Angela Marks-Cosby Director of Accounting 469.752.8115 angela.marksosby@pisd.edu	52,810	2007	✓
Rockwall ISD	Jamie Tomalin Executive Director of Finance 469.698.7023 jamie.tomalin@rockwallisd.org	16,490	2010	✓
Shepherd ISD	DeAnna Clavell Chief Financial Officer 936.628.2911 dclavell@shepherdisd.net	2,015	1976 – 2012, 2016	
Splendora ISD	Kevin Lynch Chief Financial Officer 281.689.3128 ext. 2309 klynch@splendoraisd.org	4,008	1997	
Tarkington ISD	Dennis Shaw Director of Business Services 281.592.8781 dsheaw@tarkingtonisd.net	1,805	1992	
Texas City ISD	Margaret Lee Assistant Superintendent, Business & Operations 409.916.0100 mrlee@tcisd.org	8,537	2016	✓
Tomball ISD	Zach Boles Director of Finance 281.357.3100 x2027 zacheryboles@tomballisd.net	18,500	1997	✓
Waco ISD	Sheryl Davis Chief Financial Officer 254.755.9440 sheryl.davis@wacoisd.org	12,503	2015	
Wichita Falls ISD	Denise Brown Director of Finance 940.235.1017 dmbrown@wfisd.net	12,935	2016	✓

Active Educational Industry Involvement

We stay at the forefront of technical changes through consistent industry involvement. Our government leaders are active in key professional organizations, including general entities, such as the GFOA and school-related organizations, such as TASBO. We have open communication with the TEA and are regularly in communication with them regarding any upcoming changes.

Recognized for their depth of audit and advisory knowledge, Weaver regularly gives presentations on school-specific audit topics.



Our deep bench of government experience includes professionals who are members of the TXCPA's Government subcommittee of the TXCPA's Professional Standards Committee, the AICPA State and Local Government Expert Panel and the TASBO Accounting Committee.

Weaver professionals regularly present regional ESC training sessions, as well as sessions at the annual TXCPA's Texas School District Accounting and Auditing Conference. Sessions for the latter have included:

- ▶ Building Schools: Strategies for Managing Construction Costs
- ▶ Fraud in the Financial Statement Audit: You Wouldn't Believe the Things We've Seen
- ▶ Sampling Made Easy
- ▶ Pension Plan Reporting for Texas School Districts
- ▶ Construction Management: Monitoring Risk through Times of Growth
- ▶ GASB Update
- ▶ Single Audit – What do I Need to Know and Am I Prepared

GFOA and ACFR Experience

Nine Weaver staff members currently serve on the GFOA's Special Review Committee that evaluates ACFRs for eligibility with Certificate of Achievement Program requirements.



Weaver has 50+ clients that submit and receive the GFOA Certification of Achievement.

High Standards of Service for Local Government Clients

We regularly send out client satisfaction surveys to evaluate the delivery of our services. To constantly improve, we readily integrate changes to our processes based on the feedback we receive. Our local government clients rate us highly in two key areas:

NET PROMOTER SCORE



If a client rates us a 9 or 10, they're strongly likely to recommend Weaver

CLIENT SATISFACTION

98%

**data from the last three years*

98% of our local government clients are satisfied with our services

Representative Government and Government-Funded Clients

In addition to the list of ISD clients provided earlier, a fuller list of government and government-funded entities with whom we've worked is provided below: experience that we'll leverage to your benefit.



K-12 EDUCATION. Aldine ISD | Alvin ISD | Barbers Hill ISD | Birdville ISD | Boerne ISD | Bryan ISD | Burleson ISD | Clear Creek ISD | College Station ISD | Conroe ISD | Cypress-Fairbanks ISD | Dallas ISD | Dayton ISD | Richardson ISD | Round Rock ISD | Fort Worth ISD | Frisco ISD | Grand Prairie ISD | Hempstead ISD | Highland Park ISD | Houston ISD | Hurst-Euless-Bedford ISD | Irving ISD | Jasper ISD | Keller ISD | Klein ISD | Liberty ISD | New Caney ISD | Onalaska ISD | Plano ISD | Shepherd ISD | Splendora ISD | Rockwall ISD | Tarkington ISD | Tomball ISD | Waco ISD | Region 4 Education Service Center | Region 6 Education Service Center | Region 11 Education Service Center



HIGHER EDUCATION. Alamo Colleges District | Austin Community College District | Blinn College | College of the Mainland | Dallas Baptist University | Del Mar College | Kilgore College | Lamar State Orange College | Lamar University | Lee College | Lone Star College | Lubbock Christian University | St. Petersburg College | Tarleton State University | Tarrant County College District | Texas A&M University System | Texas A&M University – Bryan/College Station | Texas A&M – Commerce | Texas A&M – Corpus Christi | Texas A&M International University | Prairie View A&M University | Texas Christian University | Texas Southern University | Texas State University | Texas Woman's University | Tyler Junior College | University of Houston – Clear Lake | University of Massachusetts | University of North Texas Health Science Center | University of Texas System | University of Texas at Arlington | University of Texas at Dallas | University of Texas at El Paso | University of Texas at San Antonio | University of Texas Permian Basin | UT MD Anderson Cancer Center | UT Southwestern Medical Center | University System of New Hampshire



STATE GOVERNMENT. California Public Employees' Retirement System | California State Lottery Commission | California State Teachers' Retirement System | Cancer Prevention & Research Institute of Texas | Employee Retirement System of Texas | ERCOT | Lower Colorado River Authority | Mississippi Department of Environmental Quality | Nevada Department of Education | North Dakota Retirement and Investment Office | Office of the Governor Economic Development & Tourism Office, TX | Service Oklahoma | State Bar of Texas | State Board of Administration of Florida | North Dakota Retirement & Investment Office | Tennessee Emergency Broadband Authority | Texas Board of Law Examiners | Texas Council for Developmental Disabilities | Texas Credit Union Commission | Texas Department of Information Resources | Texas Department of Insurance | Texas Department of Licensing & Regulation | Texas Department of Motor Vehicles | Texas Department of State Health Services | Texas Emergency Services Retirement System | Texas General Land Office | Texas Health and Human Services Commission | Texas Higher Education Coordinating Board | Texas Lottery Commission | Texas Medical Board | Texas Municipal Retirement System | Texas Permanent School Fund | Texas State Auditor's Office | Texas State Board of Pharmacy | Texas State Library and Archives Commission | Texas Veterans Commission | Texas Water Development Board



LOCAL/REGIONAL ENTITIES. County of San Mateo, CA | Guadalupe County, TX | Maricopa County, AZ | Midland County, TX | Orange County, CA | Parker County, TX | Pecos County, TX | Williamson County, TX | Los Angeles City Employees' Retirement System | Los Angeles County Employees Retirement Association | San Diego County Employees Retirement Association | Brazos Valley Council of Governments | Houston-Galveston Area Council | Bexar Appraisal District | Ector County Appraisal District | Montgomery Central Appraisal District | Odessa Development Corporation | Austin Water | Brushy Creek Regional Utility Authority | Coastal Water Authority | Dallas County Park Cities Municipal Utility District | Dallas County Utility and Reclamation District | Fort Bend County MUD 58 | Irving Flood Control District | Midland County Fresh Water Supply District No. 1 | Orlando Utilities Commission | North Texas Municipal Water District | Tarrant Regional Water District | Trinity River Authority | John Wayne Airport | Capital Metropolitan Transportation Authority | Dallas Area Rapid Transit (DART) | Metropolitan Transit Authority of Harris County | North Texas Tollway Authority | Orange County Transportation Authority | Port of Corpus Christi | Trinity Metro | Medical Center Health System | Montgomery County Hospital District



MUNICIPALITIES. City of Austin | City of Allen | City of Bedford | City of Bryan | City of Buda | City of Burleson | City of Cedar Park | City of Colleyville | City of Coppell | City of Corpus Christi | City of Crockett | City of Dallas | City of Denton | City of Euless | City of Fort Worth | City of Frisco | City of Garland | City of Georgetown | City of Grand Prairie | City of Houston | City of Irving | City of Lewisville | City of Lubbock | City of McAllen | City of McKinney | City of Midland | City of Missouri City | City of Moore, OK | City of Murphy | City of Odessa | City of Plano | City of Rowlett | City of Saginaw | City of Spring Valley Village | City of Southlake | City of Sugar Land | City of Tomball

Value-Added Resources for Your Success

Weaver provides a constant stream of webinars, podcasts, toolkits and research on issues facing school districts to help them understand and manage a range of compliance and operational issues: all at no additional cost.

- ▶ *Monthly Insights* newsletter
- ▶ Webinars
- ▶ Podcasts
- ▶ Thought leadership



Continuing Professional Education (CPE) for District Staff

As an accredited CPE provider for the Texas Society of Certified Public Accountants (TXCPA), Weaver offers a range of CPE-accredited sessions that are led by dedicated, industry-specific professionals and includes breakout sessions so you can customize your CPE day to focus on the needs and interests most critical to the District and its staff.

Sessions address the latest compliance requirements and GASB updates, as well as other topics that impact government operations, e.g., cybersecurity, fraud prevention and digital transformation. Sessions have included:

- ▶ Correctly Calculating Net Investment in Capital Assets
- ▶ State of Organizational Risks
- ▶ Annual GASB Update
- ▶ Fraud Detection and Prevention: Leveraging Data Monitoring and Analytics
- ▶ The Five Traits of Difference Makers
- ▶ Digital Transformation, Catching (and Riding) the Wave!
- ▶ "NextGen" and "Advanced" Cyber Capabilities are the New Expected Basics

We also provide updates and other CPE-accredited training to your staff upon request.

Additionally, we routinely conduct free webinars (usually during the lunch hour) that offer a way for District staff to remain up to date with industry trends without leaving the office or campus.

We publish two podcasts: **Weaver: Beyond the Numbers — The Business of Government** and **Weaver: Beyond the Numbers — Government Impact**, that specifically focus on issues relevant to public sector clients.

e. State whether the proposer 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

No. Weaver is not currently under the terms of a public or private reprimand by the Texas State Board of Public Accountancy and licensing boards of other states.

f. State the size and structure of the firm, including audit staff positions

Weaver has over 1,700 employees throughout our 21 locations nationwide.

g. Describe the proposed audit team, in terms of job positions in the firm

Our proposed audit team will consist of the following positions:

Engagement Partner: As the District's engagement partner, **Rebecca Darling, CPA**, will lead the overall engagement and have responsibility for Weaver's relationship with the District — including approval and execution of the audit plan — and is the person to turn to whenever the District has questions or requests. She also provides guidance to the rest of the team members — who will consult with her on complex technical matters — and reviews audit documentation to ensure that all required elements are complete and to identify any risks or significant issues that call for further discussion. She will discuss preliminary reports and recommendations with the District before reports are finalized and will present (along with the audit senior manager and/or audit manager) all required reports to the Board of Trustees and other parties as designated.

Quality Control Review Partner: To ensure excellent quality in our audits, Weaver assigns a quality control review partner to review the audit documentation and reports to be issued. **Adam McCane, CPA**, will serve this role with the District. He will apply his skills and experience as necessary to provide a second opinion if needed, or to provide advice and insight on unusual or difficult situations.

Audit Manager: The audit manager, **Jobana Tavera, CPA**, will be responsible for monitoring the progress of an engagement against client expectations. She will lead the audit staff in the field, provide the District with regular status updates, manage team responsibilities and monitor hours expended relative to the timeline and budget. She will also research technical matters and advise engagement staff and District management on the best resolution to complex or non-routine questions. She will also review the work of other staff auditors to ensure coverage, completeness, accuracy and technical proficiency. Finally, if issues arise, she will work closely with both the District and other members of the Weaver team to resolve them.

Audit Senior Associate: the audit senior associate, **Joey Hernandez**, and one or two associates, as needed, will perform day-to-day activities for the audit engagement. We utilize our function-specific staffing approach, whereby we deploy right-sized teams based on specific audit tasks and the timing of those tasks. With this leveraged model, we are able to provide the District access to professionals at all staff levels to meet audit timing and subject matter needs without budget surprises

“Weaver has a stable audit team and is always willing to take the time to discuss our concerns and answer our questions, making our business relationship effortless and pleasant.

– Weaver Government Client



h. List the 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

The names, roles and credentials of the proposed team are provided below.



Rebecca Darling, CPA | Partner, Assurance Services

Rebecca has more than 20 years of public accounting experience, with a strong focus on providing financial and compliance audit services to government entities. During her 17-year tenure with a Big Four firm, she was also responsible for managing financial and compliance audits for dozens of Texas state agencies. She is a seasoned leader of audits of government entities in accordance with generally accepted government auditing standards (GAGAS) and Uniform Guidance.



Representative Clients

- **South San Antonio ISD**
- Bryan ISD
- Pflugerville ISD
- Laredo ISD
- Dripping Springs ISD
- College Station ISD
- New Caney ISD
- Northside ISD
- Education Service Center Region 13
- City of Buda
- City of Cedar Park
- Williamson County
- Midland County
- Pecos County
- Central Texas Council of Governments

Professional Involvement, Additional Certifications and Education

- Member, Texas Society of Certified Public Accountants (TXCPA)
- Member, American Society of Certified Public Accountants (AICPA)
- Bachelor of Business Administration, accounting, Southwest Texas State University



Help each other
succeed at work
and in life.

Rebecca says: “One of my favorite core values is **Help each other succeed in work and in life.** One of the most rewarding things in my 20+ years of being in public accounting is watching those team members under me grow and thrive, not only in their careers but outside their careers as well. I love having a part in that. At Weaver, we really do care about our team members and their success, and that shows in our teamwork and ultimately in the quality of work that we do for our clients.”



Adam McCane, CPA | Partner-in-Charge, Central Texas Assurance Services

Adam McCane, CPA, has more than 16 years of experience in public accounting. He serves as the audit engagement partner for both government agencies and companies, both public and private. He has particular experience leading grant compliance engagements, both as agreed-upon procedures and as single audits under Uniform Guidance.



Representative Client Experience

- Arlington ISD
- Birdville ISD
- Boerne ISD
- Fort Worth ISD
- Grapevine-Colleyville ISD
- Hurst-Euless-Bedford ISD
- Northside ISD
- Weatherford ISD
- Education Service Center, Region 13
- Trinity Metro (formerly Fort Worth Transportation Authority)
- Central Texas Council of Governments
- Area Metropolitan Ambulance Authority
- Bethany Special Utility District
- Brushy Creek Regional Utility District
- Bexar Appraisal District
- Texas Emergency Services Retirement System
- City of Benbrook
- City of the Colony
- City of Euless
- City of Georgetown
- City of Grand Prairie
- City of Killeen
- City of Lancaster
- City of Midlothian
- City of Springtown
- Town of Northlake
- Guadalupe County
- Williamson County
- Parker County

Professional Involvement, Additional Certifications and Education:

- Member, TXCPA
- Member, AICPA
- Member, Government Finance Officers Association (GFOA) and its Special Review Committee
- Past Treasurer, Presbyterian Night Shelter of Tarrant County
- Bachelor of Business Administration, accounting and finance, Texas Christian University



Keep perspective:
Be passionate
and diligent,
and have fun.

Adam says: "My favorite core value is **Keep perspective: Be passionate and diligent, and have fun.** Having fun in the workplace is important. It helps to keep everyone motivated and excited about everything that we do and leads us to better serve our clients."



Jobana Tavera, CPA | Manager, Assurance Services

Jobana has more than five years of experience in accounting with Weaver, with an emphasis on not-for-profit financial audits, government audits, and single audits. As an audit manager, she is responsible for directing the work of the senior and staff auditors during fieldwork, reviewing work papers and ensuring that deliverables include the proper reporting and disclosures.



Representative Clients

- **South San Antonio ISD**
- Boerne ISD
- Northside ISD
- Visit San Antonio
- Operation Homefront
- Sisters of Charity of the Incarnate Word
- Jewish Federation of San Antonio
- Witte Museum
- Santa Rosa Children's Hospital Foundation
- Disability Services of the Southwest, Inc.
- The Metis Foundation
- WellMed Charitable Foundation
- Veterinary Emergency & Critical Care Society, Inc.
- Alamo Colleges District
- Guadalupe County

Professional Involvement, Additional Certifications and Education

- Member, TXCPA
- Certified Public Accountant, Texas
- Master of Accountancy, University of Texas at San Antonio
- Bachelor of Business Administration in Accounting, University of Texas at San Antonio
- Bachelor of Business Administration in Management – International Business, University of Texas at San Antonio



Be adaptable
and innovative in
all that you do.

Jobana says: "My favorite core value is **Be adaptable and innovative in all that you do**. In an ever-changing world, it's important to not get used to a status quo and be open to changes."



Joey Hernandez, CPA | Senior Associate, Assurance Services

Joey has more than five years of experience in accounting, with three years at Weaver, and has an emphasis on school district financial audits and single audits, as well as governmental audits. As a senior audit associate, he will perform the daily tasks of the financial audit and communicate directly with your teams and leadership.



Representative Clients

- **South San Antonio ISD**
- Boerne ISD
- The Witte Museum
- The Metis Foundation
- The Sisters of Charity of the Incarnate Word
- Lone Star Systems Supply, L.L.C.
- Architectural Division 8

Professional Involvement, Additional Certifications and Education

- Certified Public Accountant, Texas
- Master of Accountancy, University of Texas at San Antonio
- Bachelor of Business Administration in Accounting, University of Texas at San Antonio



Take initiative.
Lead. Always
think about how
we can improve.

Joey says: "My favorite core value is **Take initiative. Lead. Always think about how we can improve.** I think time is best spent putting your best foot forward and making strides of improvement, no matter how small."

The Weaver team consistently provides stellar service – often far above and beyond. Our questions and requests can be detailed; however, our engagement team is always gracious and helpful. They exceed expectations in the areas of customer service and willingness to help, while never sacrificing the independence required of an auditor.

- Weaver School District Client



i. Describe continuing professional education in governmental accounting and auditing received by the proposed audit team during the last four years

Weaver's continuing professional education (CPE) policy complies with the revised government auditing standards requirement regarding formal education for professionals responsible for planning, conducting or reporting on government audit engagements. All audit team members meet the GAGAS requirements for CPE that include 80 hours of CPE every two years (or 160 in four years), with a minimum of 20 hours of CPE in each year of that period and at least 24 hours relating to governmental audit environments.

Weaver provides extensive customized, in-house training on government audit standards and firm audit methodologies every year. Representative annual CPE courses offered to the proposed audit staff include:

- ▶ State and Local Government Audit Planning Considerations
- ▶ Single Audit (includes financial statement and UG internal control requirements)
- ▶ Ethics: An Overview for Texas CPAs
- ▶ Sampling and Revenue Testing Training
- ▶ Governmental Accounting and Financial Reporting

This internal training is supplemented by external classes, workshops, seminars and conferences as needed to meet CPE requirements and specific client needs.

All staff assigned to your engagement comply with requirements for professionals who plan, conduct or report on government audit engagements

j. Provide the names and qualifications of any needed outside specialists and consultants that will assist the proposer's staff members

All proposed services will be provided by Weaver personnel: we do not anticipate using any outside specialists or consultants.

k. Describe staff rotation plans for audit team members if this is to be a multi-year contract

While we have no advance plans for rotating the assigned staff even under a multi-year contract, whenever staff is scheduled to rotate or to be reassigned with our firm, we proactively engage with the client to quickly bring new members up to speed on the client relationship and engagement to facilitate an efficient and non-disruptive transition. Any departing team members will be replaced by another with commensurate skills and experience. If requested, we can work with the District to ensure that potential team member replacements are agreed to prior to joining the team.

E) Task / Activity Plan and Estimated Fee

Specify budgeted hours, time lines and sequence for audit procedures, and names of staff to be assigned.

We're committed to collaborative planning with the appropriate stakeholders and adherence to set timelines and milestones. At the start of the engagement, we'll work with the District to develop a mutually agreeable timeline.

Your engagement partner and senior manager will be hands-on, scheduling regular meetings to ensure engagement goals are understood, identify any operational issues observed during the engagement, and learn about changes in your forward-looking strategies. An anticipated timeline with budgeted hours, sequence and names of staff for each phase is shown below.

ANNUAL FINANCIAL STATEMENT AUDIT (Including Single Audit)				
Phase	Key Activities	Staff	Timing	Estimated Hours
Planning & Risk Assessment	Understand your priorities and risks, finalize the plan and compile document requests.	Partner Manager	Upon receipt of Engagement Letter	50
Control Documentation & Preliminary (Interim) Fieldwork	Document and test, as applicable, internal controls, determine compliance for major programs and identify key risks.	Partner Manager Sr. Associate Associates	Begin: July	100
Final Fieldwork	Perform substantive testing and data analysis, prepare work papers and communicate any identified issues.	Partner Manager Sr. Associate Associates	Begin: Late October / November	186
Financial Review & Quality Control	Compile draft reports, perform technical reviews, confirm findings with management and incorporate feedback, as applicable, for AFR and audit opinions.	Partner QCR Partner Manager Sr. Associate	November – December	66
	Draft financial statements and management letter due to the Finance Department for review.		Mid-December	

ANNUAL FINANCIAL STATEMENT AUDIT (Including Single Audit)				
Phase	Key Activities	Staff	Timing	Estimated Hours
Reporting	Presentation of issued financial statements to the Board of Trustees	Partner Manager	January	8
Total Estimated Hours:				410

Fee Estimate and Rates

Hours and Rate by Staff Level

Role	Hours Estimate	Discounted Rate/Hour
Engagement Partner	25	\$360 / hour
Quality Control Partner	5	\$360 / hour
Engagement Manager	60	\$198 / hour
Engagement Senior Associate	180	\$156 / hour
Associate(s)	140	\$132 / hour
Total	410	

Cost efficiency is a Weaver hallmark: We pride ourselves on offering extensive capabilities at a reasonable cost. Our pricing reflects the level of insight and technical knowledge our team brings, focused on helping you meet both your immediate objectives and your long-term goals.

Weaver is committed to continue working with you to develop a conscious, cost-effective fee structure that reflects your unique needs — we want our relationship with you to be long-term and mutually beneficial.

Service	FY 2024
Annual Audit Services for FY-end August 31	\$68,000

Evaluation of the Fee From Year to Year

Although hourly rates are a convenient measure of effort — and therefore costs — Weaver ultimately considers many factors to arrive at a fair and competitive fee.

These factors include the timing of the work, availability of professionals with suitable experience, associated risk factors, characteristics of the prospective client and its operations and our interest in working with that client. The fee proposal offered here was developed with all these criteria in mind.

The hourly rates we've provided serve as a general guide for estimating costs. However, specific fees for each engagement are determined based on the mix of resources and skillsets required, degree of complexity and risk, and timing — as well as our sincere desire to provide services in the most cost-effective manner possible.

Our fee increases are typically no more than four percent (4%) each year and are based on inflation and changes in client operations.

Fees will be billed monthly as work progresses.

Assistance from the District

Our objective is to allocate to District staff only those tasks that will result in the greatest efficiency overall. During the engagement planning process, we will jointly determine and outline assistance needed from District personnel, such as schedules and information as well as time and availability during the engagement to answer questions, etc. For all information requests, we'll give District staff adequate lead time to prepare the requested materials.

We'll deliver a request list for our interim fieldwork no later than three weeks in advance of the audit team's scheduled arrival or start of the audit. When we conclude our interim fieldwork, we'll deliver a tailored list of schedules for final fieldwork. This list will be based on our understanding of controls and operations developed during interim fieldwork.

Pricing Form



South San Antonio Independent School District
 1450 Gillette Blvd. | San Antonio, TX 78224 | (210) 977-7075 | Fax (210) 921-2186
 Office of Procurement Services

RFQ 2023-19 Independent Financial Audit Services

PRICING AND SERVICE AFFIRMATION

Proposal of: Weaver and Tidwell, L.L.P.
 (Proposer Firm Name)

RFQ 2023-19: INDEPENDENT FINANCIAL AUDIT SERVICES CONTRACT

Proposer will provide the product/services to the South San Antonio Independent School District (“SSAISD”) and possibly other governmental agencies (through Interlocal-agreements).

Price and Products/Services Quotation: The prices quoted shall be SSAISD’s pricing for the product or service. There shall be no separate or additional charges, fees, handling or other incidental costs associated in the acquisition of the product/services not disclosed herein. Proposer understands that SSAISD makes no guarantee as to the volume, amount or type of product/services that may be purchased under any Agreement. Proposer certifies and agrees that all prices and any promotion or rebates quoted in the proposal have been reviewed and are the final proposed price and product/service offering for this initial RFQ response.

SSAISD Payment Terms: SSAISD’s standard payment terms for services are “net 30 days” from receipt of the invoice. Indicate below the prompt payment discount that Proposer will provide to SSAISD:

General Terms and Conditions: Proposer agrees to the General Terms and Conditions and all other Terms and Conditions.

Prompt Payment Discount % 0 days / net 30 days.

Company Name: Weaver and Tidwell, L.L.P.

By: Rebecca Darling
 Corporate Officer’s Signature

Printed Name: Rebecca Darling

Title: Partner, Assurance Services

Date: 3/28/2024

Vendor Name:

F) Required Forms

Terms and Conditions Signature Page



**SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
PROCUREMENT DEPARTMENT**

1450 Gillette Blvd • San Antonio, Texas 78224 • (210) 977-7000 • Fax (210) 977-7019

**CONTRACT/ AGREEMENT
GENERAL TERMS AND CONDITIONS**

ACKNOWLEDGEMENT CONFIRMATION PAGE:

THIS PAGE CERTIFIES THAT THE FOLLOWING REPRESENTATIVE HAS REVIEWED AND ACKNOWLEDGED TO ALL OF THE TERMS AND CONDITIONS LISTED IN ATTACHED SOUTH SAN ANTONIO ISD TERMS AND CONDITIONS .

Vendor Name:	Weaver and Tidwell, L.L.P.
Authorized Vendor Representative:	Rebecca Darling, CPA Partner
Address:	9311 San Pedro Avenue, Suite 1400 San Antonio, TX 78216
Phone:	512.609.1907
Email:	rebecca.darling@weaver.com
SSAISD Bid #	2023-19

Rebecca Darling

Certificate of Insurance

ACORD®		CERTIFICATE OF LIABILITY INSURANCE		DATE (MM/DD/YYYY) 8/14/2023
<p>THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.</p>				
<p>IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).</p>				
PRODUCER Edgewood Partners Insurance Center EPIC Brokers 14881 Quorum Drive, Suite 850 DALLAS, TX 75254 www.epicbrokers.com		CONTACT NAME: Yvette Camacho PHONE (A/C, No, Ext): _____ FAX (A/C, No): _____ E-MAIL: yvette.camacho@epicbrokers.com ADDRESS: _____		
INSURED Weaver and Tidwell, L.L.P. 2821 W. 7th Street, Ste. 700 Fort Worth TX 76107		INSURER(S) AFFORDING COVERAGE		NAIC #
		INSURER A: Continental Insurance Company		35289
		INSURER B: National Fire Insurance Co of Hartford		20478
		INSURER C:		
		INSURER D:		
		INSURER E:		
		INSURER F:		

COVERAGES		CERTIFICATE NUMBER: 75751091		REVISION NUMBER:			
THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.							
INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GENL AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC OTHER:			6081459505	8/15/2023	8/15/2024	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000 MED EXP (Any one person) \$ 15,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMPIOP AGG \$ 2,000,000 \$
B	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS NON-OWNED <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			6081459486	8/15/2023	8/15/2024	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 10,000			6081459536	8/15/2023	8/15/2024	EACH OCCURRENCE \$ 15,000,000 AGGREGATE \$ 15,000,000 \$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	6081459522 (AOS)	8/15/2023	8/15/2024	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
B				6081459519 (CA)	8/15/2023	8/15/2024	
DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)							

CERTIFICATE HOLDER	CANCELLATION
For Information Only	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE KJ Wagner

AGENCY CUSTOMER ID: WEAVTID1

LOC #: _____



ADDITIONAL REMARKS SCHEDULE

Page ____ of ____

AGENCY Edgewood Partners Insurance Center		NAMED INSURED Weaver and Tidwell, L.L.P. 2821 W. 7th Street, Ste. 700 Fort Worth TX 76107	
POLICY NUMBER		EFFECTIVE DATE:	
CARRIER	NAIC CODE		

ADDITIONAL REMARKS

THIS ADDITIONAL REMARKS FORM IS A SCHEDULE TO ACORD FORM,

FORM NUMBER: 25 **FORM TITLE:** Certificate of Liability (03/16)

HOLDER: **For Information Only**

ADDRESS:

The General Liability and Automobile Liability policies include automatic additional insured endorsements providing primary/non-contributory coverage to any entity as required by written contract. All policies include blanket waiver of subrogation in favor of all entities required by written contract. 30 day notice of cancellation except 10 days for non-payment of premium included on the General, Auto, and Workers' Comp Liability policies. Excess Liability is "Following Form" and includes General , Auto and Employers Liability.


ACORD 101 (2008/01)

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ATTACHMENT

Conflict of Interested Parties, Form 1295

CERTIFICATE OF INTERESTED PARTIES		FORM 1295		
		1 of 1		
<small>Complete Nos. 1 - 4 and 6 if there are interested parties. Complete Nos. 1, 2, 3, 5, and 6 if there are no interested parties.</small>		OFFICE USE ONLY CERTIFICATION OF FILING		
1 Name of business entity filing form, and the city, state and country of the business entity's place of business. Weaver and Tidwell, L.L.P. San Antonio, TX United States		Certificate Number: 2024-1135201 Date Filed: 03/15/2024 Date Acknowledged:		
2 Name of governmental entity or state agency that is a party to the contract for which the form is being filed. South San Antonio Independent School District				
3 Provide the identification number used by the governmental entity or state agency to track or identify the contract, and provide a description of the services, goods, or other property to be provided under the contract. 2023-19 Independent Financial Audit Services				
4	Name of Interested Party	City, State, Country (place of business)	Nature of interest (check applicable)	
			Controlling	Intermediary
	Mackel, John	Houston, TX United States	X	
	Rook, David	Houston, TX United States	X	
	Darling, Rebecca	Austin, TX United States		X
5 Check only if there is NO Interested Party. <input type="checkbox"/>				
6 UNSWORN DECLARATION My name is <u>Rebecca Darling Partner, Assurance Services</u> , and my date of birth is <u>4/16/1978</u> . My address is <u>1601 South MoPac Expressway Suite D250</u> , <u>Austin</u> , <u>TX</u> , <u>78746</u> , <u>USA</u> . <small>(street) (city) (state) (zip code) (country)</small> I declare under penalty of perjury that the foregoing is true and correct. Executed in <u>Travis</u> County, State of <u>Texas</u> , on the <u>28th</u> day of <u>March</u> , 20 <u>24</u> . <small>(month) (year)</small> <div style="text-align: center;">  _____ Signature of authorized agent of contracting business entity <small>(Declarant)</small> </div>				

Conflict of Interest Form

	CONFLICT OF INTEREST QUESTIONNAIRE For vendor doing business with local governmental entity	FORM CIQ
<p>This questionnaire reflects changes made to the law by H.B. 23, 84th Leg., Regular Session.</p> <p>This questionnaire is being filed in accordance with Chapter 176, Local Government Code, by a vendor who has a business relationship as defined by Section 176.001(1-a) with a local governmental entity and the vendor meets requirements under Section 176.006(a).</p> <p>By law this questionnaire must be filed with the records administrator of the local governmental entity not later than the 7th business day after the date the vendor becomes aware of facts that require the statement to be filed. See Section 176.006(a-1), Local Government Code.</p> <p>A vendor commits an offense if the vendor knowingly violates Section 176.006, Local Government Code. An offense under this section is a misdemeanor.</p>		OFFICE USE ONLY Date Received
1	Name of vendor who has a business relationship with local governmental entity. <p style="text-align: center;">Weaver and Tidwell, L.L.P.</p>	
2	<input checked="" type="checkbox"/> Check this box if you are filing an update to a previously filed questionnaire. (The law requires that you file an updated completed questionnaire with the appropriate filing authority not later than the 7th business day after the date on which you became aware that the originally filed questionnaire was incomplete or inaccurate.)	
3	Name of local government officer about whom the information is being disclosed. <p style="text-align: center;">N/A</p> <p style="text-align: center;">_____ Name of Officer</p>	
4	Describe each employment or other business relationship with the local government officer, or a family member of the officer, as described by Section 176.003(a)(2)(A). Also describe any family relationship with the local government officer. Complete subparts A and B for each employment or business relationship described. Attach additional pages to this Form CIQ as necessary.	
	A. Is the local government officer or a family member of the officer receiving or likely to receive taxable income, other than investment income, from the vendor? <p style="text-align: center;"> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No </p>	
	B. Is the vendor receiving or likely to receive taxable income, other than investment income, from or at the direction of the local government officer or a family member of the officer AND the taxable income is not received from the local governmental entity? <p style="text-align: center;"> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No </p>	
5	Describe each employment or business relationship that the vendor named in Section 1 maintains with a corporation or other business entity with respect to which the local government officer serves as an officer or director, or holds an ownership interest of one percent or more. <p style="text-align: center;">N/A</p>	
6	<input type="checkbox"/> Check this box if the vendor has given the local government officer or a family member of the officer one or more gifts as described in Section 176.003(a)(2)(B), excluding gifts described in Section 176.003(a-1).	
7	<p style="text-align: center;"><u>Rebecca Darling</u></p> Signature of vendor doing business with the governmental entity	<p style="text-align: center;">3/28/2024</p> Date

Edgar Certification Form



**SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
PROCUREMENT DEPARTMENT**

1450 Gillette Blvd · San Antonio, Texas 78224 · (210) 977-7000 · Fax (210) 977-7019

**EDGAR CERTIFICATION FORM
ADDENDUM FOR AGREEMENT FUNDED
BY U.S. FEDERAL GRANT
(ALL PAGES MUST BE COMPLETED AND TURNED IN WITH PROPOSAL)**

**REQUIRED CONTRACT PROVISIONS FOR NON-FEDERAL ENTITY CONTRACTS UNDER
FEDERAL AWARDS [APPENDIX II TO 2 CFR PART 200](#)**

SAISD is in the process of ensuring that all policies and procedures involving the expenditure of federal funds are compliant with the new Education Department General Administrative Guidelines ("EDGAR"). Part of this process involves ensuring that all current vendors agree to comply with EDGAR. The following certifications and provisions are required and apply when SAISD expends federal funds for any contract resulting from this procurement process.

Pursuant to [2 C.F.R. § 200.326](#), all contracts, including small purchases, awarded by the District and the District's subcontractors shall contain the procurement provisions of [Appendix II to Part 200](#), as applicable.

A.) Vendor Violation or Breach of Contract Terms:

Contracts for more than the simplified acquisition threshold which is the inflation adjusted amount determined by the Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council (Councils) as authorized by [41 U.S.C. 1908](#), must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate. When SAISD expends federal funds, SAISD reserves all rights and privileges under the applicable laws and regulations with respect to this procurement in the event of breach of contract by either party.

B.) Termination for Cause or Convenience by the Grantee or Subgrantee including the Manner by which it will be affected and the basis for settlement:

SAISD reserves the right to immediately terminate any agreement in excess of \$10,000 resulting from this procurement process in the event of a breach or default of the agreement by Vendor in the event Vendor fails to:

(1) meet schedules, deadlines, and/or delivery dates within the time specified in the procurement solicitation, contract, and/or a purchase order; (2) make any payments owed; or (3) otherwise perform in accordance with the contract and/or the procurement solicitation. SAISD also reserves the right to terminate the contract immediately, with written notice to vendor, for convenience, if SAISD believes, in its sole discretion that it is in the best interest of SAISD to do so. Vendor will be compensated for work performed and accepted and goods accepted by SAISD as of the termination date if the contract is terminated for convenience of SAISD. Any award under this procurement process is not exclusive and SAISD reserves the right to purchase goods and services from other vendors when it is in SAISD's best interest.

C.) Termination for Non-Appropriation of Funds for Multi-Year or Multiple-Year Contracts:

Performance by SAISD under the Contract for years subsequent to the current may be dependent upon the appropriation and allotment of funds by the State of Texas Legislature (the "Legislature"), allocation of funds by the Board of Trustees (the "Board"), and/or, if the Contract is funded fully or partially by Federal grants awards, the receipt of the Notice of Grant Award ("NOGA"). If the Legislature fails to appropriate or allot the necessary funds, and/or there is a change in the NOGA, then the District may terminate this Contract without further duty or obligation under the Contract.

D.) Equal Employment Opportunity:

Except as otherwise provided under [41 CFR Part 60](#), all contracts that meet the definition of "federally assisted construction contract" in [41 CFR Part 60-1.3](#) must include the equal opportunity clause provided under [41 CFR 60-1.4\(b\)](#), in accordance with Executive Order 11246, "Equal Employment Opportunity" (30 FR 12319, 12935, 3 CFR Part, 1964-1965 Comp., p. 339), as amended by Executive Order 11375, "Amending Executive Order 11246 Relating to Equal Employment Opportunity," and implementing regulations at [41 CFR part 60](#), "Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor." When SAISD expends federal funds on any federally assisted construction contract, the equal opportunity clause is incorporated by reference herein.

E.) Davis-Bacon Act (Amended (40 U.S.C. 3141-3148):

When required by Federal program legislation, all prime construction contracts in the excess of \$2,000 awarded by non-Federal entities must include a provision for compliance with the [Davis-Bacon Act \(40 U.S.C. 3141-3144, and 3146-3148\)](#) as supplemented by Department of Labor regulations ([29 CFR Part 5](#), "Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction"). In accordance with the statute, contractors must be required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, contractors must be required to pay wages not less than once a week. The non-Federal entity must place a copy of the current prevailing wage determination issued by the Department of Labor in each solicitation. The decision to award a contract or subcontract must be conditioned upon the acceptance of the wage determination. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency. The contracts must also include a provision for compliance with the Copeland "Anti-Kickback" Act ([40 U.S.C. 3145](#)), as supplemented by Department of Labor regulations ([29 CFR Part 3](#), "Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States"). The Act provides that each contractor or subrecipient must be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency.

F.) Contract Work Hours and Safety Standards Act (40 U.S.C. 3701-3708):

Where applicable, all contracts awarded by the non-Federal entity in excess of \$100,000 that involve the employment of mechanics or laborers must include a provision for compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations ([29 CFR Part 5](#)). Under [40 U.S.C. 3702](#) of the Act, each contractor must be required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of [40 U.S.C. 3704](#) are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions

which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence. Vendor certifies that Vendor will be in compliance with all applicable provisions of the Contract Work Hours and Safety Standards Act during the term of an award for all contracts by SAISD resulting from this procurement process

G.) Right to Inventions Made Under a Contract or Agreement:

If the Federal award meets the definition of "funding agreement" under [37 CFR §401.2\(a\)](#) and the recipient or subrecipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that "funding agreement," the recipient or subrecipient must comply with the requirements of [37 CFR Part 401](#), "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the awarding agency. Vendor certifies that during the term of an award for all contracts by SAISD resulting from this procurement process, the vendor agrees to comply with all applicable requirements.

H.) Debarment and Suspension (Executive Orders 12549 and 12689):

Contracts and subgrants of amounts in the excess of \$150,000 must contain a provision that requires the non-Federal award to agree to comply with all applicable standards, orders or regulations issued pursuant to the [Clean Air Act \(42 U.S.C. 7401-7671q\)](#) and the Federal Water Pollution Control Act as amended ([33 U.S.C. 1251- 1387](#)). Violations must be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).

I.) Byrd Anti-Lobbying Amendment (31 U.S.C. 1352):

Contractors that apply or bid for an award exceeding \$100,000 must file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by [31 U.S.C. 1352](#). Each tier must also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the non-Federal award.

(1) The vendor certifies that during the term and after the awarded term of an award for all contracts by SAISD resulting from this procurement process, the vendor certifies that it is in compliance with all applicable provisions of the Byrd Anti-Lobbying Amendment ([31 U.S.C. 1352](#)). The undersigned further certifies that:

(2) No Federal appropriated funds have been paid or will be paid for on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of congress, or an employee of a Member of Congress in connection with the awarding of a Federal contract, the making of a Federal grant, the making of a Federal loan, the entering into a cooperative agreement, and the extension, continuation, renewal, amendment, or modification of a Federal contract, grant, loan, or cooperative agreement.

(3) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of congress, or an employee of a Member of Congress in connection with this Federal grant or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying", in accordance with its instructions.

(4) The undersigned shall require that the language of this certification be included in the award documents for all covered sub-awards exceeding \$100,000 in Federal funds at all appropriate tiers and that all subrecipients shall certify and disclose accordingly.

J.) **§ 200.323 Procurement of Recovered Materials:**

(a) As appropriate and to the extent consistent with law, the non-Federal entity should, to the greatest extent practicable under a Federal award, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactured products). The requirements of this section must be included in all subawards including all contracts and purchase orders for work or products under this award. (b) For purposes of this section: (1) “Produced in the United States” means, for iron and steel products, that all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States. (2) “Manufactured products” means items and construction materials composed in whole or in part of non-ferrous metals such as aluminum; plastics and polymer-based products such as polyvinyl chloride pipe; aggregates such as concrete; glass, including optical fiber; and lumber.

K.) **§ 200.216 Ban on Foreign Telecommunications:**

Federal grant funds may not be used to purchase equipment, services or systems that uses, “covered telecommunications” equipment or services as a substantial or essential component of any system, or as critical technology as part of any system. Covered Telecommunications” means: purchases from Huawei Technologies Company or ZTE Corporation (or any subsidiary or affiliate of such entities. Video surveillance and telecommunications equipment produced by Hytera Communication Corporation, Hangzhou Hikvision Digital Technology Company, or Dahua Technology Company (or any subsidiary or affiliate of such entities).

L.) **§ 200.322 Domestic Preferences for Procurements:**

(1) Expands applicability of “Buy America” initiative to all agencies (2) The addition of [2 CFR 200.322](#) encourages Federal award recipients, if appropriate and to the extent permitted by law, to utilize goods, products, and materials provided in the United States (uses the term “should” vs. “must”).

M.) **Record Retention Requirements for Federally Funded Contracts:**

Vendor certifies that it will comply with the record retention requirements detailed in [2 CFR § 200.333](#). The Vendor further certifies that Vendor will retain all records as required by [2 CFR § 200.333](#) for a period of three years after grantees or subgrantees submit final expenditure reports or quarterly or annual financial reports, as applicable, and all other pending matters are closed.

N.) **Certification of Compliance with EPA Regulations applicable to Grants, Subgrants, Cooperative Agreements, and Contracts in Excess of \$150,000 of Federal Funds:**

When federal funds are expended by SAISD, and/or its cooperative members, for any contract resulting from this procurement process in excess of \$150,000, the vendor certifies that the vendor is in compliance with all applicable standards, orders, regulations, and/or requirements issued pursuant to the Clean Air Act of 1970, as amended (42 U.S.C. 1857(h), Section 508 of the Clean Water Act, as amended (33 U.S.C. 1368), Executive Order 117389 and Environmental Protection Agency Regulation, 40 CFR Part 15.

O.) **Certification of Compliance with the Energy Policy and Conservation Act:**

Vendor certifies that it will comply with the mandatory standards and policies relating to energy efficiency which are contained in the state energy conservation plan issued in compliance with the Energy Policy and Conservation Act (42 U.S.C. 6321 et seq.; 49 C.F.R. Part 18). Contracts and subgrants of amounts in the excess of \$150,000 must contain a provision that requires the non-Federal award to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401-7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251- 1387). Violations must be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).

P.) **Certification of Access to Records 2 C.F.R. § 200.336:**

Vendor agrees that the Inspector General of the District or any of their duly authorized representatives shall have access to any books, documents, papers and records of Vendor that are directly pertinent to Vendor's discharge of its obligations under the Contract for the purpose of making audits, examinations, excerpts, and transcriptions. The right also includes timely and reasonable access to Vendor's personnel for the purpose of interview and discussion relating to such documents.

Q.) **Certification of Compliance with Texas Family Code**

Pursuant to Texas Family Code, Section 231.006, a child support obligor who is more than thirty (30) days delinquent in paying child support or a business entity in which the child support obligor is a sole proprietor, partner, shareholder, or owner with an ownership interest of at least twenty-five percent (25%) is not eligible to receive payments from State funds under a contract to provide property, materials, or services until all arrearages have been paid; the obligor is in compliance with a written repayment agreement or court order as to the existing delinquency; or a court of continuing jurisdiction over the child support order has granted the obligor an exemption as part of a court-supervised effort to improve earnings and child support payments. The undersigned proposer certifies that he or she, as the proposing individual, or the proposing business entity named in this contract, bid or application, is not ineligible under Section 231.006 of the Texas Family Code, to receive the specified grant, loan or payment, and acknowledges that a contract resulting from this solicitation may be terminated and payment may be withheld if the certification provided herein is found to be inaccurate. NOTE: Owners not owning at least twenty-five percent (25%) of the business entity submitting this proposal need not execute this certification and acknowledgement.

	Vendor Certification Description	YES, I agree	Initial
A.	Vendor Violation or Breach of Contract Terms	√	RGD
B.	Termination for Cause or Convenience	√	RGD
C.	Termination for Non-Appropriation of Funds ((Multi-Year)	√	RGD
D.	Equal Employment Opportunity	√	RGD
E.	Davis-Bacon Act (Amended (40 U.S.C. 3141-3148):	√	RGD
F.	Contract Work Hours	√	RGD
G.	Right to Inventions	√	RGD
H.	Debarment and Suspension	√	RGD
I.	Byrd Anti-Lobbying Amendment 31 U.S.C. 1352	√	RGD
J.	§ 200.323 Procurement of Recovered Materials	√	RGD
K.	§ 200.216 Ban on Foreign Telecommunications	√	RGD
L.	§ 200.322 Domestic Preferences for Procurements	√	RGD
M.	Record Retention Requirements	√	RGD
N.	Certification of Compliance with EPA Regulations	√	RGD
O.	Certification of Compliance with the Energy Policy and Conservation Act:	√	RGD
P.	Certification of Access to Records 2 C.F.R. § 200.336:	√	RGD
Q.	Certification of Compliance with Texas Family Code	√	RGD

Vendor agrees to comply with all Federal, State, and Local Laws, Rules, Regulations, and Ordinances, as applicable. It is further acknowledged that vendor certifies compliance with all provisions, laws, acts, regulations, etc. as specifically noted above.

Corporate/Company Name: Weaver and Tidwell, L.L.P
 Authorized Signature: *Rebecca Darling*
 Title: Partner, Assurance Services
 Address: 1601 South MoPac Expressway, Suite D250
 City, State, Zip Code: Austin, TX 78746
 SOLICITATION TITLE#: Proposal for Independent Financial Audit Services
 RFQ 2023-19

HB 89



**SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
HB 89**

Verification of Vendor

[TX Gov't Code § 2270.001]

(Included in All Applicable District Contracts for Goods and/or Services)

This Verification of Vendor is included in all contracts entered into by the San Antonio Independent School District, and its campuses and departments, for goods and/or services, as required by Chapter 2270 of the Texas Government Code.

The District is prohibited from entering into a contract with a companyⁱ for goods or services unless the contract contains a written verification from the company that it (1) does not boycott Israelⁱⁱ and (2) will not boycott Israel during the term of the contract.

Accordingly, please complete the following verification, which is hereby incorporated by reference into the contract for goods and/or services with the San Antonio Independent School District:

VERIFICATION

I hereby verify on behalf of Weaver and Tidwell, L.L.P. that I am authorized to make this verification on the company's behalf and so verify that the company does not boycott Israel and that it will not boycott Israel during the term of its contract with the San Antonio Independent School District for goods and/or services.



Signature of Verifier
 Rebecca Darling

Printed Name of Verifier
 Partner, Assurance Services

Title of Verifier
 3/28/2024

Date of Verification

This document no longer has to be notarized.

1. Boycott Israelⁱⁱⁱ means refusing to deal with terminating business activities with, or otherwise taking any action that is intended to penalize, inflict economic harm on, or limit commercial relations specifically with Israel, or with a person or entity doing business in Israel or in an Israel controlled territory, but does not include an-action made for ordinary business purposes.

2. "Company" means a for-profit sole proprietorship, organization, association, corporation, partnership, joint venture, limited partnership, limited liability partnership, or limited liability company, including a wholly owned subsidiary, majority-owned subsidiary, parent company, or affiliate of those entities or business associations that exist to make a profit.

SB252 Verification Form



SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

SB 252 Verification Form

I, the undersigned vendor, do hereby certify and verify that Contract is not a company identified on the Texas Comptroller's list of companies known to have contracts with, or provide supplies or services to, a foreign organization designated as a Foreign Terrorist Organization by the U.S Secretary of State.

The undersigned verifies that: Weaver and Tidwell, L.L.P.
(Insert Company Name Here)

1. does not have contracts; or
2. provide supplies or services to Foreign Terrorist Organizations

Dated this 28th day of March, 2024.

Rebecca Darling
Signature of Company Representative

Rebecca Darling
Partner, Assurance Services
Printed Name of Company Representative