

BOARD OF TRUSTEES AGENDA

<input type="checkbox"/>	Workshop	<input checked="" type="checkbox"/>	Regular	<input type="checkbox"/>	Special
--------------------------	-----------------	-------------------------------------	----------------	--------------------------	----------------

(A) **Report Only** **Recognition**

Presenter(s):

Briefly describe the subject of the report or recognition presentation.

(B) **Action Item**

Presenter(s): GILBERTO GONZALEZ, SUPERINTENDENT OF SCHOOLS

Briefly describe the action required.

CONSIDER AND TAKE APPROPRIATE ACTION ON THE REQUEST TO AWARD REQUEST FOR QUALIFICATIONS NO. 163309 FOR DISTRICT SALARY SCALE AUDIT AND AMEND THE M&O BUDGET ACCORDINGLY.

(C) **Funding source: Identify the source of funds if any are required.**

(D) **Clarification: Explain any question or issues that might be raised regarding this item.**

Eagle Pass I.S.D. RFQ 163309 - District Salary Scale Audit Summary Sheet

Criteria Number	Description	Coleman, Horton & Company, LLP Uvalde, TX	Garza/Gonzalez & Associates San Antonio, TX	Leal & Carter, P.C. San Antonio, TX
1.	<p><u>Technical Qualifications</u></p> <p>1.1. Auditing experience in Texas Public schools</p> <p>1.2. Auditing experience in government entities</p>	<p>Currently serving:</p> <p>15 school districts</p> <p>12 governmental clients</p> <p>Past clients:</p> <p>11 school districts (including Eagle Pass I.S.D.)</p> <p>4 cities</p> <p>10 non-profit organizations,</p> <p>Education Service Center (Region 20),</p> <p>Southwest Texas Junior College.</p>	<p>List of current and former clients provided by firm:</p> <p>4 school districts plus Eagle Pass I.S.D.</p> <p>and</p> <p>Middle Rio Grande Dev Council,</p> <p>Texas School for the Deaf,</p> <p>Texas State Securities Board.</p>	<p>List of current and former clients provided by firm:</p> <p>11 school districts</p> <p>2 higher education clients</p> <p>7 governmental entities (including the City of Eagle Pass)</p> <p>2 non-profit organizations (including United Medical Centers in Eagle Pass)</p> <p>State of Texas</p> <p>Texas Education Agency</p>

Eagle Pass I.S.D. RFQ 163309 - District Salary Scale Audit Summary Sheet

Criteria Number	Description	Coleman, Horton & Company, LLP Uvalde, TX	Garza/Gonzalez & Associates San Antonio, TX	Leal & Carter, P.C. San Antonio, TX
2.	<p><u>Staff Qualifications</u></p> <p>2.1. Size and structure of the firm, including audit staff positions</p> <p>2.2. Qualifications of supervisory personnel, consultants, and the field audit team</p> <p style="padding-left: 20px;">2.2.1. Education, including continuing education courses taken during the past two years</p> <p style="padding-left: 20px;">2.2.2. Years and types of experience</p> <p>2.3. General direction and supervision to be exercised over the audit team by the firm's management personnel</p>	<p>Audit Team:</p> <p>Team will include a Partner-in-Charge, three partners and five staff accountants</p> <p>Deborah V. McDonald, CPA Partner-in-Charge 35 years experience in public accounting</p> <p>Stephen L. Horton, CPA Partner 41 years experience in governmental auditing</p> <p>Derek L. Walker, CPA Partner 13 years experience in governmental auditing</p> <p>Dusty Routh, CPA Partner 13 years experience in all areas of practice by the firm</p> <p>James Gruenwald, CPA 39 years experience in governmental auditing</p> <p>Melinda Korczynski, CPA Staff Accountant</p> <p>Mark McDowell IT Coordinator 8 years governmental audit experience</p> <p>Trevor Myres, CPA 2 years experience in all areas of practice by the firm</p> <p>Michelle Alonzo Staff Accountant 1 year audit experience</p>	<p>Audit Team:</p> <p>Team may include a senior partner, a partner, and 2 staff auditors</p> <p>Gregory R. Garza, CPA Partner-in-Charge 40 years experience in multiple areas of government audits</p> <p>Rene E. Gonzalez, CPA Managing Partner 40 years experience in public accounting</p> <p>Eleazar Mendoza, CPA Partner 35 years experience in audit and consulting services to governmental entities</p> <p>Kimberly Lopez-Gonzales, CPA Partner 24 years experience in auditing and accounting with governmental entities</p> <p>Richard Galindo, CPA Manager 24 years experience in public auditing and accounting</p> <p>Ruben Martinez, CPA Manager 17 years experience in governmental accounting</p> <p>Jason Hyde Audit Supervisor 17 years as audit member on governmental engagements</p> <p>Chikako Cherry Auditor 1 year experience</p> <p>Harrison Haake Auditor</p>	<p>Audit Team:</p> <p>Frank J. Leal, CPA Engagement Partner 45 years experience in public accounting</p> <p>Roberto Carter, CPA Technical and Quality Control Partner 42 years experience in public accounting</p> <p>Norma Leal Little, CPA Manager 21 years experience in public accounting</p> <p>Robert Carter, Jr. Supervisor 20 years experience in public accounting</p>

Eagle Pass I.S.D. RFQ 163309 - District Salary Scale Audit Summary Sheet

Criteria Number	Description	Coleman, Horton & Company, LLP Uvalde, TX	Garza/Gonzalez & Associates San Antonio, TX	Leal & Carter, P.C. San Antonio, TX
3.	<p><u>Clear understanding of the work to be performed</u></p> <p>3.1. Comprehensiveness of the audit work plan 3.2. Realistic time estimates of each major segment of the work plan, and the estimated number of hours for each staff level including consultants assigned.</p>	<p>Pages 3, 4, 22, and 23 of Qualifications detail the audit work plan proposed</p> <p>700 estimated hours to complete engagement</p> <p>Progress report in January 2016.</p> <p>If not terminated earlier, final report would be delivered by July 2016.</p>	<p>Pages 3, 4, and 5 of Qualifications detail the audit work plan proposed</p> <p>Time frames to be established.</p>	<p>Pages 4, 5, 6, 7 and 22 of Qualifications detail the audit work plan proposed</p> <p>434 estimated hours to complete engagement</p> <p>Time frames to be established.</p>

EAGLE PASS INDEPENDENT SCHOOL DISTRICT



Marked for Excellence

REQUEST FOR QUALIFICATIONS 163309
DISTRICT SALARY SCALE AUDIT
DUE DATE: 09/29/2015 AT 3:00 P.M.

EAGLE PASS INDEPENDENT SCHOOL DISTRICT
EAGLE PASS, TEXAS

DEPARTMENT OF PURCHASING

**EAGLE PASS INDEPENDENT SCHOOL DISTRICT
REQUEST FOR QUALIFICATIONS NO. 163309
DISTRICT SALARY SCALE AUDIT**

Table of Contents2

A – EPISD SUPPLIED INFORMATION 3

1. Purpose of Solicitation3
2. EPISD Background3
3. Services Requested3
4. Procurement Process4
5. Evaluation Criteria5
6. Instructions to Respondents6

B – RESPONDENT’S SUBMITTAL 9

1. Proposal Format9

**EAGLE PASS INDEPENDENT SCHOOL DISTRICT
REQUEST FOR QUALIFICATIONS NO. 163309
DISTRICT SALARY SCALE AUDIT**

A - EPISD SUPPLIED INFORMATION

1. Purpose of Solicitation

This solicitation is a Request for Qualifications (RFQ). The Eagle Pass Independent School District ("EPISD") shall consider selecting a public accounting firm to perform an independent audit of district salaries to assure conformance with the current 2014-2015 district salary scale.

Qualifications shall be accepted by EPISD until **Tuesday, September 29, 2015 at 3:00 P.M., Local Time**

Qualifications shall be delivered to 1420 Eidson Road, Eagle Pass, TX 78852 and be clearly marked as follows:

Re: Request for Qualifications No. 163309 for District Salary Scale Audit
Attention: Mr. Gilberto Gonzalez, Superintendent of Schools

2. EPISD Background

The Eagle Pass Independent School District is located in Eagle Pass, Texas, in the southwest Texas region two hours southwest of San Antonio, Texas. EPISD has 23 schools and one alternative education program. EPISD has an approximate enrollment of 15,000 students and approximately 2,600 employees that include full-time and part-time employees.

3. Services Requested

The purpose of the Request for Qualifications is to obtain the services of a public accounting firm to conduct an independent audit of district salaries to assure conformance with the current 2014-2015 district salary scale. This will include reviewing the employee payroll files of approximately 2,600 school district employees for the 2014-2015 fiscal year. The audit also includes reviewing employee salaries conformity to the current 2014-2015 district salary scale based on the 2014-2015 annual salary to include approved salary increases and adjustments in the 2014-2015 fiscal year. The audit will also include verifying that the 2014-2015 annual salary has been entered correctly and paid appropriately for the 2014-2015 fiscal year on the ITCCS Region 20 Database system. The audit is to be performed in accordance with generally accepted auditing standards and generally accepted government auditing standards contained in the Texas Education Agency Financial Accountability System Resource Guide.

As part of the audit, the accounting firm shall obtain an understanding of EPISD's internal control and report any significant deficiencies or material weaknesses relating to the internal control system coming to the attention of the auditors. Any material weakness noted by the accounting firm during the study and evaluation of internal accounting and administrative controls and other kinds of noncompliance shall be noted.

Furthermore, as part of the audit, transaction and records will be tested for material compliance with applicable laws, rules and regulations and all instances of noncompliance will be reported to EPISD. After completion of the audit, the accounting firm may be required to present the audit report to the EPISD's Board of Trustees and/or EPISD's administration.

**EAGLE PASS INDEPENDENT SCHOOL DISTRICT
REQUEST FOR QUALIFICATIONS NO. 163309
DISTRICT SALARY SCALE AUDIT**

4. Procurement Process

a. EPISD Publishes RFQ

The Request for Qualifications (RFQ) is the first step in a multi-step process aimed at identifying one or more qualified accounting firms. The RFQ or notice of availability of the RFQ must be published in accordance with state law. The RFQ details the requirements for response, deadlines, and directions for submittal in subsequent sections.

b. Selection of Qualified Provider or Short-list of Providers

Based on the selection criteria described in this document, EPISD may select a short-list of the most qualified respondents. The EPISD retains the right to select only one respondent. The EPISD may also determine that no qualified submittals have been received and reject all submittals. EPISD may select one or more respondents to be interviewed or make a presentation of their qualifications. EPISD shall evaluate and rank the respondents based on their demonstrated competence and qualifications.

c. Award

The firm, upon being awarded this engagement, may be expected to review detailed audit work plan and schedule with the Deputy Superintendent of Business and Finance prior to commencing the audit assignment.

**EAGLE PASS INDEPENDENT SCHOOL DISTRICT
REQUEST FOR QUALIFICATIONS NO. 163309
DISTRICT SALARY SCALE AUDIT**

5. Evaluation Criteria

Interested accounting firms must meet the following criteria:

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

Criteria 1: Technical Qualifications (25 Points)

- 1.1. Auditing experience in Texas Public schools
- 1.2. Auditing experience in government entities

Criteria 2: Staff Qualifications (40 Points)

- 2.1. Size and structure of the firm, including audit staff positions
- 2.2. Qualifications of supervisory personnel, consultants, and the field audit team
 - 2.2.1. Education, including continuing education courses taken during the past two years
 - 2.2.2. Years and types of experience
- 2.3. General direction and supervision to be exercised over the audit team by the firm's management personnel

Criteria 3: Clear understanding of the work to be performed (20 Points)

- 3.1. Comprehensiveness of the audit work plan
- 3.2. Realistic time estimates of each major segment of the work plan, and the estimated number of hours for each staff level including consultants assigned.

Criteria 4: Oral Interviews/Presentation as necessary (15 Points)

Interested accounting firms are tentatively asked to present their qualifications to the EPISD school board of trustees at the EPISD regular board meeting to be held on October 13, 2015 at 6:00 P.M. Confirmation of date and details will follow after the RFQ deadline. EPISD reserves the right to hold oral interviews/presentations at its sole discretion.

**EAGLE PASS INDEPENDENT SCHOOL DISTRICT
REQUEST FOR QUALIFICATIONS NO. 163309
DISTRICT SALARY SCALE AUDIT**

6. Instructions to Respondents

a. Technical Component

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

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

b. Management Component

The interested accounting firm will furnish satisfactory evidence of capability to provide in a professional and timely manner the services stated in the Request for Qualifications. To meet this requirement, the interested accounting firm will:

1. Provide the name of the external quality control review organization of which the interested accounting firm is a member and the interested accounting firm's length of membership. Also, state the review organization's planned frequency of peer reviews.
2. State whether the interested accounting firm has received a peer review and whether in the most recent review an unqualified report was issued.
3. State whether the interested accounting firm is a national, regional, or local public accounting firm.
4. Provide evidence that the interested accounting firm has experience in performing school district/government audits. List current and past audit clients along with the names and telephone numbers of contact persons and numbers of years audit services were provided. Please state the average daily attendance of the public schools on the list.
5. State whether the interested accounting firm is currently under the terms of a public or private reprimand by the Texas State Board of Public Accountancy and licensing board of other states.
6. Describe the proposed audit team, in terms of job position in the firm.
7. List names of staff member(s) who will direct the overall audit throughout the duration of the engagement as well as those staff members who will be responsible for planning, directing, and conducting substantial portions of the fieldwork or reporting on this audit engagement. Include the educational background of all staff members named and professional licenses held.
8. Describe continuing professional education in governmental accounting and auditing received by the proposed audit team during the last four years.
9. Provide the names and qualifications of any needed outside specialists and consultants that will assist the interested accounting firm's staff members.
10. Describe the level of assistance that will be expected from EPISD personnel, including internal audit staff.

**EAGLE PASS INDEPENDENT SCHOOL DISTRICT
REQUEST FOR QUALIFICATIONS NO. 163309
DISTRICT SALARY SCALE AUDIT**

c. Task/Activity Plan

The interested accounting firm will specify budgeted hours, timelines and sequence for audit procedures, and names of staff to be assigned.

d. Late Responses

Responses received after the deadline will not be considered.

e. Questions/Clarifications

Requests for clarification of any part of this solicitation must be in writing and submitted to EPISD prior to September 16, 2015. Requests for clarification may be e-mailed to Mr. Luis Vélez, Purchasing Director at LVelez@eaglepassisd.net. Answers shall be provided to all known responders as a written addendum to the RFQ. It is the responder's responsibility to verify the issuance of Addenda in regard to this RFQ. Interpretations or clarifications in any other form, including oral statements, will not be binding on EPISD and should not be relied on in preparing Qualifications. No contacts with other EPISD employees, officials, or board members are to be made by responding firms throughout the entire process without express permission from the Superintendent of Schools. Any unauthorized contact may result in disqualification of the respondent.

f. Contract responsibility and assignment

The selected firm will be required to assume total responsibility of the project. The selected firm shall not sell, assign, transfer or convey this contract completely, or in part, without prior written consent of EPISD. Any such assignment or transfer shall not release the selected firm from all contractual obligations to EPISD.

g. Taxes, Fees, Code Compliance, Licensing

The responding firm shall be responsible for payment of any required taxes or fees associated with the execution of the contract. The responding firm shall be responsible for compliance with all applicable codes and laws.

h. Required Insurance

The selected firm will be required to procure and maintain in effect during the contract period of the agreement a professional liability insurance according to the requirements in the State of Texas. Evidence of required insurance shall be presented prior to contract execution.

i. Public Information

All information, documentation, and other materials submitted in response to this solicitation are considered non-confidential and/or non-proprietary and are subject to public disclosure under the Texas Public Information Act (Texas Government Code, Chapter 552.001, et seq.) after a contract is awarded. EPISD strictly complies with all statutes, court decisions, and opinions of the Texas Attorney General with respect to disclosure of RFQ information.

**EAGLE PASS INDEPENDENT SCHOOL DISTRICT
REQUEST FOR QUALIFICATIONS NO. 163309
DISTRICT SALARY SCALE AUDIT**

j. EPISD's Reservation of Rights

The EPISD makes no representations of any kind that an award will be made as a result of this RFQ, or subsequent RFP and no such representation is intended or should be construed by the issuance of this RFQ. EPISD reserves the right to reject any and all Qualifications and re-solicit for new Qualifications, or to reject any and all proposal and temporarily or permanently abandon the project. EPISD reserves the right to reject as nonresponsive any responses that do not contain the information requested in this RFQ. Qualifications that address only part of the requirements contained in this RFQ will be considered at the sole discretion of EPISD. Additionally, EPISD reserves the right to reject any responses that are not organized and formatted as described in this RFQ. EPISD reserves the right to waive any formalities or minor technical inconsistencies, or delete any item/requirements from this RFQ when deemed to be in EPISD's best interest. EPISD further reserves the right to cancel any contract resulting from this RFQ at any time, for any reason (or for no reason) with a thirty (30) day written notice to the firm.

k. Acceptance of Evaluation Methodology

By submitting its Qualifications in response to this RFQ, responding firm accepts the evaluation process and acknowledges and accepts that determination of the "most qualified" firm(s) will require subjective judgments by EPISD.

l. No Reimbursement for Costs

Interested firms acknowledge and accept that any costs incurred from the firms' participation in this RFQ shall be at the sole risk and responsibility of the responding firm.

m. Accounting Firm's terms and conditions

While EPISD expects respondents to adhere to their standard contract terms and conditions, EPISD asks responding firms to identify any contract provisions that the firm takes exception to. Please include as part of your response any additional terms and conditions that your firm would include, particularly any the responding firm considers nonnegotiable. The firm may cancel any resulting contract, at any time for any reason, or for no reason, with a sixty (60) day written notice.

**EAGLE PASS INDEPENDENT SCHOOL DISTRICT
REQUEST FOR QUALIFICATIONS NO. 163309
DISTRICT SALARY SCALE AUDIT**

B - RESPONDENT'S SUBMITTAL

1. PROPOSAL FORMAT

a. General Instructions

Qualifications shall be prepared simply and economically, providing a straightforward, concise description of the firm's ability to meet the requirements and an understanding of Owner's needs. Facsimile or electronic copies of qualifications are not acceptable. For review and evaluation purposes, please provide EPISD with ten (10) copies of your qualifications.

b. Format

Qualifications must include a cover letter clearly stating the name of the firm and the name, address, and telephone number of the interested accounting firm's representative. Qualifications shall be a maximum of fifty (50) printed pages. A single sheet of paper printed front and back shall count as two (2) printed pages. The cover, table of contents, divider sheets, and EPISD required forms do not count as printed pages. Submitting additional pages is reason for disqualification.

Qualifications shall be printed on letter-size (8-1/2" x 11") paper and assembled with spiral or coil bindings. The minimum font size allowed is 12.

Additional attachments shall not be included with the Qualifications unless previously approved by EPISD. Only the responses provided by the accounting firm and the oral presentation will be used by EPISD for evaluation.

Submittals shall include a "Table of Contents" and give page numbers for each part of the Qualifications. All pages of the submittal shall be sequentially numbered using Arabic numerals (1, 2, 3, etc.).