



## **SPECIAL BOARD MEETING OF THE BOARD OF TRUSTEES**

**TUESDAY, MAY 9, 2023**

**6:00 PM**

**Alamo Community College District  
Multipurpose Conference Center/Board Room  
2222 N. Alamo St.  
San Antonio, TX 78215**

NOTICE IS HEREBY GIVEN THAT THE SPECIAL BOARD MEETING AT OF THE BOARD OF TRUSTEES OF THE ALAMO COMMUNITY COLLEGE DISTRICT WILL BE HELD AT THE PHYSICAL LOCATION REFERENCED ABOVE ON TUESDAY, MAY 9, 2023. FEWER THAN A QUORUM OF TRUSTEES MAY ATTEND REMOTELY BY VIDEOCONFERENCE AS AUTHORIZED BY TEXAS GOVERNMENT CODE SECTION 551.127. THE SPECIAL BOARD MEETING OF THE BOARD WILL CONVENE IN OPEN SESSION AT 6:00 PM.

This Special Board Meeting of the Board of Trustees, being held for the reasons listed below, is authorized in accordance with the Texas Government Code, §§ 551.001 - 551.146. Verification of Notice of Meeting and Agenda are on file in the Office of the Chancellor. Executive Session, if required, is authorized by Chapter 551 and will be conducted prior to the conclusion of the meeting. If it is decided during the course of the meeting that discussion of any item listed on the agenda should be held in Executive Session, the Board will convene in Executive Session in accordance with Tex. Govt. Code §§ 551.071 - 551.094. In order to vote on items discussed in Executive Session, the Board of Trustees must take action in the open portion of the meeting on items discussed in the Executive Session. The Board will consider, discuss, and take appropriate action regarding the following items:

### **AGENDA**

1. **CALL TO ORDER**
2. **CERTIFICATION AND POSTING OF NOTICE**
3. **ROLL CALL**
4. **PLEDGE OF ALLEGIANCE**
5. **CITIZENS TO BE HEARD**
  - 5.A. Registration: 5:00 PM - 5:55 PM
6. **SPECIAL BOARD MEETING**
  - 6.A. Discussion and Possible Action for the Purchase of Financial Audit and Other Attestation Services  
**Presenter:** Lisa Mazure
7. **EXECUTIVE SESSION**
  - 7.A. The Board may go into Executive Session to deliberate on any item referenced in this agenda for open session or executive session based on the following potential exceptions under the Act.
  - 7.B. Pursuant to §551.071, Texas Government. Code, the Board may consult with<sup>1</sup> its

attorney(s) to seek their advice on any matter(s) in which the duty of the attorney(s) to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with this chapter.

7.C. Any action on these matters will be taken in Open Session.

8. **RECONVENE OPEN MEETING**

8.A. Discussion and Possible Action on Items Discussed in Executive Session.

9. **ADJOURNMENT**

POSTED AT THE

ALAMO COMMUNITY COLLEGE DISTRICT  
2222 N. Alamo St.; San Antonio, TX 78215 at  
POSTED AT 5:00 PM ON THIS 5TH DAY OF MAY 2023

This meeting site is wheelchair accessible. The accessible entrance is located at the side entrance of Multipurpose Conference Center/Board (Building D). Accessible parking spaces are located in front of Building C, located in the parking lot that faces N. Alamo Street. Auxiliary aids and services are available upon request (interpreters for the hearing impaired must be requested twenty-four hours prior to the meeting) by contacting the Board of Trustees Office at [dst-board@alamo.edu](mailto:dst-board@alamo.edu).

“The following notices apply to this meeting.

Pursuant to Section [30.06](#), Penal Code (trespass by license holder with a concealed handgun), a person licensed under Subchapter H, Chapter 411, Government Code (handgun licensing law), may not enter this property with a concealed handgun.”

Pursuant to Section [30.07](#), Penal Code (trespass by license holder with an openly carried handgun), a person licensed under Subchapter H, Chapter 411, Government Code (handgun licensing law), may not enter this property with a handgun that is carried openly.”

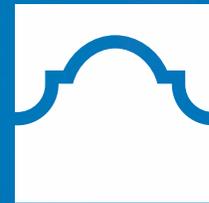
---

Dr. Mike Flores  
Chancellor

# Purchase of Financial Audit and Other Attestation Services

**Lisa Mazure, MSA, CPA, CGFM**

Associate Vice Chancellor, Finance & Fiscal Services



ALAMO  
COLLEGES  
DISTRICT



Malcolm Baldrige  
National Quality Award

2018 Award Recipient



# Board Policies in Support of Charges

## C.1.2 (Policy) Audit Services

# Charges to the Chancellor

## AlamoWAY

Expand implementation and refinement of continuous improvement activities, including but not limited to the three elements of the Alamo Way:

- a. Student Success
- b. Principle-Centered Leadership
- c. Performance Excellence



# Award a Contract - Independent Financial Audit Services

The Scope of Work requires the contractor to provide:

- Financial Audit of the Alamo College's Annual Comprehensive Financial Report
- Federal and State Single Audit of Alamo College's federal and state grants
- Financial Audit of Northeast Lakeview College's Financial Report
- Financial Reviews of San Antonio College, St. Philips College, Palo Alto College, and Northwest Vista College Financial Reports.
- Biannual Compliance Audit of the Public Funds Investment Act

# Clifton Larson Allen, LLP

ACD will benefit from CLA’s experience as a national leader. With more than 130 offices across the country, including offices in San Antonio, Austin, Dallas, and Fort Worth, we are a firm with a national presence. CLA is also currently ranked in the top ten CPA firms nationwide. This national presence and reputation are supported by our industry-focused work: staff through principals work with an industry they are passionate about. Of CLA’s approximately 2,700 public sector-focused professionals, more than 125 staff—including 17 principals—are dedicated to serving institutions of higher education and their auxiliary services. The team we’ve proposed for you is from that pool and has a wealth of prior experience and knowledge to pull from while serving ACD. This means ACD would work with people who care deeply about your success.



Higher education institutions are a dynamic, specific area of accounting and require constant attention and monitoring. Our knowledge of your industry is crucial to offering actionable strategies. As a firm with more than 65 years of experience, we possess an exhaustive understanding of your challenges and can respond promptly and effectively to help meet them.

|  |                               |
|--|-------------------------------|
| 4,200 governmental entities and<br>9,500+ nonprofit and higher education organizations served:   |                               |
| <i>500+ higher education institutions</i>  | <i>40+ community colleges</i> |
| These organizations have operating budgets ranging from \$1 million to \$2 billion, assets ranging from \$1 million to more than \$4 billion, and investments of more than \$1 trillion within our public pension plan and federal government clients. |                               |

CLA provides audit, tax, and consulting services to higher education clients of all sizes across the United States. Our industry and local professionals can adequately address your financial responsibilities so you can better focus ACD’s efforts on your mission. Some common issues and attributes of our clients include:

# Award a Contract - Independent Financial Audit Services

The Contract Price Includes:

| ENGAGEMENT CATEGORIES                                  | PRICE     |
|--|-----------|
| Alamo Colleges District Financial Audit                | \$145,425 |
| Alamo Colleges District Federal and State Single Audit | \$138,285 |
| Alamo Colleges District PFIA Audit                     | \$5,523   |
| Northeast Lakeview College Financial Audit             | \$30,571  |
| SAC, PAC, SPC, & NVC College Financial Reviews         | \$42,047  |
| ANNUAL TOTAL (items 1-5)                               | \$361,851 |

The annual total is expected to rise between 3 and 5% each year.



# Recommended Contract Action: Award a contract for Independent Financial Audit and Other Attestation Services for the next five years

- **Type of Contract Action:** This minute order awards a contract to: Clifton Larson Allen, LLP
- **Contract Term:** The contract will begin upon award and terminate March 31, 2028. Each Independent Financial Audit Engagement will be presented to the Board of Trustees for consideration and action.
- **SMWVBE:** No
- **Local:** Yes
- **Funding:** 119001-893901; District Operating General Institutional Funds

Thank you.



ALAMO  
COLLEGES  
DISTRICT



Malcolm Baldrige  
National Quality Award  
2018 Award Recipient



# Appendix - Background

- A notice soliciting competitive sealed proposals (CSP) was advertised in the San Antonio Express News and La Prensa twice over a twenty-eight (28) day period. Additionally, Purchasing and Contract Administration sent notices to one hundred-fifty (150) potential Offerors.
- The five proposals received by the CSP deadline were evaluated by representatives from the Office of the Vice Chancellor for Finance and Administration considering the CSP specifications and requirements.
- As a result of this effort the proposal submitted by Clifton Larson Allen, LLP is recommended for award on a best value basis.

## Discussion and Possible Action for the Purchase of Financial Audit and Other Attestation Services

Presented to the Board Acting as Committee of the Whole on May 9, 2023 and now presented to the Board for approval on May 9, 2023.

### MINUTE ORDER

**"The Board of Trustees hereby awards a contract to Clifton Larson Allen, LLP for the purchase of Independent Financial Audit and Other Attestation Services in the estimated 5-year fee of \$1,921,116 and providing for a contract to be awarded to the next highest ranked proposal submitted by Forvis if for any reason the selected Offeror fail to enter into a contract for this award within a reasonable period of time as requested by the office of the Vice Chancellor for Finance & Administration."**

### PURPOSE

This contract action provides for the purchase of Financial Audit and Other Attestation Services. The purpose of the independent audit is to provide assurance, based on independent review and testing, that the basic financial statements and accompanying notes are fairly stated in all material aspects in accordance with General Accepted Accounting Principles (GAAP) applicable to financial audits contained in the Government Auditing Standards (GAS). In addition to meeting the requirements set forth in State statutes, the audit is also designed to meet the requirements of Title U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance); and the compliance requirements identified as subject to audit in the State of Texas Grant Management Standards (TxGMS). The purpose of the review engagements for San Antonio College, St. Philip's College, Palo Alto College, and Northwest Vista College is to comply with the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC) accreditation requirements.

### BACKGROUND

A notice soliciting competitive sealed proposals (CSP) was advertised in the San Antonio Express News and La Prensa twice over a twenty-eight (28) day period. Additionally, Purchasing and Contract Administration sent notices to one hundred-fifty (150) potential Offerors. The five proposals received by the CSP deadline were evaluated by representatives from the Office of the Vice Chancellor for Finance and Administration considering the CSP specifications and requirements. As a result of this effort the proposal submitted by Clifton Larson Allen, LLP is recommended for award on a best value basis. The contract will begin upon award and terminate March 31, 2028. Each Independent Financial Audit Engagement will be presented to the Board of Trustees for consideration and action.

### IMPLICATIONS

**Financial:** Estimated Five Year Total \$1,921,116

**Funding Source:** 119001-893901; District Operating General Institutional Funds

**Strategic Plan:** Goal III Performance Excellence

**Employee Services:** None

**ATTACHMENTS:** Proposal Tabulation and Evaluation Criteria

---

Gary O' Bar, C.P.M.  
Director for Purchasing & Contract Administration

---

Lisa Mazure, MSA, CPA  
Associate Vice Chancellor of Finance  
and Fiscal Services

---

Dr. Diane E. Snyder, CPA  
Vice Chancellor for Finance & Administration

---

Dr. Mike Flores  
Chancellor



ALAMO  
COLLEGES  
DISTRICT



EVALUATION CRITERIA TABULATION  
PURCHASE OF FINANCIAL AUDIT AND OTHER ATTESTATION SERVICES

| RANKING CATEGORIES | CLIFTON LARSON<br>ALLEN LLP | FORVIS    | HANKINS<br>EASTUP | MCCONELL<br>JONES | WHITLEY<br>PENN |
|--------------------|-----------------------------|-----------|-------------------|-------------------|-----------------|
| TOTAL PROPOSAL     | \$361,851                   | \$355,951 | \$154,210         | \$301,100         | \$303,008       |
| PRICE RANKING      | 4                           | 3         | 5                 | 1                 | 2               |
| TECHNICAL RANKING  | 1                           | 2         | 5                 | 4                 | 3               |
| OVERALL RANKING    | 1                           | 2         | 5                 | 4                 | 3               |

Notes:

- 1) The amounts shown are the fees proposed for the first year of the contract, and are expected to rise between 3-5% each year.
- 2) Normally, reasonableness of price is established through adequate competition, but may also be separately assessed through price analysis techniques. For this CSP, a total price was calculated for each proposal, and then all total prices were averaged. The proposal prices were then individually compared to the average price and ranked in accordance with the CSP Purchase Price Evaluation Criteria.

EVALUATION CRITERIA  
Purchase of Financial Audit and Other Attestation Services

| CRITERIA  | Weighting |
|---|-----------|
| Purchase Price  | 20        |
| Stability, Capabilities, and Competency <ul style="list-style-type: none"> <li>- Service Capabilities</li> <li>- Financial Stability</li> <li>- Management Plan</li> <li>- Commitment to sufficient staffing to meet timelines</li> </ul>   | 20        |
| Quality of Vendor's Services <ul style="list-style-type: none"> <li>- Firm Structure and Services Offered</li> <li>- Peer Review</li> <li>- References</li> </ul>   | 20        |
| Extent to Which the Goods or Services Meet the District's Needs: <ul style="list-style-type: none"> <li>- Experience in providing Required Services to Institutions of Higher Education of similar size and scope</li> <li>- Audit and Management Plan</li> <li>- Staffing for Required Services</li> </ul> | 40        |
| Total   | 100       |