



SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

Agenda Item Summary

Meeting Date: May 18, 2026

Agenda Section: Consent

Agenda Item Title: Approval of RFQ 2026-01 Independent Financial Audit Services

From: Stan Osborne, Chief Financial Officer

Additional Presenters if Applicable: N/A

Description: Following a Request for Qualifications (RFQ) for independent financial audit services, the South San Antonio Independent School District evaluation committee has completed its scoring analysis of all qualified submittals. Based on the committee's independent evaluation, Eide Bailly emerged as the highest-ranked firm.

Historical Data: Former RFQ 2023-19 Independent Financial Audit Services has concluded, therefore new RFQ will replace previous contract.

Recommendation: Recommend the Board of Managers to approve Eide Bailly LLP as the Independent Financial Audit Services firm for South San Antonio ISD.

Purchasing Director: Victoria Cantu, May 1, 2026 and Approval Date:

Funding Budget Code and Amount: approximately \$62,000 per audit year / General Fund 199

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.

2026-01 - Independent Financial Audit Services

Supplier	Rank	Score	Criteria Scoring	Technical Component C	Management Componen	Task Activity Plan	Estimated Fees	Oral Presentation
		100	20.00	25.00	25.00	20.00	10.00	
Eide Bailly LLP	1	87.00	18.67	20.00	20.67	18.67	9.00	
Garza_Gonzalez & Associates	2	74.00	16.00	21.00	19.00	12.33	5.67	
Pattillo, Brown & Hill L.L.P.	3	72.00	14.33	17.67	17.00	16.33	6.67	
ABIP, PC	4	58.33	12.67	15.00	17.67	7.00	6.00	
		72.83	15.42	18.42	18.58	13.58	6.83	

Evaluators
Osborne, Stan
Ramos, Veronica
Trevino, Clarita

Finalized Scoring on 4/27/2026



RFQ 2026-01

Independent Financial Audit Services

Monday, March 23, 2026	<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>
Monday, March 30, 2026	<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>
Tuesday, April 7, 2026 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>
Thursday, April 9, 2026 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>
Monday, April 13, 2026 2:30 pm	<p>Bid Opening <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>
Tuesday, April 14, 2026	<p>Evaluation Meeting – schedule to follow <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>
Week of April 20 th -23 rd	<p>Firm Presentations (30-minute increments)</p>
Monday, May 18, 2026	<p>Recommendation made to Superintendent, & Board of Managers</p>



2026-01 Addendum 1 Eide Bailly LLP Supplier Response

Event Information

Number: 2026-01 Addendum 1

Title: Independent Financial Audit Services

Type: Request for Qualifications

Issue Date: 3/23/2026

Deadline: 4/13/2026 02:30 PM (CT)

Notes: The South San Antonio Independent School District (SSAISD) requests interested parties to submit proposals for "Independent Financial Audit Services." The district is seeking for qualified and responsive firms that demonstrate the capability to perform an annual audit in accordance with governmental auditing standards and State Board of Education auditing rules. Public accounting firms that have performed annual audits for similar entities are encouraged to file a proposal.

Firms that are selected into the final stage of the bidding process will be required to present a **30 minute virtual "Company Overview Demo" during the week of April 20th through April 23rd**. We will contact the firm to schedule the date/time after the bid has officially closed.
Vendor questions are to be uploaded onto Ionwave by April 7, 2026 at

5:00 pm.

Please do not email any South San Antonio ISD employees, but rather post questions publicly so all can view responses.

The contract shall be valid for three (3) years from the date of Board of Managers approval with two (2) additional one (1) renewal options to exercise. District may still exercise option to terminate contract at any time with 30 days written notice.

Contact Information

Contact: Victoria Cantu

Address: Procurement Department

5622 Ray Ellison Blvd

San Antonio, TX 78242

Phone: (210) 977-7025 x3018

Email: victoria.cantu@southsanisd.net

Eide Bailly LLP Information

Contact: Jeromy Stephens
Address: 400 Pine St., Ste. 600
Abilene, TX 79601
Phone: (325) 672-4000
Fax: (325) 672-7049
Email: jstephens@eidebailly.com
Web Address: www.eidebailly.com

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

Kevin Randolph

Signature

Submitted at 4/13/2026 02:01:58 PM (CT)

krandolph@eidebailly.com

Email

Supplier Note

Thank you for the opportunity to support the South San Antonio Independent School District (the District) in achieving your goals through providing independent financial audit services. We're committed to being responsive, reliable advisors and would be glad to answer any questions as you evaluate next steps. We look forward to the possibility of working with you now and in the future.

Requested Attachments

South San ISD Terms and Conditions

Eide Bailly Requested
Exceptions.pdf

Certificate of Interested Parties_1295

Eide Bailly Form 1295
Certificate.pdf

Conflict of Interest Form

Eide Bailly Conflict of Interest.pdf

Edgar Certification Form

Eide Bailly Edgar Certification
Form.pdf

SB 252 Verification Form

Eide Bailly SB 252 Verification
Form.pdf

HB 89

Eide Bailly House Bill 89
Verification.pdf

SB 19 Firearm and Ammunition Industries Certification

Eide Bailly SB 19 Firearms and
Ammunition Industries
Certification.pdf

SB 13 Energy Company Boycott Certification

Eide Bailly SB 13 Energy
Company Boycott Certification.pdf

SWMBE Certifications

No response

Upload Certificates here, if applicable.

Reference #1

Eide Bailly Reference Sheet.pdf

Reference #2

Eide Bailly Reference Sheet.pdf

Reference #3

Eide Bailly Reference Sheet.pdf

Firm Proposal Mandatory Sections

Mandatory Sections_2026 Eide
Bailly Proposal for SSAISD_RFQ
2023-19.pdf

This section shall include the following, any missing information can lead to disqualification:

(refer to the Scope of Work for the breakdown of each section listed below)

II. Proposal Format and Content

- A. Cover Letter
- B. Mandatory Criteria
- C. Technical Component
- D. Management Component
- E. Task/Activity Plan & Estimated Fee

Misc Information (NOT REQUIRED)

Any other relevant information pertaining to this bid to include.

Eide Bailly Supplier
Information.pdf

Firm Contact Information Sheet

Appointed Individuals listed to contact for demo presentation.

Eide Bailly Firm Contact
Information Sheet.pdf

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. <input type="checkbox"/> Disagree
3	Submission Response South San Antonio ISD prefers responses to be submitted online via our electronic system. For any questions, please contact South San ISD Procurement Department (210) 977-7025 ext 3518
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 Section 2

PROPOSAL REQUIREMENTS

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

7 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

8 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?

No

9 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).

N/A

10 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.

11 Bidder's Certification

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.

12 Non-resident Bidder's Certification

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).

1 3	SWMBE Certification List type of certifications participated by the SWMBE (Small, Women, and Minority Business Enterprises) Must attach Certificates on the "Responses Attachment" tab <input type="text" value="N/A"/>
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1 4	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. <input checked="" type="checkbox"/> I Agree
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1 5	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. <input type="text" value="Agree"/>
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1 6	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. <input checked="" type="checkbox"/> I Agree
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1 7	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. <input checked="" type="checkbox"/> Agree
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18 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# 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.

19 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?

20 No Deviations or Exceptions

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

21 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

2
2 **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).

N/A

2
3 **Reference Instructions**

References must independently fill out Reference Sheets provided in the attachments tab.

Proposers will upload documents with proposal.

2
4 **Local Place of Business Details**

Respond to the following:

Local Address:

Point of contact for bid questions:

Phone number:

email address:

Kevin Randolph, CPA | Managing Director 400 Pine St., Ste. 600 Abilene, TX 79601 325.437.4128 |
krandolph@eidebailly.com

2
5 **Proposal Offer Agreement**

The Proposal is a firm offer that shall be irrevocable and valid for 120 calendar dates from the proposal opening date (bid opening).

Agree



April 13, 2026

Proposal for Independent Financial Audit Services

South San Antonio Independent School District

Submitted By:

Eide Bailly LLP
Brian Stavenger, CPA
Partner/Government Industry Leader

Kevin Randolph, CPA
Managing Director *(effective 5/1/26)*

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Cover Letter

Your Goals, Our Commitment

Thank you for the opportunity to support the South San Antonio Independent School District (the District) in achieving your goals through providing independent financial audit services. We understand that today's business environment demands more than just technical expertise — it requires a partner who listens, adapts, and delivers value that aligns with your vision for success.

We've crafted this proposal with your team in mind, focusing on the outcomes that matter most to the District and the challenges you're navigating right now.

Our objective is simple: to help you move forward with confidence. Whether it's protecting what you've built, improving performance, or uncovering new ways to grow, Eide Bailly is here to offer thoughtful support and practical solutions. Our service is always grounded in a genuine understanding of your world.

The District won't just gain an experienced service provider — you'll gain a team that listens closely, responds quickly, and shows up with insight, not just answers. We've spent more than 70 years working with organizations in the government industry space, including hundreds of school districts, so we understand the pace, pressure, and purpose that drive your work. That perspective shapes everything we do.

We've tailored this proposal with the District's unique challenges and opportunities in mind. Here's what you can expect from our relationship:

- **Relationships come first.** Our professionals work side by side with clients, building a deep understanding of their goals, challenges, and operations. This collaborative mindset allows us to offer tailored advice and solutions from a team that truly knows their clients' organizations.
- **We believe in being more than just service providers — we're partners in your success.** Our team, from senior partners to support staff, stays involved year-round, offering timely, relevant insights, and fostering a relationship rooted in trust, responsiveness, and genuine care.
- **Every client is unique, and we take the time to understand their distinct qualities.** With firmwide collaboration and seamless knowledge sharing, our teams leverage the experience of professionals across industries to deliver customized support and proactive guidance.
- **Strong relationships are built on consistent, meaningful communication.** Eide Bailly's client service model emphasizes open dialogue, prompt responsiveness, and a collaborative approach that treats clients as peers, ensuring the best outcomes for every engagement.

We appreciate the opportunity to learn about the District and understand where you're headed. Our team brings a thoughtful, hands-on approach designed to support the District's momentum, strengthen your foundation, and help you move forward with greater clarity.

We're committed to being responsive, reliable advisors and would be glad to answer any questions as you evaluate next steps. We look forward to the possibility of working with you now and in the future.

Sincerely,

Brian Stavenger, CPA | Partner
701.239.8518 | bstavenger@eidebailly.com

Kevin Randolph, CPA | Managing Director (effective 5/1/26)
325.437.4128 | krandolph@eidebailly.com

South San Antonio Independent School District

eidebailly.com | 3

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Mandatory Criteria

Licensed to Practice

Eide Bailly and each of the professional staff assigned to the District are properly registered and licensed to practice in Texas.

Secretary of State Registration Number: 800551429 | **State Board of Accountancy Permit Number:** P04889

A majority of states, including Texas, have adopted mobility legislation — a practice privilege that generally permits a licensed CPA in good standing from a substantially equivalent state to practice outside of his or her principal place of business without obtaining another license. All assigned key professional staff have complied with government industry qualification standards, including continuing education requirements.

Independence

Eide Bailly is independent of the District as defined by the generally accepted auditing standards (GAAS) and the U.S. Government Accountability Office's *Government Auditing Standards*. Within the past five years, the firm has not had any relationships involving the District.

The second general standard for auditing requires the audit organization and the auditors be free from personal and external impairments to independence. As defined by these standards, Eide Bailly is independent in fact and in appearance, and no relationships, either personal or professional, exist that would cause our firm to not be impartial in dealing with the District. Should Eide Bailly enter into any professional relationship deemed relevant during the course of this engagement, we will notify you in writing of such relationship.

Experience with Audits and Financial Statement Preparation

Our professionals routinely audit and report on basic financial statements, required supplementary information, notes to the financial statements, and other Governmental Accounting Standards Board (GASB) required schedules. We have extensive experience ensuring financial statements comply with current GASB pronouncements, including the implementation of new and revised standards affecting financial reporting models, OPEB, pensions, leases, subscription-based IT arrangements, and related disclosures.

Eide Bailly is deeply involved in the governmental accounting standard-setting process, strengthening our ability to help clients comply with evolving requirements. Our professionals serve in leadership and advisory roles with organizations such as the Governmental Accounting Standards Advisory Council (GASAC), the AICPA Governmental Audit Quality Center (GAQC), and the Government Finance Officers Association (GFOA).

Firm members have also participated in GASB task forces and actively monitor and comment on proposed standards, enabling us to anticipate changes and assist clients with implementation well in advance of effective dates. Through this combination of hands-on audit experience and direct involvement in governmental accounting and reporting standards, Eide Bailly is well qualified to perform annual financial audits and support the preparation of GASB-compliant financial statements that meet the needs of governing bodies, oversight agencies, and other financial statement users.

Dedicated Annual Comprehensive Financial Reports (ACFR) and Government Reporting Specialists

In addition to our core audit teams, Eide Bailly maintains a dedicated group of government reporting specialists whose primary responsibility is the preparation, review, and refinement of complex governmental financial reports. These professionals focus exclusively on government accounting and reporting matters, allowing audit teams to leverage specialized expertise throughout the financial reporting process while maintaining clear role separation and efficiency.

Our government reporting specialists work closely with audit teams and client finance staff to address complex presentation, disclosure, and reporting issues arising during year-end close and financial statement development. Their involvement is particularly valuable for entities with complex fund structures, significant GASB implementation considerations, or heightened transparency and reporting expectations.

This specialized work is performed annually for large and complex government entities, including the Office of the Montana Board of Investments, the Office of the California State Controller, the State of South Dakota Bureau of Finance, and the Nevada Controller's Office. Through these engagements, our specialists provide practical guidance informed by recurring exposure to evolving governmental reporting challenges and peer practices across jurisdictions.

Our specialists rely on authoritative governmental accounting resources, including the GFOA's Government Accounting, Auditing and Financial Reporting (GAAFR) and its supplements, as well as CCH Wolters Kluwer's Government GAAP Guide, Government GAAP Practice Manual, and Government GAAP Disclosures Manual—authored by a retired Eide Bailly partner and nationally recognized governmental accounting authority. These resources support consistent interpretation and application of current standards across engagements.

As part of this specialized team, our dedicated government reporting specialists work directly with audit teams and client finance staff to convert trial balance information into fully compliant governmental financial statements. Their responsibilities include preparing complete ACFRs comprising basic financial statements, notes, required supplementary information, combining and individual fund schedules, and statistical sections. They also assist clients with the practical implementation of new accounting standards and collaborate with government officials to enhance executive-level financial presentations, improving clarity, transparency, and stakeholder communication.

History of Quality Work

Eide Bailly has a demonstrated record of providing quality work.

RFP Requirements

Our proposal meets the requirements outlined in the RFP.



Technical Component

Definitions

Generally Accepted Government Auditing Standards (GAGAS)—often referred to as the *Yellow Book*—are the professional standards issued by the U.S. Government Accountability Office (GAO) that govern audits of governmental entities. For financial statement audits, GAGAS incorporate Generally Accepted Auditing Standards (GAAS) issued by the American Institute of Certified Public Accountants (AICPA) and establish additional requirements specific to governmental environments and public accountability.

While GAAS provide the foundational framework for planning, performing, and reporting on financial statement audits for both governmental and non-governmental entities, GAGAS impose incremental standards that apply specifically when auditing governmental entities' financial statements. These additional standards reflect the public stewardship responsibilities associated with the use of public funds and the heightened expectations for transparency in government financial reporting.

For financial statement audits conducted in accordance with GAGAS, auditors are required to meet additional independence, professional competence, continuing professional education, quality control, and documentation requirements beyond those required for non-governmental audits performed solely under GAAS. These requirements are designed to strengthen auditor objectivity and audit quality in public sector engagements.

A primary distinction between GAGAS and GAAS in the context of financial statement audits is the expanded reporting responsibility under GAGAS. In addition to an independent auditor's report on the financial statements, GAGAS require auditors to issue separate written reports on internal control over financial reporting and on compliance with laws, regulations, contracts, and grant agreements that could have a material effect on the financial statements. These reporting requirements exceed those applicable to most non-governmental audits performed solely under GAAS.



Proposer's Approach

Audit Methodology

At Eide Bailly, we promise you a better overall experience. Though multiple firms are capable of accomplishing the objectives of an audit, we appreciate that every situation and every organization is different, and our tailored approach is based on the needs of each client.

We value our business relationships and demonstrate this through partner and manager involvement. Our senior-level professionals are involved with our clients and accessible throughout the year. They do not delegate all tasks to staff but rather stay involved on-site during fieldwork and remain connected throughout the year. This approach delivers the greatest benefit to our clients because we are able to stay abreast of changes in and updates to our clients' operating environments and collaborate to achieve optimal results.

Our clients experience a communication approach that stands apart in both style and frequency. Because we recognize effective interaction is critical throughout the entire audit process, our service and communication begins with planning and continues throughout the year. Additionally, we communicate collaboratively with our clients and include them in the process as our peers. Our clients offer a wealth of knowledge and information about their organization, and interacting with them as a business peer ultimately produces the best outcome.

Prior to beginning the engagement, we will discuss with management:

- The engagement timeline.
- The audit approach and process.
- Additional considerations that may affect scope, schedules, and workpapers to be prepared by your personnel.

Upon appointment as your auditor, we will discuss the audit schedules and work with you to ensure the timeline meets your needs and makes the most effective use of your staff members' time.

Audit Work Plan



Our audit approach is designed for collaboration and optimal results. It consists of five major components: Planning, Interim Work, Fieldwork, Reporting, and Ongoing Communication. If awarded, we will discuss with management our proposed schedule, but we also have the flexibility to make any changes to meet reporting deadlines. The objectives of each component are:

Planning

- Discuss and finalize the engagement timeline, audit approach, and process.
- Discuss risks and concerns of the management and accounting staff, including the Board, if requested.
- Evaluate the nature of the operating environment (e.g., changes in volume, degree of system and reporting centralization, sensitivity of processed data, impact on critical business processes, potential financial impacts, planning conversions, and economic and regulatory environment).
- Review interim financial information and reports to identify significant risks and changes.
- Review significant estimate areas and consider underlying assumptions.
- Gain an understanding of the District, its reporting units and their environments.
- Document internal control systems, including IT, and related changes from prior periods.
- Consider fraud, risk of noncompliance, illegal acts, abuse, etc.
- Assess audit risk and identify potential audit issues.
- Assess materiality and testing scopes, to the extent possible, and present audit plan.
- Prepare and communicate audit request lists and workpapers.
- Develop expectations regarding timing and audit progress.
- Gain understanding of single audit programs and perform an analysis of potential major programs.

Interim Work: Single Audit

Phase I: Risk Assessment and Planning: This phase encompasses the planning and risk assessment of your federal programs. The planning phase sets the tone as well as set the stage for an efficient and effective single audit. We'll work closely with management to properly identify federal programs and clusters to determine the major programs to be tested. Steps include:

- Determine grant awards and funding increments.
- Determine the Type A and Type B thresholds.
- Perform a review of the past two single audits and document the program risk to determine risk, for any programs above the threshold (Type A).
- Make final determination of major programs to be tested.
- Review applicable Uniform Guidance *Compliance Supplement* for any unusual items and determine direct and material compliance areas for each major program.

Phase II: Major Program Testing

After making the major program determination, we will test the major programs through the following steps:

- Obtain audit steps from the *Compliance Supplement*.
- Obtain the process and controls related to the direct and material compliance areas identified during planning. The controls for each area need to address the five components of Committee of Sponsoring Organizations of the Treadway Commission (COSO) as required by Uniform Guidance.
- Select samples for control and compliance testing.
- Perform control testing for effectiveness and compliance testing of selected transactions.
- Report material weaknesses or material noncompliance to management.
- Hold periodic status meetings and discuss potential findings with management while our auditors are in the field.

Phase III: Assessment and Reporting

The above steps are based on the preliminary Schedule of Expenditures of Federal Awards (SEFA). Once the SEFA has been finalized, we will determine if any additional major programs are to be tested. We will:

- Perform major program testing steps for any newly identified programs.
- Review prior findings, if any, and determine if findings were cleared by management and do not need to be reported during the current year.
- Prepare the Schedule of Findings and Questioned Costs.
- Hold an exit conference with management and key grant personnel and provide a draft report of the single audit and any Yellow Book findings required to be reported. Findings are reviewed by the Manager and Engagement Partner prior to the exit conference.

Interim Work: Financial Statement

- Communicate with management to determine internal controls, perform walk-throughs and to discuss any potential audit issues.
- Determine audit procedures by area, based on results of planning and risk assessment.
- Determine confirmation needs.
- Prepare listing of audit information requested from the District.
- Review minutes, resolutions, and ordinances.
- Perform tests of legal compliance.
- Provide weekly updates to District staff.
- Hold exit conference with management.

Final Fieldwork

- Audit areas based on risk assessment.
- Obtain and prepare schedules and analyses supporting the financial information.
- Discuss findings with management, if any.
- Discuss proposed journal entries with management, if any.
- Finalize single audit testing.
- Provide weekly updates to District staff.
- Hold exit conference with management.

Reporting

- Review of financial statements by the Engagement Partner.
- Review of financial statements by the Technical Review Partner to obtain a second opinion on the completeness and adequacy of financial statement disclosures and audit procedures.
- Complete management letters and review with management.
- Prepare other communications to management and the Board.
- Assist with preparation of the Data Collection Form and the reporting package for submission to the Federal Audit Clearinghouse.
- Present to the Board at its regularly scheduled meeting, if requested.

Ongoing Communication

- Obtain interim financial statements throughout the year for review.
- Analyze significant changes and identify areas to further tailor our audit plans and keep us up to date with continuing changes.
- Compare interim results to year-end results for the past few years to identify potential issues in the financial reporting process.
- Participate periodically at your Board meetings, and any other meetings, upon request.

We take a “no surprises” approach to our engagements. We work closely with management and accounting personnel throughout the audit process, hold weekly meetings to review open items, discuss potential accounting or compliance issues, and provide periodic written or oral reports on the status of the audit to representatives of the District. At the end of fieldwork, we will hold an exit conference with management to discuss any potential findings and come to a conclusion. We strive not to have additional findings subsequent to the exit conference.

Audit Schedule

Eide Bailly commits to you that if your team is prepared for the audit when our team is in the field, we will meet your deadlines. We will work closely with your team through the planning stages to clearly define expectations and the items required from your team in order to facilitate an efficient audit to enable us to meet your deadline.

The following table identifies the structure of our audit for District reports and the timing of each section. Dates will be agreed upon by Eide Bailly and District management).



Activity	Timing
Planning	Upon engagement through August 2026
Interim Work	June-July 2026
Fieldwork	October-November 2026
Reporting	December 2026-January 2027
Ongoing Communication	Throughout the Year

By engaging in thorough audit planning and communications with management, we begin each engagement with a strong understanding of the various deadlines for each of the financial and single audits and the steps involved along the way to meet these deadlines.

An audit project plan will be developed between our team and the District and then followed closely, and we will work with the District's management team to customize our auditing services and specific timelines to your needs. We believe in clear, up-front, and open communication with no surprises.

Analytical Procedures

Analytical procedures will be applied throughout general planning to improve our understanding of your operations and to identify audit areas for increased attention. These will assist in planning the nature, timing and extent of other procedures, and will be applied to all balance sheet, revenue/receipt and expense/expenditure areas. Procedures include the comparison of current year to prior year and budget amounts. Areas that show results different from those anticipated or planned will be further investigated to determine the validity of the variance.

During Year-end Fieldwork: Analytical procedures are used to test whether errors affecting account balances or classes of transactions have occurred by comparing the recorded amount with an independently developed expectation of that amount. The expectation is developed in such a way that a significant difference between the expectation and the recorded amount is indicative of a financial statement misstatement, unless we can obtain and corroborate explanations for the difference. Analytical procedures are a natural extension of our understanding of your business because the key factors that influence your business may be expected to affect the financial data.

During Reporting: Our last step is to perform a final analytical review at the financial statement level to ensure we comprehensively understand the financial statements during the audit engagement and to determine whether the financial statements are appropriately presented and contain appropriate disclosures. Such final analytical procedures highlight and explain significant changes from the previous year and ensure such changes are consistent with the knowledge of your business and our audit evidence. These procedures typically consider trends based on several previous years, instead of comparison only with the prior period.

Internal Control Structure

A significant aspect of the planning process involves understanding each reporting unit's internal control environment, including IT controls and, where relevant, testing of internal controls. The following is a summary of our process regarding internal controls over financial reporting and compliance:

Internal Controls over Financial Reporting

Our approach will start with any documentation related to internal controls already developed. We review that documentation to obtain an overview of the internal control system and then conduct interviews with your staff to complete the documentation of our understanding related to internal controls and significant changes each year.

After conducting the interviews, we will evaluate the internal control system design and expected operating effectiveness for significant areas depending on the reporting unit. By completing control testing in these areas, we expect to reduce substantive testing to conduct an efficient audit. Our approach will be focused on key process controls or overall system controls, rather than detailed control processes. We will also focus on key IT related controls in areas such as revenue, payroll and claims, for more efficiency from an audit perspective relative to the control process.

Our risk-based approach incorporates control testing and substantive tests of balances, where appropriate. In certain areas that are not as significant, we will conduct the audit using a primarily substantive approach. Our experience is that substantively auditing a balance rather than completing an extensive control test is often more efficient and effective.

Internal Controls over Compliance

Our approach for internal controls over compliance associated with federal programs is similar to the approach regarding internal controls over financial reporting related to accumulation, documentation and evaluation of the control environment.

Test of controls over compliance are required for major federal programs. Our approach identifies key controls applicable to direct and material compliance requirements for testing, as well as incorporating results from tests of internal controls over financial reporting and IT.

The approach to understand your internal controls includes:

- Interview District personnel.
- Review organizational charts, accounting and procedure manuals and programs.
- Complete internal control questionnaires.
- Write up system narratives.
- Evaluate items selected for testing.
- Review controls over financial information systems.

The timely completion of this work allows us to perform our work efficiently and promptly communicate any potential recommendations.

In addition, our engagement approach is based on:

- Observations we believe will help achieve objectives. We are pleased to respond to inquiries about financial or other business matters.
- The assistance to be provided by your personnel, including preparation of schedules and analyses of accounts, will be discussed with the finance department. Timely completion of this work will assist us in performing our work efficiently.

Statistical Sampling

Sampling may be performed for tests of controls, compliance testing and substantive tests of certain accounts and transactions. During our basic financial statement audit, we will also select various transactions for testing based on materiality assessed at the appropriate level. These transactions may include such items as capital asset additions, expenditures, subsequent disbursements and subsequent receipts.

We will be pleased to discuss specific sample sizes and selection methods when they are determined, either during planning or fieldwork.

We will select the appropriate sample size to support our conclusions in compliance with laws and regulations. We will use confirmations in areas deemed necessary such as cash and investments, and receivables.

Determining Laws and Regulations Subject to Audit Test Work

During the planning process, we will also discuss with management and personnel the laws and regulations to which the District is subject. The objective will be to determine those laws and regulations that could have a material impact on the financial statements or are pertinent to your federal financial assistance programs. Our knowledge of such laws and regulations and *Government Auditing Standards* will be essential to the discussion. We are aware of the applicable requirements and consider them when determining the necessary audit procedures.

During our audit procedures, we will:

- Perform tests of compliance with certain provisions of laws, regulations, contracts and grants.
- Assess the risk of material misstatement resulting from violations of laws and regulations having a direct and material effect on the determination of financial statement amounts. These laws and regulations can relate to items such as budgetary compliance, purchasing compliance and cash and investment compliance, as well as single audit compliance, as applicable.
- Combine compliance tests of laws and regulations involving the inspection of documentation supporting transactions with substantive tests of transactions and tests of control procedures.

Our audit will meet all applicable federal and state requirements. Samples will be used to the extent necessary to support our conclusions on compliance with laws and regulations.

Use of Technology

Eide Bailly staff utilizes progressive and effective software to streamline processes and make them as efficient as possible. These technologies include:

EB Bridge

Our client portal, EB Bridge, is designed to strengthen the relationship between Eide Bailly and our clients, facilitating collaboration and connection between our clients and employees. EB Bridge enables clients to engage effectively throughout their interactions with improved processes, better document management, and a more efficient annual client access review.

Suralink

Suralink is an interactive Provided by Client (PBC) software solution which improves the client experience for document exchange. This addition to our suite of tools saves a substantial amount of time managing PBC documents, creating increased efficiencies during your engagement.

Suralink Workpaper Suite: Eide Bailly's audit approach is enhanced by the use of Suralink Workpaper Suite, a powerful Excel add-in that improves efficiency and fosters effective auditing practices. With configurable templates for standardized audit procedures, Suralink Workpaper Suite streamlines workpaper preparation and review while enhancing collaboration within our audit practice.

TeamMate Analytics

Eide Bailly designs our approach to incorporate the use of TeamMate Analytics to maximize efficiency while conducting a very effective audit. Through TeamMate Analytics, we can extract information from related databases and create databases that check for duplicate payments, summarize payments, extract journal entries from specific accounts, develop expectations for analytical procedures, and recalculate system calculations, among a host of other procedures developed by our audit team.

CCH ProSystem fx Engagement by Wolters Kluwer

This software is used to perform the audit, retains the electronic workpapers and supporting documentation, performs project tracking and facilitates quality engagement review.

Artificial Intelligence

Eide Bailly's approved artificial intelligence (AI) tools are:

- **Microsoft CoPilot:** available to be used throughout the organization to securely automate and enhance processes.
- **Suralink Workpaper Suite:** allows us to leverage AI for automated document matching.
- **Ask Blue J:** available for use in our tax practice to research and analyze complex tax matters.

Our approved AI solutions are supported by a rigorous commitment to security, privacy, and compliance. All client data remains within our secure U.S. based environments and is never used to train external models. We leverage trusted platforms and enterprise-grade controls to ensure data protection, transparency, and traceability at every stage.

Flexibility to Meet Your Needs

Eide Bailly performs all engagements in a paperless environment. As a technology-driven firm, we've seen no issues in performing audit procedures off-site from our clients. We utilize tools, such as using Microsoft Teams, which allows us to communicate with our clients face to face, while sharing screens, to make the process as seamless as possible.

We host webinars to educate our clients on changing circumstances and how to successfully navigate those changes. We have no concerns completing this audit remotely should the District desire it. We'll discuss with management which approach, remote versus on-site, works best for you.

Multi-Year Approach

We attempt to retain the majority of the audit team in order to develop a historical perspective of the operating and control environment of the District. This allows us a deeper understanding of the risks surrounding the District and the ability to perform a thorough audit without a learning curve. Our preliminary review results in a planned calendar of audit events, timing and expectations based on the budgets and related materials, organizational charts, manuals and programs, and financial and other management information systems.

We also have the resources to change your engagement team while retaining the organizational insight we gain over the years, if you think you would benefit from auditor rotation. Eide Bailly's government professionals have extensive experience in the industry and an important advantage from the firm's focus on continuing education. These individuals are well positioned in organizations associated with government entities, such as the AICPA and GAQC, the primary purpose of which is to promote the importance of quality government audits, and have held leadership roles in the GFOA.

Smooth Transition



We understand the transition from one professional services firm to another can cause some inconvenience to management and staff. We realize the decision to change service providers is not one to be taken lightly. Our goal is to make the transition as smooth as possible. We'll manage the transition to minimize time demands on your employees and ensure a timely first year audit in accordance with professional standards.

Planning

Spend more time in the planning stages of the audit to understand accounting and operational processes.

Prepared by Client List (PBC)

Provide an extensive and detailed PBC list of schedules, documents and confirmations, starting with items already prepared.

Prior Workpapers

Review prior workpapers to understand schedules and other documentation. We will modify our requests to match what you have seen in the past.

Issue Resolution

Identify issues during the planning stage and resolve before starting the audit.

First-Year Investment

Manage the first-year audit to minimize time demands and ensure a timely audit. We know the first-year hours will be 10-15% higher and believe these hours are an investment in a multi-year engagement.

More Time in the Field

Partners and managers spend more time in the field, so issues are resolved in the field and not at the end of the audit.

No Surprises

Have an 'open door' / no 'gotchas' policy.

Communication

Continue ongoing communications during the audit process and through the year.

We will be available throughout the year as a valuable resource to answer questions, have discussions and confirm the appropriate accounting treatment for unique or infrequent transactions.

Maintaining Positive Relationships

Our number one goal is to meet the District's expectations while providing the necessary required audit services. We work with our teams to provide the best client service and select team members based on that goal. However, there are times we may not meet that expectation or fall short in meeting client satisfaction. When those times occur, we admit our shortcomings and meet with management to determine on an agreed upon plan to improve those areas.

As the engagement leads, **Brian Stavenger** and **Kevin Randolph** are responsible for monitoring the District's satisfaction of our services and will meet with management during the year to evaluate the overall satisfaction and make any necessary adjustments.

Our clients know and respect us for our positive culture — we're also proud to be **ranked in the 2026 Vault Top 25 Accounting Firms list for client interaction**. Negative comments are relatively infrequent. Over the past three years, Eide Bailly's Net Promoter Score (NPS) has maintained at or been near 70. For context, the professional survey firm ClearlyRated reports an average NPS of 38 for the accounting industry. While we know our score reflects a high level of satisfaction, we're committed to consistent and regular improvements to drive continual improvements for our client base.

Independence and Relationships

As previously described, Eide Bailly is independent of the District, including direct and indirect financial interest. No relationships exist between the proposed audit team to employees of the district and any of the Board of Managers. Please see **Mandatory Criteria** for a more detailed explanation of our independence.



Management Component

External Quality Control Review

Eide Bailly, as required by the Sarbanes-Oxley Act, has registered with the Public Company Accounting Oversight Board. This Board will oversee the public company audit practices for accounting firms in the United States and will be responsible for the inspection of that portion of a firm's audit practice. Our firm is a member of both the Center for Public Company Audit Firms (formerly SEC Practice Section) and the Private Companies Practice Section of the American Institute of Certified Public Accountants.

These memberships have spanned many decades and require strict adherence to established technical and behavioral standards. Compliance is regulated through member participation in an extensive peer review program. The objective of the Independence, Integrity and Objectivity element of a system of quality control is to provide the firm with reasonable assurance that personnel maintain independence in fact and in appearance in all required circumstances, perform all professional responsibilities with integrity and maintain objectivity in discharging professional responsibilities. The implementation of the elements of quality for our audit and accounting practice, in accordance with AICPA's Statements on Quality Control Standards, is adhered to by all Eide Bailly personnel and is described in the Eide Bailly Quality Control Document. This internal document guides the system of quality control, which is a process to provide the firm with reasonable assurance that personnel comply with applicable professional standards, including independence, integrity and objectivity.

Our AICPA membership requires a third-party peer review of our audit and accounting practice every three years.

Peer Review

Our most recent quality review included several government engagements and received a rating of 'Pass'. A copy of our most recent review has been included as [**Appendix B**](#).

National, Regional or Local Public Accounting Firm

Eide Bailly is a national public accounting firm, with more than 50 offices in 18 states. We believe every organization has untapped potential. Whether you're navigating today's challenges or preparing for what's next, our mission is to help you optimize performance, safeguard what you have built, and plan for future growth so your business is stronger today, and even stronger tomorrow.

Evidence of School District and Government Experience

The government industry represents one of Eide Bailly's largest niche areas — with more than 1,300 government clients, including more than 600 school districts, firmwide. We provide audit services for a variety of school districts, as well as colleges and universities, housing authorities, cities, counties, fire relief agencies, state agencies, and tribal entities.

These services include, but are not limited to, evaluating internal control structure, assessing control risk and performing tests of controls, as well as testing compliance with applicable laws and regulations in accordance with *Government Auditing Standards*. Through serving these clients, our professionals have gained focused expertise in the government industry and will provide you with insightful advice that aids in managing the finances of the District.

Eide Bailly prioritizes staying current with changes to the K-12 school district industry. We help clients adapt to changes within the existing standards and implement any new standards. Our team members are engaged in the industry and are well positioned in organizations associated with K-12 entities.

School districts of all sizes face increasing demands for accountability while coping with decreasing revenue sources. Between maintaining quality programs and services while becoming increasingly vulnerable to state spending reductions and continually planning and restructuring as student demographics fluctuate, it can be a challenge to operate efficiently and prepare for the future.

Having a team by your side that will listen to your needs and help you respond and adapt to whatever challenges lie in the path of success can make the difference between passing and a failing grade when it comes to your goals. Our approach stands apart because we emphasize collaborative communication throughout the year. You can expect regular meetings that keep you up to date on timelines and process, and our partners and senior level professionals are accessible when you need them.

The decisions you make lay the groundwork for educating not only today's students, but tomorrow's as well. With Eide Bailly, you can be confident you are on the path to achieving your goals.

Excellence in Financial Reporting

We know the importance of achieving certificates of excellence in financial reporting from organizations like the GFOA and the Association of School Business Officials (ASBO). We help clients, including the **San Angelo Independent School District** and **Midland Independent School District**, included in our references, in the preparation of their ACFRs and submissions to the ASBO. We will bring our extensive knowledge, experience and best practices to the District to assist in meeting your goals.

1,300+
government
clients served

70+
years
experience

300+
dedicated
professionals

\$28.8
billion
three-year average
in single audits

Similar Clients

Our professionals have the experience, talent, and skill sets to address your needs. Below is a listing of our similar engagements in Texas.

Client Name	Contact Information	Avg. Daily Attendance	Services Provided	Years of Service
Kerrville ISD	Jarrett Jachade Chief Financial Officer 830.257.2200 x1035 jarrett.jachade@kerrvilleisd.net	4,294	Financial Audit, Single Audit	2015-present
McKinney ISD*	Marlene Harbeson Chief Financial Officer 469.302.4008 mharbeson@mckinneyisd.net	21,543	Financial Audit, Single Audit	2022-present
San Angelo ISD*	Jaime Guerrero Comptroller 325.947.3838 jaime.guerrero@saisd.org	12,044	Financial Audit, Single Audit	2019-present
Abilene ISD	Jennifer Hinds Executive Director of Finance 325.677.1444 jennifer.hinds@abileneisd.org	12,959	Financial Audit, Single Audit	1987-1990 1994-present
De Leon ISD	Dr. Dana Marable Superintendent 254.893.8210 dmarable@deleonisd.net	589	Financial Audit, Single Audit	2002-2007 2011-present
Frenship ISD	Hunter LoCascio Coordinator of Accounting & Finance 806.866.0963 hlocascio@frenship.us	10,643	Financial Audit, Single Audit	2009-present
Kemp ISD	Sherry Crawford Director of Business 903.498.1400 sherry.crawford@kempisd.org	1,780	Financial Audit, Single Audit	2024-present
Midland ISD*	Tucker Durham Chief Financial Officer 432.240.1903 tucker@durham@midlandisd.net	25,803	Financial Audit, Single Audit	2018-present
Paducah ISD	Jenny Smith Business Manager 806.492.3524 jsmith@paducahisd.org	148	Financial Audit, <i>Government Auditing Standards</i>	2010-present
Plainview ISD	Doris Chapa Chief Financial Officer 806.293.6162 doris.chapa@plainview.org	3,825	Financial Audit, Single Audit	2010-present
Seymour ISD	John Anderson Superintendent 940.889.3525 john.anderson@seymour-isd.net	585	Financial Audit, <i>Government Auditing Standards</i>	1983-present
Wylie ISD	Joey Light Superintendent 325.692.4353 jlight@wylie.esc14.net	5,045	Financial Audit, Single Audit	1986-present

* Reviewed the ACFR submission.

Government Industry Involvement

Eide Bailly prioritizes staying current with changes to the government industry. We help clients adapt to changes within the existing standards and implement any new standards. Our team members are engaged in the government industry and are well positioned in organizations associated with government entities including:

- AGA (formerly Association of Government Accountants), local and national boards, and the Financial Management Standards Board.
- American Institute of Certified Public Accountants' (AICPA) State and Local Government Expert Panel
 - **Jodi Daugherty**, Partner, serves as a resource and speaker for the Panel, including serving as one of the subject matter experts for their Governmental Audit Quality Center (GAQC), Private Companies Practice Section (PCPS) Technical Committee.
- AICPA GAQC
 - **Angie Hillstead**, Partner, is a member of the GAQC Executive Committee.
- AICPA PCPS
 - **Angie Hillstead**, Partner, served on the PCPS from May 2020-2025 representing the views of local and regional firm on standard-setting
- Governmental Accounting Standards Advisory Council (GASAC).
- Review committee of the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting.
 - **Brian Stavenger**, Partner, serves on the GFOA's Committee on Economic Development and Capital Planning.
 - **James Ramsey**, Partner, serves on the GFOA's Accounting, Auditing, and Financial Reporting Standing Committee.
 - Platinum sponsor of the Government Finance Officers Association of Texas (GFOAT) and frequently present at their fall and spring conferences.
- National Association of State Auditors, Comptrollers and Treasurers (NASACT).
- Association of Local Government Auditors (ALGA)

Gerry Boaz, Governmental Accounting Standards Board (GASB) Implementation Specialist, has regularly attended GASB meetings since 2000 as part of his liaison duties and responsibilities for the State of Tennessee, State Auditor's Office, and provided detailed summaries of those meetings to the NASACT. Gerry's attendance on behalf of Eide Bailly at these meetings provides information for newsletters, e-blasts, and webinars.

We have been involved with many GASB task forces over the years that have shaped the future of state and local government accounting and financial reporting. Our task force participation include what became GASB No. 74 and 75 on Other Post-Employment Benefits (OPEB); GASB No. 103, *Financial Reporting Model Improvements*; the note disclosure project, which evolved into GASB Concepts Statement No. 7, *Communication Methods in General Purpose External Financial Reports That Contain Basic Financial Statements: Notes to Financial Statements—an amendment of GASB Concepts Statement No. 3*; and the current revenue and expense recognition (RER) model and voluntary digital financial reporting projects.

Due to our leadership positions, you will have access to information not available from other accounting firms.

Thought Leadership

A number of Eide Bailly partners are nationally recognized state and local government thought leaders who present at dozens of national venues throughout the year. These venues include: GFOA; NASACT; California Society of Municipal Finance Officers;

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California State Association of County Retirement Systems; California Association of Public Retirement Systems; AGA National Professional Development Conference and multiple AGA chapters across the country; National Association of Housing and Redevelopment Officials (NAHRO); Texas, California, Florida, Iowa, Idaho, South Carolina, and Utah Societies of CPAs; and Colorado, Oregon, and Great Plains GFOAs.

We also provide training for state and local agencies, including:

- Commonwealth of Massachusetts
- Florida GFOA School of Governance
- Florida GFOA seminars and conferences
- Florida State Society of CPAs
- Idaho State Auditor's Office
- Minnesota State Auditor's Office
- Mississippi State Auditor's Office
- Montana State Auditor's Office and State Controller's Office
- North Carolina State Auditor's Office and State Controller's Office
- North Dakota State Auditor's Office
- South Dakota State Auditor's Office
- State of Montana
- State of Nevada
- State of Tennessee Controllers' offices
- Texas AGA
- Texas State Auditor
- Virginia Beach IIA Chapter
- State of California State Controller's Office

Furthermore, an Eide Bailly retired partner was the author for the entire Governmental Library for Commerce Clearinghouse Wolters Kluwer (CCH). This library serves as the interpretative reference on government GAAP, government best practices and government audits for governments, auditors, and educators nationwide.

Online Publications: We publish articles related to hot issues within the government accounting arena. Below is a list of some of the recent articles posted to our website and emailed to our clients:

- [CMMC: How Department of Defense Contractors Can Comply with Evolving Cybersecurity Requirements](#)
- [GASB Advances Key Projects in September 2025 Meetings](#)
- [5 Benefits of Hiring a Virtual Chief Information Security Officer \(vCISO\)](#)
- [What Governments Need to Know About New Accounting Standards](#)

Government Webinar Series

Learn about the latest GASB updates and implementation strategies, issues affecting governments, best practices, and pitfalls to avoid.

[Learn More](#)

Implementation of New Standards

In an industry where standards continually evolve and change, Eide Bailly makes it a priority to stay current and assist our clients with necessary changes. In addition to helping clients implement new standards, we also help them adapt to changes within the existing standards.

Several of our professionals serve on committees that have direct input into writing new standards. This enables our involvement from the beginning and ability to influence the final outcome. Our clients benefit from our strong understanding of the standards and how they may affect their organization. We will work with the District to create a plan to address new standards one to two years prior to implementation.

Single Audit Experience

Eide Bailly has experience providing single audits related to federal expenditures which ensure our clients remain compliant. Our single audits include an audit of both the financial statements and the federal awards. We also assist in the preparation of the Data Collection Form and prepare the reporting package for submission to the Federal Audit Clearinghouse.

Eide Bailly has a three-year average of auditing more than \$28.8 billion in federal expenditures, which provides us with extensive experience in single audits. Not only are we on the forefront of new regulations, but because of our vast experience with government entities, we are also familiar with a wide variety of federal programs. As the District looks to expand its current federal programs, we can pull from our expansive database of federal programs that we have audited and provide consultation on what has worked effectively for other entities. This will help the District establish strong controls and processes over new federal programs rather than trying to rework controls and processes after the programs are established.

Our single audit experience includes the Department of Education, Department of Housing and Urban Development, Department of Agriculture, Department of Commerce, Department of Interior, Department of Transportation, Department of Justice, Department of Labor, Department of the Treasury, Department of Health and Human Services, Homeland Security, National Foundation on the Arts and the Humanities, Environmental Protection Agency, Department of Energy, Office of the National Drug Control Policy, Department of Defense and the Bureau of Land Management.

Paired with our many years of experience, we are qualified to effectively work with your organization to ensure federal requirements are met.

Public or Private Reprimands

No member of the engagement team assigned to the District has been the subject of public or private reprimand by the Texas Board of Accountancy.

The firm and its partners, as well as our clients, may periodically be the subject of investigations, formal or informal inquiries, or requests for information from a variety of regulatory agencies. It is the policy of the firm not to discuss these matters, or any client-related matters, outside of the firm. It is the firm's opinion that none of these activities have a material impact to the firm.

Size and Structure

With more than 100 years of service and a team of over 3,500 professionals, including 920 audit staff, we align our strengths with your ambitions to move you forward.



Proposed Audit Team

Connecting the Right Resources

We're passionate about our work — and your success. We've selected professionals for your service team who are the right fit for your engagement, based on their knowledge and experience in the government industry.

- **Brian Staveger**, Engagement Partner, and **Kevin Randolph**, Managing Director, will be responsible for all aspects of the audit meeting with management and the board during the audit as well as throughout the year. They will work with the other team members to make sure the District's needs and deadlines are met.
- **K.B. Woods** and **Kayla Butterfield**, Senior Associates, will work with Brian and Kevin to create the audit plan and perform risk assessment during the planning phase of the engagement. They will supervise and direct the associates performing the detail testing. They will also be responsible for test work of the more complicated or higher risk areas, as well as the tie out of the financial statements prepared by the client and preparation of the auditor's reports and required communications.

If awarded these engagements, these individuals will serve as your primary contacts. Additional resources will support the project team as necessary.

Staff Associates

Once we determine the timing that works best for you, we'll assign staff associates to your engagement. Our associates experienced in public accounting, with several who specialize in the government industry. All members of our staff are required to comply with necessary continuing professional education (CPE) requirements, and most members of our staff significantly exceed their required amount.



Team Continuity

To help ensure a strong business relationship and to minimize disruptions, we keep staffing changes to a minimum. Compared to the national average, Eide Bailly experiences a higher retention rate, which translates to providing our clients with consistent service teams. We'll strive for continuity of staff for your engagement. With this continuity comes quality as team members' knowledge of your organization grows from year to year.

Team Overview

We know the importance of a strong business relationship, so we keep staffing changes to a minimum year to year. Our high retention rate allows us to provide stability. The following will provide an overview of your team.

Brian R. Stavenger, CPA

Partner/Government Industry Leader

Eide Bailly is a great place to work because the firm gives our staff the keys to drive their own career. The firm provides opportunities for growth and doles out responsibility to young staff at an earlier time than most firms.

701.239.8518 | bstavenger@eidebailly.com

Brian joined the firm in 2001 and has devoted much of his career with Eide Bailly to serving the accounting needs of public sector clients, including cities, counties, public schools, charter schools, state agencies, and special districts. He also serves as the Government Industry Leader for Eide Bailly. In that role, he is tasked with strategizing how Eide Bailly can best support state and local governments with maximizing their resources and technology while assuring superior service for their constituents.

When you work with Brian, you get a partner who is intent on listening and allowing you to fully articulate your concerns. While that might mean he seems quiet at times, it also means your goals will be completely understood and attended to. Brian will always be responsive to your inquiries, as he also takes pride in responding within 24 hours to each of his clients.

Away from the office, you'll often find Brian at the lacrosse field cheering on his daughter or interacting with his beloved German Shepherd. He is also a proud supporter of his son as he is in his junior year at Kansas State University studying industrial engineering. He and his wife both love to travel and make a point of escaping town a few times each year (sometimes, they even bring the kids). During the summer, the whole family relishes time at the lake or simply gathering around the bonfire on the back patio with friends.

Client Work

Provides audit and advisory services to local governments (schools, cities, and counties), state agencies, and special districts.



Memberships

North Dakota Society of Certified Public Accountants

American Institute of Certified Public Accountants

GFOA Committee on Economic Development and Capital Planning, Member

Designation/Licensures

Certified Public Accountant

Education

Bachelor of Arts, Accounting - Gustavus Adolphus College, St. Peter, Minn.

Community

Moorhead Youth Lacrosse Association, Treasurer

SpudsTV, Board Member

Similar Clients

Billings Public Schools, MT
Great Falls Public Schools, MT
Fergus Falls Public Schools, MN
Hawley Public Schools, MN
Perham-Dent Public School, MN

Kevin Randolph, CPA

Managing Director (effective May 1, 2026)

I enjoy taking my skills and knowledge that my education and experience have given me to help my clients solve problems and improve their financial reporting process.

325.437.4128 | krandolph@eidebailly.com



Since 2005, Kevin has been building extensive audit experience with nonprofits and governmental entities, such as appraisal districts, school districts, cities and counties. Kevin has extensive experience with audits of entities, including those subject to single audit.

When working with Kevin, clients can expect him to always be available promptly and use the resources of Eide Bailly to help clients solve problems. He believes strongly in building relationships with his clients through dedication and in meeting and anticipating their needs, which ultimately leads to success for his clients.

Outside of work, Kevin has a number of hobbies including supporting his favorite college football team, training for marathons, reading about history and visiting historical battlefields.

Client Work

Conducts audits in accordance with Generally Accepted Auditing Standards (GAAS), GAGAS (the Yellow Book) and Uniform Guidance.

Extensive experience with 2 ACFR Part 200 audits (Single Audit), including a variety of federal grants and agencies and the preparation and review of Comprehensive Annual Financial Report audits.

Memberships

American Institute of CPAs

Texas Society of CPAs

Government Finance Officers Association

Government Finance Officers Association of Texas

Texas Association of School Business Officials

Designation/Licensures

Certified Public Accountant

Education

Master of Professional Accounting - University of Texas, Austin

Bachelor of Business Administration - Angelo State University, San Angelo, Texas

Similar Clients

Abilene ISD
De Leon ISD
Frenship ISD
Kemp ISD
Kerrville ISD
McKinney ISD
Midland ISD
Paducah ISD
Plainview ISD
San Angelo ISD
Seymour ISD
Wylie ISD

K.B. Woods

Senior Associate

I find great fulfillment in working with our clients, developing business relationships and learning their systems so I can offer proactive solutions to their financial reporting process.

325.437.4122 | kwoods@eidebailly.com

K.B. plans and performs all phases of an audit engagement to meet the needs of the client within a specified time frame. She also assists in diagnosing and solving client problems.

Clients can expect K.B. to obtain a comprehensive understanding of their operations, processes and business objectives. She strives to build working relationships with clients so that she can best assist with meeting their business goals.

Outside of work, K.B. enjoys spending time with her family and traveling to new destinations in their RV. She is also an avid reader.

Client Work

Conducts audits in accordance with Generally Accepted Auditing Standards (GAAS), GAGAS, (the Yellow Book) and Uniform Guidance.

Performs financial statement audits of nonprofit and governmental entities, such as school districts and central appraisal districts.

Facilitates consolidated audits for HUD programs for financial institutions.



Education

Bachelor of Science - Texas Tech University, Lubbock

Master of Business Administration - The University of Texas at Tyler

Master of Science, Accounting - Texas A&M Commerce

Community

Candidate Member, Texas Society of CPAs

Similar Clients

Abilene ISD

De Leon ISD

Frenship ISD

McKinney ISD

Midland ISD

San Angelo ISD

Wylie ISD

Kayla Butterfield

Senior Associate

I find fulfillment in working as a team to accomplish the same mission. That's why my goal is to provide each client with a valuable experience by applying my knowledge and effort to assist them in reaching their goals.

325.437.4160 | kbutterfield@eidebailly.com

Kayla has been working in public accounting since 2019. She has audit and single audit experience with government entities, including school districts, universities, cities, counties and appraisal districts. Additionally, Kayla has worked on reviews for various nonprofit entities.

When working with Kayla, you can expect her to take the time to understand the client and their organization. She is attentive and will work to get questions answered timely.

In her free time, Kayla enjoys reading thrilling books or catching the latest film in theaters. She loves spending time with her family and her dog, Reba. Her favorite vacations include staying in cabins, where she can relax in the woodsy areas.

Client Work

Experience with audits in accordance with Generally Accepted Auditing Standards (GAAS), the Yellow Book or Generally Accepted Government Auditing Standards (GAGAS) and Uniform Guidance.

Experience with 2 CFR Part 200 audits (Single Audit), including a variety of federal grants and agencies.



Education

Master of Accountancy - Abilene Christian University

Similar Clients

Kemp ISD
Kerrville ISD
McKinney ISD
Plainview ISD

Continuing Education

Because we are committed to the industries we serve, we provide our professionals with specific, ongoing training. This investment ensures our people stay current on the unique challenges and opportunities within their industries so they are in the best position to help clients address these issues.

Firmwide, our CPE program requires all professional staff obtain education that exceeds the requirements of the AICPA and where applicable, *Government Auditing Standards*. The firm places a strong emphasis on lifelong learning and recognizes the importance of developing our professionals to best serve our clients. We continually provide yearly CPE credits for our staff at a rate higher than the industry average. In addition, we regularly share information among the audit teams in different offices to ensure we are providing clients with the latest thinking and best possible solutions. Our government professionals obtain continuing professional education through the following means:

- Government-specific seminars sponsored by the AICPA and GAQC.
- Seminars sponsored by the GFOA.
- Involvement with local chapters of the GFOA (we teach and attend GFOA conferences, regularly).
- Seminars specific to government issues which are taught by our experienced managers and partners.

By expanding our knowledge of issues important to government organizations, we are able to provide more in-depth, knowledgeable solutions to our clients. Additional communication, webinars and training are provided throughout the year on a variety of topics important to state and local governments.

Team Member	Period Dates	Government Credits	Professional Proficiency	Total Completed Credits
Brian Stavenger	1/1/2025 - 4/30/2026	45	18.5	63.5
	1/1/2023 - 12/31/2024	27.5	51.5	79
	1/1/2021 - 12/31/2022	50	35.5	85.5
Kevin Randolph	1/1/2025 - 4/30/2026	18.7	33.2	51.9
	1/1/2023 - 12/31/2024	50.7	73.8	124.5
	1/1/2021 - 12/31/2022	38	123.8	161.8
K.B. Woods	1/1/2025 - 4/30/2026	19.2	30.7	49.9
	1/1/2023 - 12/31/2024	61.2	53.8	115
	1/1/2021 - 12/31/2022	48.5	44	92.5
Kayla Butterfield	1/1/2025 - 4/30/2026	21.7	39.7	61.4
	1/1/2023 - 12/31/2024	53.7	74.8	128.5
	1/1/2022 - 12/31/2022	26	54.5	80.5

Direction and Supervision

We make staff assignments based on the amount of experience and the risk associated with each audit section. The managers and seniors assigned have extensive experience in servicing similar clients. Each staff level will typically cover:

- **Staff and seniors:** Perform substantive analytics and tests of details as well as testing of internal controls. The more complex and higher risk areas are assigned to the senior.
- **Managers:** Provide engagement direction and supervision, review work performed by the staff and seniors, constant communication with District personnel and coordinating open items.
- **Partner and Managing Director:** Provide direction for the overall audit and ultimate responsibility for the engagement performance. Partners and Managing Directors will also maintain communication throughout the audit process with key personnel.

Supervisory Review and Quality Control Procedures

All of our documents have levels of review. The various levels are determined by our risk assessment during the planning stages of the audit. Typically, a review will include the following:

- **Seniors** will review all work performed by staff.
- **Managers** will review work performed by seniors as well as review key significant areas prepared by staff and reviewed by the senior. Some of these areas include accounts receivable, investments, capital assets, long term debt and pension liabilities, other liabilities, net position classification, and single audits.
- **Partners/Managing Directors** will review areas deemed high from a risk perspective, as well as the single audit.
- **Technical reviewers** will review for proper and technical aspects, making sure everything is reported properly. As a firm, we require all single audits and reporting to be reviewed by another partner or managing director with specific government experience.

Outside Specialists and Consultants

Our government industry practice, which includes school districts, operates as one firmwide team, pooling the best professional resources throughout all our offices for the service of clients. This strategy allows us to focus specifically on your needs and the unique aspects of your industry, resulting in greater efficiency and effectiveness in each service we provide.

Specific specialty resources for the District's engagement include **Sam Singery**, Government Advisory Services Senior Manager. Based in San Antonio, Sam has 12 years of experience in various aspects of auditing, financial reporting, and municipal financial management. He began his career in public accounting, where he conducted and supervised audits of local governments. More recently, Sam spent the last five years as the Accounting Manager and Assistant Finance Director for small and medium-sized cities, overseeing the daily operations of the finance department in addition to coordinating all required audits, preparing financial and regulatory reports, developing enhanced policies and procedures, and implementing new GASB pronouncements.

Staff Rotation

While we focus on keeping the same partner and manager assigned to the job consistent so continuity is not lost, we also understand that partner/manager rotation is sometimes important to a client. Within our government group, we have other experienced partners and managers who can lead your engagement at your request. This would provide a new perspective, without losing the familiarity the audit staff have with your systems and processes.

An additional advantage of our approach with the District is that a partner who is not part of the engagement team will conduct a review of the financial statements before their issuance. This extra layer of oversight guarantees that all necessary components are included. The partner responsible for the final review will possess equal or greater experience in your industry.

Staff rotation will occur as team members are promoted and assume greater responsibilities. Occasionally, new personnel may join the team to manage areas of lower risk. In such instances, any new team members assigned to your engagement will be paired with a seasoned professional to facilitate their integration into your engagement.

We have a robust team of partners and professional staff to support this rotation process effectively. Our commitment remains to retain a core group of partners and managers on your account to ensure uninterrupted service continuity.




Task/Activity Plan & Estimated Fee

Understanding Your Needs

Based on the issued RFP, we understand your needs as outlined below. We will:

- Perform the annual independent financial audit of the District for the fiscal year ending August 31, 2026, including the single audit of federal award programs, and for subsequent fiscal years for which the agreement remains in effect.
- The objective of the audit is to obtain reasonable assurance about whether the District’s financial statements are free from material misstatement, whether due to fraud or error, and to express an opinion on whether the financial statements are fairly presented, in all material respects, in accordance with accounting principles generally accepted in the United States of America (GAAP).
- The audit will encompass the District’s:
 - Government-Wide financial statements
 - Governmental Funds
 - Proprietary Fund
 - Fiduciary Fund
 - Combining statements, required supplementary information, and other required schedules
- The audit will be conducted in accordance with Generally Accepted Government Auditing Standards (GAGAS), applicable generally accepted auditing standards, and the requirements prescribed by the Texas Education Agency Financial Accountability System Resource Guide (FASRG).
- As part of the audit, we will consider applicable laws, regulations, contracts, and grant agreements and assess whether the District has complied with those requirements that could have a direct and material effect on the financial statements.
- We will perform a financial-related audit to determine whether:
 - Financial reports and related information are fairly presented,
 - Financial information is presented in accordance with established criteria, and
 - The District has complied with specific financial compliance requirements.
- In planning and performing the audit, we will obtain an understanding of internal control relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. While the audit is not designed to provide an opinion on internal control, we will communicate in writing any significant deficiencies or material weaknesses identified during the engagement.


Please see our proposed approach and timeline in the [Technical Component](#) section.

- The audit will include a study and evaluation of internal control over major federal programs in accordance with the Single Audit Act and applicable federal requirements, including risk-based procedures for identifying major programs. Any material weaknesses, instances of noncompliance, and questioned costs identified will be reported in accordance with applicable standards.
- We will perform audit procedures required to review the accuracy of fiscal information reported by the District through the Public Education Information Management System (PEIMS), as required by Section 44.008(b) of the Texas Education Code, and procedures applicable to compensatory education funds, if required.
- We will prepare the District’s audited financial statements and related reports in a format that complies with Texas Education Agency requirements, as well as the standards for the GFOA Certificate of Achievement and ASBO Certificate of Excellence programs.
- The audit report will be issued within 150 days following fiscal year-end, in accordance with Texas Education Code §44.008(d).
- We will meet with the District’s Audit Committee at least annually, including participation in meetings scheduled prior to Board approval of the audit report, as requested.
- We will work collaboratively with District personnel, recognizing that the District may provide partially completed financial statements and supporting schedules, and we will communicate adjusting journal entries and trial balance documentation as they become available.
- We will provide professional assistance, as requested, related to bond issuances and refundings, including preparation of appropriate journal entries.
- All audit working papers and reports will be retained for a minimum of five years and will be made available, upon request, to oversight agencies as permitted.
- We will not subcontract any portion of the audit without the prior written consent of the District.

Commitment to the District

We welcome the opportunity to be your professional services firm and commit to providing the services listed above. In addition, we will:

- Provide ongoing help for questions, concerns and problems that arise whether anticipated or unexpected.
- Provide **Brian Stavenger** and **Kevin Randolph** as your specific client contacts who will coordinate your team and provide managers and staff to assist management with informed and accurate solutions.
- Provide experienced professionals who possess the depth and expertise to handle significant or complicated issues.

When you work with Eide Bailly, your experience will be different than working with other CPA firms. Our professionals are thought leaders who strive to become your trusted business advisors by delivering insightful advice and industry knowledge.

Audit Work Plan and Time Estimates

Please see **Proposer's Approach** under the Technical Component section for our detailed workplan, including time estimates by major segment.

Assistance from Your Staff

Your service team will meet with the District’s management for initial planning and a pre-audit conference to discuss audit schedules and review prior year problems (if any). We'll then provide District personnel with a PBC, which highlights the work papers and information needed for the engagement process. We'll hold meetings with the accounting personnel throughout the audit process determining the list of open items and the plan to finalize those items.

During the engagement, our use of District personnel will include answering questions, updating schedules, addressing issues identified, and obtaining support documentation. Our processes focus on performing the engagement efficiently, including constant communication amongst the team members to prevent redundant questions or requesting the same document several times. We hold weekly meetings with management to determine audit status and any outstanding items to be addressed. This keeps the number of hours needed by District personnel to a minimum. We ask our clients to have requested schedules, documentation, confirmations, and financial statements prepared by requested dates. Having these items prepared before we arrive for final fieldwork ensures the success of meeting the mutually agreed-upon deadlines.

Expected Fees

Our fees are based on the complexity of the issue and the level of expertise required by our team members to effectively address it. If you request additional services, we'll obtain your agreement before commencing work to avoid surprises or hidden fees. We propose the following based on our understanding of the scope of work and the level of involvement of the District's staff.



Level	Estimated Hours	Hourly Rate	Total Fees
Partner (Brian Stavenger)	48	\$250	\$12,000
Director (Kevin Randolph)	60	210	12,600
Senior Associates (K.B. Woods, Kayla Butterfield)	150	170	25,500
Clerical/Support Staff	100	125	12,500
Total Price of Audit	358	--	\$62,000

The professional fees listed above are inclusive of all out-of-pocket expenses and you'll not be billed for expenses such as travel time, mileage, and meals. Total fees include a 5% technology fee used to support and enhance the quality work we provide by investing in technology.

Billing Policy Regarding Inquiries

We know clients appreciate access to all their service team members. We embrace this opportunity for constant communication and will ensure our team members are available when you have questions and issues. This service is included in the scope of the engagement. If a particular issue surfaces that falls outside the scope of this engagement, we'll bring it to your attention and obtain approval before proceeding.

Future Year Pricing Guarantees

Our fee increases for future years are consistent with inflationary increases in the industry. They are contingent upon no major changes to the District, and that significant accounting and auditing rule changes and procedures remain consistent with current requirements. Fees don't include additional time that could be incurred due to changes to the scope of the engagement.

The Best Value for Your Dollar Spent

Eide Bailly understands we may not be the lowest cost provider; however, our fees encompass far more than just the requested services. With year-round communication, invitations to educational events, access to resources on any accounting and regulation changes and information on other topics of interest to your industry, our staff will work hard at building a trusting relationship with the District. Our current clients value this all-encompassing approach over lower fees, with additional charges for involvement beyond the conclusion of an engagement.



The Right Choice for South San Antonio Independent School District

Exceeding Expectations and Achieving Goals

For us, work goes beyond mere tasks; we view it as an opportunity to assist you in addressing challenges, reaching objectives, and following your passions. After carefully assessing your requirements and investing time in understanding the District, we believe we're an ideal fit for this opportunity.

We're committed to being responsive, reliable advisors and would be glad to answer any questions as you evaluate next steps. We want to make sure you have everything you need to make your decision.

Brian Stavenger, CPA

Partner

701.239.8518

bstavenger@eidebailly.com

Kevin Randolph, CPA

Managing Director (*effective 5/1/26*)

325.437.4128

krandolph@eidebailly.com

We Want to Work with You

Our goal objective is simple: to help you move forward with confidence. Whether it's protecting what you've built, improving performance, or uncovering new ways to grow, Eide Bailly is here to offer thoughtful support and practical solutions. We look forward to working with you.

Appendix A: Peer Review

Peer Review



Report on the Firm's System of Quality Control

To the Partners of Eide Bailly LLP
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Eide Bailly LLP (the "Firm") applicable to engagements not subject to Public Company Accounting Oversight Board ("PCAOB") permanent inspection in effect for the year ended April 30, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants ("Standards").

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The Firm is responsible for designing and complying with a system of quality control to provide the Firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The Firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the Firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans; audits performed under FDICIA; and examinations of service organizations (SOC 1[®] and SOC 2[®] engagements).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the Firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Eide Bailly LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended April 30, 2023, has been suitably designed and complied with to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Eide Bailly LLP has received a peer review rating of *pass*.

Cherry Bekaert LLP

Atlanta, Georgia
January 9, 2024

cbh.com



SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

PROCUREMENT DEPARTMENT

5622 Ray Ellison · San Antonio, Texas 78242 · (210) 977-7000 · Fax (210) 977-7019

REFERENCES

Instructions: Bidder must submit three (3) non-South San Antonio ISD references for which your firm has provided similar products/services within the last (3) years.

Failure to provide references as requested may cause bid to be deemed non-responsive.

COMPANY NAME: Eide Bailly LLP
REPRESENTATIVE NAME: Kevin Randolph, Managing Director
BID TITLE: Independent Financial Audit Services

.....
REFERENCE NAME: Jarrett Jachade
AGENCY/COMPANY: Kerrville ISD
ADDRESS: 1009 Barnett St | Kerrville, TX 78028
TITLE: Chief Financial Officer
PHONE: 830.257.2200 x1035
EMAIL: jarrett.jachade@kerrvilleisd.net

REFERENCE NAME: Marlene Harbeson
AGENCY/COMPANY: McKinney ISD
ADDRESS: #1 Duvall St | McKinney, TX 75069
TITLE: Chief Financial Officer
PHONE: 469.302.4008
EMAIL: mharbeson@mckinneyisd.net

REFERENCE NAME: Jaime Guerrero
AGENCY/COMPANY: San Angelo ISD
ADDRESS: 1621 University Ave | San Angelo, TX 76904
TITLE: Comptroller
PHONE: 325.947.3838
EMAIL: jaime.guerrero@saisd.org