



Request for Statements of Interest and Qualifications for Audit Services

RFQ No. 06252024-003

The Barton Springs/Edwards Aquifer Conservation District (District) requests statements of interest and qualifications (SOQs) from qualified firms to provide an annual audit of the District’s financial statements including all major fund sources. The audit shall be performed according to the generally accepted government auditing standards adopted by the American Institute of Certified Public Accountants. The selected firm shall adhere to the Generally Accepted Accounting Principles as adopted by the American Institute of Certified Public Accountants.

BACKGROUND

The District is a Groundwater Conservation District with a mandate to conserve, preserve, protect, and enhance all groundwater resources within the District. The District was formed in 1987 and its jurisdictional territory was enlarged in 2015 to its present-day extent. The District has the authority to undertake various studies and implement structural facilities and nonstructural programs to achieve its statutory mandate. The District has rule-making authority to implement its policies and procedures consistent with the statutory mandates, established mission, and the Texas Water Development Board-approved management plan. The District carries out its mission and goals through aquifer studies, establishing rules and policies, education programs, District provided services, and through the cooperation of local, state, and federal agencies. The District issues a variety of water-well permits, collaborates on aquifer tests and evaluations, and maintains a regulatory framework based on science and collected data analysis within the framework of Texas Water Code, Chapter 36 and Chapter 8802 Texas Special District Local Laws Code.

PROCESS AND TIMEFRAME

The following table identifies estimated dates for receipt, evaluation, and notice of acceptance as a Certified Public Accountant (CPA) and annual-audit resource of the District.

<i>DESCRIPTION</i>	<i>DATE*</i>
Release of RFQ	June 25, 2024
Statement of Interest and Qualifications due	August 1, 2024
Qualified Respondent Interviews by District	To be determined
Notice of Selection as Preferred Source of Legal Services	September 13, 2024

* The above-noted dates are subject to change without notice.

EVALUATION CRITERIA

Those responding to this RFQ are advised that all documents shared will be evaluated to determine each firm's ability to best meet the needs of the District. The District's evaluation will include, but is not limited to, a consideration of the following criteria:

- a. Qualifications – Experience of the firm to provide the District with an annual audit including appropriate staffing as needed: Certified Public Accountants with the support staff necessary to execute an audit, and a demonstrated history of competence in handling audits and related matters of local units of government.
- b. Responsiveness – the Statement of Interest and Qualification should indicate the firm's ability to initiate an audit in September/October 2024 and complete the audit in time to provide a statement of findings to the District's Board of Directors on December 12, 2024.
- c. Fees – The firm's proposed fee schedules for different classifications of accountants, support staff, and any research tools employed.
- d. References – information obtained by the District from the firm's references provided.

SCOPE OF AUDIT SERVICES

The chosen firm will serve as the District's CPA for executing an annual audit with the potential for subsequent annual engagements. Said firm is responsible for informing the District's Board of Directors with:

- a. An opinion about the District's financial statements, respective changes in financial position, and cash flows for the fiscal year;
- b. Information about District accounting policies consistent with a groundwater conservation district as outlined in section 36.153 of the Texas Water Code;
- c. Information about accounting estimates, including, but not limited to useful lives of fixed assets and related estimates of depreciation expenses;
- d. Information related to any difficulties encountered in performing the audit;
- e. Information about misstatements, uncorrected or otherwise; and
- f. Information concerning disagreements with management or management representations.

STATEMENT OF INTEREST AND QUALIFICATIONS

All information contained in the Statement of Interest and Qualifications may be subject to the Texas Public Information Act and/or the Texas Open Meetings Act, and the use and disclosure of the information provided are governed by these Acts. Any information deemed confidential or proprietary should not be submitted.

1. Statement of Interest, to include:
 - a. Identification of submitting firm;
 - b. A listing of principals of the firm;
 - c. identification of person – name and title – authorized by the firm to contractually negotiate and obligate the organization;

- d. Identification of person – name, title, and full contact information – of the person(s) being proposed as lead auditor;
 - e. Identification of person – name, title, and full contact information – to be contacted with questions or for clarification on submission; and
 - f. The signature by the person authorized to contractually obligate the firm.
2. Statement of Qualification, to include:
 - a. Brief history of the firm including involvement, if any, with groundwater conservation districts or similar units of local government;
 - b. CPA firm’s experience and qualifications for similar types of engagements including experience under each of the areas listed under the Scope of Audit Services;
 - c. Resume or curriculum vitae of the person proposed to provide the audit services;
 - d. Professional certifications, licenses, memberships, and other qualifications for key individuals assigned to the District; and
 - e. Statement certifying the proposing firm is not aware of any existing conflicts of interest with the District or its Board of Directors.
 3. Rate/Fee Schedule:
 - a. All costs included in the proposing firm’s submission are the sole responsibility of the proposing firm; and
 - b. Proposing firm shall include a description of the method of determining charges for work performed, and include hourly rates associated with different staff levels if applicable.
 4. References:

A minimum of three references shall be provided. This list may include current or former clients (with reason for cancellation if applicable), with all references being able to fully comment on the proposing firm’s related experience.
 5. Verification Required by Texas Gov’t. Code:

The proposing firm selected by the District must provide certification under Texas Government Code that the firm does not boycott energy companies, discriminate against firearm entities or associations, or boycott Israel. As required by Section 2252.908, Texas Government Code, the proposing firm selected by the District is required to complete online and submit to District a completed Texas Ethics Commission Form 1295 upon execution of this Agreement.

REQUEST FOR CLARIFICATION OR INFORMATION

Questions regarding this RFQ and any guidance provided herein shall be directed to Tim Loftus, General Manager at tloftus@bseacd.org.

STATEMENT OF INTEREST AND QUALIFICATIONS SUBMITTAL

Interested parties are asked to submit their SOQs, not to exceed ten pages, to the District by **4:00 pm on Thursday, August 1, 2024**. Submittal of SOQs may be hand delivered or mailed via the U.S. Postal Service to the attention of the Tim Loftus at the following address:

Barton Springs/Edwards Aquifer Conservation District
Attn: Tim Loftus, General Manager
1124 Regal Row
Austin, Texas 78748

Submittals mailed must be received by **4:00 pm on Thursday, August 1, 2024**.

Submittals may be made via email to: tloftus@bseacd.org (Subject: audit services SOQ)

Upon receipt by the District, each statement will be stamped with the date and time received. All statements become the property of the District, which will, to the extent permitted by law, hold the contents of all statements confidential until an award is made. Any SOQs received after the time set for the opening will be declared late and not eligible for opening and consideration. The District is not responsible for mail, courier or other delivery methods, in-transit time or nondelivery.

The District in its sole discretion may choose to respond only to the questioning entity or to post such questions, posed via email, and responses to be available to all potential offerors via the District website at <https://bseacd.org> .