TRAVIS CENTRAL APPRAISAL DISTRICT
ADDENDUM NO. 2
Questions and Responses
Request for Qualifications 2026-01
Professional Audit Services

Date Issued: November 12, 2026
Issued By: Kat Harvey, Director of Administration, kharvey@tcadcentral.org
Posted At: https://traviscad.org/publicinformation

This Addendum forms a part of the Request for Qualifications identified above. Pursuant to Section 1.3 of the RFQ, all addenda issued by the District prior to the submission due date are incorporated into the RFQ by reference. Except as expressly modified by this Addendum and Addendum No. 1, all terms, conditions, requirements, and dates of the RFQ remain unchanged.

The District received written questions from prospective respondents prior to the clarification deadline of 2:00 p.m. CST, Thursday, November 12, 2026. The questions are consolidated and reproduced below without attribution, edited only for clarity and to remove exact duplicates. The District's responses are provided to all prospective respondents simultaneously. No other interpretation or clarification, oral or written, is binding on the District.

I. QUESTIONS AND RESPONSES

No.	Question	District Response
1	Is there anything specific the District is looking for in the successor auditor?	Submissions will be evaluated solely on the criteria and weights set out in Section 2.8 of the RFQ. The District does not have requirements beyond those stated in the RFQ.
2	How many staff did the prior audit team consist of for interim and year-end fieldwork, and how many weeks were spent in the field?	The District does not track the number of staff or weeks the auditor spent in the field. Respondents should propose staffing based on the scope in Section 2.2 and the prior year's Annual Comprehensive Financial Report, available on the District's website.
3	How many audit hours did the prior auditor propose under the existing contract?	The prior auditor's proposal did not specify a number of audit hours. Respondents should propose the hours they believe are necessary to complete the scope in Section 2.2.
4	Regarding Section 3.3, Criterion Three: should respondents provide only Texas municipal experience, or may relevant projects performed outside Texas also be included?	Section 3.3 requires a list of municipal projects within Texas from the past three years. Respondents may additionally describe out-of-state governmental audit experience in the narrative portion of Criterion Three, but the project list and references shall be Texas engagements.

No.	Question	District Response
5	Regarding Section 3.3: is there a preferred or required number of references, or does the District want the requested information for the respondent's entire municipal client list?	Respondents shall provide a minimum of three (3) and no more than five (5) engagements under Criterion Three, with the information listed in Section 3.3 for each. Engagements with Texas appraisal districts or similar special districts are preferred. The District may contact any reference listed and reserves the right to contact other references as stated in Section 3.3.
6	What were the prior year's total audit fees, and can the District provide a breakdown by component?	The fee for the FY2025 financial audit was $31,500. The fee was a single annual amount inclusive of out-of-pocket expenses, administrative charges, and technology fees; it was not itemized by component. It covered the audit of the governmental activities and each major fund of the District, including its component unit (850 EAL Holding Corp.), limited procedures on required supplementary information, the exit conference, the audit report, and the management letter.
7	Are there any significant changes in operations expected for FY2027?	None anticipated at this time.
8	Were there any significant events in the current fiscal year, and are any anticipated for FY2027?	None anticipated at this time.
9	Have there been any changes to the accounting system since last year, or are any planned?	There have been no changes to the accounting system since the prior audit and no changes are planned.
10	Were there any new bond issues in the current year, or are any bond issuances planned?	No. Appraisal districts have no taxing authority; therefore, they have nothing to pledge for tax-supported bonds.
11	How many leases and subscription-based IT arrangements (GASB 87 / GASB 96) does the District have?	Details are included in the notes to the FY2025 Annual Comprehensive Financial Report on the District's website.
12	How many post-closing journal entries were recorded for FY2025, and how many were proposed by the auditor?	The prior auditor proposed no audit adjustments for FY2025; its communication to the Board reported no corrected or uncorrected misstatements, no significant difficulties, and no disagreements with management. The District recorded no post-closing entries of its own for FY2025.
13	Is there any litigation not disclosed in the prior year's financial statements?	All litigation required to be disclosed is reported in the notes to the FY2025 financial statements. As an appraisal district, the District is routinely a party to property-value appeals under Chapter 42 of the Texas Property Tax Code; these are a normal part of operations.

No.	Question	District Response
14	Has the District had any layoffs, retirements, or replacements of key employees in the finance department?	There have been no changes to key finance personnel since the prior audit.
15	Does the District currently have any vacant or frozen positions in finance?	No. The finance department currently has 0 vacant position(s).
16	Was the prior audit performed remotely? Does the District prefer a fully remote, hybrid, or on-site approach?	The prior audit was performed remotely. The District is open to a hybrid approach. Respondents should describe their proposed approach in their submission; the District expects the exit conference described in Section 2.2 to be held in person.
17	When do the District's books close?	The District's fiscal year ends December 31.
18	What is the desired timeline for interim fieldwork, year-end fieldwork, and draft reports?	Per Section 2.2, the audit shall be completed in May with the final report presented to the Board of Directors at its June meeting. The District's preferred schedule is: interim fieldwork is not required; year-end fieldwork March-April; draft report and management letter to District management by May 15; final report to the Board in June. This schedule is subject to change.
19	In Section 3.3, Criterion Three, it says "Describe the firm's process in working with consultants and integrating them into the consulting process." Is this question regarding third-party consultants hired by the District, or consultants the auditor may use during our audit process?	This question refers to consultants engaged by the auditor during the audit process, not consultants hired by the District.
20	Generally how many weeks and how many audit staff are in the field during the audit fieldwork? Is the District open to a remote audit, prefer the audit work to be done onsite, or a hybrid approach?	See the responses to Nos. 2 and 16.
21	Can the District disclose what the previous year's audit fees were?	See the response to No. 6.
22	Were there any significant changes in operations in the past fiscal year?	No. There have been no significant changes in operations, and none are anticipated. See also the responses to Nos. 7 and 8.

No.	Question	District Response
23	Have there been any management letters issued in the last two years pertaining to deficiencies in internal control over financial reporting? If so, can we please obtain a copy?	No. The District's auditor did not report any material weaknesses or significant deficiencies in internal control over financial reporting for FY2024 or FY2025, and no separate internal control letter was issued for either year. The audit opinion is included in the District's Annual Comprehensive Financial Report, available on the District's public information page at https://traviscad.org/publicinformation.
24	How many audit adjustments were there in the last audited fiscal year and what were the nature of these audit adjustments?	See the response to No. 12.
25	In what ways can your previous audit experience be improved?	The District has no specific concerns with its prior audit experience. This RFQ is issued as part of the District's periodic procurement of professional audit services, and submissions will be evaluated solely on the criteria in Section 2.8.

II. ITEMS NOT CHANGED BY THIS ADDENDUM

- **Submittal deadline:** 2:00 p.m. CST, Thursday, December 3, 2026.
- Evaluation criteria and weights (Section 2.8).
- All corrections issued in Addendum No. 1.

III. ACKNOWLEDGMENT

Each respondent shall acknowledge receipt of Addendum No. 1 and Addendum No. 2 in its Transmittal and Acknowledgment Letter (Exhibit A).

Katherine Harvey

Kat Harvey, SHRM-CP, CGFO, CPM
Director of Administration
Travis Central Appraisal District

END OF ADDENDUM NO. 2