

Fort Bend Central Appraisal District

**Request for Qualifications (RFQ) for  
Appraisal District Financial Audit Services**



April 27, 2026

**RESPONSES TO THE RFQ ARE DUE NO  
LATER THAN 10:00 A.M. ON MONDAY, MAY 22, 2026**

**NOTICE OF REQUEST FOR QUALIFICATIONS NO. 2026-01  
APPRAISAL DISTRICT FINANCIAL AUDIT SERVICES  
FORT BEND CENTRAL APPRAISAL DISTRICT**

NOTICE IS HEREBY GIVEN that the Fort Bend Central Appraisal District (FBCAD), a political subdivision of the State of Texas, will receive responses to Request for Qualifications (RFQ) No. 2026-01, for APPRAISAL\_DISTRICT FINANCIAL AUDIT SERVICES, pursuant to Texas Property Tax Code §6.063 and as stated in the RFQ documents.

FBCAD will receive responses to RFQ No. 2026-01 from qualified professional, independent certified public accounts or firms of independent certified public accountants specializing in governmental agency financial audit services.

Responses to RFQ No. 2026-01 must be actually received in the office of the Chief Financial Officer, Fort Bend Central Appraisal District, 2801 B.F. Terry Blvd, Rosenberg, Texas, 77471, **NO LATER THAN Monday, May 22, 2026, at 10:00 AM**. Responses received after the posted deadline will not be accepted. Responses that are postmarked before but not actually received until after the deadline will not be accepted.

Responses may be delivered in person or delivered by U.S mail or common courier to 2801 B.F. Terry Blvd, Rosenberg, Texas, 77471, ATTN: Chief Financial Officer. Responses may also be submitted by email to [Purchasing@fbcad.org](mailto:Purchasing@fbcad.org).

All Responses received by hand delivery, U.S. mail or courier must be clearly marked "RFQ No. 2026-01 for Appraisal District Financial Audit Services" on the outside of the envelope or box containing the response. If submitted by email, the subject line of the email must state: "RFQ No. 2026-01 for Appraisal District Financial Audit Services".

RFQ documents may be obtained at the Fort Bend Central Appraisal District Finance Department, 2801 B.F. Terry Blvd, Rosenberg, Texas, 77471. RFQ documents may also be downloaded in Adobe Acrobat format on the Public Notices section of the FBCAD's website at [www.fbcad.org](http://www.fbcad.org). To receive an electronic version via email, please e-mail your request to the Finance Department at [Purchasing@fbcad.org](mailto:Purchasing@fbcad.org).

FBCAD reserves the right to reject any or all responses to RFQ No. 2026-01 or to accept and/or rank the response or responses deemed by the Fort Bend Central Appraisal District, in its sole discretion, to be in the best interest of the Fort Bend Central Appraisal District. The Fort Bend Central Appraisal District also reserves the right to waive any irregularities and/or informalities in the RFQ process.

For further information, contact the Fort Bend Central Appraisal District, Finance Dept. at (281) 344-8623.

## CALENDAR OF EVENTS

Monday, April 27	Public Notice of RFQ No. 2026-01
Monday, May 11	Questions regarding the RFQ must be submitted before 5:00pm
Friday, May 22	Deadline for responses to RFQ No. 2026-01 at or before 10:00 am
Tues, May 26 to Thurs, May 29	Review of responses to RFQ No. 2026-01
Tuesday, June 16	Board of Directors action to select and/or rank responses to RFQ No. 2026.01
Wed, June 17	Notify all Respondents
Thurs, June 18	Begin negotiations on Financial Audit Services Agreement

**REQUEST FOR QUALIFICATIONS NO. 2026-01  
APPRAISAL DISTRICT FINANCIAL AUDIT SERVICES**

**SECTION 1: GENERAL OVERVIEW**

The Fort Bend Central Appraisal District (FBCAD or the “District”) is a political subdivision of the State of Texas. Pursuant to Texas Property Tax Code §6.063, the board of directors of an appraisal is required to have a financial audit of the appraisal district’s affairs prepared at least once each year. The audit must be prepared by an independent certified public account or firm of independent certified public accounts.

Therefore, FBCAD is issuing this Request for Qualifications (RFQ) No. 2026-01 for Appraisal District Financial Audit Services. RFQ No. 2026-01 is issued under the authority of Sections 6.063 and 6.11 of the Texas Property Tax Code and in compliance with Section 252.022 of the Texas Local Government Code.

FBCAD desires to contract with a qualified independent certified public accountant or firm of qualified independent certified public accountants to provide financial auditing services as stipulated herein. The selected Respondent will perform the services listed in the “Specifications For The RFQ” section of this RFQ in cooperation with the Chief Financial Officer (CFO) or designated accounting/financial personnel from FBCAD. The scope of the work may encompass other related but undefined work associated with the financial audit of FBCAD’s affairs.

FBCAD does not discriminate on the basis of race, color, creed, gender, age, religion, national origin, citizenship, mental or physical disability, veteran’s status, or political affiliation in its review of qualifications pursuant to a Request for Qualifications.

Questions concerning any aspects of the RFQ process should be addressed to: Michael Higgins, CFO, at [Purchasing@fbcad.org](mailto:Purchasing@fbcad.org), no later than May 11, 2026. Phone calls will not be accepted.

**SECTION 2: RESPONDENTS’ REVIEW**

It is Respondents’ responsibility to examine all requirements and any related documents of the RFQ. Failure to do so will not be considered as a mitigating factor in the review or ranking or selection of Respondents.

Questions concerning the RFQ process should be referred to the CFO of the Fort Bend Central Appraisal District at (281) 344-8623 no later than 72 hours prior to the RFQ response deadline.

### **SECTION 3: SUBMISSION OF RESPONSES TO RFQ No. 2026-01**

Respondents are encouraged to describe in detail their knowledge, experience and services as in their responses. Respondents may provide any additional information they believe is pertinent to their knowledge, experience or services related to but not specified in this RFQ.

**ONE (1) COMPLETE ORIGINAL and ONE (1) COMPLETE DUPLICATE COPY** of the entire RFQ and Respondent's response shall be delivered by the time and to the place stipulated in the Notice of Request for Qualification. It is the Respondent's sole responsibility to see that their response to the RFQ is received at the place, date and time specified. Any response received after the scheduled closing time for receipt of responses to the RFQ may be returned to the Respondent as unacceptable. Oral, facsimile, telegraph, telephone or other electronic modifications will not be considered.

Altering the RFQ language or any document or form may result in rejection of the Respondent's response to the RFQ.

A duly authorized representative of the Respondent shall sign the responding documents. Unsigned responses may be rejected.

### **SECTION 4: SELECTION OF RESPONDENTS**

Any or all responses received in response to this RFQ may be rejected by FBCAD's Board of Directors or the Board's authorized representative if the Board or its authorized representative determines that any such Respondent is not responsive or if the public interest would be served by such a rejection.

FBCAD reserves the right to waive any irregularities and/or informalities in the submitted materials from any or all Respondents.

The Respondent selected as best qualified by FBCAD will be notified of the selection and a draft contract for services will be provided for review, negotiation and/or execution by the parties.

### **SECTION 5: SPECIFICATIONS FOR THE RFQ**

The primary specifications of this RFQ shall be as follows:

#### **A. General Information**

The District is requesting RFQ's from qualified, independent certified public accounts or firms of qualified, independent certified public accountants (hereinafter collectively referred to as "firm")

to audit its financial statements for up to three fiscal years ending August 31, 2026, 2027, and 2028, with the option of two one-year extensions for fiscal years ending August 31, 2029, and August 31, 2030.

The August 31, 2025, financial statement audit is currently in process at the time of this RFQ and we are planning on it to be completed within the next few months.

## **B. Scope of Work to be performed**

The audit of the District's governmental activities, business-type activities, each major fund, and the aggregate remaining fund information, which collectively comprise the District's basic financial statements, is to be performed in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and/or as prescribed for financial audits of state and local governmental entities by the:

- General Accounting Office (GAO) (Yellow Book);
- 2 CFR Part 200 - Uniform Guidance
- Government Accounting Standards Board (GASB);
- Securities and Exchange Commission (SEC); and
- Any other state or federal standard setting agencies.

The District also desires the auditor to express an opinion on the fair presentation of the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund of its basic financial statements, including the respective changes in financial position and cash flows, where applicable, in conformity with accounting principles generally accepted in the United States of America.

The auditor is not required to audit the supporting schedules contained in the annual financial report. However, the auditor is to provide an "in-relation-to" opinion on the supporting schedules based on the limited auditing procedures applied during the audit of the basic financial statements. The auditor is not required to audit the management's discussion and analysis, introductory or statistical sections of the report.

In accordance with *Government Auditing Standards*, a separate report will be required considering internal controls over financial reporting. In accordance with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), codified at 2 CFR Part 200, a report on compliance with the requirements of major federal programs and on internal control over compliance is required.

The District is required to demonstrate financial assurance, as specified in 30 Texas Administrative Code (TAC) Chapter 37 to the Texas Commission on Environmental Quality (TCEQ)

each year. This includes a certification by the District, accompanied by a separate report Independent Accountant's Report on Applying Agreed Upon Procedures related to the certification. These agreed upon procedures should be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The financial assurance certification is not audited, although the data included in it should be compared to the District's audited financial statements. Since there is no audit performed relating to the financial assurance certification, there is no opinion required.

The District is required to comply with various state laws, including, but not limited to, the Texas Government Code Chapter 2256, also known as the Public Funds Investment Act and Texas Government Code Chapter 2257, also known as the Public Funds Collateral Act. The auditor is required to verify compliance with both.

The District has established policies and procedures for financial, budgetary, purchasing, investment and collateralization, internal control, and credit card data security to ensure the District's assets are safeguarded. The auditor is required to verify compliance with District policies and procedures.

The District desires to participate in the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting Program. The auditor may be required to prepare significant portions of the Annual Comprehensive Financial Report (ACFR) for the convenience of the District. *If auditor preparation of significant portions of the ACFR would be considered a finding or material weakness, please note that in the RFQ response documents.*

The response to the RFQ shall include:

1. Request for RFQ form, Disclosure of Principals form, Affidavit of Non-Collusion form, Statement of Experience/Reference form, and a Conflict of Interest Questionnaire (Form CIQ) (as required for all vendors doing business with the District). All of these forms are included with this RFQ.

2. Commitment

A transmittal letter is required from a principal regarding your organization's commitment to the project.

3. Independence

The firm should provide an affirmative statement that it is independent of the District, as defined by generally accepted auditing standards/the U.S. General Accounting Office's *Government Auditing Standards*.

The firm should also list the firm's professional relationships involving the District or any taxing unit within the boundaries of Fort Bend County for the past five (5) years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the audit.

#### 4. License to Practice in the State of Texas

An affirmative statement should be included that the firm and all assigned key professional staff are properly licensed to practice in the State of Texas throughout the agreement term.

#### 5. Qualifications and Experience

The Respondent should state the size of the firm, the size of the firm's governmental audit staff, whether the firm has an office in the greater Houston area, and the location of the office from which the work on this engagement will be performed. The Respondent should also state the number and nature of the professional staff to be employed on this engagement on a full-time basis and the number and nature of the staff to be employed on this engagement on a part-time basis.

The Respondent should indicate its auditing experience within the State of Texas.

The firm is also required to submit a copy of the report on its most recent external quality control review, with a statement whether that quality control review included a review of specific government engagements.

The Respondent shall identify the principal, supervisory and management staff, including engagement partners, managers, and other supervisors and specialists, who would be assigned to the engagement. Indicate whether each such person is registered or licensed to practice as a certified public accountant in the State of Texas. Provide information on government auditing experience of each person, including information on relevant continuing professional education for the past three (3) years and membership in professional organizations relevant to the performance of this audit.

Provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. Indicate how the quality of the staff over the term of the agreement will be assured.

FBCAD understands that engagement partners, managers, other supervisory staff and specialists may be changed if personnel leave the firm, are promoted, or are assigned to

another office or for other reasons. The District shall retain the right to approve or reject replacements performing financial audit services for FBCAD.

6. Fee Rate Structure

The Respondent will be asked to consider the following scenario in proposed fee structures:

The District has traditionally provided ad hoc reports and trial balances from our integrated financial accounting system which closely resemble financial statements ultimately found in ACFR documents. Using these reports, the audit team prepares financial statements and the notes. Audit staff typically prepare the Letter of Transmittal and the Management’s Discussion and Analysis (MD&A). The District requests the Audit staff to prepare the statistical section. The accounting firm then assembles the ACFR document.

If this cannot be done, please indicate in the firm’s response.

Fee rate structures should include the following:

<b>Report Type:</b>	<b>Fee Rate</b>	<b>Comments</b>
Annual Financial Report		
Annual Comprehensive Financial Report		
Single Audit		
Additional Bookkeeping Service Hourly Rate		

The Respondent should indicate all fee rates per the proposed scenarios and report types above. The fee rates should include the standard hourly rates for all staff that will be working on the audit or other bookkeeping services, including partners, managers, supervisors, and all other staff.

7. Experience with other Government Entities

For the firm’s office that will be assigned responsibility for the audit, list the most significant engagements (maximum - 5) performed in the last five years that are similar to the engagement described in this RFQ. These engagements should be ranked on the basis of total staff hours. Indicate the scope of work, date, engagement partners, total hours, and the names and telephone numbers of the principal client contacts.

9. Engagement Letter

When a firm has been selected by the District, that firm will be asked to submit a letter of engagement that includes the scope of work and fees.

**SECTION 6: RFQ, AGREEMENT AND DISPOSITION**

The contents of the RFQ, the response to the RFQ and any supporting documentation and/or clarifications submitted by the successful Respondent and accepted by the Fort Bend Central Appraisal District shall become part of the contractual obligation and incorporated by reference into any ensuing Agreement.

1. All RFQ responses shall become the property of the Fort Bend Central Appraisal District and shall not be returned.
2. The District is required to comply with the Texas Public Information Act, Chapter 552, Texas Government Code. All responses and any related documents or eventual contracts will be subject to the Texas Public Information Act.

Schedule for RFQ process:

Receive responses to RFQ	May 22, 2026
Review Process	May 26 – May 29, 2026
Recommendation/Selection	June 16, 2026

**SECTION 7: EVALUATION**

The Fort Bend Central Appraisal District reserves the right to meet with Respondents to discuss their responses to the RFQ. Expenses incurred as a result of any such meetings shall be the Respondent’s responsibility.

RFQ evaluation shall be primarily based on qualifications but other factors may be considered in an evaluation of the firms.

1. Ability to meet project criteria. Weight: 30
2. Qualifications of Respondent; including but not limited to experience in the greater field of government financial accounting and audit services and the Respondent’s demonstrated ability to perform the work. Weight: 70

## **SECTION 8: NEGOTIATIONS**

District staff will present a Professional Services Contract Agreement to the Fort Bend Central District Board of Directors. The selected auditing firm will be expected to execute the professional services contract prepared by the FBCAD staff. Prior to execution of the Professional Services Contract Agreement, the selected Respondent will have the opportunity to review, discuss and/or negotiate terms of the agreement.

The recommendation of award to the Fort Bend Central Appraisal District Board of Directors shall be based upon the offer which represents the most qualified and advantageous overall Respondent for the District's statutorily required financial audit services.

**FORT BEND CENTRAL APPRAISAL DISTRICT, TEXAS  
REQUEST FOR QUALIFICATION  
SPECIAL DISTRICT AUDIT SERVICES**

Firm Name: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

[An authorized representative of the responding firm shall sign this document in the space(s) provided. An unsigned RFQ response may be disqualified]

ADDRESS: \_\_\_\_\_

DISTRICT: \_\_\_\_\_ STATE: \_\_\_\_\_ ZIP: \_\_\_\_\_

IS RESPONDNET A CORPORATION? [ ] YES [ ] NO FEDERAL TAX ID # \_\_\_\_\_

TELEPHONE NUMBER: \_\_\_\_\_

FAX NUMBER: \_\_\_\_\_

OTHER LICENSES: \_\_\_\_\_

shall be delivered by the time and to the place stipulated in the Notice of Request for Qualification.

**ONE (1) COMPLETE ORIGINAL AND ONE (1) COMPLETE DUPLICATE COPY OF THE ENTIRE RFQ NO. 2026-01 AND RESPONDENT'S RESPONSE TO RFQ NO. 2026-01 MUST BE ACTUALLY RECEIVED IN THE OFFICE OF THE CHIEF FINANCIAL OFFICER, FORT BEND CENTRAL APPRAISAL DISTRICT, 2801 B.F. TERRY BLVD, ROSENBERG, TEXAS, 77471, NO LATER THAN MONDAY, MAY 22, 2026, AT 10:00 AM. RESPONSES RECEIVED AFTER THE POSTED DEADLINE WILL NOT BE ACCEPTED. RESPONSES THAT ARE POSTMARKED BEFORE BUT NOT ACTUALLY RECEIVED UNTIL AFTER THE DEADLINE WILL NOT BE ACCEPTED.**

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The Respondent declares that they have carefully examined the specifications and forms of this RFQ, and have read and understood the this RFQ and agrees that if Respondent is selected and contracts with the Fort Bend Central Appraisal District, Respondent will do all the work and/or furnish all materials and/or services necessary to completely perform the financial audit of the Fort Bend Central Appraisal District as required by Tax code §6.063 and in the manner and time prescribed by all applicable auditing and accounting regulations, and laws of the State of Texas.

**DISCLOSURE OF PRINCIPALS**

PRINT OR TYPE

COMPANY NAME: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

CITY, STATE, & ZIP CODE: \_\_\_\_\_

Date Business Started Operations: \_\_\_\_\_

Principal Address of Company: \_\_\_\_\_

\*\*\*\*\*

NAMES OF OFFICERS, MEMBERS, OR OWNERS OF CONCERN, PARTNERSHIP ETC.:

NAME: \_\_\_\_\_ OFFICIAL CAPADISTRICT: \_\_\_\_\_

STREET: \_\_\_\_\_ CITY: \_\_\_\_\_ STATE: \_\_\_\_\_ ZIP: \_\_\_\_\_

NAME: \_\_\_\_\_ OFFICIAL CAPADISTRICT: \_\_\_\_\_

STREET: \_\_\_\_\_ CITY: \_\_\_\_\_ STATE: \_\_\_\_\_ ZIP: \_\_\_\_\_

NAME: \_\_\_\_\_ OFFICIAL CAPADISTRICT: \_\_\_\_\_

STREET: \_\_\_\_\_ CITY: \_\_\_\_\_ STATE: \_\_\_\_\_ ZIP: \_\_\_\_\_

NAME: \_\_\_\_\_ OFFICIAL CAPADISTRICT: \_\_\_\_\_

STREET: \_\_\_\_\_ CITY: \_\_\_\_\_ STATE: \_\_\_\_\_ ZIP: \_\_\_\_\_

NAME: \_\_\_\_\_ OFFICIAL CAPADISTRICT: \_\_\_\_\_

STREET: \_\_\_\_\_ CITY: \_\_\_\_\_ STATE: \_\_\_\_\_ ZIP: \_\_\_\_\_

SIGNATURE OF BIDDER: \_\_\_\_\_ DATE: \_\_\_\_\_

**AFFIDAVIT OF NON-COLLUSION**

STATE OF \_\_\_\_\_)

§§

COUNTY OF \_\_\_\_\_)

I, \_\_\_\_\_ (Name of party signing this affidavit and the RFQ Form), \_\_\_\_\_ (Title), being duly sworn do depose and say: That \_\_\_\_\_ (Name of person, firm, association, or corporation) has not, either directly or indirectly, entered into agreement, participated in any collusion, or otherwise taken any action in restraint of free competitive bidding in connection with this contract.

\_\_\_\_\_

Signature

\_\_\_\_\_

Title

Sworn before me this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

\_\_\_\_\_

Signature

\_\_\_\_\_

Title

This form must be notarized and returned with the RFQ. Failure to notarize this form may be cause for disqualification from consideration for this contract.

**STATEMENT OF EXPERIENCE/REFERENCES**

List references to whom your firm has provided similar projects. The Fort Bend Central Appraisal District may contact these references, to affirm the quality of *similar services*. Please list any further references on another sheet of paper.

Name of Agency: \_\_\_\_\_

Contact Person: \_\_\_\_\_ Telephone #: \_\_\_\_\_

Address: \_\_\_\_\_

Description of Project: \_\_\_\_\_

Amount of Contract: \$ \_\_\_\_\_

\*\*\*\*\*

Name of Agency: \_\_\_\_\_

Contact Person: \_\_\_\_\_ Telephone #: \_\_\_\_\_

Address: \_\_\_\_\_

Description of Project: \_\_\_\_\_

Amount of Contract: \$ \_\_\_\_\_

\*\*\*\*\*

Name of Agency: \_\_\_\_\_

Contact Person: \_\_\_\_\_ Telephone #: \_\_\_\_\_

Address: \_\_\_\_\_

Description of Project: \_\_\_\_\_

Amount of Contract: \$ \_\_\_\_\_

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**CONFLICT OF INTEREST QUESTIONNAIRE**  
For vendor doing business with local governmental entity

**FORM CIQ**

This questionnaire reflects changes made to the law by H.B. 23, 84th Leg., Regular Session.

This questionnaire is being filed in accordance with Chapter 176, Local Government Code, by a vendor who has a business relationship as defined by Section 176.001(1-a) with a local governmental entity and the vendor meets requirements under Section 176.006(a).

By law this questionnaire must be filed with the records administrator of the local governmental entity not later than the 7th business day after the date the vendor becomes aware of facts that require the statement to be filed. See Section 176.006(a-1), Local Government Code.

A vendor commits an offense if the vendor knowingly violates Section 176.006, Local Government Code. An offense under this section is a misdemeanor.

**OFFICE USE ONLY**

Date Received

1 Name of vendor who has a business relationship with local governmental entity.

2  Check this box if you are filing an update to a previously filed questionnaire. (The law requires that you file an updated completed questionnaire with the appropriate filing authority not later than the 7th business day after the date on which you became aware that the originally filed questionnaire was incomplete or inaccurate.)

3 Name of local government officer about whom the information is being disclosed.

\_\_\_\_\_  
Name of Officer

4 Describe each employment or other business relationship with the local government officer, or a family member of the officer, as described by Section 176.003(a)(2)(A). Also describe any family relationship with the local government officer. Complete subparts A and B for each employment or business relationship described. Attach additional pages to this Form CIQ as necessary.

A. Is the local government officer or a family member of the officer receiving or likely to receive taxable income, other than investment income, from the vendor?

Yes       No

B. Is the vendor receiving or likely to receive taxable income, other than investment income, from or at the direction of the local government officer or a family member of the officer AND the taxable income is not received from the local governmental entity?

Yes       No

5 Describe each employment or business relationship that the vendor named in Section 1 maintains with a corporation or other business entity with respect to which the local government officer serves as an officer or director, or holds an ownership interest of one percent or more.

6  Check this box if the vendor has given the local government officer or a family member of the officer one or more gifts as described in Section 176.003(a)(2)(B), excluding gifts described in Section 176.003(a-1).

7

\_\_\_\_\_  
Name of signatory

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date