

BEXAR APPRAISAL DISTRICT
Mike Amezcua, Chief Appraiser
411 N. Frio
San Antonio, Texas 78207
P. O. Box 830248
San Antonio, Texas 78283-0248
Telephone: 210-242-2402
Facsimile: 210-242-2451

Date: August 24, 2020

RFP No. AUDIT2020

REQUEST FOR PROPOSAL

The Bexar Appraisal District ("District") is requesting proposals for the audit of its financial reports for the calendar year 2020 plus annual renewals for a maximum of three years. Proposals are to be submitted on the accompanying Proposal Form in accordance with this Proposal and the accompanying Instructions to Proposers.

TYPE OF PROPOSAL. Lump Sum After Delivery of Audit to District

PROPOSAL DOCUMENTS: Proposal Documents may be obtained on publicpurchase.com or the District's website www.bcad.org .

SUBMISSION AND OPENING OF PROPOSALS: All proposals must be delivered (1) in person via the District's dropped box, (2) by first-class United States mail certified and return receipt requested; or (3) delivery service with return receipt. Proposals received by any other means of delivery are invalid and will not receive consideration. All documents required to be submitted as set forth in the Proposal Form and in the Instructions to Proposers shall be enclosed in a sealed, opaque envelope, marked "Sealed Proposal Enclosed", addressed as specified below and identified as a proposal for Audit Services, RFP No. AUDIT2020. Only one copy of the proposal is required. All proposals must be delivered to the District at the following address:

Bexar Appraisal District
411 N. Frio
San Antonio, Texas 78207
Attn: Crystal Khantharoth

Proposals will be received by the District until **11:00 A.m., on *Wednesday, October 13, 2020***. At such time, all proposals timely received shall be publicly opened by the Finance Director and read aloud via zoom. Each Proposer shall assume full responsibility for timely delivery of its proposal to the location designated for receipt of proposals. Proposals received after the date and time for receipt of proposals will not receive consideration and will be returned unopened.

ACCEPTANCE AND/OR REJECTION OF PROPOSALS. The Board of Directors of the Bexar Appraisal District may reject any and/or all proposals, and waive any formalities in proposing. The Board of Directors intends to award the proposal to the responsible proposer whose proposal is determined to be the most advantageous to the District considering the evaluation criteria specified. In determining to whom to award the proposal, the Board of Directors may consider all relevant factors and circumstances which the law allows to be considered.

SCHEDULE OF PROPOSAL DOCUMENTS. The Proposal Documents for this Proposal are as follows:

- a. Request for Proposal
- b. Instructions to Proposers
- c. Proposal Form (with attached Schedules)
- d. General Conditions and Specifications

INSTRUCTIONS TO PROPOSERS

1. **PROPOSAL DOCUMENTS:** The Proposal Documents shall include the Request for Proposal, these Instructions to Proposers, the Proposal Form (including all Schedules thereto), the General Conditions and Specifications, and any other forms referred to herein.

2. **INTERPRETATIONS AND CHANGES:** Each Proposer shall carefully study and compare the Proposal Documents and promptly report to the District any suspected errors, inconsistencies or ambiguities. Proposers may examine the District's financial records by appointment by contacting Crystal Khantharoth, Finance Director, at (210) 242-2402. Proposers may only request clarification or interpretation of Proposal Documents in writing, which request must be received by the District at least ten (10) days prior to the last date for submission of proposals.

Interpretations, corrections, and/or changes of or to the Proposal Documents will be made by written Addendum issued by the District. Any interpretations, corrections or changes of or to the Proposal Documents made in any other manner will not be binding upon the District, and Proposers may not rely thereon. Addenda will be emailed to all persons known by the District to have received a complete set of Proposal Documents, and will be mailed to each Proposer at the address furnished by such Proposer to the District for such purposes. In addition, copies of Addenda will be made available for inspection online in the Proposal Documents found on the District's website www.bcad.org or on PublicPurchase.com. No Addenda will be issued later than three (3) days prior to the last date for submission of proposals, except an Addendum withdrawing the request for proposals or which includes postponement of the date for receipt of proposals. Failure of a Proposer to receive any such Addenda shall not relieve the Proposer from any obligation under its proposal as submitted. All Addenda so issued shall become a part of the Proposal Documents.

3. **FORM OF PROPOSAL:** Proposals shall be submitted on the prescribed form included in the Proposal Documents. All blanks on the Proposal Form shall be completed, in ink or typewritten, with sums expressed in both words and figures. In case of discrepancy between the words and the figures, the amount written in words shall govern. Each copy of the Proposal Form shall include the legal name of the Proposer and shall indicate whether the Proposer is a sole proprietor, partnership, corporation or other legal entity. Each copy of the Proposal Form shall be signed by the person or persons legally authorized to obligate the Proposer. A proposal by a corporation or other entity shall include the state of incorporation or organization of the Proposer, evidence of registration to do business in Texas and reasonable evidence of the authority of the person signing the proposal to obligate the corporation or other entity. Each Proposer shall complete, execute and deliver (as applicable) with its proposal, as part of the Proposal Form included with the Proposal Documents, the following:

(a) **FINANCIAL INTERESTS (Schedule 1):** Proposers will certify to the District any known financial interest of any member of the Board of Directors or District Staff, identified on and attached to the Bid Form.

(b) **REFERENCES (Schedule 2):** At least five (5) references from business organizations to whom the Proposer has provided audit services within the last three (3) years, similar to the type specified herein. The references shall include the company name, address, contact person, telephone, facsimile number and e-mail address.

(c) **HB 89 Verification (Schedule 3):** Complete form as a requirement of proposal.

(d) **SUBMISSION:** By submitting a proposal, the Proposer warrants and represents to the District that (i) the Proposer has prior experience on Proposals of the same or similar type, nature and class as this proposal; (ii) the Proposer has read and

understands the Proposal Documents; (iii) the proposal is made in accordance with the Proposal Documents; and (iv) the Proposer has satisfied itself as to the nature and scope of the work and other items which may in any way affect the performance of the Services.

4. **MODIFICATION AND WITHDRAWAL OF PROPOSALS:** Prior to the last date specified for submission of proposals, a proposal may be modified or withdrawn by notice to the District at the place designated for receipt of proposals. Such notice shall be in writing and executed by the Proposer, or by facsimile, or other similar electronic means. If by facsimile or other similar electronic means, written confirmation executed by the Proposer shall be mailed and postmarked or personally delivered on or before the stated time set for receipt of proposals. Any proposal withdrawn may be resubmitted within the time designated for the submission of proposals. Except as expressly provided herein, no proposal may be modified, withdrawn, or cancelled by a Proposer for a period of sixty (60) days after the last date specified for receipt of proposals.

5. **ACCEPTANCE AND/OR REJECTION OF PROPOSALS:** The District may request from a Proposer a written interpretation of any term or statement in a proposal that is or appears unclear or subject to more than one interpretation, and may act upon such written interpretation. The District shall have the right to reject all proposals; to reject a proposal not accompanied by the required proposal documents; to reject a proposal which is in any way incomplete, irregular, or nonconforming; or to reject a proposal which may otherwise be legally rejected for any reason.

Unless the District rejects all proposals, the District intends to award the proposal to the responsible proposer whose proposal is determined to be the most advantageous to the District considering the evaluation criteria specified. The District may consider all relevant factors and circumstances which the law allows to be considered in determining to whom to award the proposal.

The following criteria and point system will be used by the District in evaluating proposals:

- A. Experience with governmental financial statements – 50 points
- B. Relevant experience of personnel assigned to this engagement – 25 points
- C. Client reference reviews – 20 points
- D. Prior experience with appraisal districts – 5 points

Each Proposer shall furnish to the District all such information and data reasonably requested by the District to help it in determining the Proposer's qualifications. A recommendation for consideration by the Board of Directors will be made by the District staff as soon as practical.

The District appreciates the time and effort required to submit a proposal. However, the District shall not be liable for any costs incurred by any Proposer in preparing a proposal. Each Proposer hereby waives to the fullest extent permitted by law all claims against the District for any expenses incurred in connection with the preparation and submission of any proposal.

6. **AWARD OF CONTRACT:** Time is of the essence, and the award of the Contract to the successful Proposer is expressly conditioned upon (i) the Proposer's delivery of the executed Engagement Letter within four (4) weeks after the successful Proposer is notified of the acceptance of its proposal by the Board of Directors, and (ii) the Proposer's timely fulfillment of any and all other conditions expressly set forth in the Proposal Documents. Should the Proposer fail to timely deliver the Engagement Letter, or fail to timely fulfill any other conditions to the Proposal Documents and the commencement of the work, the Board of Directors may, at its option and discretion, without releasing, impairing or affecting its right to receive the proposal security, if any, rescind the award and thereafter award the Proposal to another Proposer or Proposers, or may reject all proposals. There will be no contractual obligation on the part of the District to any Proposer, nor will any Proposer have any property interest or other right in the work being proposed, unless and until the Engagement Letter is unconditionally executed and

delivered by the District back to the Proposer, and all conditions to be fulfilled by the Proposer have either been so fulfilled by the Proposer or waived in writing by the District.

PROPOSAL FORM

PROPOSAL OF:

Name of Proposer _____

TO: Bexar Appraisal District
411 North Frio
San Antonio, Texas 78207

FOR: Audit Services
Proposal No. AUDIT2020

The Proposer named herein ("Proposer"), in compliance with the Request for Proposers and Instructions to Proposers for Audit Services, Proposal No. AUDIT2020 ("Project") for the Bexar Appraisal District, San Antonio, Texas ("District"), having carefully examined the Proposal Documents (as such term is defined in the Instructions to Proposers), hereby offers to provide audit services ("Services") in connection with the Bexar Appraisal District's financial reports in accordance with the Proposal Documents, for the time set forth herein. The Proposer fully understands the intent and purpose of the Proposal Documents and the conditions of proposing as set forth herein and in the Request for Proposal and the Instructions to Proposers. The Proposer hereby covenants and agrees that claims for additional compensation or extensions of time because of Proposer's failure to familiarize itself with the Proposal Documents or any condition of the Project records which might affect the performance of the Services will not be allowed.

1. Hours of Performance: The Services shall be performed between the hours of 8:00 a.m. and 5:00 p.m. within the normal five-day week observed by the District.

2. Representations: By execution and submission of this Proposal, the Proposer hereby represents and warrants to the District as follows:

(a) The Proposer has prior experience on audit services of the same or similar type, nature and class as the work for the Project.

(b) The Proposer has read and understands the Proposal Documents and this Proposal is made in accordance with the Proposal Documents.

(c) The Proposer has satisfied itself as to the nature and location of the work and the character, quality, quantities, materials and difficulties to be encountered; the kind and extent of equipment and other facilities needed for the performance of the work; the general and local conditions and other items which may in any way affect the performance of the Services; and the Proposer has correlated the Proposer's observations with the requirements of the Proposal Documents. The Proposer understands and accepts the difficulties and costs associated with the Services and the Project site and costs associated therewith and have included such considerations in its work schedule.

(d) Proposers will certify to the District any known financial interest of any member of the Board of Directors or District Staff, identified on and attached to the Bid Form as Schedule 1.

3. SCHEDULES: The following Schedules are attached to this Proposal Form and incorporated herein:

- Schedule 1: Financial Interest Disclosure
- Schedule 2: References
- Schedule 3: HB 89 (2017) Verification Form

PROPOSER:

Firm: _____

Signed By: _____

Printed Name: _____

Title: _____

Address: _____

City, State, Zip: _____

Phone#: _____

E-Mail: _____

Date: _____

SCHEDULE 1

FINANCIAL INTEREST DISCLOSURE

Proposers will acknowledge any financial interest with any person(s) on the following list of Directors and District staff members.

Mr. Jon Fisher
Director
302 Laramie Dr
San Antonio, TX 78209

Mr. George Torres
Director
8823 Lost Bend
San Antonio, TX 78240

Comm. Chico Rodriguez
Director
101 W. Nueva, Suite 1009
San Antonio, TX 78205

Ms. Cheri Byrom
Director
15660 I.H. 35 South
Atascosa, TX 78002

Mr. Albert Uresti
Director
P. O. Box 839950
San Antonio, TX 78283-3950

Mr. Roberto Treviño
Director
2106 Broadway
San Antonio, TX 78215

Mr. Mike Amezcuita
Chief Appraiser
411 N. Frio
San Antonio, TX 78207

Mr. Scott Griscom
Assistant Chief Appraiser
411 N. Frio
San Antonio, TX 78207

Ms. Rogelio Sandoval
Assistant Chief Appraiser
411 N. Frio
San Antonio, TX 78207

Mr. Tom Allison
Residential Director
411 N. Frio
San Antonio, TX 78207

Ms. Linda Rodriguez
Personal Property Director
411 N. Frio
San Antonio, TX 78207

Mr. Paul Thepuatrakul
Information Systems Director
411 N. Frio
San Antonio, TX 78207

Mr. Mario Mancha
Commercial Director
411 N. Frio
San Antonio, TX 78207

Ms. Sarah Yanez
CIA Manager
411 N. Frio
San Antonio, TX 78207

Ms. Crystal Khantharoth
Finance Director
411 N. Frio
San Antonio, TX 78207

Ms. Laura Cantu
Human Resources Director
411 N. Frio
San Antonio, TX 78207

Mr. Keith Dailey
GIS Manager
411 N. Frio
San Antonio, TX 78207

Charles Wise
Litigation Director
411 N. Frio
San Antonio, TX 78207

Signed Acknowledgement:

Signature: _____

Print Name and Title: _____

SCHEDULE 2
REFERENCES

1. Company Name: _____
Contact Person: _____
Address: _____
Telephone No.: _____
Facsimile No.: _____
E-Mail: _____
Year(s) Performed: _____

2. Company Name: _____
Contact Person: _____
Address: _____
Telephone No.: _____
Facsimile No.: _____
E-Mail: _____
Year(s) Performed: _____

3. Company Name: _____
Contact Person: _____
Address: _____
Telephone No.: _____
Facsimile No.: _____
E-Mail: _____
Year(s) Performed: _____

4. Company Name: _____
Contact Person: _____
Address: _____
Telephone No.: _____
Facsimile No.: _____
E-Mail: _____
Year(s) Performed: _____

5. Company Name: _____
Contact Person: _____
Address: _____
Telephone No.: _____
Facsimile No.: _____
E-Mail: _____
Year(s) Performed: _____

**SCHEDULE 3
HB 89 (2017) Verification Form**



House Bill 89 (2017) Verification Form

I, _____, the undersigned representative of
(Name)

_____, (hereafter referred to as Company)
(Company)

being an adult over the age of eighteen(18) years of age, after being duly sworn by the undersigned notary, do hereby depose and verify under oath that the Company, under the provisions of Subtitle F, Title 10, Government Code Chapter 2270:

- 1. Does not boycott Israel currently; and**
- 2. Will not boycott Israel during the term of the contract the Company has with the Bexar Appraisal District.**

Pursuant to Section 2270.001, Texas Government Code:

- 1. "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; and*
- 2. "Company" means a for-profit sole proprietorship, organization, association, corporation, partnership, joint venture, limited partnership, limited liability partnership, or any limited liability company or affiliate of those entities or business associations that exist to make a profit.*

DATE

SIGNATURE OF COMPANY REPRESENTATIVE

PROPOSAL SCHEDULE

Date	Function
August 24, 2020	Issue Request for Proposal
August 30, 2020	First Newspaper Publication of Proposal (1 st)
September 6, 2020	Second Newspaper Publication of Proposal (2 nd)
September 25, 2020	Deadline for clarification requests from Proposers
October 2, 2020	Deadline for Addenda (if any) issued by District
October 13, 2020 @ 11:00 a.m.	Deadline for acceptance of Proposals; proposals must be received before 11:00 a.m. Bids will be open and read aloud online via zoom promptly at 11:00 a.m.
October 28, 2020	Board consideration of award of Proposal (anticipated date) and vote to approve
November 1, 2020	Engagement letter executed by Chairman of the Board of Directors
January - April, 2021	Proposed work commences

GENERAL CONDITIONS AND SPECIFICATIONS

The District is soliciting proposals for professional audit services ("Services") of its financial reports for the calendar year 2020 plus annual renewals for a maximum of three years. The selected Proposer is herein referred to as the "Auditor."

GENERAL CONDITIONS

1. GENERAL

- A. The District is exempt from the limited sales, excise and use tax imposed by Chapter 151 of the Texas Tax Code and the Proposal Amount shall not include any such amounts. A Tax Exemption Certificate will be furnished by the District on request.
- B. Auditor shall perform the Services in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants for local government units and the standards for financial audits set forth in the current U.S. General Accounting Office's Government Auditing Standards.
- C. Proposers may examine the District's financial records by appointment only.
- D. The District's obligations will be payable solely from funds appropriated in the District's budget for the year in which such obligations may be due and payable. In the event that no funds or insufficient funds are appropriated for payment of obligations, the contract shall be terminated without liability to the District, its officers, agents, or employees.
- E. Each Proposer acknowledges and agrees that the District is a political subdivision of the State of Texas, and is subject to certain public access and disclosure requirements, including, without limitation, the Texas Open Information Act.

2. BASIC SERVICES

- A. Commencing with fiscal year ending December 31, 2020, conduct a financial audit of the district's individual fund and account group financial statements. This task will be performed in accordance with GAAS, and accordingly, shall include such tests of the accounting records and other auditing procedures as necessary.
- B. The auditor must require all personnel to adhere to the independence rules, regulations, interpretations and rulings of the American Institute of Certified Public Accountants (AICPA), the Financial Accounting Standards Board (FASB), the Governmental Accounting Standards Board (GASB), the Texas State Board of Public Accountancy, and Texas State Statutes.
- C. The auditor will report to the finance director and provide continual updates as to the progress of the audit.
- D. The auditor shall promptly report to the chief appraiser any conditions, transactions, situations, or circumstances encountered which would impede or impair the proper conduct of the audit or which would seem to warrant a special investigation or report in more detail than that which is necessary to perform the scope of services required in this request for proposal.
- E. The auditor will advise and assist the finance director in preparing the Comprehensive Annual Financial Report (CAFR) in accordance with Governmental Accounting and Financial Reporting Standards published and issued by GASB, including implementation of GASB Statement 34 and 87. The CAFR must meet all the eligibility requirements of the Governmental Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting Program.

- F. The auditor shall determine and issue an opinion on whether the financial statements present fairly the financial position of the district at December 31, 2020, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.
- G. The auditor shall determine and issue an opinion on whether the following systems are in substantial compliance with appropriate accounting and control standards:
 - 1. investments,
 - 2. accounts payable processing,
 - 3. payroll,
 - 4. cash receipts processing,
 - 5. contractual liabilities, and
 - 6. fixed assets
- H. The auditor will prepare a management recommendation letter as required by the Codification of Statements on Auditing Standards (S.A.S.), AU Section 323. The letter will also communicate to the district any opportunities to improve the economy and efficiency of the financial management practices of the district that came to the attention of the auditor during the course of the examination. Prior to issuance, the auditor shall review the proposed draft letter in its entirety with the finance director. Subsequent to issuance, the auditor may be required to review the final letter with the chief appraiser and the board of directors.
- I. The auditor will be expected to make a presentation to the Board of Directors as deemed appropriate.
- J. The auditor shall maintain and guarantee access to all work papers for a minimum of three years following the issuance of the related audit report. Work papers will be made available, upon reasonable notice, for examination by authorized representatives of the district and cognizant federal and state audit agencies.
- K. The auditor will supply the district upon completion and acceptance of the audit by the finance director and chief appraiser with ten (10) copies of the audit for distribution to staff and the board of directors and one copy suitable for reproduction.

3. DUE DATES

- A. Audit work may commence for fiscal year ending December 31, 2020 as follows:
 - 1. Interim – mutually agreed upon date(s)
 - 2. Post Closing – no later than April 20, 2021
- B. Due dates of audit reports on General Purpose Financial Statements and review of CAFR for fiscal year ending December 31, 2020 are as follows:
 - 1. CAFR Draft – prepare and exit on or before April 30, 2021
 - 2. CAFR Final – issue on or before May 31, 2021
 - 3. Adjusting Journal Entries Proposed – submit to finance director for review and approval prior to draft of CAFR (April 30, 2021)
 - 4. Management Recommendation Letters Draft – prepare on or before April 30, 2021
 - 5. Management Recommendation Letters Final – issue on or before May 31, 2021
 - 6. Response to prior year's GFOA comments prepared on or before May 15, 2021
- C. Due dates in subsequent years are to be the same relative dates as listed above.

4. ASSISTANCE AVAILABLE TO THE AUDITOR

- A. Audits completed for calendar year 2019 and prior will be available for review by the auditor.
- B. The finance director and the finance assistant will be available to render all possible assistance and will respond promptly to structured requests for information. They will provide all necessary books, records, detailed trial balances, supporting schedules, account reconciliations, and account analyses.
- C. The District will provide reasonable working space to the auditor on premises.

5. PROPOSAL QUALIFICATIONS & EVALUATION

- A. In order to simplify the review process and to obtain the maximum degree of comparability, proposals must be organized in the manner stated below:
 - 1. The Proposal Form and accompanying two schedules.
 - 2. Table of Contents
 - Include a clear identification of the material by section and page number.
 - 3. Letter of Transmittal (*Please limit to one or two pages*)
 - a. Briefly state the proposer's understanding of the services to be performed and make a positive commitment to perform the services within the indicated time periods.
 - b. State the name of the persons who will be authorized to make representations for the proposer, their titles, addresses, and telephone numbers.
 - c. State that the partner signing the transmittal letter is authorized to legally bind the proposer and that the proposer can and will comply with the requirements and arrangements set forth in the General Conditions of this RFP.
 - 4. Profile of the Proposer
 - a. State whether the firm is local, regional, national, or international.
 - b. State the physical location of the office from which the services will be performed and the number of partners, managers, supervisors, seniors, and other professional staff employed at that location.
 - c. Describe the local office's capability to audit computerized systems, including the number and classifications of personnel skilled in computer applications who will work on the audit.
 - d. Proposers are required to submit a biographical or historical sketch of their firm that must show past performance indicating the ability to perform the services being proposed.
 - 5. Proposer's Qualifications
 - a. Identify the audit management team (seniors, managers, consultants, and partners) who will perform the audit including a brief bio on each person.
 - b. Affirm that the proposer will assign directly to the engagement a partner-in-charge and at least one audit manager who have managed CAFR audit engagements.
 - c. Personnel essential to the continuity and successful and timely completion of the audit must be available throughout the audit performance periods, unless proposed substitutions are approved in writing by the finance director.
 - 6. Proposer's Approach to the Examination
 - Submit a work plan which clearly describes the audit philosophy and approach that will be used to meet the required audit needs of the District. Required assertions are as follows:
 - a. State that the primary purpose of the examination is to express an opinion on the individual financial statements and supplementary information in accordance with the Audit and Accounting Guide: Audits of State and Local Governmental Units (AICPA), and that such an examination is subject to the inherent risk that errors and irregularities may not be detected.

- b. State that if conditions are discovered which lead to the belief that material errors, defalcations, or other irregularities may exist, or if any other circumstances are encountered that require extended services, the auditor shall promptly advise the finance director and the chief appraiser.
- c. State that no extended services will be performed unless they are authorized by written notice signed by the chief appraiser.

7. Fees

A clear statement of the cost of services shall be made.

8. Additional Data

The preceding sections are to contain only data that is specifically requested. Any additional information considered essential to the proposal should be included in this section. If there is no additional information to present, state "There is no additional information we wish to present."