



**CITY OF MANOR, TEXAS**

**REQUEST FOR PROPOSALS**

**RFP # 2025-40**

**Independent Audit Services**

**SUBMITTAL DEADLINE: S E P T E M B E R 2 6 , 2025 – 2:00 PM CST**

**CITY OF MANOR**  
**OFFICE OF THE FINANCE DIRECTOR**  
**105 E. EGGLESTON ST.**  
**MANOR, TX 78653**  
**TEL (512) 215-8292**

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# I. INTRODUCTION

## A. Request for Proposals

The City of Manor, Texas (the City) is soliciting proposals from qualified firms of certified public accountants to audit its financial statements for the fiscal year ending September 30, 2025, with an option to renew for a term of four (4) additional one-year terms, is contemplated, subject to the Finance Department's review and recommendation, satisfactory negotiation of terms (including a price acceptable to both the City and the selected firm), and the annual availability of appropriation. The total term of the engagement will not exceed five (5) years. These audits are to be performed in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (Government Auditing Standards), and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Regulations, Cost Principals, and Audit Requirements for Federal Awards (Uniform Guidance).

## B. Scope of Services

The selected Respondent shall furnish sufficient organization, personnel, and management staff with the necessary skills and judgment to perform all the duties and responsibilities normally associated with providing comprehensive audit services to a medium-sized municipality.

The scope of services will include an examination of the financial statements of all accounts and funds for the City. Such examination shall be made in accordance with generally accepted auditing standards promulgated by the American Institute of Certified Public Accountants and in accordance with the laws of the State of Texas. These standards require that the auditor plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. The audit shall include examination, on a test basis, of the evidence supporting the amounts disclosed in the basic financial statements. The City desires the auditor to express an opinion on the fair presentation of its basic financial statements in conformity with generally accepted accounting principles. The City also desires the auditor to express an "in relation to" opinion on the fair presentation of its combined and individual fund financial statements and schedules in conformity with generally accepted accounting principles. The auditor shall also be responsible for performing certain limited procedures involving required supplementary information required by the Governmental Accounting Standards Board, as mandated by generally accepted auditing standards. In addition, the City receives federal and state grant revenues each year and might require that a single audit be performed in accordance with federal government requirements. The proposer should include the qualifications and experience to conduct a single audit.

### C. Fund Structure

As of October 1, 2024, the City's fund structure is as follows:

<b>Fund Type/Account Group</b>	<b>Number of Individual Funds</b>	<b>Number with Legally Adopted Annual Budgets</b>
General Fund	1	1
Special Revenue Funds	1	1
Debt Service Funds	1	1
Capital Projects Funds	1	1
Enterprise Funds	1	1
Capital Impact Fees Funds	1	1

### D. Reports to be Issued

1. Annual Financial Report
2. Management Discussion & Analysis (MD&A)
3. Budgetary Comparison Schedules
4. GASB Required Supplementary Pension Information
5. GASB Required Supplementary OPEB Information
6. Single Audit
7. Schedule of Expenditures of Federal and State Awards
8. Combining and Individual Fund Statements
9. Supporting Schedules

### E. Work Schedule

<b>Date</b>	<b>Description</b>
September 30, 20YY	End of City's fiscal year
November 15, 20YY	Initial financial statements available to auditor; general ledger close by City

December 31, 20YY	Completion of audit fieldwork and proposed adjusting entries submitted to the City
January 31, 20YY	Audit opinion and annual financial report draft completed by the auditor
February 15, 20YY	Report draft presented to Finance
February 28, 20YY	Report presentation to City Council

#### F. Qualifications

To be eligible to respond to this RFP, the proposing firm must demonstrate that it, or the principals assigned to the project, have successfully completed services similar to those specified in the Scope of Work section of this RFP to institutions similar in size and complexity to the City of Manor.

**RESPONSIBILITY:** A prospective respondent must affirmatively demonstrate the respondent's responsibility. A prospective respondent must meet the following requirements:

- Have adequate financial resources, or the above ability to obtain such resources as required
- Have a satisfactory record of performance
- Be otherwise qualified and eligible to receive an award

**SYSTEM FOR AWARD MANAGEMENT:** Respondent and its Principals may not be debarred or suspended nor otherwise on the Excluded Parties List System (EPLS) in the System for Award Management (SAM). Include verification that the company, as well as the company's principals, are not listed (are not debarred) through the System for Award Management ([www.SAM.gov](http://www.SAM.gov)). Enclose a printout of the firm's Entity Registration Page.

**TIME OF PERFORMANCE:** It is imperative that the prospective respondent respond to a City request in a timely manner and comply with required or proposed delivery schedules. Describe how you intend to respond to and track City requests.

#### G. Proposal Requirements

All statements of qualifications (SOQ) shall demonstrate the respondent's experience in performing a project of this scale and complexity. For the City representatives to accurately evaluate whether the respondent meets the "Minimum Qualifications for All Respondents" and the "Specifications", SOQs shall include:

## **Firm's Background and Experience**

- Provide an affirmative statement that the firm and assigned key staff are properly registered/licensed to practice in Texas.
- Describe the firm's organizational structure.
- Years the firm has been in business.
- Indicate the number of years of experience the firm has in conducting audits of government entities similar to the City of Manor.
- Include the address of the firm's website, if applicable.
- List the location of the office from which the work on this engagement is to be performed.
- If the proposer is a joint venture or consortium, the qualifications of each firm comprising the joint venture or consortium should be separately identified, and the firm that is to serve as the principal auditor should be noted, if applicable.
- List the firm's current or recent audit clients in Texas that are state or local government entities. For the firm's office that will be assigned responsibility for the audit, list the most significant engagements performed in the last four (4) years that are similar to the engagement described in this request. Indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact.
- The firm is also required to submit a copy of the report on its most recent external quality control review (Peer Review as required by the AICPA), with a statement whether that quality control review included a review of specific government engagements.
- Please provide any other background that you feel is pertinent to the auditing needs expressed by the City.

## **Key Project Personnel**

Provide information regarding the capabilities and experience of personnel directly assigned to this project, including the following:

1. Professional resumes for key personnel and their responsibilities for the duration of the contract.
2. Indicate the education and professional licensing of each person as it relates to this project.
3. Include a list of previous projects, similar in size and complexity, in which each team member has played a significant role.

## **Specific Audit Approach and Strategy**

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in this request. In developing the work plan, reference should be made to such sources of information as the City's budget and related materials, organizational charts, and financial and other management information systems. Firms will be required to provide the following information on their audit approach and strategy:

1. Proposed segmentation of the engagement (such as planning, cash and investments, debt, revenue, compliance, etc.)
2. Level of staff and number of hours to be assigned to each proposed segment of the engagement. The extent to which statistical sampling is to be used in the engagement, including sampling methods, sizes, and areas of use
3. Extent of use of computer audit tools in the engagement.
4. Extent of work to be done at auditor location and client location.

5. Type of file-sharing software to be used to share all data requested to perform the audit.
6. Type and extent of analytical procedures to be used in the engagement
7. Approach to be taken to gain and document an understanding of the City of Manor's internal control structure
8. Approach to be taken in determining laws and regulations that will be subject to audit test work.
9. Describe the firm's general approach to auditing.
10. List, in detail, all schedules to be prepared by City personnel and the audit procedures that will require their assistance.
11. The audit firm shall indicate the extent of any audit work to be performed in those offices that collect revenue for the City.

### **Estimated Fees/Total All-Inclusive Maximum Price**

The response should include an estimate of the total cost of the annual audit services (including the annual Uniform Guidance/Texas single audit in a separate line). The estimated total cost will be the total all-inclusive maximum fee paid under the contract for annual audit services. The total all-inclusive maximum price proposed shall contain all direct and indirect costs including all out-of-pocket expenses. A "Schedule of Profession Fees and Expenses" shall support the "All-Inclusive Dollar Cost Fee Estimate." The Audit for City of Manor Schedule of Professional Fees spreadsheet shall be submitted to support the cost for each year for the City's annual financial report and financial audit.

### **Rates for Additional Professional Services**

If it should become necessary for the City to request the Auditor perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the contract between the City of Manor and the firm. Any such additional work agreed to between the City and the firm shall be performed at the same rates set forth in the schedule of fees and expenses included in the fee estimate.

### **Engagement Letter**

All firms are required to include a Sample Engagement Letter with their qualification submittal. The City of Manor Council will review the sample engagement letter, and the terms will be negotiated with the successful proposer.

### **References**

Contact information for at least three references.

## II. CALENDAR OF EVENTS

### Description of Events

<b>Release Project Date</b>	August 29, 2025
<b>Advertisement 1</b>	August 29, 2025
<b>Advertisement 2</b>	September 5, 2025
<b>Question Submission Deadline</b>	September 12, 2025, 2:00 pm, CST
<b>Proposal Submission Deadline</b>	September 26, 2025, 2:00 pm, CST
<b>Approval &amp; Award of Contract by Council</b>	October 15, 2025, 7:00 pm, CST
<b>Contract Term Begins</b>	October 20, 2025



### III. CRITERIA FOR EVALUATION

The City of Manor will review the submitted proposals carefully. The recommendations will be based on the bid determined to be in the best interests of the City and the taxpayers. Only accounting firms that meet the legal qualifications of the RFP will be considered. Other evaluation criteria with associated weights shall consist of the following:

No.	Evaluation Criteria	Scoring Method	Weight (Points)
1.	<b>Experience</b>  Firm's experience in providing audits as described in scope of audit services to municipalities comparable in size to the City of Manor and the audit firm's ability to be independent and licensed to practice in the State of Texas.	Points Based	30 (30% of Total)
2.	<b>Qualifications of Staff</b>  i.e., experience and expertise of staff assigned to the audit, including work-related experience, education, certification, tenure with the firm, and auditing strategy	Points Based	30 (30% of Total)
3.	<b>Audit Approach and Methodology</b>  The proposal should set forth a work plan, including an explanation of the audit methodology to be followed to perform the services required in this request for proposal and firm's schedule to complete the audit in a timely manner.	Points Based	20 (20% of Total)
4.	<b>Proposed Cost</b>	Points Based	15 (15% of Total)
5.	<b>References</b>  Consideration of references and recommendations from past clients.	Points Based	5 (5% of Total)

## IV. CITY OF MANOR FINANCIAL BACKGROUND

<https://www.manortx.gov/267/Finance>

## V. BIDDING INSTRUCTIONS/REQUIREMENTS

- A. Submissions will be received at the Office of the Finance Director until **2:00 p.m. (CST) on September 26, 2025**. All documents shall be completed and signed. One (1) original, two (2) copies, and one electronic (CD, flashdrive, etc) version of all submission materials shall be provided.

Responses to the request for qualifications must be received in sealed envelopes clearly marked with “**RFP 2025-40 Independent Auditing Services**”, closing date and company submitting the response. No electronic submittals of this RFP will be accepted. **ANY RESPONSE RECEIVED AFTER THE TIME AND DATE LISTED ABOVE, REGARDLESS OF THE MODE OF DELIVERY, SHALL NOT BE CONSIDERED AND WILL BE RETURNED UNOPENED.**

Submissions are to be delivered to:

City of Manor

Finance Department

Attn: Belen Pena , Finance Director

105 E. Eggleston St.

Manor, TX 78653

B. **Questions**

Written requests for additional information to clarify the City’s service requests must be received by the City no later than **2:00 p.m., September 12, 2025**. All questions are to be submitted to Belen Pena, Finance Director, via email: [bpena@manortx.gov](mailto:bpena@manortx.gov)

Answers will be issued in the form of an addendum and posted on the City’s website no later than September 15, 2025.

- C. The City reserves the right to request additional information or to meet with representatives from proposing audit firms to discuss points in the proposal before and after submission, any and all of which may be used in forming a recommendation.
- D. The City reserves the right to reject any and all proposals, to waive any non-material irregularities in any RFP, and to accept or reject any item or combination of items.
- E. The final appointment of an audit firm shall be made by the City of Manor City Council. The bidder shall be required to enter into a contract that incorporates all of the obligatory points in this RFP.
- F. This RFP has been duly advertised and is being offered for consideration by all qualified public accounting firms.
- G. All costs incurred by the proposer in responding to the RFP shall be the responsibility of the proposer.
- H. Upon being awarded the contract; the audit firm shall designate an individual to be the official contact person for all correspondence. The City of Manor official contact person will be Belen Pena, Finance Director.

## VI. SUBMISSION CHECKLIST

- A. Statement of Qualifications
- B. Draft Agreement
- C. Pricing for Audit Services
- D. Completed Form HB 1295
- E. Signed HB 89,793 & SB 252 Compliance
- F. Conflict of Interest
- G. W9 Form
- H. New Vendor Set Up
- I. Vendor ACH Authorization Form

**HB 89, 793 & SB 252 COMPLIANCE**  
*Effective: September 1, 2017 & June 12, 2019*

**Verification**

I, being over the age of eighteen years and in my official capacity representing an entity that is a party to this contract with the City of Manor, hereby swear and verify under oath that:

- 1) Entity does not boycott Israel; and
- 2) Entity will not boycott Israel during the term of this contract – by providing that:
  - (1) “company” does not include a sole proprietorship; and
  - (2) the law applies only to a contract that:
    - a) is between a government entity and a company with 10 or more full-time employees; and
    - b) has a value of \$100,000 or more that is to be paid wholly or partly from public funds of the government entity.

\_\_\_\_\_  
Company/ Entity

\_\_\_\_\_  
Signature of Representative

\_\_\_\_\_  
Date