

STATE OF TEXAS §
 §
COUNTY OF FORT BEND §

**AGREEMENT FOR PROFESSIONAL AUDIT SERVICES
PURSUANT TO FBC RFP 25-060**

THIS AGREEMENT is made and entered into by and between Fort Bend County, (“County”), a body corporate and politic under the laws of the State of Texas, and Forvis Mazars, LLP (“Forvis”), a limited liability partnership authorized to conduct business in the State of Texas (collectively “the Parties”).

WITNESSETH

WHEREAS, County desires that Forvis provide professional Audit Services pursuant to FBC RFP 25-060, attached as Exhibit “A,” and incorporated herein by reference and has accepted, subject to the changes herein, Forvis’ Proposal and Letter of Engagement with Terms and Conditions Addendum, attached as Exhibits “B” and “C”, and incorporated herein by reference; and

WHEREAS, the Texas County Purchasing Act, §262.024(4) and Chapter 2254, Subchapter A, Texas Local Govt. Code, exempts from competitive bidding contracts that are for personal or professional services; and

WHEREAS, the Fort Bend County Commissioners Court specifically finds that this Agreement is for professional audit services and therefore grants an exemption from competitive bidding, insofar as any competitive bidding statute might apply; and

WHEREAS, Forvis represents that it is qualified and desires to perform such services.

NOW, THEREFORE, in consideration of the mutual covenants and conditions set forth below, the Parties agree as follows:

AGREEMENT

Section 1. Scope of Services

Forvis shall render professional Audit Services to County as described in the attached documents, which are incorporated herein by reference:

- Exhibit A: Fort Bend County RFP 25-060
- Exhibit B: Forvis’ Proposal
- Exhibit C: Forvis’ Letter of Engagement with Terms and Conditions Addendum.

Section 2. Personnel and Performance

2.1 Forvis represents that Forvis has the skill and knowledge ordinarily possessed by well-informed members of its trade or profession practicing in the greater Houston metropolitan area and Forvis will apply that skill and knowledge with care and diligence to ensure that the Services provided hereunder will be performed and delivered in accordance with professional standards.

2.2 Forvis represents that it presently has, or is able to obtain, adequate qualified personnel in its employment for the timely performance of the services required under this Agreement and that Forvis shall furnish and maintain, at its own expense, adequate and sufficient personnel, in the opinion of County, to perform the services when and as required and without delays.

2.2 All employees of Forvis shall have such knowledge and experience as will enable them to perform the duties assigned to them. Any employee of Forvis who, in the opinion of County, is incompetent or by his conduct becomes detrimental to the project shall, upon request of County, immediately be removed from association with the project.

Section 3. Compensation and Payment

3.1 Forvis' fees shall be calculated at the rates set forth in and paid in accordance with the terms and provision set forth in Exhibit C. The Maximum Compensation for contract services is One Hundred Thirty-six Thousand, Five Hundred and 00/100 dollars (\$136,500.00). In no case shall the amount paid by County under this Agreement exceed the Maximum Compensation without an approved change order.

3.2 Forvis understands and agrees that the Maximum Compensation stated is an all-inclusive amount and no additional fee, cost or reimbursed expense shall be added whatsoever to the fees stated in the Exhibit A.

3.3 All performance of the services by Forvis including any changes in the services and revision of work satisfactorily performed will be performed only when approved in advance and authorized by County.

3.4 County will pay based on the following procedures: Upon completion of each Service Event, Forvis shall submit to County two (2) original copies of invoices showing the amounts due for Services performed in a form acceptable to County. Forvis may submit electronically via: apauditor@fbctx.gov. County shall review such invoices and approve them within 30 calendar days with such modifications as are consistent with this Agreement and forward same to the Auditor for processing. County shall pay each such approved invoice within thirty (30) calendar days. County reserves the right to withhold payment pending verification of satisfactory work performed.

Section 4. Limit of Appropriation

4.1 Forvis clearly understands and agrees, such understanding and agreement being of the absolute essence of this Agreement, that County shall have available the total maximum sum of One Hundred Thirty-six Thousand, Five Hundred and 00/100 dollars (\$136,500.00), specifically allocated to fully discharge any and all liabilities County may incur.

4.2 Forvis does further understand and agree, said understanding and agreement also being of the absolute essence of this Agreement, that the total maximum compensation that Forvis may become entitled to and the total maximum sum that County may become liable to pay to Forvis shall not under any conditions, circumstances, or interpretations thereof exceed One Hundred Thirty-six Thousand, Five Hundred and 00/100 dollars (\$136,500.00).

4.3 It is specifically understood and agreed that in the event no funds or insufficient funds are appropriated by County under this Agreement, County shall notify all necessary Parties that this Agreement shall thereafter terminate and be null and void on the last day of the fiscal period for which appropriations were made without penalty, liability or expense to County.

Section 5. Time of Performance or Term

The Parties agree that this Agreement was effective as of October 1, 2025, and shall terminate on September 30, 2026, unless extended by written agreement of the Parties or sooner terminated in accordance with this Agreement. This Agreement shall not automatically renew, but may be renewed for up to four (4) additional one-year terms under the same terms and conditions if mutually agreed upon in writing by the parties. The Parties acknowledge and agree that services were and will be supported by good and valuable consideration during the Term of this Agreement, the sufficiency of which is acknowledged by the Parties.

Section 6. Modifications and Waivers

- A. The Parties may not amend or waive this Agreement, except by a written agreement executed by both Parties.
- B. No failure or delay in exercising any right or remedy or requiring the satisfaction of any condition under this Agreement, and no course of dealing between the Parties, operates as a waiver or estoppel of any right, remedy, or condition.
- C. The rights and remedies of the Parties set forth in this Agreement are not exclusive of, but are cumulative to, any rights or remedies now or subsequently existing at law, in equity, or by statute.

Section 7. Term and Termination

A. This contract is for the period October 1, 2025, through September 30, 2026, renewable for up to four (4) additional one-year terms under the same terms and conditions if mutually agreeable to both Parties.

B. Termination for Convenience

County, in its sole discretion, and without prejudice to any other remedy to which it may be entitled to at law or in equity, may terminate this Agreement, in whole or in part, without cause, upon sixty (60) days prior written notice to Forvis.

C. Termination for Default

1. County may terminate the whole or any part of this Agreement for cause in the following circumstances:

- a. If Forvis fails to perform services within the time specified in the Scope of Services or any extension thereof granted by the County in writing;
- b. If Forvis materially breaches any of the covenants or terms and conditions set forth in this Agreement or fails to perform any of the other provisions of this Agreement or so fails to make progress as to endanger performance of this Agreement in accordance with its terms, and in any of these circumstances does not cure such breach or failure to County's reasonable satisfaction within a period of ten (10) calendar days after receipt of notice from County specifying such breach or failure.

2. If, after termination, it is determined by County that for any reason whatsoever that Forvis was not in default, or that the default was excusable, services may continue in accordance with the terms and conditions of this Agreement or the rights and obligations of the Parties shall be the same as if the termination had been issued for the convenience of the County in accordance with Section 7A above.

D. Upon termination of this Agreement, County shall compensate Forvis in accordance with the Compensation and Payment Section above, for those services which were provided under this Agreement prior to its termination and which have not been previously invoiced to County. Forvis' final invoice for said services will be presented to and paid by County in the same manner set forth in the Compensation and Payment Section above.

E. If County terminates this Agreement as provided in this Section, no fees of any type, other than fees due and payable at the Termination Date, shall thereafter be paid to Forvis.

Section 8. Inspection of Books and Records

Forvis shall permit County, or any duly authorized agent of County, to inspect and examine the books, records, information, and documentation (collectively, "Records") of Forvis which relate to the Services provided under this Agreement for the purposes of making audits, examinations, excerpts, copies, and transcriptions.

Forvis shall maintain all such Records in a readily available state and location, reasonably accessible to County or their authorized representatives. County's right to inspect such books and records shall survive the termination of this Agreement for a period of four (4) years, or until any litigation concerning any of the Services has been satisfactorily resolved, whichever occurs later. **FORVIS SHALL NOT DESTROY OR DISCARD ANY RECORDS REASONABLY RELATED TO THIS AGREEMENT OR THE SERVICES, UNLESS THE TIME PERIOD FOR MAINTAINING THE SAME HAS EXPIRED.**

Section 9. Insurance

- A. Prior to commencement of the Services, Forvis shall furnish County with properly executed certificates of insurance which shall evidence all insurance required and provide that such insurance shall not be canceled, except on 30 days' prior written notice to County. Forvis shall provide certified copies of insurance endorsements and/or policies if requested by County. Forvis shall maintain such insurance coverage from the time Services commence until Services are completed and provide replacement certificates, policies and/or endorsements for any such insurance expiring prior to completion of Services. Forvis shall obtain such insurance written on an Occurrence form from such companies having Bests rating of A/VII or better, licensed or approved to transact business in the State of Texas, and shall obtain such insurance of the following types and minimum limits:
1. Workers' Compensation insurance in accordance with the laws of the State of Texas. Substitutes to genuine Workers' Compensation Insurance will not be allowed. Employers' Liability insurance with limits of not less than \$1,000,000 per injury by accident, \$1,000,000 per injury by disease, and \$1,000,000 per bodily injury by disease.
 2. Commercial general liability insurance with a limit of not less than \$1,000,000 each occurrence and \$2,000,000 in the annual aggregate. Policy shall cover liability for bodily injury, personal injury, and property damage and products/completed operations arising out of the business operations of the policyholder.
 3. Business Automobile Liability insurance with a combined Bodily Injury/Property Damage limit of not less than \$1,000,000 each accident. The policy shall cover liability arising from the operation of licensed vehicles by policyholder.
 4. Professional Liability insurance with limits not less than \$1,000,000.
- B. County and the members of Commissioners Court shall be named as additional insured to all required coverage except for Workers' Compensation and Professional Liability (if required). All Liability policies written on behalf of Forvis shall contain a waiver of subrogation in favor of County and members of Commissioners Court.

- C. If required coverage is written on a claims-made basis, Forvis warrants that any retroactive date applicable to coverage under the policy precedes the effective date of the Contract and that continuous coverage will be maintained or an extended discovery period will be exercised for a period of 2 years beginning from the time the work under this Contract is completed.
- D. Forvis shall not commence any portion of the work under this Contract until it has obtained the insurance required herein and certificates of such insurance have been filed with and approved by Fort Bend County.
- E. No cancellation of or changes to the certificates, or the policies, may be made without sixty (60) days prior, written notification to Fort Bend County.
- F. Approval of the insurance by Fort Bend County shall not relieve or decrease the liability of the Forvis.

Section 10. Indemnity

FORVIS SHALL INDEMNIFY AND HOLD HARMLESS COUNTY AGAINST ALL LOSSES, LIABILITIES, CLAIMS, CAUSES OF ACTION, AND OTHER EXPENSES, INCLUDING REIMBURSEMENT OF REASONABLE ATTORNEY'S FEES, TO THE EXTENT CAUSED BY AN ACT OF NEGLIGENCE, INTENTIONAL TORT, INTELLECTUAL PROPERTY INFRINGEMENT, ERROR, OR OMISSION OF FORVIS OR ANY OF FORVIS' AGENTS, SERVANTS, EMPLOYEES, SUBCONTRACTORS, OR ANOTHER ENTITY OVER WHICH FORVIS EXERCISES CONTROL. IN ADDITION, FORVIS SHALL FURTHER PROCURE AND MAINTAIN LIABILITY INSURANCE WITH COVERAGE AS PROVIDED IN SECTION 11 OF THIS AGREEMENT.

Section 11. Confidential and Proprietary Information

- A. Forvis acknowledges that it and its employees or agents may, in the course of performing their responsibilities under this Agreement, be exposed to or acquire information that is confidential to County. Any and all information of any form obtained by Forvis or its employees or agents from County in the performance of this Agreement shall be deemed to be confidential information of County ("Confidential Information"). Any reports or other documents or items (including software) that result from the use of the Confidential Information by Forvis shall be treated with respect to confidentiality in the same manner as the Confidential Information. Confidential Information shall be deemed not to include information that (a) is or becomes (other than by disclosure by Forvis) publicly known or is contained in a publicly available document; (b) is rightfully in Forvis' possession without the obligation of nondisclosure prior to the time of its disclosure under this Agreement; or (c) is independently developed by employees or agents of Forvis who can be shown to have had no access to the Confidential Information.

- B. Forvis agrees to hold Confidential Information in strict confidence, using at least the same degree of care that Forvis uses in maintaining the confidentiality of its own confidential information, and not to copy, reproduce, sell, assign, license, market, transfer or otherwise dispose of, give, or disclose Confidential Information to third Parties or use Confidential Information for any purposes whatsoever other than the provision of Services to County hereunder, and to advise each of its employees and agents of their obligations to keep Confidential Information confidential. Forvis shall use its best efforts to assist County in identifying and preventing any unauthorized use or disclosure of any Confidential Information. Without limitation of the foregoing, Forvis shall advise County immediately in the event Forvis learns or has reason to believe that any person who has had access to Confidential Information has violated or intends to violate the terms of this Agreement and Forvis will at its expense cooperate with County in seeking injunctive or other equitable relief in the name of County or Forvis against any such person. Forvis agrees that, except as directed by County, Forvis will not at any time during or after the term of this Agreement disclose, directly or indirectly, any Confidential Information to any person, and that upon termination of this Agreement or at County's request, Forvis will promptly turn over to County all documents, papers, and other matter in Forvis' possession which embody Confidential Information.
- C. Forvis acknowledges that a breach of this Section, including disclosure of any Confidential Information, or disclosure of other information that, at law or in equity, ought to remain confidential, will give rise to irreparable injury to County that is inadequately compensable in damages. Accordingly, County may seek and obtain injunctive relief against the breach or threatened breach of the foregoing undertakings, in addition to any other legal remedies that may be available. Forvis acknowledges and agrees that the covenants contained herein are necessary for the protection of the legitimate business interest of County and are reasonable in scope and content.
- D. Forvis in providing all services hereunder agrees to abide by the provisions of any applicable Federal or State Data Privacy Act.
- E. Forvis expressly acknowledges that County is subject to the Texas Public Information Act, TEX. GOV'T CODE ANN. §§ 552.001 et seq., as amended, and notwithstanding any provision in the Agreement to the contrary, County will make any information related to the Agreement, or otherwise, available to third Parties in accordance with the Texas Public Information Act. Any proprietary or confidential information marked as such provided to County by Consultant shall not be disclosed to any third party, except as directed by the Texas Attorney General in response to a request for such under the Texas Public Information Act, which provides for notice to the owner of such marked information and the opportunity for the owner of such information to notify the Attorney General of the reasons why such information should not be disclosed. The terms and conditions of the Agreement are not proprietary or confidential information.

Section 12. Independent Contractors

- A. In the performance of work or services hereunder, Forvis shall be deemed an independent Contractor, and any of its agents, employees, officers, or volunteers performing work required hereunder shall be deemed solely as employees of Forvis or, where permitted, of its subcontractors.
- B. Forvis and its agents, employees, officers, or volunteers shall not, by performing work pursuant to this Agreement, be deemed to be employees, agents, or servants of County and shall not be entitled to any of the privileges or benefits of County employment.

Section 13. Notices

- A. Each party giving any notice or making any request, demand, or other communication (each, a "Notice") pursuant to this Agreement shall do so in writing and shall use one of the following methods of delivery, each of which, for purposes of this Agreement, is a writing: personal delivery, registered or certified mail (in each case, return receipt requested and postage prepaid), or nationally recognized overnight courier (with all fees prepaid).
- B. Each party giving a Notice shall address the Notice to the receiving party at the address listed below or to another address designated by a party in a Notice pursuant to this Section:

County: Fort Bend County
Attn: County Judge
401 Jackson Street, 1st Floor
Richmond, Texas 77469

With a copy to: Fort Bend County Auditor
301 Jackson St.
Richmond, Texas 77469

Forvis: Forvis Mazars LLP
2700 Post Oak Boulevard, Suite 1500
Houston, Texas 77056

- C. Notice is effective only if the party giving or making the Notice has complied with subsections 15(A) and 15(B) and if the addressee has received the Notice. A Notice is deemed received as follows:
 - 1. If the Notice is delivered in person, or sent by registered or certified mail or a nationally recognized overnight courier, upon receipt as indicated by the date on the signed receipt.

2. If the addressee rejects or otherwise refuses to accept the Notice, or if the Notice cannot be delivered because of a change in address for which no Notice was given, then upon the rejection, refusal, or inability to deliver.

Section 14. Compliance with Laws

Forvis shall comply with all federal, state, and local laws, statutes, ordinances, rules and regulations, and the orders and decrees of any courts or administrative bodies or tribunals in any matter affecting the performance of this Agreement, including, without limitation, Worker's Compensation laws, minimum and maximum salary and wage statutes and regulations, licensing laws and regulations. When required by County, Forvis shall furnish County with certification of compliance with said laws, statutes, ordinances, rules, regulations, orders, and decrees above specified.

Section 15. Assignment and Delegation

- A. Neither party may assign any of its rights under this Agreement, except with the prior written consent of the other party. That party shall not unreasonably withhold its consent. All assignments of rights are prohibited under this subsection, whether they are voluntarily or involuntarily, by merger, consolidation, dissolution, operation of law, or any other manner.
- B. Neither party may delegate any performance under this Agreement.
- C. Any purported assignment of rights or delegation of performance in violation of this Section is void.

Section 16. Applicable Law

- A. The laws of the State of Texas govern all disputes arising out of or relating to this Agreement. The Parties hereto acknowledge that venue is proper in Fort Bend County, Texas, for all legal actions or proceedings arising out of or relating to this Agreement and waive the right to sue or be sued elsewhere.
- B. Nothing in this Agreement shall be construed to waive the County's sovereign immunity.
- C. County does not agree to pay any and/or all attorney fees incurred by Forvis in any way associated with this Agreement.
- D. County does not agree to submit disputes arising out of this Agreement to binding arbitration. Therefore, any references to binding arbitration or the waiver of a right to litigate a dispute, or payment of attorney's fees are hereby deleted.

Section 17. Successors and Assigns

County and Forvis bind themselves and their successors, executors, administrators and assigns to the other party of this Agreement and to the successors, executors, administrators and assigns of the other party, in respect to all covenants of this Agreement.

Section 18. Third Party Beneficiaries

This Agreement does not confer any enforceable rights or remedies upon any person other than the Parties.

Section 19. Severability

If any provision of this Agreement is determined to be invalid, illegal, or unenforceable, the remaining provisions remain in full force, if the essential terms and conditions of this Agreement for each party remain valid, binding, and enforceable.

Section 20. Publicity

Contact with citizens of Fort Bend County, media outlets, or governmental agencies shall be the sole responsibility of County. Under no circumstances whatsoever, shall Forvis release any material or information developed or received in the performance of the Services hereunder without the express written permission of County, except where required to do so by law.

Section 21. Captions

The section captions used in this Agreement are for convenience of reference only and do not affect the interpretation or construction of this Agreement.

Section 22. Certain State Law Requirements for Contracts

The contents of this Section are required by Texas Law and are included by County regardless of content. For purposes of Sections 2252.152, 2271.002, and 2274.002, Texas Government Code, as amended, Forvis hereby verifies that Forvis and any parent company, wholly owned subsidiary, majority-owned subsidiary, and affiliate:

- A. Unless affirmatively declared by the United States government to be excluded from its federal sanctions regime relating to Sudan or Iran or any federal sanctions regime relating to a foreign terrorist organization, is not identified on a list prepared and maintained by the Texas Comptroller of Public Accounts under Section 806.051, 807.051, or 2252.153 of the Texas Government Code.
- B. If employing ten (10) or more full-time employees and this Agreement has a value of \$100,000.00 or more, Forvis does not boycott Israel and is authorized to agree in such contracts not to boycott Israel during the term of such contracts. "Boycott Israel" has the meaning provided in § 808.001 of the Texas Government Code.

- C. If employing ten (10) or more full-time employees and this Agreement has a value of \$100,000.00 or more, Forvis does not boycott energy companies and is authorized to agree in such contracts not to boycott energy companies during the term of such contracts. "Boycott energy company" has the meaning provided in § 809.001 of the Texas Government Code.
- D. If employing ten (10) or more full-time employees and this Agreement has a value of \$100,000.00 or more, Forvis does not have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association and is authorized to agree in such contracts not to discriminate against a firearm entity or firearm trade association during the term of such contracts. "Discriminate against a firearm entity or firearm trade association" has the meaning provided in § 2274.001(3) of the Texas Government Code. "Firearm entity" and "firearm trade association" have the meanings provided in § 2274.001(6) and (7) of the Texas Government Code.

Section 23. Human Trafficking

BY ACCEPTANCE OF CONTRACT, FORVIS ACKNOWLEDGES THAT FORT BEND COUNTY IS OPPOSED TO HUMAN TRAFFICKING AND THAT NO COUNTY FUNDS WILL BE USED IN SUPPORT OF SERVICES OR ACTIVITIES THAT VIOLATE HUMAN TRAFFICKING LAWS.

Section 24. Use of Customer Name

Forvis may use County's name without County's prior written consent only in Forvis' customer lists. Any other use of County's name by Forvis must have the prior written consent of County.

Section 25. County Data

Nothing in this Agreement shall be construed to waive the requirements of Section 205.009 of the Texas Local Government Code.

Section 26. No Waiver of Jury Trial

County does not agree that all disputes (including any claims or counterclaims) arising from or related to this Agreement shall be resolved without a jury. Therefore, any references in Engineer's Proposal to County's waiver of jury trial are hereby deleted.

Section 27. Indemnification by County

FORVIS UNDERSTANDS AND AGREES THAT UNDER THE TEXAS CONSTITUTION AND THE LAWS OF THE STATE OF TEXAS, COUNTY CANNOT ENTER INTO AN AGREEMENT WHEREBY COUNTY AGREES TO INDEMNIFY OR HOLD HARMLESS ANOTHER PARTY. THEREFORE, ANY AND ALL REFERENCES IN FORVIS' PROPOSAL AND/OR FORVIS' TERMS AND CONDITIONS TO COUNTY DEFENDING, INDEMNIFYING, OR HOLDING OR SAVING HARMLESS ENGINEER OR ANY OTHER PARTY, FOR ANY REASON WHATSOEVER, ARE HEREBY DELETED.

Section 28. No Waiver of Immunity

Neither the execution of this Agreement nor any other conduct of either Party relating to this Agreement shall be considered a waiver or surrender by County of its governmental powers or immunity under the Texas Constitution or the laws of the state of Texas.

Section 29. Conflict

In the event there is a conflict among the terms of this document entitled “Agreement for Professional Audit Services” and the terms of Forvis’ Proposal or any other exhibit attached hereto, the terms of this document shall prevail with regard to the conflict.

Section 30. Electronic and Digital Signatures

The Parties to this Agreement agree that any electronic and/or digital signatures of the Parties included in this Agreement are intended to authenticate this writing and shall have the same force and effect as the use of manual signatures.

Section 31. Entire Agreement

This executed instrument is understood and intended to be the final expression of the parties' agreement and is a complete and exclusive statement of the terms and conditions with respect thereto, superseding all prior agreements or representations, oral or written, and all other communication between the parties relating to the subject matter of this agreement. Any oral representations or modifications concerning this instrument shall be of no force or effect excepting a subsequent modification in writing signed by all the parties hereto.

Section 32. Certification

By his or her signature below, each signatory individual certifies that he or she is the properly authorized person or officer of the applicable Party hereto and has the requisite authority necessary to execute this Agreement on behalf of such Party, and each Party hereby certifies to the other that it has obtained the appropriate approvals or authorizations from its governing body as required by law.

(Execution Page Follows)

(Remainder of Page Intentionally Left Blank)

IN WITNESS WHEREOF, the Parties hereto have signed or have caused their respective names to be signed to multiple counterparts to be effective on the _____ day of _____, 2025.

FORT BEND COUNTY

KP George, County Judge

Date

ATTEST:

Laura Richard, County Clerk

FORVIS MAZARS, LLP



Authorized Agent- Signature

Amanda E. Eaves
Authorized Agent- Printed Name

Partner
Title

November 26, 2025
Date

AUDITOR'S CERTIFICATE

I hereby certify that funds are available in the amount of \$_____ to accomplish and pay the obligation of Fort Bend County under this contract.

Robert Edward Sturdivant, County Auditor

Attachments:

- Exhibit A: Fort Bend County RFP 25-060
- Exhibit B: Forvis' Proposal
- Exhibit C: Forvis' Letter of Engagement

EXHIBIT A

(Fort Bend County RFP 25-060)

*Fort Bend County, Texas
Request for Proposals*



*Audit Services for Fort Bend County
RFP 25-060*

SUBMIT SEALED PROPOSALS TO:

Fort Bend County
Purchasing Department
Travis Annex
301 Jackson, Suite 201
Richmond, TX 77469

****NOTE:**

All correspondence must include the term
“Purchasing Department” in address to assist in
proper delivery

SUBMIT NO LATER THAN:

Tuesday, July 8, 2025
2:00 PM (Central)

LABEL ENVELOPE:

RFP 25-060
Audit Services

***ALL SUBMITTALS MUST BE RECEIVED AND TIME/DATE STAMPED BY THE PURCHASING OFFICE
OF FORT BEND COUNTY ON OR BEFORE THE SPECIFIED TIME/DATE STATED ABOVE.***

SUBMITTALS RECEIVED AS REQUIRED WILL THEN BE OPENED AND NAMES PUBLICLY READ.

SUBMITTALS RECEIVED AFTER THE SPECIFIED TIME WILL BE RETURNED UNOPENED.

Results will not be given by phone.
Results will be provided to bidder in writing
after Commissioners Court award.

Requests for information must be in
writing and directed to:
Brooke Lindemann
Purchasing Agent
Brooke.Lindemann@fortbendcountytexas.gov

Vendor Responsibilities:

- Download and complete any addendums. (Addendums will be posted on the Fort Bend County website no later than 48 hours prior to bid opening)
- Submit response in accordance with requirements stated on the cover of this document.
- DO NOT submit responses via email or fax.



COUNTY PURCHASING AGENT
Fort Bend County, Texas

Vendor Information

Brooke Lindemann
Interim Purchasing Agent

Office (281) 341-8640

Legal Company Name (top line of W9)				
Business Name (if different from legal name)				
Type of Business	Corporation/LLC Sole Proprietor/Individual	Partnership Tax Exempt	Age in Business?	
Federal ID # or S.S. #		SAM.gov Unique Entity ID #		
SAM.gov CAGE / NCAGE				
Publicly Traded Business	___ No ___ Yes Ticker Symbol _____			
Remittance Address				
City/State/Zip				
Physical Address				
City/State/Zip				
Phone Number				
E-mail				
Contact Person				
Check all that apply to the company listed above and provide certification number.	DBE-Disadvantaged Business Enterprise ___	Certification # _____	<u>Cert Date</u>	<u>Exp Date</u>
	SBE-Small Business Enterprise ___	Certification # _____	_____	_____
	HUB-Texas Historically Underutilized Business ___	Certification # _____	_____	_____
	WBE-Women's Business Enterprise ___	Certification # _____	_____	_____
Company's gross annual receipts	<\$500,000 _____	\$500,000-\$4,999,999 _____		
	\$5,000,000-\$16,999,999 ___	\$17,000,000-\$22,399,999 _____	>\$22,400,000 _____	
NAICs codes (Please enter all that apply)				
Signature of Authorized Representative				
Printed Name				
Title				
Date				

THIS FORM MUST BE SUBMITTED WITH THE SOLICITATION RESPONSE

1.0 INTENT:

It is the intent of Fort Bend County “The County” to contract with one (1) professional firm to complete audit services of financial statements of the County offices and departments, Fort Bend County Drainage District, Fort Bend County Community Supervision and Corrections, Fort Bend County Juvenile Probation, Fort Bend County Grand Parkway Toll Road Authority, Fort Bend County Toll Road Authority, and any additional component units that are created by the County. All vendors must comply with all roles and responsibilities in accordance with the U.S. General Accounting Office’s (GAO) *Government Auditing Standards*, the provisions of the federal Single Audit Act of 1984, and U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of State and Local Governments*.

2.0 GUIDELINES:

By virtue of submitting a proposal, interested parties are acknowledging:

- 2.1 The County reserves the right to reject any or all proposals if it determines that select proposals are not responsive to the RFP. The County reserves the right to reconsider any proposal submitted at any phase of the procurement. It also reserves the right to meet with select Respondents at any time to gather additional information. Furthermore, the County reserves the right to delete or add scope up until the final contract signing.
- 2.2 All Respondents submitting proposals agree that their pricing is valid for a minimum of ninety (90) days after proposal submission to the County. Furthermore, the County is by statute exempt from the State Sales Tax and Federal Excise Tax; therefore, proposal prices shall not include taxes.
- 2.3 This Proposal does not commit the County to award nor does it constitute an offer of employment or a contract for services. Costs incurred in the submission of this proposal, or in making necessary studies or designs for the preparation thereof, are the sole responsibility of the Respondents. Further, no reimbursable cost may be incurred in the anticipation of award. Proposals containing elaborate artwork, expensive paper and binding, and expensive visual or other presentations are neither necessary nor desired.
- 2.4 In an effort to maintain fairness in the process, all inquiries concerning this procurement are to be directed only to the County’s Purchasing Agent in writing. Attempts to contact any members of the County’s Commissioners’ Court or any other County employee to influence the procurement decision may lead to immediate elimination from further consideration.
- 2.5 When responding to this Proposal, follow all instructions carefully. Submit proposal contents according to the outline specified and submit all hard copy and electronic documents according to the instructions. Failure to follow these

instructions may be considered a non-responsive proposal and may result in immediate elimination from further consideration.

3.0 PROPOSAL CONTACT:

This Proposal is being issued by the County Purchasing Agent on behalf of Fort Bend County, Texas. Thus, responses should be directed to the County's Proposal Contact, as outlined below. **Respondents are specifically directed NOT to contact any County personnel for meetings, conferences or technical discussions that are related to this Proposal other than specified herein. Unauthorized contact of any County personnel will likely be cause for rejection of the Respondent's proposal. All communications regarding the Proposal shall be directed to the County's Proposal Contact.** Communication with the Proposal Contact is permitted via email, facsimile, or written correspondence.

PROPOSAL CONTACT:

Brooke Lindemann
County Purchasing Agent
Fort Bend County Travis Annex
301 Jackson, Suite 201
Richmond, Texas 77469
Brooke.Lindemann@fortbendcountytexas.gov

4.0 SUBMISSION REQUIREMENTS:

- 4.1 Submission requirements: one (1) original proposal, seven (7) paper copies, and one (1) electronic response on a labeled flash drive are required by RFP opening time of **2:00 PM on Tuesday, July 8, 2025**. Flash drive must contain only one (1) file in PDF format and must match the written/original/paper response identically. Failure to provide proper original, flash drive or copies is cause for disqualification. Proposal shall be submitted to the address shown below. Proposal shall be signed by a person having the authority to bind the firm in a contract.

Fort Bend County	Proposal Number: R25-060
Purchasing Department	Due Date: Tuesday, July 8, 2025
301 Jackson, Suite 201	Time: 2:00 PM (CST)
Richmond, TX 77469	For: Audit Services

- 4.2 Respondents may submit their proposal any time prior to the Opening Date and time. The Respondent's name and address as well as a distinct reference to the Proposal number above shall be marked clearly on the submission. All proposals are time-stamped upon receipt and are securely kept, unopened, until the Opening Date. No responsibility will attach to the County, or any official or employee thereof, for the pre-opening of, post-opening of, or the failure to open a proposal

not properly addressed and identified. No oral, telegraphic, telephonic, or facsimile proposals will be considered.

- 4.3 Proposals may be modified or withdrawn prior to the established opening date by delivering written notice to the proposal contact. Any alteration made prior to opening date and time shall be initialed by the signer of the proposal, guaranteeing authenticity.
- 4.4 Proposals time-stamped after the due date and time will not be considered and will be returned to the Respondent unopened. Regardless of the method used for delivery, respondents shall be wholly responsible for the timely delivery of submitted proposals.
- 4.5 The Respondent's name and address shall be clearly marked on all copies of the proposal.

5.0 INCURRED COSTS:

Those submitting proposals do so entirely at their expense. There is no expressed or implied obligation by the County to reimburse any individual or firm for any costs incurred in preparing or submitting proposals, for providing additional information when requested by the County or for participating in any selection interviews, including discovery (pre-contract negotiations) and contract negotiations.

6.0 ACCEPTANCE:

- 6.1 Submission of any proposal indicates a Respondent's acceptance of the conditions contained in this Proposal unless clearly and specifically noted otherwise in their proposal.
- 6.2 Furthermore, the County is not bound to accept a proposal on the basis of lowest price, and further, the County has the sole discretion and reserves the right to cancel this Proposal, to reject any and all proposals, to waive any and all informalities and or irregularities, or to re-advertise with either the identical or revised specifications, if it is deemed to be in the County's best interests. The County reserves the right to accept or reject any or all of the items in the proposal, and to award the contract in whole or in part and/or negotiate any or all items with individual Respondents if it is deemed in the County's best interest.
- 6.3 Although Fort Bend County desires to negotiate toward a contract with a selected Respondent, the Commissioners' Court may award the contract on the basis of the initial proposals received, without discussions. Therefore, each initial proposal should contain the Respondent's best terms.

7.0 INTERPRETATIONS, DISCREPANCIES, AND OMISSIONS:

- 7.1 It is incumbent upon each potential Respondent to carefully examine these specifications, terms, and conditions. Should any potential Respondent find discrepancies, omissions or ambiguities in this Proposal, the Respondent shall at once request in writing an interpretation from the County’s Proposal Contact. Any inquiries, suggestions, or requests concerning interpretation, clarification or additional information shall be made in writing via e-mail only to the County’s Proposal Contact, as specified in Section 3.0. Deadline for submission of questions and/or clarification is no later than **Tuesday, July 1 2025 at 10:00 AM (central)**. Requests received after the deadline will not be responded to due to the time constraints of this Proposal process.

- 7.2 The issuance of a written addendum is the only official method by which interpretation, clarification or additional information will be given by the County. Only questions answered by formal written addenda will be binding. Oral and other interpretations or clarification will be without legal effect. If it becomes necessary to revise or amend any part of this Proposal, notice will be given by the County Purchasing Agent to all prospective Respondents who were sent a Proposal. The Respondent in their proposal shall acknowledge receipts of amendments. Each Respondent shall ensure that they have received all addenda and amendments to this Proposal before submitting their proposals.

8.0 TENTATIVE SCHEDULE:

Release of RFP:	June 15, 2025
Deadline for Questions:	July 1, 2025
Submission Due Date:	July 8, 2025
Evaluation of Submissions:	Week of July 13th
Commissioners Court Permission to Negotiate:	July 22, 2025
Negotiations:	Beginning July 23, 2025
Final Contract Approval Commissioners Court:	August 26, 2025

9.0 PRE-RFP CONFERENCE:

There is no Pre-RFP conference for this solicitation.

10.0 RETENTION OF RESPONDENT’S MATERIAL:

The County reserves the right to retain all proposals regardless of which response is selected. All proposals and accompanying documents become the property of the County.

11.0 CERTIFICATE OF INDEPENDENT PRICE DETERMINATION:

By submission of a proposal, each Respondent certifies, that in connection with this procurement:

- 11.1 The prices in this proposal have been arrive at independently, without consultation, communication, or agreement with any other Respondent; with any competitor; or with any County employee(s) or consultant(s) for the purpose of restricting competition on any matter relating to this Proposal.
- 11.2 Unless otherwise required by law, the prices which have been quoted in this proposal have not been knowingly disclosed by the Respondent and will not knowingly be disclosed by the Respondent prior to award directly or indirectly to any other Respondent or to any competitor; and;
- 11.3 No attempt has been made or will be made by the Respondent to induce any other person or firm to submit or not to submit a proposal for the purpose of restricting competition.

12.0 ASSIGNMENT:

The Respondent may not sell, assign, transfer or convey the contract resulting from this Proposal, in whole or in part, without the prior written approval from Fort Bend County Commissioners' Court.

13.0 CONFIDENTIAL MATTERS:

- 13.1 All data and information gathered by the Respondent and its agents, including this Proposal and all reports, recommendations, specifications, and data shall be treated by the Respondent and it's agents as confidential. The Respondent and it's agents shall not disclose or communicate the aforesaid matters to a third party or use them in advertising, publicity, propaganda, and/or in another job or jobs, unless written consent is obtained from the County.
- 13.2 Proposals will only be publicly received and acknowledged only so as to avoid disclosure of the contents to competing Respondents and kept secret during negotiation. However, all proposals shall be open for public inspection after the contract is awarded. Trade secrets and any material that is considered to be confidential information contained in the proposal and identified by Respondent as such will be treated as confidential to the extent allowable in the Open Records Act.

14.0 LIMITS OF SUBCONTRACTORS:

- 14.1 The County has approval rights over the use and/or removal of all subcontractors and/or vendor(s). Subcontractors shall conform to all County policies.
- 14.2 Any dispute between the Respondent and subcontractors, including any payment dispute, will be promptly remedied by the Respondent. Failure to promptly remedy or to make prompt payment to subcontractor may result in the

withholding of funds from the Respondent by the County for any payments owed to the subcontractor.

15.0 JURISDICTION, VENUE, CHOICE OF LAW:

This Proposal and any contract resulting there from shall be governed by and construed according to the laws of the State of Texas. Should any portion of any contract be in conflict with the laws of the State of Texas, the State laws shall invalidate only that portion. The remaining portion of the contract(s) shall remain in effect. Any lawsuit shall be governed by Texas law and Fort Bend County, Texas shall be the venue for any action or proceeding that may be brought or arise out of, in connection with or by reason of this Proposal process and resulting Agreements.

16.0 INDEPENDENT CONTRACTOR:

The Respondent is an independent contractor and no employee or agent of the Respondent shall be deemed for any reason to be an employee or agent of the County.

17.0 AMERICANS WITH DISABILITIES ACT (ADA)

Proposals shall comply with all federal, state, county, and local laws concerning this type of products/service/equipment/project and the fulfillment of all ADA requirements.

18.0 DRUG-FREE WORKPLACE:

All Respondents shall provide any and all notices as may be required under the Drug-Free Workplace Act of 1988, 28 CFR Part 67, Subpart F, to their employees and all sub-contractors to insure that the County maintains a drug-free workplace.

19.0 CONTRACTUAL OBLIGATIONS:

This Request for Proposals, response and associated documentation, any negotiations and final contract, when properly accepted by Fort Bend County, shall constitute a contract equally binding between the contractor and Fort Bend County.

20.0 TEXAS ETHICS COMMISSION FORM 1295:

20.1 Effective January 1, 2016 all contracts executed by Commissioners Court, regardless of the dollar amount, will require completion of Form 1295 "Certificate of Interested Parties", per the new Government Code Statute §2252.908. All firms submitting a response to a formal Bid, RFP, SOQ or any contracts, contract amendments, renewals or change orders are required to complete the Form 1295 online through the State of Texas Ethics Commission website. Please visit: <https://www.ethics.state.tx.us/filinginfo/1295/>.

20.2 On-line instructions:

20.2.1 Name of governmental entity is to read: Fort Bend County

20.2.2 Identification number use: RFP 25-060

20.2.3 Description is: Audit Services

20.3 Highest evaluated respondent will be required to provide the Form 1295 within three (3) calendar days from notification; however, if your company is publicly traded, you are not required to complete this form.

21.0 INSURANCE:

21.1 All respondents shall submit, with RFP, a current certificate of insurance indicating coverage in the amounts stated below. In lieu of submitting a certificate of insurance, respondents may submit, with RFP, a notarized statement from an Insurance company, authorized to conduct business in the State of Texas, and acceptable to Fort Bend County, guaranteeing the issuance of an insurance policy, with the coverage stated below, to the firm named therein, if successful, upon award of this Contract.

21.2 At contract execution, contractor shall furnish County with properly executed certificates of insurance, which shall evidence all insurance required and provide that such insurance shall not be canceled, except on 30 days prior written notice to County. Contractor shall provide certified copies of insurance endorsements and/or policies if requested by County. Contractor shall maintain such insurance coverage from the time Services commence until Services are completed and provide replacement certificates, policies and/or endorsements for any such insurance expiring prior to completion of Services. Contractor shall obtain such insurance written on an Occurrence form (or a Claims Made form for Professional Liability insurance) from such companies having Best's rating of A/VII or better, licensed or approved to transact business in the State of Texas, and shall obtain such insurance of the following types and minimum limits:

21.2.1 Workers' Compensation insurance. Substitutes to genuine Workers' Compensation Insurance will not be allowed.

21.2.2 Employers' Liability insurance with limits of not less than \$1,000,000 per injury by accident, \$1,000,000 per injury by disease, and \$1,000,000 per bodily injury by disease.

21.2.3 Commercial general liability insurance with a limit of not less than \$1,000,000 each occurrence and \$2,000,000 in the annual aggregate. Policy shall cover liability for bodily injury, personal injury, and property damage and products/completed operations arising out of the business operations of the policyholder.

- 21.2.4 Business Automobile Liability coverage with a combined Bodily Injury/Property Damage limit of not less than \$1,000,000 each accident. The policy shall cover liability arising from the operation of licensed vehicles by policyholder.
- 21.3 County and the members of Commissioners Court shall be named as additional insured to all required coverage except for Workers' Compensation and Professional Liability (if required). All Liability policies including Workers' Compensation written on behalf of contractor, excluding Professional Liability, shall contain a waiver of subrogation in favor of County and members of Commissioners Court.
- 21.4 If required coverage is written on a claims-made basis, contractor warrants that any retroactive date applicable to coverage under the policy precedes the effective date of the contract; and that continuous coverage will be maintained or an extended discovery period will be exercised for a period of two (2) years beginning from the time that work under the agreement is completed.

22.0 INDEMNIFICATION:

Respondent shall save harmless County from and against all claims, liability, and expenses, including reasonable attorney's fees, arising from activities of Respondent, its agents, servants or employees, performed under this agreement that result from the negligent act, error, or omission of Respondent or any of Respondent's agents, servants or employees.

- 22.1 Respondent shall timely report all such matters to Fort Bend County and shall, upon the receipt of any such claim, demand, suit, action, proceeding, lien or judgment, not later than the fifteenth day of each month; provide Fort Bend County with a written report on each such matter, setting forth the status of each matter, the schedule or planned proceedings with respect to each matter and the cooperation or assistance, if any, of Fort Bend County required by Respondent in the defense of each matter.
- 22.2 Respondent's duty to defend, indemnify and hold Fort Bend County harmless shall be absolute. It shall not abate or end by reason of the expiration or termination of any contract unless otherwise agreed by Fort Bend County in writing. The provisions of this section shall survive the termination of the contract and shall remain in full force and effect with respect to all such matters no matter when they arise.
- 22.3 In the event of any dispute between the parties as to whether a claim, demand, suit, action, proceeding, lien or judgment appears to have been caused by or appears to have arisen out of or in connection with acts or omissions of Respondent, Respondent shall never-the-less fully defend such claim, demand, suit, action, proceeding, lien or judgment until and unless there is a determination by a court of competent jurisdiction that the acts and omissions of Respondent are not at issue in the matter.

- 22.4 Respondent's indemnification shall cover, and Respondent agrees to indemnify Fort Bend County, in the event Fort Bend County is found to have been negligent for having selected Respondent to perform the work described in this request.
- 22.5 The provision by Respondent of insurance shall not limit the liability of Respondent under an agreement.
- 22.6 Respondent shall cause all trade contractors and any other contractor who may have a contract to perform construction or installation work in the area where work will be performed under this request, to agree to indemnify Fort Bend County and to hold it harmless from all claims for bodily injury and property damage that arise may from said Respondent's operations. Such provisions shall be in form satisfactory to Fort Bend County.
- 22.7 Loss Deduction Clause - Fort Bend County shall be exempt from, and in no way liable for, any sums of money which may represent a deductible in any insurance policy. The payment of deductibles shall be the sole responsibility of Respondent and/or trade contractor providing such insurance.

23.0 STATE LAW REQUIREMENTS FOR CONTRACTS:

The contents of this section are required by Texas Law and are included by County regardless of content.

- 23.1 Agreement to Not Boycott Israel Chapter 2270 Texas Government Code: By signature on vendor form, Contractor verifies Contractor does not boycott Israel and will not boycott Israel during the term of this Contract.
- 23.2 Texas Government Code Section 2251.152 Acknowledgment: By signature on vendor form, Contractor represents pursuant to Section 2252.152 of the Texas Government Code, that Contractor is not listed on the website of the Comptroller of the State of Texas concerning the listing of companies that are identified under Section 806.051, Section 807.051 or Section 2253.153.

24.0 HUMAN TRAFFICKING:

By acceptance of this contract, Contractor acknowledges that Fort Bend County is opposed to human trafficking and that no County funds will be used in support of services or activities that violate human trafficking laws.

25.0 TAX EXEMPT:

Fort Bend County is exempt from state and local sales and use taxes under Section 151.309 of the Texas Tax Code. This project will be deemed a separate project for Texas tax purposes, and as such, Fort Bend County hereby issues its Texas Exemption for the purchase of any items

qualifying for exemption under this project. Respondent is to issue its Texas Resale Certificate to vendors and subcontractors for such items qualifying for this exemption, and further, Respondent should state these items at cost.

26.0 TERM OF CONTRACT:

The term of this contract is for a period August 1, 2025 through July 31, 2026 with four (4) additional one (1) year renewal options under the same terms and conditions if mutually agreeable to both parties. Either party for any reason may terminate this contract by giving thirty (30) days written notice of the intent to terminate.

27.0 VENDOR STATUS:

The awarded vendor is required to hold an **active** status on the SAM.gov website, if applicable, <https://sam.gov/content/home>, and with the Texas Comptroller Taxable Entity website <https://mycpa.cpa.state.tx.us/coa/>.

28.0 BASIC SCOPE OF SERVICES:

- 28.1 Audit financial statements of the governmental and business-type activities, the aggregate discretely presented component units each major fund, and the aggregate remaining fund information as of September 30, 2025 and for the year then ended, and the related notes to the financial statements, which collectively comprise the County's basic financial statements contained in the County's Annual Comprehensive Financial Report (the "ACFR").
- 28.2 Audit the County's compliance over major federal and state award programs for the year ended September 30, 2025.
- 28.3 Audit to be conducted with the objectives of firm's expressing an opinion on each opinion unit and an opinion on compliance regarding the County's major federal and state award programs.
- 28.4 Accounting principles generally accepted in the United States of America require that the management's *discussion and analysis* be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by *Governmental Accounting Standards Board* (GASB), who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Firm will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to inquiries. Firm will not express an opinion or provide

any form of assurance on the RSI. The following RSI is required by accounting principles generally accepted in the United States of America:

- 28.4.1 Management's Discussion and Analysis
- 28.4.2 General Fund Budgetary Schedule
- 28.4.3 Required Supplementary Pension System Information
- 28.4.4 Other Post-Employment Benefit (OPEB) Information
- 28.5 Supplementary information other than RSI to accompany the County's basic financial statements. Firm to subject the supplementary information contained in the County' ACFR to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America.
- 28.6 Schedule of Expenditures of Federal and State Awards. Firm to subject the schedule of expenditures of federal and state awards to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. Firm to provide an opinion on whether the schedule of expenditures of federal and state awards is presented fairly in all material respects in relation to the financial statements as a whole.
- 28.7 Data Collection Form. Prior to the completion firm to complete the sections of the Data Collection Form that are their responsibility. The form will summarize the audit findings, amounts and conclusions. It is management's responsibility to submit a reporting package including financial statements, schedule of expenditure of federal awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the federal audit clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the federal audit clearinghouse. Firm to assist you in the electronic submission and certification.
- 28.8 Audit of the Financial Statements. Firm to conduct audit in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of

America; the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the audit requirements of the State of Texas Single Audit Circular (Uniform Grant Management Standards). Those standards, the Uniform Guidance, and the Uniform Grant Management Standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements.

- 28.9 Audit to include evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. If appropriate, our procedures will therefore include tests of documentary evidence that support the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of cash, investments, and certain other assets and liabilities by correspondence with creditors and financial institutions.
- 28.10 Audit of Major Program Compliance. Audit of the County's major federal and state program(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended; the Uniform Guidance and the Uniform Grant Management Standards, where applicable, and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance, the Uniform Grant Management Standards, where applicable, and other procedures considered necessary to enable firm to express such an opinion on major federal and state award program compliance and to render the required reports.

29.0 EVALUATION CRITERIA:

In order to facilitate the analysis of responses to this Proposal, Respondents are required to prepare their proposals in accordance with the instructions outlined in this part. Proposals should be prepared as simply as possible and provide a straightforward, concise description of the Respondent's capabilities to satisfy the requirements of the Proposal. Emphasis should be concentrated on accuracy, completeness, and clarity of content. All parts, pages, figures, and tables should be numbered and clearly labeled.

- 29.1 Respondents are required to follow the outline below when preparing their proposals:

Tab	Title
	Title Page
	Letter of Transmittal
	Table of Contents
	Executive Summary
1	Understanding Requirements
2	Firm Experience
3	Fee
4	Overall Completeness of Proposal

Tab	Title
	Title Page
	Table of Contents
	Executive Summary
1	Understanding Requirements
2	Firm Experience
3	Fee
4	Overall Completeness of Submission

- 29.2 Any exceptions to the Proposal requirements shall be identified in the applicable section.
- 29.3 Proposals shall be no more than 25 pages, single-sided using 12 point or greater font size, not including resumes. Each resume shall be 2 page maximum, single-sided using 12 point or greater font size. Proposal pages shall be numbered and bound, or in a 3-ring binder with the proposing Respondent's name clearly indicated on the cover.
- 29.4 Executive Summary – This section of the response should be limited to a brief narrative highlighting the company's background and experience. Narrative should clearly demonstrate compliance with qualifications listed in the RFP specifications. Include length of time the company has been in business.
- 29.5 Respondents will be evaluated utilizing the factors, as weighted below:

Tab 1
Understanding Requirements (weight factor = 40%)

- Demonstrate how Respondent will accomplish all elements of requirements. Include methodology that will be utilized and any collaboration amongst teams assigned to engagement as appropriate.

Tab 2

Firm Experience (weight factor = 40%)

- Provide a minimum of three (3) references of audit services held in the past two (2) years. References to include the client's name, contact name, phone and email address.

Tab 3

Fee (weight factor = 15%)

- Provide detailed pricing schedule.

Tab 4

Overall completeness of submission (weight factor = 5%)

- Proof of insurance
- Required forms

30.0 AWARD:

RFP will be evaluated by a committee comprised of County staff. The committee will review Request for Proposals submitted and may develop a short list of not more than four (4) firms. These firms may be requested to submit additional information and may be invited for a presentation with the Committee. Based on further review after the interviews, the committee will forward their recommendations to the Fort Bend County Commissioners Court.

31.0 REQUIRED FORMS:

All vendors submitting are required to complete the attached and return with submission:

31.1 Vendor Information Form

31.2 W9 Form

31.3 Tax Form/Debt/Residence Certification

32.0 EXHIBITS:

Exhibit A: Fort Bend County Travel Policy

Exhibit B: Federal Clauses

EXHIBIT A
TRAVEL POLICY

Annex B

Fort Bend County Travel Policy

Approved in Commissioners' Court on November 3, 2009

Effective November 4, 2009

Revised September 7, 2010

Revised June 2, 2015, Effective August 1, 2015

Revised July 28, 2015, Effective August 1, 2015

Revised July 26, 2016, Effective August 1, 2016

Revised December 12, 2017, Effective January 1, 2018

Revised September 26, 2023, Effective October 1, 2023

Revised March 25, 2025, Effective March 25, 2025

The Commissioners' Court allocates funds annually for the payment of travel expenditures for county employees and officials within the individual departmental budgets. Travel expenditures paid from these budgets must serve a public purpose for Fort Bend County. These expenditures may be paid directly to the vendor or provided as a reimbursement to the employee/official upon completion of their travel. Advance payments to vendors may be accommodated by issuance of a check or use of a County procurement card. Eligible expenditure categories under this policy include: Lodging, meals, transportation, registration fees, and other fees (with justification). Each category is further defined below.

CONTRACT RATES:

Fort Bend County is a 'Cooperative Purchasing Participating Entity' with the State of Texas. This program is also known as TPASS (Texas Procurement and Support Services) State Travel Management Program (STMP). This gives County employees and officials access to the contract rates negotiated by the State for hotels and rental cars. Procurement procedures for these contract services are explained within the categories below.

INTERNATIONAL TRAVEL:

International travel to be funded by the County is prohibited without prior Commissioners Court approval.

OUT OF STATE TRAVEL:

Authorization: The traveler must obtain Commissioners' Court approval for out-of-state travel before departure. The duration must include travel days along with the event scheduled days. To prevent delays in processing travel reimbursement, ensure that the travel duration is accurately defined when submitting the agenda request.

Documentation: The traveler must provide an excerpt from the Commissioners' Court minutes (<http://www.fortbendcountytexas.gov/index.aspx?page=55>) with the travel reimbursement form.

LODGING (In and Out of State):

Hotel:

Hotel reimbursements are limited to the Federal Travel Regulations set forth by US General Services Administration (GSA) by location not including taxes. The rates are set annually and vary by month and location. The maximum rates for lodging per day can be found at:

http://www.gsa.gov/portal/content/104877?utm_source=OGP&utm_medium=print-radio&utm_term=perdiem&utm_campaign=shortcuts based on travelers destination.

Fort Bend County is a 'Cooperative Purchasing Participating Entity' with the State of Texas. This gives County employees and officials access to the contract rates negotiated by the State for hotels. Participating hotels can be found at: https://portal.cpa.state.tx.us/hotel/hotel_directory/index.cfm (be sure to check the correct fiscal year). **When making a reservation the traveler must ask for the State of Texas Contract rate (not the government rate) and be prepared to provide the County's agency #: C0790. Traveler must verify confirmed rate matches the negotiated contract rates found on the State's website listed above and does not exceed the GSA daily allowance.**

If the organizer of a conference/seminar has negotiated discount rates with a hotel(s), the traveler may choose these lodging services without penalty but the traveler must reserve the room at the group rate and provide documentation of the group rate with the reimbursement request.

If all rooms are booked at the host hotel and no accommodation is available at or below the GSA rate, you may book a room at another hotel at a rate equal to or lower than the conference/seminar rate.

If all rooms are booked at the host hotel and no accommodation is available at or below the GSA rate or at the conference/seminar rate, you may provide three (3) comps to support the higher rate. This will serve as the justification for the higher rate. The comparable hotels should be within five miles of the host event and should be of similar hotel class.

The traveler will be responsible for the excess charge over the GSA per diem rate for the city/county even if using the State rate. The Auditor's Office will deduct from the travelers' reimbursement any excess charges over the GSA per diem rate.

If a traveler cannot find a traditional hotel, a direct rental (Airbnb, VRBO, etc.) is allowable. All previous maximum daily rates still apply. Any fees incurred through a direct rental must also be included in the daily rate calculation and remain below the limits. Fees may include, but are not limited to, cleaning fees, extra guest fees, or service fees. (Taxes are not included in this calculation, as they are charged to hotel stays as well).

Travel websites including but not limited to Expedia and Travelocity shall not be used to book lodging.

In order to qualify for any of the above-mentioned exceptions, a lodging reservation must be made 14 days prior to travel. If travel is required without 14-day notice, the traveler must provide back-up which explains why the 14-day advance booking was not possible.

Travel Days: If the traveler must leave before 7:00AM to arrive at the start of the event and/or return to the County after 6:00PM after the event concludes, an additional night's lodging is allowable before and/or after the event.

Additional fees allowable: Self-parking

Additional fees allowable with justification: Valet parking is allowable if an extreme hardship exists due to physical disability of the traveler or if no self-parking is available.

Fees not allowable: Internet, phone charges, laundry, safe fees

Gratuities: Gratuities are not reimbursable for any lodging services.

Overpayments by County: Any lodging overpayment by the County must be reimbursed by the hotel before processing a reimbursement to the traveler for any of the categories addressed in this policy. Prepaid lodging services should be accurately calculated or underestimated by excluding the taxes to prevent delays in processing travel reimbursements.

Procurement Card: The traveler may use the procurement card to make lodging reservations. Contact Purchasing to arrange or use the procurement card assigned to the department or traveler.

Documentation: A final settled hotel bill with a zero balance from the front desk is required even if lodging is paid by the procurement card. The hotel bill left under the door is not acceptable. The hotel bill should be scrutinized before traveler departs to make sure all charges are valid and notify hotel of any invalid charges and resolve issues before departing. Make sure all parking has been added to your bill and all personal incidentals have been paid by traveler. Any invalid charges will be the responsibility of the traveler. A copy of the itemized hotel statement must be submitted with the travel reimbursement claim if the traveler used a County procurement card to purchase lodging services or prepaid by County check. Event agenda/documentation or a letter from the traveler describing the event/meeting is required. If utilizing conference negotiated hotel rates, documentation of rates is required.

Changes/Modifications to Reservation – Any modifications including cancellation of reservation, the traveler must obtain a confirmation number and note the name of the person they spoke with in case the hotel charges the traveler. If the traveler does not obtain a confirmation number then any expenses incurred will be the responsibility of the traveler. Expenses resulting from changes or modifications to travel reservations will be paid by the County if the traveler produces documentation that a family emergency exists.

County Exemption Status – Fort Bend County Employees traveling on County Business are not exempt from State and local hotel taxes, state taxes, etc. with the exception of District Judges and the District Attorney.

MEALS:

Meals including in-state and out-of-state will be reimbursed to the traveler at a flat rate of \$70 (full day). The travelers per diem on the departure day and final day will be at 75% of the per diem, which is \$52.50. The amount reimbursed will be paid through payroll and is subject to federal taxation.

Late Night Arrival – If a traveler arrives in Fort Bend County between midnight and 6am the traveler will receive a full day per diem for the previous day.

Day trips: Prior to 01/01/2024 – Meals will not be reimbursed for trips that do not require an overnight stay. Effective 01/01/2024 - The traveler is subject to per diem reimbursement. Day trip includes a trip outside the County that requires a traveler to leave Fort Bend before 7:00 AM and/or return to the County after 6:00 PM will be eligible for reimbursement at 75% of the per diem, which is \$52.50. Amount reimbursed for day trips will be paid through payroll and are subject to federal taxation.

Procurement Card: No meal purchases are allowed on any County procurement card.

Documentation: No meal receipts are required for reimbursement. Event agenda/documentation or a letter from the traveler describing the event/meeting is required.

TRANSPORTATION:

Personal Vehicle: Use of personal vehicle will be reimbursed at the current rate/mile set by Commissioners' Court. Mileage should be calculated using the County office location of the traveler and the event location. Mileage may not be calculated using the traveler's home. Mileage should be calculated using an employee's vehicle odometer reading or by a readily available online mapping service for travel out of Fort Bend County. If using the mileage of an online mapping service, state which mapping service was used or provide a printout of your route detailing the mileage. For local travel, odometer readings or mapping service details are not required. Departments should develop a mileage guide for employees for local travel points, if a department does not have a mileage guide, the Auditor's Office will determine if the mileage listed is reasonable.

Allowable expenses: Parking and tolls with documentation.

County Vehicle: Fuel purchases when using a County vehicle should be made with the County Procurement card if available. Original receipts will accompany the Procurement Card statement but a copy must be provided with the travel reimbursement request.

Allowable expenses: Parking and tolls with documentation required.

Airfare: The County will only reimburse direct travel to and from a location where County-related business is being conducted. Airfare is reimbursable at the lowest available rate based on 14 day advance purchase of a discounted coach/economy full-service seat based on the required arrival time for the event. The payment confirmation and itinerary must be presented with the travel reimbursement form. The traveler will be responsible for the excess charges of an airline ticket purchase other than a coach/economy seat. When using Southwest Airlines a traveler should choose the "wanna get away" flight category.

Allowable Expenses: Bag fees. Fare changes are allowable if business related or due to family emergency.

Unallowable Expenses/Fees: Trip insurance, Early Bird Check In, Front of the line, Leg Room, Fare changes for personal reasons.

Rental Car: Rental cars are limited to the negotiated TPASS rates listed at: <http://www.window.state.tx.us/procurement/prog/stmp/stmp-rental-car-contract/vendor-comparison/>. The contact information for Enterprise for the State Travel Management Program is listed here: <https://comptroller.texas.gov/purchasing/programs/travel-management/rental/enterprise.php>

When making a reservation traveler should provide the County's agency # [REDACTED]. The traveler will not be reimbursed for any amount over the negotiated contract rates if a non-contract company is used at a higher rate. The traveler should select a vehicle size comparable to the number of County travelers. The traveler may use a non-contract vendor at an overall rate lower than the contract rates with no penalty. The original contract/receipt must be presented with the travel reimbursement form or a copy if a County procurement card is used. . The traveler will be responsible for any excess charges not included in the TPASS rates or for choosing a vehicle size not comparable with the number of travelers on the trip. Insurance is included in the negotiated TPASS rates, if a traveler chooses to take out additional insurance the cost is on the traveler.

Enterprise:

- Optional Customer, Coupon or Corporate number is [REDACTED]
- Please enter the first 3 characters of your company's name or PIN number **FOR**
- Enterprise will automatically bill FBC when you reserve your vehicle so you need to have a purchase order before your departure.

Unallowable Fees/Charges: GPS, prepaid fuel, premium radio, child safety seats, additional insurance, one way rentals.

Allowable expenses: Parking and tolls allowed with documentation.

Other Transportation: Other forms of transit (bus, taxi, train) are reimbursable with an original receipt.

Gratuities: Gratuities are permitted if original receipt includes gratuity (20% maximum allowed) for any transportation services.

Procurement Card: The traveler may use a County procurement card to make transportation reservations for air travel and rental car services. Contact Purchasing to arrange or use the procurement card assigned to the department or traveler.

Documentation: Original receipts are required for all transportation reimbursements paid by the traveler. Transportation services obtained with a County procurement card require a copy of the receipt. Additional requirements are noted within each category above. Event agenda/documentation or a letter from the traveler describing the event/meeting is required.

REGISTRATION:

Registration fees: Registration fees are reimbursable for events that serve a Fort Bend County purpose. Registration fees for golf tournaments, tours, guest fees and other recreational events are not reimbursable.

Procurement Card: The traveler may use a County procurement card to register for an event. Contact Purchasing to arrange or use the procurement card assigned to the department or traveler.

Documentation: An original receipt must be obtained upon registration and submitted with the reimbursement request if paid by the traveler. A copy of the receipt must be provided if registration is paid on a County procurement card. Event agenda/documentation or a letter from the traveler describing the event/meeting is required.

GRANTS:

Travel expenditures from Federal and State grants must also conform to the granting agency's funding requirements.

TRAVEL REIMBURSEMENT FORM:

The traveler must use the current travel reimbursement form <https://econnect.fortbendcountytexas.gov/documents-forms/auditors-office-forms> for all travel related services addressed in this policy. No other expenditures may be submitted for reimbursement on the travel reimbursement form. After completing all required information, the travel form must be signed/dated by the traveler and the department head/elected official. Travel reimbursement request should be submitted within 30 days from when traveler returns from trip. Mileage reimbursement request should be submitted no less frequently than quarterly. Mileage reimbursement request for the fourth quarter should be submitted no later than October 30th for yearend processing.

EXCLUSIONS:

If the traveler has custody of a person pursuant to statute or court order or if the traveler is required by court or legal entity to appear at a particular time and place the traveler will not be penalized for accommodations that require a 14 day advance purchase ticket if travel is required with less than 14 days' notice.

If the traveler has custody of a person pursuant to statute or court order the traveler will not be held to the 75% per diem on the departure and final day of travel.

EXHIBIT B

FEDERAL CLAUSES

NOTE TO GENERAL COUNSEL: ADDITIONAL FEDERAL CLAUSES MAY APPLY DEPENDING ON PREVIOUSLY UNIDENTIFIED FEDERAL FUNDING SOURCE

CONTRACT PROVISIONS FOR CONTRACTS UTILIZING FEDERAL AWARDS AS REQUIRED UNDER 2 C.F.R. APPENDIX II TO PART 200.

Contractor understands and acknowledges that this Agreement may be totally or partially funded with federal funds. As a condition of receiving these funds, Contractor represents that it is and will remain in compliance with all federal terms as stated below, if applicable. These terms flow down to all third party contractors and their subcontracts at every tier that exceed the small purchase threshold as set by the County, unless a particular award term or condition specifically indicates otherwise. The Contractor shall require that these clauses shall be included in each covered transaction at any tier.

In addition, Contractor understands and agrees that additional sources of federal funding for this Agreement may be determined at a future date, and that, in addition to the below listed clauses, that additional Federal requirements may apply to the Contractor through additional federal Awards, accompanying Award Agreements or any Amendments thereto, or any future obtained Award Agreement. Contractor further acknowledges any changes in applicable federal law, regulation, other requirements, or guidance, or changes in the Recipient's Award Agreement including any information incorporated by reference and made part of that Award Agreement will apply to the Contractor and any other Third-Party Agreements.

1. Remedies and Breach.

Contracts for more than the small purchase threshold currently set by the County at \$50,000 must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.

2. Termination.

All contracts of \$10,000 or more must address termination for cause and for convenience by the Contractor including the manner by which it will be effected and the basis for settlement.

3. Equal Employment Opportunity for Non-construction Contracts. 41 CFR §60.14(a).

The following clause applies for all non-construction contracts.

During the performance of this contract, the contractor agrees as follows:

- (1) The contractor will not discriminate against any employee or applicant for employment because of race, color, religion, sex, sexual orientation, gender identity, or national origin. The contractor will take affirmative action to ensure that applicants are employed, and that employees are treated during employment, without regard to their race, color, religion, sex, sexual orientation, gender identity, or national origin. Such action shall include, but not be limited to the following:

NOTE TO GENERAL COUNSEL: ADDITIONAL FEDERAL CLAUSES MAY APPLY DEPENDING ON PREVIOUSLY UNIDENTIFIED FEDERAL FUNDING SOURCE

Employment, upgrading, demotion, or transfer, recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the contracting officer setting forth the provisions of this nondiscrimination clause.

- (2) The contractor will, in all solicitations or advertisements for employees placed by or on behalf of the contractor, state that all qualified applicants will receive consideration for employment without regard to race, color, religion, sex, sexual orientation, gender identity, or national origin.
- (3) The contractor will not discharge or in any other manner discriminate against any employee or applicant for employment because such employee or applicant has inquired about, discussed, or disclosed the compensation of the employee or applicant or another employee or applicant. This provision shall not apply to instances in which an employee who has access to the compensation information of other employees or applicants as a part of such employee's essential job functions discloses the compensation of such other employees or applicants to individuals who do not otherwise have access to such information, unless such disclosure is in response to a formal complaint or charge, in furtherance of an investigation, proceeding, hearing, or action, including an investigation conducted by the employer, or is consistent with the contractor's legal duty to furnish information.
- (4) The contractor will send to each labor union or representative of workers with which it has a collective bargaining agreement or other contract or understanding, a notice to be provided by the agency contracting officer, advising the labor union or workers' representative of the contractor's commitments under section 202 of Executive Order 11246 of September 24, 1965, and shall post copies of the notice in conspicuous places available to employees and applicants for employment.
- (5) The contractor will comply with all provisions of Executive Order 11246 of September 24, 1965, and of the rules, regulations, and relevant orders of the Secretary of Labor.
- (6) The contractor will furnish all information and reports required by Executive Order 11246 of September 24, 1965, and by the rules, regulations, and orders of the Secretary of Labor, or pursuant thereto, and will permit access to his books, records, and accounts by the contracting agency and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations, and orders.
- (7) In the event of the contractor's non-compliance with the nondiscrimination clauses of this contract or with any of such rules, regulations, or orders, this contract may be canceled, terminated or suspended in whole or in part and the contractor may be declared ineligible for further Government contracts in accordance with procedures

NOTE TO GENERAL COUNSEL: ADDITIONAL FEDERAL CLAUSES MAY APPLY DEPENDING ON PREVIOUSLY UNIDENTIFIED FEDERAL FUNDING SOURCE

authorized in Executive Order 11246 of September 24, 1965, and such other sanctions may be imposed and remedies invoked as provided in Executive Order 11246 of September 24, 1965, or by rule, regulation, or order of the Secretary of Labor, or as otherwise provided by law.

- (8) The contractor will include the provisions of paragraphs (1) through (8) in every subcontract or purchase order unless exempted by rules, regulations, or orders of the Secretary of Labor issued pursuant to section 204 of Executive Order 11246 of September 24, 1965, so that such provisions will be binding upon each subcontractor or vendor. The contractor will take such action with respect to any subcontract or purchase order as may be directed by the Secretary of Labor as a means of enforcing such provisions including sanctions for noncompliance: Provided, however, that in the event the contractor becomes involved in, or is threatened with, litigation with a subcontractor or vendor as a result of such direction, the contractor may request the United States to enter into such litigation to protect the interests of the United States.

4. Equal Employment Opportunity for all “federally assisted” Construction Contracts. 41 CFR §60.14(b)

The following clause applies for all federally assisted construction contracts where “federally assisted construction contracts” is defined as in 41 C.F.R. Part 60-1.3, or any contract for construction work, or modification thereof, as defined in the regulations of the Secretary of Labor at 41 C.F.R. Chapter 60, which is paid for in whole or in part with funds obtained from the Federal Government or borrowed on the credit of the Federal Government pursuant to a grant, contract, loan, insurance, or guarantee, or undertaken pursuant to any Federal program involving such grant, contract, loan, insurance, or guarantee:

During the performance of this contract, the contractor agrees as follows:

- (1) The contractor will not discriminate against any employee or applicant for employment because of race, color, religion, sex, sexual orientation, gender identity, or national origin. The contractor will take affirmative action to ensure that applicants are employed, and that employees are treated during employment without regard to their race, color, religion, sex, sexual orientation, gender identity, or national origin. Such action shall include, but not be limited to the following: employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided setting forth the provisions of this nondiscrimination clause.
- (2) The contractor will, in all solicitations or advertisements for employees placed by

NOTE TO GENERAL COUNSEL: ADDITIONAL FEDERAL CLAUSES MAY APPLY DEPENDING ON PREVIOUSLY UNIDENTIFIED FEDERAL FUNDING SOURCE

or on behalf of the contractor, state that all qualified applicants will receive consideration for employment without regard to race, color, religion, sex, sexual orientation, gender identity, or national origin.

- (3) The contractor will not discharge or in any other manner discriminate against any employee or applicant for employment because such employee or applicant has inquired about, discussed, or disclosed the compensation of the employee or applicant or another employee or applicant. This provision shall not apply to instances in which an employee who has access to the compensation information of other employees or applicants as a part of such employee's essential job functions discloses the compensation of such other employees or applicants to individuals who do not otherwise have access to such information, unless such disclosure is in response to a formal complaint or charge, in furtherance of an investigation, proceeding, hearing, or action, including an investigation conducted by the employer, or is consistent with the contractor's legal duty to furnish information.
- (4) The contractor will send to each labor union or representative of workers with which he has a collective bargaining agreement or other contract or understanding, a notice to be provided advising the said labor union or workers' representatives of the contractor's commitments under this section, and shall post copies of the notice in conspicuous places available to employees and applicants for employment.
- (5) The contractor will comply with all provisions of Executive Order 11246 of September 24, 1965, and of the rules, regulations, and relevant orders of the Secretary of Labor.
- (6) The contractor will furnish all information and reports required by Executive Order 11246 of September 24, 1965, and by rules, regulations, and orders of the Secretary of Labor, or pursuant thereto, and will permit access to his books, records, and accounts by the administering agency and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations, and orders.
- (7) In the event of the contractor's noncompliance with the nondiscrimination clauses of this contract or with any of the said rules, regulations, or orders, this contract may be canceled, terminated, or suspended in whole or in part and the contractor may be declared ineligible for further Government contracts or federally assisted construction contracts in accordance with procedures authorized in Executive Order 11246 of September 24, 1965, and such other sanctions may be imposed and remedies invoked as provided in Executive Order 11246 of September 24, 1965, or by rule, regulation, or order of the Secretary of Labor, or as otherwise provided by law.
- (8) The contractor will include the portion of the sentence immediately preceding paragraph (1) and the provisions of paragraphs (1) through (8) in every subcontract or purchase order unless exempted by rules, regulations, or orders of the Secretary

NOTE TO GENERAL COUNSEL: ADDITIONAL FEDERAL CLAUSES MAY APPLY DEPENDING ON PREVIOUSLY UNIDENTIFIED FEDERAL FUNDING SOURCE

of Labor issued pursuant to Section 204 of Executive Order 11246 of September 24, 1965, so that such provisions will be binding upon each subcontractor or vendor. The contractor will take such action with respect to any subcontract or purchase order as the administering agency may direct as a means of enforcing such provisions, including sanctions for noncompliance provided, however, that in the event a contractor becomes involved in, or is threatened with, litigation with a subcontractor or vendor as a result of such direction by the administering agency, the contractor may request the United States to enter into such litigation to protect the interests of the United States.

5. Davis-Bacon Act.

The following clause applies only for prime construction contracts of \$2,000 or more.

As amended (40 U.S.C. 3141–3148), when required by Federal program legislation, all prime construction contracts in excess of \$2,000 awarded by non-Federal entities must include a provision for compliance with the Davis-Bacon Act (40 U.S.C. 3141–3144, and 3146–3148) as supplemented by Department of Labor regulations (29 C.F.R. Part 5, “Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction”). In accordance with the statute, contractors must be required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, contractors must be required to pay wages not less than once a week. The non-Federal entity must place a copy of the current prevailing wage determination issued by the Department of Labor in each solicitation. The decision to award a contract or subcontract must be conditioned upon the acceptance of the wage determination. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency. The contracts must also include a provision for compliance with the Copeland “Anti- Kickback” Act (40 U.S.C. 3145), as supplemented by Department of Labor regulations (29 CFR Part 3, “Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States”). The Act provides that each contractor or sub- recipient must be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency.

6. Contract Work Hours and Safety Standards Act (40 U.S.C. 3701–3708).

The following clause applies only for contracts of \$100,000 or more that involve the employment of mechanics or laborers.

Where applicable, all contracts awarded by the non-Federal entity in excess of \$100,000 that involve the employment of mechanics or laborers must include a provision for compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor

NOTE TO GENERAL COUNSEL: ADDITIONAL FEDERAL CLAUSES MAY APPLY DEPENDING ON PREVIOUSLY UNIDENTIFIED FEDERAL FUNDING SOURCE

regulations (29 C.F.R. Part 5).

Under 40 U.S.C. 3702 of the Act, each contractor must be required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 U.S.C. 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.

Contractor shall include a provision for compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5) in all subcontracts of \$100,000 or more that involve the employment of mechanics or laborers.

7. Rights to Inventions under a Contract or Agreement.

The following clause only applies to contracts where the work is related to the performance of experimental, developmental, or research work funded by federal funds or where the work performed is subject to copyright.

Contractor acknowledges that the federal government reserves a royalty-free, non-exclusive, and irrevocable license to reproduce, publish, or otherwise use, and authorize others to use (in whole or in part, including in connection with derivative works), for state (or Federal) purposes, all reports, drafts of reports, or other material, data, drawings, computer programs, and codes associated with this Contract, and/or any copyright or other intellectual property rights, and any material or information developed and/or required to be delivered under this Contract. Contractor will comply with the requirements of 37 C.F.R. Part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms under Government Grants, Contracts and Cooperative Agreements".

8. Clean Air.

The following clause applies only for contracts of \$150,000 or more.

The Contractor agrees to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act, as amended, 42 U.S.C. 7401 et seq. The Contractor agrees to report each violation to the County and understands and agrees that the County will, in turn, report each violation as required to assure notification to the appropriate EPA Regional Office. The Contractor agrees it will not use any violating facilities. It will report the use of facilities placed on or likely to be placed on the U.S. EPA "List of Violating

NOTE TO GENERAL COUNSEL: ADDITIONAL FEDERAL CLAUSES MAY APPLY DEPENDING ON PREVIOUSLY UNIDENTIFIED FEDERAL FUNDING SOURCE

Facilities”. Contractor will report violations of use of prohibited facilities to the appropriate EPA Regional Office and to state and federal funding agency.

The Contractor also agrees to include these requirements in each subcontract exceeding \$150,000 financed in whole or in part with Federal assistance.

9. Clean Water.

The following clause applies only for contracts of \$150,000 or more.

The Contractor agrees to comply with all applicable standards, orders or regulations issued pursuant to the Federal Water Pollution Control Act, as amended, 33 U.S.C. 1251 et seq. The Contractor agrees to report each violation to the County and understands and agrees that the County will, in turn, report each violation as required to assure notification to the appropriate EPA Regional Office. The Contractor agrees it will not use any violating facilities. It will report the use of facilities placed on or likely to be placed on the U.S. EPA “List of Violating Facilities”. Contractor will report violations of use of prohibited facilities to the appropriate EPA Regional Office and to state and federal funding agency.

The Contractor also agrees to include these requirements in each subcontract exceeding \$150,000 financed in whole or in part with Federal assistance.

10. Government-wide Debarment and Suspension.

The following clause applies only for contracts of \$25,000 or more.

The Contractor shall comply and facilitate compliance with the U.S. Office of Management and Budget (U.S. OMB) “Guidelines to Agencies on Government wide Debarment and Suspension (Nonprocurement),” 2 C.F.R. Part 180. A contract award in any tier must not be made to parties listed on the government wide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 C.F.R. Part 180 that implement Executive Orders Nos. 12549 (3 C.F.R. Part 1986 Comp., p. 189) and 12689 (3 C.F.R. Part 1989 Comp., p. 235), “Debarment and Suspension.” SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order No. 12549. These provisions apply to each contract at any tier of \$25,000 or more, and to each contract at any tier for a federally required audit (irrespective of the contract amount).

This certification is a material representation of fact relied upon by the County. If it is later determined that the Contractor did not comply with 2 C.F.R. Part 180, Subpart C and 2 C.F.R. Part 3000, Subpart C, in addition to remedies available to County, the Federal Government may pursue available remedies, including but not limited to suspension and/or debarment.

NOTE TO GENERAL COUNSEL: ADDITIONAL FEDERAL CLAUSES MAY APPLY DEPENDING ON PREVIOUSLY UNIDENTIFIED FEDERAL FUNDING SOURCE

Contractor agrees to comply with the requirements of 2 C.F.R. Part 180, Subpart C and 2 C.F.R. Part 3000, Subpart C while this offer is valid and throughout the period of any contract that may arise from this offer. The bidder or proposer further agrees to include a provision requiring such compliance in its lower tier covered transactions.

11. Byrd Anti-Lobbying Amendment.

The following clause applies only for contracts of \$100,000 or more.

Contractor agrees to follow the requirements of 31 C.F.R. Part 21, "New Restrictions on Lobbying." Contractors who apply or bid for an award of \$100,000 or more shall file the required certification. Contractor certifies that it and all its subcontractors at every tier will not and have not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant, award, including any extension, continuation, renewal, amendment, or modification covered by 31 U.S.C. 1352. Each tier shall also disclose the name of any registrant under the Lobbying Disclosure Act of 1995 who has made lobbying contacts on its behalf with non-Federal funds with respect to that Federal contract, grant or award covered by 31 U.S.C. 1352.

12. Procurement of Recovered Materials.

The Contractor agrees to comply with Section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act. The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at 40 C.F.R. Part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds \$10,000 or the value of the quantity acquired during the preceding fiscal year exceeded \$10,000; procuring solid waste management services in a manner that maximizes energy and resource recovery; and establishing an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

13. Prohibited Telecommunications and Video Surveillance Services and Equipment.

Contractor understands and acknowledges that under 2 CFR Part 200.216, the County is prohibited from using federal funds to procure, obtain, extend or renew a contract to procure or obtain covered telecommunications equipment or services, including telecom equipment produced by Huawei Technologies Company or ZTE Corp. (or subsidiaries or affiliates of such entities).

NOTE TO GENERAL COUNSEL: ADDITIONAL FEDERAL CLAUSES MAY APPLY DEPENDING ON PREVIOUSLY UNIDENTIFIED FEDERAL FUNDING SOURCE

Contractor, therefore, certifies that they are in compliance with the John S. McCain National Defense Authorization Act for Fiscal Year 2019 (FY 2019 NDAA), Pub. L. No. 115-232 (2018), and that in the performance of this agreement, it will not provide equipment, services, or systems that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system. As described in Public Law 115-232, section 889, covered telecommunications equipment is telecommunications equipment produced by Huawei Technologies Company or ZTE Corporation (or any subsidiary or affiliate of such entities).

- (i.) For the purpose of public safety, security of Government facilities, physical security surveillance of critical infrastructure, and other national security purposes, video surveillance and telecommunications equipment produced by Hytera Communications Corporation, Hangzhou Hikvision Digital Technology Company, or Dahua Technology Company (or any subsidiary or affiliate of such entities);
- (ii.) Telecommunications or video surveillance services provided by such entities or using such equipment; or
- (iii.) Telecommunications or video surveillance equipment or services produced or provided by an entity that the Secretary of Defense, in consultation with the Director of National Intelligence or the Director of the Federal Bureau of Investigation, reasonably believes to be an entity owned or controlled by, or otherwise connected to, the People's Republic of China.

14. Domestic Preferences for Procurements.

As appropriate and to the extent consistent with law, Contractor shall to the greatest extent practicable, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactured products). The requirements of this section must be included in all subawards including all contracts and purchase orders for work or products procured with federal funds. For purposes of this clause, (1) "Produced in the United States" means, for iron and steel products, that all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States. (2) "Manufactured products" means items and construction materials composed in whole or in part of non-ferrous metals such as aluminum; plastics and polymer-based products such as polyvinyl chloride pipe; aggregates such as concrete; glass, including optical fiber; and lumber.

EXHIBIT B

(Forvis' Proposal)



A proposal for

Fort Bend County, Texas

Public Sector

July 2025

Primary Contact

Amanda E. Eaves, CPA, Partner
2700 Post Oak Boulevard, Suite 1500
Houston, TX 77056
Phone: 713.499.4603

Submitted by Forvis Mazars

ORIGINAL RFP – 25-060 Audit Services



Forvis Mazars, LLP
2700 Post Oak Boulevard, Suite 1500
Houston, TX 77056
713.499.4600
forvismazars.us



July 8, 2025

Letter of Transmittal

Ms. Brooke Lindemann
County Purchasing Agent
Fort Bend County
Travis Annex | 301 Jackson, Suite 201
Richmond, TX 77469

Dear Ms. Lindemann:

Fort Bend County (the County) is one of Texas' fastest-growing and most dynamic communities—and with that growth comes complex challenges. From maintaining and expanding infrastructure and enhancing regional mobility to keeping pace with shifting regulations, budget constraints, and increasing demands on service delivery, the County's leadership faces critical decisions that will shape the future for its residents.

That's where Forvis Mazars can help. As a firm with deep roots in Texas and a legacy of serving public sector entities across the state, we understand the local landscape. Our team brings extensive experience supporting large and similarly scaled governments, providing tailored guidance that aligns with the County's commitment to innovation, transparency, and efficient service to its citizens.

It's understandable that switching service providers can seem daunting, but we're confident our smooth transition approach can make this process easier for the County by quickly becoming familiar with your team with little disruption to day-to-day operations. Additionally, we can provide a unique and fresh-perspective, and an audit approach accompanied with frequent and proactive communication, that will benefit the County. Our confidence is in part due to our local team's extensive experience serving large governments across Texas and the nation, which we believe makes Forvis Mazars the right choice for the County.

We look forward to the opportunity to support Fort Bend County in your strategic priorities, from funding and operational efficiency to technology transformation. Our proposed team is ready to work with you in delivering clear, actionable insights that move the County forward. If you have any questions about this proposal, you may reach me by phone or email as provided below.

Respectfully Presented,

Amanda E. Eaves, CPA | Partner | 713.499.4603 | amanda.eaves@us.forvismazars.com

#1

Single Audit
Provider in Texas
in 2023

#2

Single Audit Provider
in the Nation

82

Public Sector Net
Promoter Score®*



ClearlyRated's 2025

Best of Accounting™
Five Year Diamond Award
for Service Excellence

Contents

- Letter of Transmittal..... 1
- Executive Summary.....3
 - Tab 1. Understanding Requirements.....7
 - Tab 2. Firm Experience..... 11
 - Tab 3. Fee 17
 - Tab 4. Overall Completeness of Submission 18
- Exceptions to Terms & Conditions23

Executive Summary

This section of the response should be limited to a brief narrative highlighting the company's background and experience. Narrative should clearly demonstrate compliance with qualifications listed in the RFP specifications. Include length of time the company has been in business.

For your convenience, we have structured our proposal according to the requirements in your RFP and Q&A #1. We believe our proposal will demonstrate our qualifications to serve the County.

INFORMATION CONTAINED IN FORVIS MAZARS RFP RESPONSE, WHICH IT ASSERTS AS CONFIDENTIAL, IS EITHER BUSINESS AND/OR PROPRIETARY TRADE SECRET INFORMATION NOT SUBJECT TO DISCLOSURE AS SET FORTH IN THE STATE OF TEXAS PUBLIC INFORMATION ACT. SUCH CONFIDENTIAL INFORMATION HAS INDEPENDENT ECONOMIC VALUE TO FORVIS MAZARS, IS NOT REASONABLY ASCERTAINABLE BY THIRD PARTIES, AND IS THE SUBJECT OF REASONABLE EFFORTS BY FORVIS MAZARS TO MAINTAIN ITS SECRECY AND/OR CONFIDENTIALITY. SUCH INFORMATION IN THIS PROPOSAL SHALL BE DESIGNATED WITH AN ASTERISK (*).

Listening to Understand Your Needs

Forvis Mazars appreciates the opportunity to propose audit services to Fort Bend County (the County). Guided by our commitment to delivering an Unmatched Client Experience®, we are eager to engage with the County to understand your unique needs and priorities.

Through our extensive work with public sector clients across Texas, we recognize the distinct challenges counties face in achieving their goals. These include:

- Demonstrating transparency and strong fiscal stewardship
- Navigating evolving regulatory requirements and reporting standards
- Managing scope, deliverables, and change control in large-scale construction projects
- Safeguarding financial systems through robust cybersecurity and fraud prevention measures

We understand that Fort Bend County operates in this complex environment. While you focus on serving your constituents and addressing public sector demands, Forvis Mazars is ready to support you with a client-centered approach tailored to your objectives.

Firm Profile

Forvis Mazars, LLP was formed in 2022 through the combination of two nearly 100-year-old firms, both committed to providing Unmatched Client Experiences—BKD, established in Kansas City and Joplin, Missouri, in 1923, and Dixon Hughes Goodman LLP (DHG), established in Norfolk, Virginia, in 1932. BKD and DHG each brings a distinct legacy of what it means to provide professional services that go above and beyond. The current name, Forvis Mazars, LLP, was created in 2024 when FORVIS and Mazars created a two-firm network.

Ranked among the largest public accounting firms in the United States, the firm's more than 7,000 dedicated team members provide an **Unmatched Client Experience**® through the delivery of assurance, tax, and consulting services for clients in all 50 states and internationally through the global network. Forvis Mazars spans across 74 markets in 29 states in the U.S.



285+

Dedicated government professionals



800+

Total public sector clients



~500

Government audit clients



~20

County Clients

Public Sector Experience

Forvis Mazars understands that municipalities, county governments, public transportation agencies, and other governmental organizations have an obligation to serve the public with fiscal responsibility and transparency. We have been serving governmental entities since 1970.

Our robust Public Sector Practice is comprised of professionals who are actively involved in national industry committees and can provide proactive communication and critical insights as you plan for the future.

Whether the County is seeking increased efficiencies, navigating compliance, or adopting new standards, our trusted public sector advisors deliver best practices to help you meet reporting deadlines—allowing you to focus on providing essential services to your community.

Representative Client List **CONFIDENTIAL**

- | | | |
|-------------------------------|--|-------------------------------|
| Cherokee Nation | Central Florida Expressway Authority, FL | Cedar County, NE |
| Chickasaw Nation | Citrus County, FL | Douglas County, NE |
| Choctaw Nation of Oklahoma | Martin County, FL | City of Arlington, TX |
| City of Phoenix, AZ | Osceola County, FL | City of El Paso, TX |
| City of Tucson, AZ | Pinellas County, FL | City of Fort Worth, TX |
| City of Aurora, CO | Seminole County, FL | City of Frisco, TX |
| City and County of Denver, CO | St. Johns County, FL | City of Grapevine, TX |
| Jefferson County, CO | Delaware County, IN | City of San Antonio, TX |
| Douglas County Government, CO | Sedgwick County, KS | Port Authority of San Antonio |
| | Camden County, MO | Port of Houston Authority |
| | Jasper County, MO | Port of Galveston |
| | | Wichita County, TX |

Educational Resources for Texas Governments

Our commitment to our Texas public sector clients extends beyond the provision of accounting services—we provide educational programs across the state on an annual basis. These include hosting roundtable discussions, and other sessions for the Government Finance Officers Association of Texas (GFOAT). We also have several professionals who serve on the Special Review Committee for the Government Finance Officers Association (GFOA).

Forvis Mazars Houston office takes further steps to keep clients abreast of industry changes and best practices through an Annual Public Sector Seminar, which will provide you with a full day of complimentary continuing professional education (CPE). Recent years' topics have included GASB updates, the importance of sound internal controls, combating fraud in the public sector and cybersecurity challenges.

Unmatched Client Experience

When our partners created Forvis Mazars, we set out to build a different professional services firm, one so special that our people, clients, and future clients couldn't help but notice. It takes courage to take a step like we did, but we have the confidence to do so because of our history of and commitment to client service.

Our commitment to these values is memorialized in our book - The Forvis Mazars Way in Action. This book is about our passion, 100-year legacy, and aspiration to be special and different from our peers. It is about our commitment to providing an Unmatched Client Experience® (or UCX for short), while putting integrity first in all we do. We provide this book to our people and our clients. We ask them to hold us accountable. What does an Unmatched Client Experience look like for the County? It includes professionals who are committed to the following:



1 Listen to Understand

2 Be Responsive

3 Consult with Purpose to Deliver Value

View our UCX book

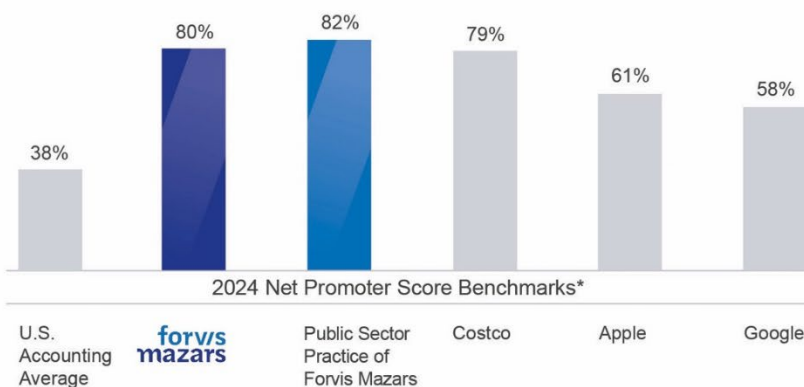
Proven Experience

Our firm is committed to delivering an Unmatched Client Experience® through exceptional quality and client service. In 2025, Forvis Mazars won ClearlyRated's Best of Accounting™ Five Year Diamond Award for Service Excellence. ClearlyRated® utilizes a Net Promoter® Score (NPS®) to determine the results. NPS is a simple metric based on a survey question that asks your clients how likely they are to recommend your firm to a friend or colleague on a numeric scale of 0–10. To better understand how the NPS of Forvis Mazars was calculated, visit ClearlyRated's resource for [NPS for Accounting Firms](#). Below, we have shared statistics regarding the NPS of Forvis Mazars and comparable scores from other leading brands and our industry.



ClearlyRated's 2025

Best of Accounting™ Five Year Diamond Award for Service Excellence



Public Sector Net Promoter Score of Forvis Mazars

82%

Of Public Sector clients of Forvis Mazars would recommend Forvis Mazars to others

NPS Data Source: CustomerGauge (<https://customergauge.com/benchmarks/blog/top-highest-nps-scores>). Net Promoter®, NPS®, NPS Prism®, and the NPS-related emoticons are registered trademarks of Bain & Company, Inc., NICE Systems, Inc., and Fred Reichheld. *ClearlyRated® - NPS® 101 for Accounting Firms & Relational FYE 2024 Survey.

The Forvis Mazars Difference

What to Expect	How Forvis Mazars Meets the County's Needs
Deep Public Sector Experience	<ul style="list-style-type: none"> • Extensive experience serving governmental clients nationwide, including Texas clients. • Proven ability to deliver operational insights and best practice recommendations.
Proactive & Relevant Communication	<ul style="list-style-type: none"> • Regular updates on industry developments from conferences and thought leadership. • Timely, clear communication to help keep you informed and prepared.
A Trusted Advisor	<ul style="list-style-type: none"> • Amanda Eaves leads your engagement, focusing in on your Unmatched Client Experience. • Direct access to the right professionals at the right time.
No Surprises Engagement Approach	<ul style="list-style-type: none"> • Weekly meetings during the engagement and as-needed check-ins year-round. • Transparent updates on timing, issues, and industry changes.
Effective & Efficient Engagement	<ul style="list-style-type: none"> • Integrated audit approach for better coordination and time savings. • Skilled, experienced team committed to delivering consistent value to the County.
A Strong Texas Presence	<ul style="list-style-type: none"> • Offices in Houston, Dallas, Fort Worth, San Antonio, Waco, and Austin. • Deep roots and commitment to Texas' public sector landscape.

Helping You Unlock Additional Value

We would strive to develop a rapport with the County that enables you to discuss new accounting issues or unusual transactions with us throughout the year. We would value these interactions with you and consider many of these included in the scope of our fees. If these discussions evolve into a broader project requiring additional research, procedures, or analysis, we will proactively discuss any added scope and fees with you. In addition, we have identified the following potential service that we believe could benefit you.



The Reporting Solution (TRS)

The Reporting Solution (TRS), is a SasS platform that streamlines the preparation of financial reports, including the ACFR and AFR, through collaboration and efficient reporting processes. It can also be used to create interim reports. Users create the entire report using database-driven financial statements, an online word processor, and proprietary spreadsheet technology.

Tab 1. Understanding Requirements

Demonstrate how Respondent will accomplish all elements of requirements. Include methodology that will be utilized and any collaboration amongst teams assigned to engagement as appropriate.

Financial Statement Audit in Accordance with *Government Auditing Standards*, & Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (the Uniform Guidance), & State of Texas Grant Management Standards (TxGMS)

Auditing standards set the technical requirements for our process, culminating with the expression of our opinion on the presentation of your financial statements. Our audit will 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.

The Forvis Mazars Audit Experience

While auditor selection should start with evaluating technical competence, it also should extend to your expectations for an unmatched service experience. Your audit experience includes how your engagement is managed, how you and your team are treated, the quality and timeliness of communication you receive and your confidence in the results and guidance you receive. Our philosophy at Forvis Mazars emphasizes independence, integrity, and quality, and we have a strong commitment to providing high quality service, through a knowledgeable engagement team.



Onboarding & Project Management

We prioritize building strong relationships, gaining a deep understanding of your operations, and aligning on expectations to ensure a seamless transition. While the proposal has provided a solid foundation, learning more about your organization will help us tailor our approach and serve you more effectively.

Our audit methodology is grounded in risk-based planning and powered by our proprietary platform which enables efficient documentation, centralized testing, and streamlined communication across engagement teams. We also leverage our Engage client portal to securely exchange documents, manage requests, and maintain transparency throughout the audit process.

Team collaboration is a cornerstone of our service model. Your engagement will be led by experienced professionals who have worked with similar governmental entities. Our low partner-to-staff ratio ensures that senior leaders remain actively involved, providing guidance and continuity throughout the engagement.

We also draw on firmwide resources, including technical specialists and industry advisors, to bring best practices and innovative solutions to your audit

If not already completed, we'll finalize the client acceptance process to confirm key details and verify any remaining confidential information, such as litigation history or other sensitive matters.

Proposed Timeline

AUDIT ACTIVITY	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
Transition & Onboarding								
Audit Planning								
Interim Testing								
Final Fieldwork								
Financial Reporting and Issuance								
Presentations								

Executing the Audit

Once we have established our overall process and communication plans with you, the detailed work can begin. Key elements of that work include:

Risk Assessment <ul style="list-style-type: none"> Discussions with management and staff Preliminary analytics Review minutes, agreements 	Assessing IT Risks <ul style="list-style-type: none"> Obtain an understanding of your systems Review the County's Information Technology General Controls (ITGCs) 	Audit Design <ul style="list-style-type: none"> Tailor our approach to the County What is truly important? What are your concerns? Design the tests we will perform
Gathering Evidence <ul style="list-style-type: none"> Combination of on-site and off-site work in accordance with agreed upon timeline Regular status updates as agreed to in onboarding 	Reviewing the Work <ul style="list-style-type: none"> Engagement executive review Quality control review by an independent Partner 	Sharing our Results <ul style="list-style-type: none"> Communicate our findings Draft our opinion and the single audit report Share our results with management and Commissioners

Assessing IT Risks

For clients with complex systems, our risk assessment also includes a more focused evaluation of your IT systems. Organizations with greater IT risk often manage high-volume, automated transactions or otherwise rely heavily on how systems create and manage data that affects financial statement amounts and disclosures. In your environment, obtaining a strong understanding of your systems is important, and our feedback may help you evaluate your own risks. In addition to using our traditional auditors, we may engage professionals from our Risk Consulting practice to assist in that evaluation.

These individuals can offer focused experience with specific systems or with overall IT matters such as logical security, change management, computer operations, and other areas where risk and fraud relevant to financial reporting can occur.

Compliance Audit in Accordance with the Uniform Guidance & TxGMS

Forvis Mazars performs hundreds of Single Audits annually, focusing on two objectives: first, an audit of your financial statements and reporting on the Schedule of Expenditures of Federal Awards (SEFA) and the Schedule of Expenditures of State Awards (SESA) in accordance with Government Auditing Standards, and second, a compliance audit for federal and state awards expended during the fiscal year in accordance with the Uniform Guidance and TxGMS.

Many of our governmental clients receive federal and state funding. Our extensive experience with compliance testing in accordance with the OMB and TxGMS requirements can help provide the County with a Single Audit performed properly and submitted on time.

Texas Juvenile Justice Department & Community Supervision & Corrections Department

We will perform an audit of the aggregate statement of revenues, expenditures, and changes in fund balance – budget and actual – regulatory basis of the funds provided by the TJJD Grant Funds of Fort Bend County Juvenile Probation Department, consistent with procedures prescribed in contracts with TJJD, with reports issued to the Fort Bend County Juvenile Board and Juvenile Probation Department. We will also perform an audit for Criminal Justice Department funds administered by the Community Supervision and Corrections Department (CSCD).

Our Approach

At Forvis Mazars, we go beyond identifying findings. Our audit procedures are designed to identify opportunities for improving compliance efficiency and reducing the risk of sanctions or funding reductions. Our professionals maintain strong relationships with federal agencies, enabling us to collaborate effectively and help clients proactively resolve or avoid issues.

Entities subject to Uniform Guidance and TxGMS benefit from our tailored audit programs, comprehensive checklists, and an extensive database of federal and state compliance requirements.

We typically perform identification and testing of your federal and state programs during interim fieldwork—prior to your fiscal year-end. This timing allows us to deliver our services more efficiently and effectively.

Broad Audit Risk Considerations

Some risk considerations apply across nearly all our audits. We pay particular attention to the following items:

Risk of Management Override of Controls

When considering fraud, auditing standards require evaluating the risk that management could override existing controls. We will perform interviews of selected individuals, apply an element of unpredictability in our testing, and brainstorm as a team to evaluate risks and possible actions based on our observations. We also will perform journal entry testing, review estimates for bias and significant changes, and consider the business rationale for significant unusual transactions.



Perform

interviews of selected individuals



Apply

an element of unpredictability in our testing



Brainstorm

as a team to evaluate risks and possible actions based on our observations

Procedures & Risks Specific to the Public Sector

Audit procedures can vary, but they often include traditional observation, sampling and testing combined with more advanced deployment of technology for trend analysis, summarization of documents and assessment of large data sets.

Our work with hundreds of clients in the public sector means our advisors are very familiar with the significant audit areas at the County. While no two audits are the same, certain activities are common to governmental entities. Specific risk areas for the County are likely to include:

Investments	Capital, Lease, & Subscription Assets	Revenue Recognition, Accounts Receivable & Deferred Inflows
<ul style="list-style-type: none"> • Third-party confirmations • Fair marketing testing • Disclosure requirements 	<ul style="list-style-type: none"> • Focus on significant additions • Reviewing new agreements • Analytically review depreciation 	<ul style="list-style-type: none"> • Evaluate revenue recognition from various sources (taxes, grants, etc.) • Confirm significant balances • Review subsequent collections
Pension & OPEB Liabilities	Long-Term Debt	Net Position/Fund Balance
<ul style="list-style-type: none"> • Obtain and test actuarial calculations, including assumptions used • Evaluate professional qualifications and reputation of the actuary • Disclosure requirements 	<ul style="list-style-type: none"> • Reviewing Debt Agreements for pledged revenue and covenants • Inquire about policies on arbitrage requirements • Disclosure requirements 	<ul style="list-style-type: none"> • Recalculate net investment in capital assets • Testing classification of net position/fund balance

Significant New Accounting Standards / Knowledge of GASB Requirements

Wherever the County may be in the process of adopting new GASB standards relevant to you, your proposed team has the experience to help. We bring deep experience and a strong track record of supporting our clients through previous GASB implementations and financial reporting challenges. We are well positioned to assist the County with implementation of the following GASB pronouncements:

- GASB Statement No. 101, *Compensated Absences* - Effective for County's fiscal year end 2025
- GASB Statement No. 102, *Certain Risk Disclosures* - Effective for County's fiscal year end 2025
- GASB Statement No. 103, *Financial Reporting Model Improvements* - Effective for County's fiscal year end 2026
- GASB Statement No. 104, *Disclosure of Certain Capital Assets* - Effective for County's fiscal year end 2026

We want to help you evaluate the potential effects of these pronouncements well in advance, so you have adequate time to prepare for and apply them. We commit to a continued dialogue with your team on significant pronouncements, both prior to and during the implementation process.

Tab 2. Firm Experience

Provide a minimum of three (3) references of audit services held in the past two (2) years. References to include the client's name, contact name, phone and email address.

References

We have a track record of helping similar public sector clients and understand they are our best ambassadors. Listening to us helps, but hearing directly from your peers can be a meaningful step in your decision-making process. We encourage you to reach out to the following clients to discuss the services and capabilities of Forvis Mazars at your convenience.

City of San Antonio, Texas*

San Antonio, TX
Ms. Victoria Roeder
Assistant Finance Director
210.207.2169
victoria.roeder@sanantonio.gov

Jefferson County, Colorado*

Golden, CO
Ms. Heather Frizzell
Finance Director
303.271.8575
hfrizzel@jeffco.us

Port of Galveston*

Galveston, TX
Mr. Mark Murchison
Chief Financial Officer
409.766.6146
mmurchison@portofgalveston.com

“If I were to use just a few words to describe our Forvis Mazars auditors, I would use knowledgeable, professional, and personable. While our auditors were already knowledgeable about the business, they were eager to tour the Port and learn about challenges and strategies specific to our business. They had significant expertise in new pronouncements we implemented and were able to answer questions. They worked with us closely to fulfill audit deadlines and complete reports, and they expertly presented the audit results to our board of directors. It was a pleasure for me and my entire finance team to work with Forvis Mazars as our auditors on our Annual Comprehensive Financial Report, pension plan report, and federal and state Single Audit reports. I look forward to continuing to work with Forvis Mazars and would recommend them to your organization without any reservation.”

Mark Murchison

Chief Financial Officer
Port of Galveston

Service Team

We approach team selection with intention and care, ensuring that the professionals assigned to your engagement are well suited to your specific needs. Prior experience is a key factor in our staffing decisions, and we have assembled a team with deep expertise in the Texas public sector. The following pages provide biographies of your dedicated service team, highlighting their relevant qualifications and experience.



Amanda E. Eaves, CPA
 Lead Engagement Executive
 713.499.4603
 amanda.eaves@us.forvismazars.com

Engagement Responsibilities

As lead engagement executive, Amanda will be responsible for coordinating and overseeing the engagement.

Experience

- Southwest Regional Sector Leader for the Nonprofit, Education, and Public Sector Practice,
- 25+ years of experience providing audit and accounting services to governmental entities including extensive experience reviewing Annual Comprehensive Financial Reports for submission to GFOA for the COA Program.
- Member of the firm's internal inspection team with a focus on governmental audits.
- Brings a unique audit perspective from experience on both the client and auditor sides, enabling a balanced, informed approach that fosters collaboration and efficiency.

Professional & Community Involvement

- Member, American Institute of CPAs
- Member, Texas Society of CPAs
- Associate Member, Government Finance Officers Association (GFOA) of the United States and Canada, and GFOA of Texas, and GFOA Special Review Committee.
- Member, Greater Houston Partnership's Executive Women's Partnership
- Chapter co-chair Bay Area Chapter of the Greater Houston Women's Chamber of Commerce

Education & Certifications

- Licensed CPA, Texas
- AICPA's Advanced Single Audit Certificate, demonstrating her expertise in conducting Single Audits at an advanced level as outlined in the AICPA Competency Framework: Governmental Accounting.
- B.B.A. degree in accounting, Lamar University, Beaumont

Continuing Professional Education

Amanda received approximately 159 hours of continuing professional education (CPE) and approximately 156 hours of Yellow Book CPE training in 2022, 2023, and 2024.

Representative List of Clients **CONFIDENTIAL**

City of San Antonio, TX [^]	Port of Galveston, TX [^]	Alamo Area Council of Governments [^]
City of Bryan, TX [^]	Houston-Galveston Area Council [^]	
City of College Station, TX [^]		

In addition, Amanda has served other governmental entities during her career including Gulf Coast Authority[^], and the cities of Beaumont[^], Galveston[^], League City[^], and La Porte[^], Texas.

[^]Includes ACFR audit



Angela K Dunlap, CPA
 Engagement Quality Reviewer
 713.499.4776
 angie.dunlap@us.forvismazars.com

Engagement Responsibilities

As engagement quality reviewer, Angie will be responsible for reviewing the documentation of the audit, including the significant accounting, auditing, and financial reporting matters.

Experience

- Houston office Nonprofit, Education and Public Sector market sector leader
- 30+ years of auditing experience providing financial statement audit services to a variety of governments of varying sizes and complexities, including port authorities, airports, municipalities and special purpose districts.
- Active member of the firm’s Public Sector Center of Excellence.
- Recognized thought leader in her field, Angie has presented at several industry conferences, including those hosted by the Government Finance Officers Association (GFOA), GFOA of Texas, the American Institute of CPAs and various state CPA societies. She has also conducted training sessions on governmental topics for clients and other organizations.

Professional & Community Involvement

- Member, American Institute of CPAs
- Member, Texas Society of CPAs, where she serves on the Governmental Accounting and Single Audit Conference Committee
- Associate Member, Government Finance Officers Association (GFOA) of the United States and Canada, and GFOA of Texas

Education & Certifications

- Licensed CPA, Texas
- B.B.A. degree in accounting, Baylor University, Waco, Texas, and M.B.A. degree, University of Dallas, Texas.

Continuing Professional Education

Angie received approximately 270 hours of CPE and approximately 265 hours of Yellow Book CPE training in 2022, 2023, and 2024.

Representative List of Clients **CONFIDENTIAL**

City of San Antonio, TX [^]	City of Lancaster, TX [^]	Port of Houston
City of Arlington, TX [^]	City of Midland, TX [^]	Authority [^]
City of College Station, TX [^]	City of Litte Rock, AR [^]	St. Joseph’s County, IN [^]
City of Farmers Branch, TX [^]	City of Ft. Wayne, IN [^]	
Jefferson County, CO [^]	Port of Galveston [^]	

In addition, Angie has served other governmental entities during her career including City of New York, New York[^], the cities of Dallas[^], McAllen* and Fort Worth[^], Texas.

[^]Includes ACFR audit



Erica M. Brown, CPA
 Audit Senior Manager
 713.499.4657
 erica.brown@us.forvismazars.com

Engagement Responsibilities

As audit senior manager, Erica will be responsible for the direct supervision of senior associates and staff to help oversee the delivery of an efficient and effective audit.

Experience

- 17+ years of auditing experience.
- Deep expertise in governmental accounting and both federal and state Single Audits. She regularly provides audit services to a variety of government, nonprofit, and higher education clients, with a focus on port authorities, cities and community colleges.
- Leads training sessions on governmental topics for clients and professional organizations.
- Served as Houston office champion for implementing GASB Statement No. 84, *Fiduciary Activities*, for our public sector clients. She was also the office champion for LeaseVision, the firm’s proprietary software to aid in implementing GASB Statement No. 87, *Leases* and GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*.
- Completed a summer fellowship with our Audit Methodology and Innovation team in 2024.

Professional & Community Involvement

- Member, American Institute of CPAs
- Member, Texas Society of CPAs
- Associate Member, Government Finance Officers Association (GFOA) of the United States and Canada, and GFOA of Texas, and previous member of GFOA Special Review Committee.

Education & Certifications

- Licensed CPA, Texas
- B.S. degree in accounting and M.B.A. degree, Louisiana State University, Baton Rouge.

Continuing Professional Education

Erica received approximately 368 hours of CPE and approximately 318 hours of Yellow Book CPE training in 2022, 2023, and 2024.

Representative List of Clients **CONFIDENTIAL**

City of Bryan, TX [^]	Houston Community College [^]	Port of Houston Authority [^]
City of San Antonio, TX [^]	Lone Star College [^]	Port of Galveston [^]

In addition, Erica has served other governmental entities during her career including City of McAllen, TX[^], City of Richmond, VA[^], and Alamo College District[^].

[^]includes ACFR audit



Darby Brandt, CPA
 Audit Senior Associate II
 281.501.4926
 darby.brandt@us.forvismazars.com

Engagement Responsibilities

As audit in-charge, Darby will be responsible for managing fieldwork, overseeing engagement staff, and reviewing planning documents, audit programs, workpapers, and reports.

Experience

- Experienced audit professional with over four years of hands-on experience delivering high-quality audit and attestation services to a variety of government, nonprofit, and higher education clients.
- Well versed in governmental auditing standards and federal and state funding requirements.

Education & Certifications

- Licensed CPA, Texas
- B.S degree in Accounting, Sam Houston State University, Huntsville.
- Inducted into Beta Gamma Sigma, the international business honor society, which recognizes the top 10% of business students from the top 5% of business school programs around the world.

Continuing Professional Education

Darby received approximately 181 hours of CPE and approximately 177 hours of Yellow Book CPE training in 2022, 2023, and 2024.

Representative List of Clients **CONFIDENTIAL**

City of College Station, TX [^]	Port of Houston Authority [^]	University of Houston, College of Business Foundation
Houston Community College [^]	University of St. Thomas	

[^]includes ACFR audit

Additional Resources



Lindsey Oakley, CPA
 National Financial Reporting Partner – Public Sector

Experience

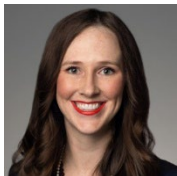
- 18+ years of experience in the government, nonprofit, and education sectors
- Provides technical support to Forvis Mazars auditors, implements new professional standards, and performs quality reviews on engagements
- Serves as the firmwide national financial reporting partner for the nonprofit, education, and public sector industry

Professional & Community Involvement

- Member, American Institute of CPAs
- Member, Missouri Society of CPAs
- Chair of the Executive Committee of the AICPA Government Audit Quality Center
- Serves on the Comptroller General's Advisory Council on Government Auditing Standards.

Education & Certifications

- Graduate of Missouri State University, Springfield, with a B.S. degree in accountancy and an M.Acc. degree



Lauren Stamey, CPA
Director

Experience

- 11+ years of experience providing audit and consulting services to public sector entities across the United States, including extensive experience with Single Audits.
- Member of the Professional Standards Group (PSG) in the Forvis Mazars' Accounting and Assurance department where she provides technical support and training to auditors, implements quality control policies and procedures for new professional standards, assists with internal inspections, and performs concurring review on engagements.
- Joined PSG full time in 2024, after working in the Dallas office for ten years, where she provided audit and consulting services to public sector entities, advised state and local governments on future accounting pronouncements, and assisted with new standard implementation.
- Instructor at local and firmwide trainings, as well as externally providing continuing professional education for local public sector entities.

Professional & Community Involvement

- Member, American Institute of CPAs
- Member, Texas Society of CPAs
- Member, GFOA & GFOA of Texas (GFOAT)
- Serves on the GFOA Certificate of Achievement for Excellence in Financial Reporting Program Special Review Committee

Education & Certifications

- Licensed CPA, Texas
- B.S. degree in accounting, Northwestern State University, Natchitoches, Louisiana
- M.Acc. degree, University of Arkansas, Fayetteville

Tab 3. Fee

Provide detailed pricing schedule.

We recognize that transparency and value are essential in selecting the right audit partner. Our proposed fees are thoughtfully aligned with the scope of services outlined in this proposal, the complexity of your operations, and our commitment to delivering high-quality, timely, and insightful audit services. The fee structure is designed to be both competitive and reflective of the expertise and resources required to meet your expectations.

Should there be changes in our responsibilities due to new rules, regulations, or updates to accounting or auditing standards, we will proactively consult with you to assess the impact and discuss any necessary adjustments to our fees.

For the Year Ending September 30	2025
Fort Bend County	
Financial Statement Audit	\$104,500
Federal and State Single Audit (one major federal and one major state program)	14,000
Fort Bend County Drainage District	13,500
Fort Bend County Community Supervision and Corrections	18,000
Fort Bend County Juvenile Probation	18,000
Fort Bend County Grand Parkway Toll Road Authority	20,750
Fort Bend County Toll Road Authority	20,750
Total	\$209,500

Future Year Fees

We anticipate a 3 to 4% increase in our professional fees for future optional terms. Should there be significant changes in your operations or in applicable accounting or auditing standards, we will proactively engage with you to assess the impact and discuss any necessary adjustments to our fees.

Tab 4. Overall Completeness of Submission

Proof of insurance

Forvis Mazars maintains professional liability insurance coverage to protect us in the unlikely event substantial litigation would ever threaten our financial stability. The firm's Governing Board determines the appropriate amount of coverage, considering the nature of our clientele, the services we perform, and other factors. Our coverage is comparable to or exceeding that of other firms our size and what one might expect of a firm of our size and nature. We maintain additional commercial insurance coverage, which includes general liability, excess general liability, auto liability, workers' compensation, etc.



CERTIFICATE OF LIABILITY INSURANCE

DATE(MM/DD/YYYY)
09/27/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Aon Risk Services Central, Inc. Chicago IL Office 200 East Randolph Chicago IL 60601 USA	CONTACT NAME: PHONE (A/C. No. Ext): (312) 381-1000 FAX (A.C. No.): (312) 381-7007	
	E-MAIL ADDRESS:	
INSURED Forvis Mazars, LLP Attn: Scott Henderson 910 East St. Louis Street Suite 400 Springfield MO 65806 USA	INSURER(S) AFFORDING COVERAGE	
	INSURER A: Great Northern Insurance Co.	20303
	INSURER B: Federal Insurance Company	20281
	INSURER C: Chubb National Ins Co	10052
	INSURER D: Chubb Indemnity Insurance Co.	12777
	INSURER E:	
INSURER F:		

Holder Identifier :

COVERAGES CERTIFICATE NUMBER: 570108511711 REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS. Limits shown are as requested

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> Blanket Additional Insured GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input checked="" type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC <input type="checkbox"/> OTHER:			30040658 General Liability	09/30/2024	09/30/2025	EACH OCCURRENCE \$1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$1,000,000 MED EXP (Any one person) \$25,000 PERSONAL & ADV INJURY \$1,000,000 GENERAL AGGREGATE \$2,000,000 PRODUCTS - COMP/OP AGG Included
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input checked="" type="checkbox"/> OWNED AUTOS ONLY <input checked="" type="checkbox"/> SCHEDULED AUTOS NON-OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY			73628888 Auto	09/30/2024	09/30/2025	COMBINED SINGLE LIMIT (Ea accident) \$1,000,000 BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)
B	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input type="checkbox"/> RETENTION			78197191 Umbrella	09/30/2024	09/30/2025	EACH OCCURRENCE \$5,000,000 AGGREGATE \$5,000,000
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR / PARTNER / EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below			2470441240 WC (AOS)	09/30/2024	09/30/2025	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$1,000,000
D				2470441241 WC (AK & MS)	09/30/2024	09/30/2025	E.L. DISEASE-EA EMPLOYEE \$1,000,000 E.L. DISEASE-POLICY LIMIT \$1,000,000

Certificate No : 570108511711

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER Evidence of Insurance	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE <i>Aon Risk Services Central, Inc.</i>

Required Forms

**All vendors submitting are required to complete the attached and return with submission:
31.1 Vendor Information Form**



COUNTY PURCHASING AGENT
Fort Bend County, Texas

Vendor Information

Brooke Lindemann
Interim Purchasing Agent

Office (281) 341-8640

Legal Company Name (top line of W9)	Forvis Mazars, LLP												
Business Name (if different from legal name)													
Type of Business	<input type="checkbox"/> Corporation/LLC <input type="checkbox"/> Sole Proprietor/Individual	<input checked="" type="checkbox"/> Partnership <input type="checkbox"/> Tax Exempt	Age in Business? 100+ Years										
Federal ID # or S.S. #	44-0160260	SAM.gov Unique Entity ID #	FV5MAAQ7LUM8										
SAM.gov CAGE / NCAGE	FV5MAAQ7LUM8												
Publicly Traded Business	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes Ticker Symbol _____												
Remittance Address	2700 Post Oak Boulevard, Suite 1500												
City/State/Zip	Houston, TX 77056												
Physical Address	2700 Post Oak Boulevard, Suite 1500												
City/State/Zip	Houston, TX 77056												
Phone Number	713.499.4600												
E-mail	amanda.eaves@us.forvismazars.com												
Contact Person	Amanda Eaves												
Check all that apply to the company listed above and provide certification number.	DBE-Disadvantaged Business Enterprise <input type="checkbox"/> SBE-Small Business Enterprise <input type="checkbox"/> HUB-Texas Historically Underutilized Business <input type="checkbox"/> WBE-Women's Business Enterprise <input type="checkbox"/>	Certification # _____ Certification # _____ Certification # _____ Certification # _____	<table border="1"> <thead> <tr> <th>Cert Date</th> <th>Exp Date</th> </tr> </thead> <tbody> <tr><td>_____</td><td>_____</td></tr> <tr><td>_____</td><td>_____</td></tr> <tr><td>_____</td><td>_____</td></tr> <tr><td>_____</td><td>_____</td></tr> </tbody> </table>	Cert Date	Exp Date	_____	_____	_____	_____	_____	_____	_____	_____
Cert Date	Exp Date												
_____	_____												
_____	_____												
_____	_____												
_____	_____												
Company's gross annual receipts	<\$500,000 _____ \$5,000,000-\$16,999,999 _____	\$500,000-\$4,999,999 _____ \$17,000,000-\$22,399,999 _____	>\$22,400,000 <input checked="" type="checkbox"/>										
NAICs codes (Please enter all that apply)	541211, 541219, 541611, 541618, 541990												
Signature of Authorized Representative													
Printed Name	Amanda E. Eaves												
Title	Partner												
Date	July 8, 2025												

THIS FORM MUST BE SUBMITTED WITH THE SOLICITATION RESPONSE

31.2 W9 Form

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

**Request for Taxpayer
Identification Number and Certification**

Go to www.irs.gov/FormW9 for instructions and the latest information.

**Give form to the
requester. Do not
send to the IRS.**

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.	<p>1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)</p> <p>Forvis Mazars, LLP</p>	
	<p>2 Business name/disregarded entity name, if different from above.</p>	
	<p>3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes.</p> <p><input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input checked="" type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate</p> <p><input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership)</p> <p>Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.</p> <p><input type="checkbox"/> Other (see instructions) _____</p>	<p>4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):</p> <p>Exempt payee code (if any) _____</p> <p>Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____</p> <p><i>(Applies to accounts maintained outside the United States.)</i></p>
	<p>3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions <input type="checkbox"/></p>	
	<p>5 Address (number, street, and apt. or suite no.). See instructions.</p> <p>910 E ST LOUIS STREET, SUITE 400</p>	<p>Requester's name and address (optional)</p>
	<p>6 City, state, and ZIP code</p> <p>SPRINGFIELD, MO 65806-2570</p>	
	<p>7 List account number(s) here (optional)</p>	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Social security number									
or									
Employer identification number									
4	4	-	0	1	6	0	2	6	0

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person <i>Christine Pader</i>	Date JUNE 3, 2024
------------------	---	--------------------------

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

31.3 Tax Form/Debt/Residence Certification

Job No.: RFP 25-060

TAX FORM/DEBT/ RESIDENCE CERTIFICATION
(for Advertised Projects)

Taxpayer Identification Number (T.I.N.): 44-0160260

Company Name submitting Bid/Proposal: Forvis Mazars, LLP

Mailing Address: 2700 Post Oak Boulevard, Suite 1500 Houston, TX 77056

Are you registered to do business in the State of Texas? Yes No

If you are an individual, list the names and addresses of any partnership of which you are a general partner or any assumed name(s) under which you operate your business

I. **Property**: List all taxable property in Fort Bend County owned by you or above partnerships as well as any d/b/a names. Include real and personal property as well as mineral interest accounts. (Use a second sheet of paper if necessary.)

<u>Fort Bend County Tax Acct. No.*</u>	<u>Property address or location**</u>
<hr/>	<hr/>
<hr/>	<hr/>
<hr/>	<hr/>
<hr/>	<hr/>

* This is the property account identification number assigned by the Fort Bend County Appraisal District.

** For real property, specify the property address or legal description. For business personal property, specify the address where the property is located. For example, office equipment will normally be at your office, but inventory may be stored at a warehouse or other location.

II. **Fort Bend County Debt** - Do you owe any debts to Fort Bend County (taxes on properties listed in I above, tickets, fines, tolls, court judgments, etc.)?

Yes No If yes, attach a separate page explaining the debt.

III. **Residence Certification** - Pursuant to Texas Government Code §2252.001 *et seq.*, as amended, Fort Bend County requests Residence Certification. §2252.001 *et seq.* of the Government Code provides some restrictions on the awarding of governmental contracts; pertinent provisions of §2252.001 are stated below:

- (3) "Nonresident bidder" refers to a person who is not a resident.
- (4) "Resident bidder" refers to a person whose principal place of business is in this state, including a contractor whose ultimate parent company or majority owner has its principal place of business in this state.

I certify that Forvis Mazars, LLP is a Resident Bidder of Texas as defined in Government Code §2252.001.
[Company Name]

I certify that _____ is a Nonresident Bidder as defined in Government Code §2252.001 and our principal place of business is _____.
[Company Name] [City and State]

Exceptions to Terms & Conditions

Forvis Mazars recognizes the RFP has terms and conditions that must be accepted in full, unless any exceptions are identified in Forvis Mazars proposal, per the RFP's instructions. To this end, certain terms and conditions as referenced in the RFP may require modification to comply with professional standards and/or firm policies. As Forvis Mazars has successfully resolved similar agreements with municipalities, we are confident the parties can successfully negotiate mutually acceptable terms and conditions. Forvis Mazars sincerely appreciates the County's consideration and understanding.

Therefore, we have identified the following exceptions:

21.0 Insurance – Forvis Mazars will provide you certificates of insurance, specific to the applicable insurance requirements set forth in the RFP; however, as a privately held partnership, Forvis Mazars does not provide our full insurance policies to outside sources. Upon request, we will provide copies of insurance endorsements.

22.0 Indemnification - AICPA specifies that the indemnification of a client, where any fault may be attributable to client's own actions, would impair the auditor's independence under ET Section 1.228.020, Indemnification of an Attest Client. This interpretation applies to all CPA firms. Therefore, only to the extent caused by Forvis Mazars negligence or intentional misconduct could the firm agree to indemnify and hold you harmless for claims, actions and liabilities asserted by third parties against you and which result from the services performed by Forvis Mazars.

Contacts

Amanda E. Eaves, CPA
Partner and Regional Sector Leader
amanda.eaves@us.forvismazars.com

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forvismazars.us



EXHIBIT C

(Forvis' Letter of Engagement with
Terms and Conditions Addendum)

[Date of Contract]

Honorable K. P. George, County Judge
and Members of Commissioners Court
Fort Bend County, Texas
Richmond, Texas

We appreciate your selection of **Forvis Mazars, LLP** as your service provider and are pleased to confirm the arrangements of our engagement in this contract. Within the requirements of our professional standards and any duties owed to the public, regulatory, or other authorities, our goal is to provide you an **Unmatched Client Experience**[®].

In addition to the terms set forth in this contract, including the detailed **Scope of Services**, our engagement is governed by the following, incorporated fully by this reference:

- Terms and Conditions Addendum

Summary Scope of Services

As described in the attached **Scope of Services**, our services will include the following:

FORT BEND COUNTY, TEXAS

- Audit Services for the year ended September 30, 2025

You agree to assume full responsibility for the substantive outcomes of the contracted services and for any other services we may provide, including any findings that may result.

You also acknowledge these services are adequate for your purposes, and you will establish and monitor the performance of these services to ensure they meet management's objectives. All decisions involving management responsibilities related to these services will be made by you, and you accept full responsibility for such decisions.

We understand you have designated a management-level individual(s) to be responsible and accountable for overseeing the performance of nonattest services, and you have determined this individual is qualified to conduct such oversight.

As required by Chapter 2271, Texas Government Code, we represent that we do not boycott Israel and will not boycott Israel through the term of this engagement. For purposes of this representation, "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.

Engagement Fees

We have estimated the time, skill, and resources, including our proprietary information required to complete the services required by our engagement and expect our fee to be as follows:

Financial Statement Audit	\$104,500
Federal and State Single Audit*	\$ 32,000

*Should our major program determination result in more than five major federal and state programs, the fee for each additional major program will be \$6,000.

Additionally, we are available to assist in the preparation of the Annual Comprehensive Financial Report at your request, for a fee not to exceed \$25,000. This service can be tailored to suit the County's specific reporting needs.

Our pricing for this engagement and our fee structure are based upon the expectation that our invoices will be paid promptly. Payment of our invoices is due upon receipt.

Our timely completion of services and the fees thereon depends on the assistance you provide us in accumulating information and responding to our inquiries. Inaccuracies or delays in providing this information or the responses may result in additional billings, untimely filings, or inability to meet other deadlines. Our fees do not contemplate the following transactions or activities during the period of this engagement:

- Mergers or acquisitions
- Change in accounting principles, other than implementation of Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*
- Substantial doubt about the entity's ability to continue as a going concern
- Violation of covenants in debt arrangements
- Indications of fraudulent financial reporting or misappropriation of assets
- Derivatives accounted for under hedge accounting
- Quantitative impairment analysis of long-lived assets

If there are changes in circumstances where these or other conditions become known and significant additional time is necessary or additional services are requested, we reserve the right to revise our fees.

Assistance With New Standards

Assistance and additional time as a result of the adoption of the following new standards are not included within our standard engagement fees. These fees will be based on time expended and will vary based on the level of assistance and procedures required.

GASB Statement No. 103, *Financial Reporting Model Improvements*, is effective for fiscal years beginning after June 15, 2025. Early application is encouraged.

The purpose is to eliminate diversity in practice and improve comparability. Impacted areas include management's discussion and analysis, unusual or infrequent items, the definitions and presentation of operating and nonoperating revenues and expenses in enterprise funds, presentation of major component units, presentation of budgetary comparison information, and financial trends information within the statistical section of separately issued financial reports.

We can assist you with the adoption of this standard by providing services which may include, but are not limited to:

- Assessing your readiness by assisting with the evaluation of your:
 - Current controls and policies
 - Current internal resources and system capabilities
- Assisting with changes required to adopt Statement No. 103, including:
 - Assisting with information gathering by reviewing current financial statement presentation
 - Discussing potential impact
 - Recommending enhancements to existing controls and policies or suggesting new controls and policies to address Statement No. 103
 - Documenting any changes from previous financial statement presentation
 - Drafting the required disclosures

The time it will take to perform the above assistance and our additional audit procedures relating to the adoption of the Statement, and any time to assist you with the adoption, may be minimized to the extent your personnel will be available to provide timely and accurate documentation and information as requested by us.

Contract Agreement

Please sign and return this contract to indicate your acknowledgment of, and agreement with, the arrangements for our services including our respective responsibilities.

Forvis Mazars, LLP

Acknowledged and agreed to as it relates to the entire contract, including the **Scope of Services** and **Terms and Conditions Addendum**, on behalf of FORT BEND COUNTY, TEXAS.

BY _____

DATE _____

BY _____

DATE _____

Scope of Services – Audit Services

We will audit the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information and related disclosures, which collectively comprise the basic financial statements for the following entity:

FORT BEND COUNTY, TEXAS as of and for the year ended September 30, 2025.

The audit has the following broad objectives:

- Obtaining reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- Expressing opinions on the financial statements
- Issuing a report on your internal control over financial reporting and compliance and other matters based on the audit of your financial statements in accordance with *Government Auditing Standards*
- Expressing an opinion on your compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect to each of your major federal award programs in accordance with the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance)
- Expressing an opinion on your compliance with the types of compliance requirements described in the Texas Comptroller of Public Accounts Texas Grant Management Standards (TxGMS) that could have a direct and material effect to each of your major state award programs in accordance with the audit requirements of the TxGMS
- Issuing a report on your internal control over compliance in accordance with the Uniform Guidance
- Issuing a report on your internal control over compliance in accordance with the TxGMS
- Issuing a report on your schedule of expenditures of federal awards
- Issuing a report on your schedule of expenditures of state awards

You have informed us that the audited financial statements are expected to be presented along with management's Annual Comprehensive Financial Report (ACFR). Management is responsible for the other information included in the ACFR. The other information comprises the introductory and statistical sections but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements will not cover the other information, and we will not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or whether the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

We will also express an opinion on whether combining and individual fund statements and schedules, schedule of expenditures of federal awards, and schedule of expenditures of state awards ("supplementary information") is fairly stated, in all material respects, in relation to the financial statements as a whole.

We will complete the auditee portion of the Form SF-SAC (Data Collection Form) through the Federal Audit Clearinghouse. We will not make the submission on your behalf. You will review a draft(s) of the submission prior to transmission and agree that you are solely responsible for approving the final draft for transmission as well as for the auditee submission and certification.

If requested, we will also provide you with the following nonattest service:

- Assisting with preparation of the annual comprehensive financial report

You agree to assume all management responsibilities and to oversee the nonattest services we will provide by designating an individual possessing suitable skill, knowledge, and/or experience. You acknowledge that nonattest services are not covered under *Government Auditing Standards*. You are responsible for:

- Making all management decisions and performing all management functions
- Evaluating the adequacy and results of the services performed
- Accepting responsibility for the results of such services
- Designing, implementing, and maintaining internal controls, including monitoring ongoing activities

Amanda Eaves, partner, is responsible for supervising the engagement and authorizing the signing of the report or reports.

We will issue written reports on completion of our audits, addressed to the following parties:

Entity Name

Fort Bend County, Texas

Party Name

Fort Bend County Judge and Members of Commissioners Court

You are responsible to distribute our reports to other officials who have legal oversight authority or those responsible for acting on audit findings and recommendations, and to others authorized to receive such reports.

The following apply for the audit services described above:

Our Responsibilities

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Uniform Guidance; and TxGMS. Those standards require that we plan and perform:

- The audit of the financial statements to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether caused by fraud or error
- The audit of compliance to obtain reasonable rather than absolute assurance about whether the entity complied with the types of compliance requirements described in the *OMB Compliance Supplement* and TxGMS that could have a direct and material effect on each major federal or state award program

We will exercise professional judgment and maintain professional skepticism throughout the audit.

We will identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

We will obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We will also conclude, based on audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time.

We will identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the entity's compliance with compliance requirements subject to audit and performing such other procedures as the auditor considers necessary in the circumstances.

We will obtain an understanding of the entity's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and TxGMS but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance, regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that the auditor identified during the audit.

We will make reference to the audit of Fort Bend County Development Authority in our report on your financial statements.

Limitations & Fraud

Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit that is planned and conducted in accordance with GAAS will always detect a material misstatement or material noncompliance with federal or state award programs when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

The risk of not detecting a material misstatement or material noncompliance resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the entity's compliance with the requirements of the federal or state programs as a whole.

Our understanding of internal control is not for the purpose of expressing an opinion on the effectiveness of your internal control. However, we will communicate to you in writing any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we identify during the audit.

We are available to perform additional procedures with regard to fraud detection and prevention at your request, subject to completion of our normal engagement acceptance procedures. The actual terms and fees of such an engagement would be documented in a separate contract to be signed by you and Forvis Mazars, LLP.

Opinion

Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add an emphasis-of-matter paragraph or other-matter paragraph(s) to our auditor's report, or if necessary, decline to express an opinion or withdraw from the engagement.

If we discover conditions that may prohibit us from issuing a standard report, we will notify you. In such circumstances, further arrangements may be necessary to continue our engagement.

Your Responsibilities

Management and, if applicable, those charged with governance acknowledge and understand their responsibility for the accuracy and completeness of all information provided and for the following:

- **Audit Support** – to provide us with:
 - Unrestricted access to persons within the entity or within components of the entity (including management, those charged with governance, and component auditors) from whom we determine it necessary to obtain audit evidence
 - Information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including access to information relevant to disclosures
 - Information about events occurring or facts discovered subsequent to the date of the financial statements, of which management may become aware, that may affect the financial statements
 - Information about any known or suspected fraud affecting the entity involving management, employees with significant role in internal control, and others where fraud could have a material effect on the financials
 - Identification and provision of report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented
 - Additional information that we may request for the purpose of the audit
- **Internal Control and Compliance** – for the:
 - Design, implementation, and maintenance of internal control relevant to compliance with laws and regulations and the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error
 - Alignment of internal control to ensure that appropriate goals and objectives are met; that management and financial information is reliable and properly reported; and that compliance with and identification of the laws, regulations, contracts, grants, or agreements (including any federal or state award programs) applicable to the entity's activities is achieved
 - Remedy, through timely and appropriate steps, of fraud and noncompliance with provisions of laws, regulations, contracts, or other agreements reported by the auditor

- Establishment and maintenance of processes to track the status and address findings and recommendations of auditors
- **Accounting and Reporting** – for the:
 - Maintenance of adequate records, selection and application of accounting principles, and the safeguard of assets
 - Adjustment of the financial statements to correct material misstatements and confirmation to us in the representation letter that the effects of any uncorrected misstatements aggregated by us are immaterial, both individually and in the aggregate, to the financial statements taken as a whole
 - Preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America (or other basis if indicated in the contract)
 - Inclusion of the auditors' report in any document containing financial statements that indicates that such financial statements have been audited by us
 - Distribution of audit reports to any necessary parties

**Required
Supplementary
Information**

Accounting principles generally accepted in the United States of America provide for certain required supplementary information ("RSI") to accompany the basic financial statements. We understand the following RSI will accompany the basic financial statements:

1. Management's Discussion and Analysis ("MD&A")
2. Budgetary comparison information
3. Pension and Other Postemployment Benefit information

Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

Management is responsible for the fair presentation of the RSI. As part of our engagement, we will apply certain limited procedures to the RSI in GAAS. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements.

We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Supplementary
Information**

With regard to any supplementary information that we are engaged to report on:

- Management is responsible for its preparation in accordance with applicable criteria
- Management will provide certain written representations regarding the supplementary information at the conclusion of our engagement
- Management will include our report on this supplementary information in any document that contains this supplementary information and indicates we have reported on the supplementary information

- Management will make the supplementary information readily available to intended users if it is not presented with the audited financial statements

Such information is:

- Presented for the purpose of additional analysis of the financial statements
- Not a required part of the financial statements
- The responsibility of management
- Subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the accounting and other records used to prepare the financial statements or the financial statements themselves, and other additional procedures in accordance with GAAS

**Written
Confirmations
Required**

As part of our audit process, we will request from management and, if applicable, those charged with governance written confirmation acknowledging certain responsibilities outlined in this contract and confirming:

- The availability of this information
- Certain representations made during the audit for all periods presented
- The effects of any uncorrected misstatements, if any, resulting from errors or fraud aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole

**Peer Review
Report**

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract, upon request. If you would like a copy, please request from your engagement executive.

Forvis Mazars, LLP Terms and Conditions Addendum

GENERAL

1. **Overview.** This addendum describes **Forvis Mazars, LLP's** standard terms and conditions ("Terms and Conditions") applicable to Our provision of services to the Client ("You"). The Terms and Conditions are a part of the contract between You and Forvis Mazars, LLP. For the purposes of the Terms and Conditions, any reference to "Firm," "We," "Us," or "Our" is a reference to Forvis Mazars, LLP ("Forvis Mazars"), and any reference to "You" or "Your" is a reference to the party or parties that have engaged Us to provide services and the party or parties ultimately responsible for payment of Our fees and costs.

BILLING, PAYMENT, & TERMINATION

2. **Billing and Payment Terms.** We will bill You for Our professional fees and costs as outlined in Our contract. Unless otherwise provided in Our contract, payment is due upon receipt of Our billing statement. Interest will be charged on any unpaid balance after 30 days at the rate of 10 percent per annum, or as allowed by law at the earliest date thereafter, and highest applicable rate if less than 10 percent. All fees, charges, and other amounts payable to Forvis Mazars hereunder do not include any sales, use, excise, value-added, or other applicable taxes, tariffs, or duties, payment of which shall be Your sole responsibility, and do not include any applicable taxes based on Forvis Mazars' net income or taxes arising from the employment or independent contractor relationship between Forvis Mazars and Forvis Mazars' personnel.

We reserve the right to suspend or terminate Our work for this engagement or any other engagement for nonpayment of fees. If Our work is suspended or terminated, You agree that We will not be responsible for Your failure to meet governmental and other deadlines, for any penalties or interest that may be assessed against You resulting from Your failure to meet such deadlines, and for any other damages (including but not limited to consequential, indirect, lost profits, or punitive damages) incurred as a result of the suspension or termination of Our services.

Our fees may increase if Our duties or responsibilities are increased by rulemaking of any regulatory body or any additional new accounting or auditing standards. Our engagement fees do not include any time for post-engagement consultation with Your personnel or third parties, consent letters and related procedures for the use of Our reports in offering documents, inquiries from regulators, or testimony or deposition regarding any subpoena. Charges for such services will be billed separately.

3. **Billing Records.** If these services are determined to be within the scope and authority of Section 1861(v)(1)(I) of the Social Security Act, We agree to make available to the Secretary of Health and Human Services, or to the U.S. Comptroller General, or any of their duly authorized representatives, such of Our books, documents, and records that are necessary to certify the nature and extent of Our services, until the expiration of four (4) years after the furnishing of these services. This contract allows access to contracts of a similar nature between subcontractors and related organizations of the subcontractor, and to their books, documents, and records.

4. **Termination.** Either party may terminate these services in good faith at any time for any reason, including Your failure to comply with the terms of Our contract or as We determine professional standards require. Both parties must agree, in writing, to any future modifications or extensions. If services are terminated, You agree to pay Forvis Mazars for time expended to date. In addition, You will be billed costs and fees for services from other professionals, if any, as well as an administrative fee of five (5) percent to cover certain technology and administrative costs associated with Our services. Unless terminated sooner in accordance with its terms, this engagement shall terminate upon the completion of Forvis Mazars' services hereunder.

DISPUTES & DISCLAIMERS

5. **Mediation.** Any dispute arising out of or related to this engagement will, prior to resorting to litigation, be submitted for nonbinding mediation upon written request by either party. Both parties agree to try in good faith to settle the dispute in mediation. The mediator will be selected by agreement of the parties. The mediation proceeding shall be confidential. Each party will bear its own costs in the mediation, but the fees and expenses of the mediator will be shared equally.
6. **Indemnification.** Unless disallowed by law or applicable professional standards, You agree to hold Forvis Mazars harmless from any and all claims which arise from knowing misrepresentations to Forvis Mazars, or the intentional withholding or concealment of information from Forvis Mazars by Your management or any partner, principal, shareholder, officer, director, member, employee, agent, or assign of Yours. You also agree to indemnify Forvis Mazars for any claims made against Forvis Mazars by third parties, which arise from any wrongful actions of Your management or any partner, principal, shareholder, officer, director, member, employee, agent, or assign of Yours. The provisions of this paragraph shall apply regardless of the nature of the claim.
7. **Statute of Limitations.** You agree that any claim or legal action arising out of or related to this contract and the services provided hereunder shall be commenced no more than one (1) year from the date of delivery of the work product to You or the termination of the services described herein (whichever is earlier), regardless of any statute of limitations prescribing a longer period of time for commencing such a claim under law. This time limitation shall apply regardless of whether Forvis Mazars performs other or subsequent services for You. A claim is understood to be a demand for money or services, demand for mediation, or the service of suit based on a breach of this contract or the acts or omissions of Forvis Mazars in performing the services provided herein. This provision shall not apply if enforcement is disallowed by applicable law or professional standards.
8. **Limitation of Liability.** You agree that Forvis Mazars' liability, if any, arising out of or related to this contract and the services provided hereunder, shall be limited to the amount of the fees paid by You for services rendered under this contract. This limitation shall not apply to the extent it is finally, judicially determined that the liability resulted from the intentional or

willful misconduct of Forvis Mazars or if enforcement of this provision is disallowed by applicable law or professional standards.

9. **Waiver of Certain Damages.** In no event shall Forvis Mazars be liable to You or a third party for any indirect, special, consequential, punitive, or exemplary damages, including but not limited to lost profits, loss of revenue, interruption, loss of use, damage to goodwill or reputation, regardless of whether You were advised of the possibility of such damages, regardless of whether such damages were reasonably foreseeable, and regardless of whether such damages arise under a theory of contract, tort, strict liability, or otherwise.
10. **Choice of Law.** You acknowledge and agree that any dispute arising out of or related to this contract shall be governed by the laws of the State of Texas, without regard to its conflict of laws principles.
11. **WAIVER OF JURY TRIAL. THE PARTIES HEREBY AGREE NOT TO ELECT A TRIAL BY JURY OF ANY ISSUE TRIABLE OF RIGHT BY JURY, AND WAIVE ANY RIGHT TO TRIAL BY JURY FULLY TO THE EXTENT THAT ANY SUCH RIGHT SHALL NOW OR HEREAFTER EXIST WITH REGARD TO THIS AGREEMENT, OR ANY CLAIM, COUNTERCLAIM, OR OTHER ACTION ARISING IN CONNECTION THEREWITH. THIS WAIVER OF RIGHT TO TRIAL BY JURY IS GIVEN KNOWINGLY AND VOLUNTARILY BY THE PARTIES, AND IS INTENDED TO ENCOMPASS INDIVIDUALLY EACH INSTANCE AND EACH ISSUE AS TO WHICH THE RIGHT TO A TRIAL BY JURY WOULD OTHERWISE ACCRUE.**
12. **Severability.** In the event that any term or provision of this agreement shall be held to be invalid, void, or unenforceable, then the remainder of this agreement shall not be affected, and each such term and provision of this agreement shall be valid and enforceable to the fullest extent permitted by law.
13. **Assignment.** You acknowledge and agree that the terms and conditions of this contract shall be binding upon and inure to the parties' successors and assigns, subject to applicable laws and regulations.
14. **Disclaimer of Legal or Investment Advice.** Our services do not constitute legal or investment advice. You should seek the advice of legal counsel in such matters. Regulatory authorities may interpret circumstances differently than We do. In addition, the applicable laws, regulations, and regulators' enforcement activities may change over time.

RECORDS, WORKPAPERS, DELIVERABLES, & PROPRIETARY INFORMATION

15. **Maintenance of Records.** You agree to assume full responsibility for maintaining Your original data and records and that Forvis Mazars has no responsibility to maintain this information. You agree You will not rely on Forvis Mazars to provide hosting, electronic security, or backup services, e.g., business continuity or disaster recovery services, to You unless separately engaged to do so. You understand that Your access to data, records, and information from Forvis Mazars' servers, i.e., Forvis Mazars portals used to exchange information, can

be terminated at any time and You will not rely on using this to host Your data and records.

16. **Forvis Mazars Workpapers.** Our workpapers and documentation retained in any form of media for this engagement are the property of Forvis Mazars. We can be compelled to provide information under legal process. In addition, We may be requested by regulatory or enforcement bodies (including any State Board) to make certain workpapers available to them pursuant to authority granted by law or regulation. Unless We are prohibited from doing so by law or regulation, Forvis Mazars will inform You of any such legal process or request. You agree We have no legal responsibility to You in the event We determine We are obligated to provide such documents or information.
17. **Subpoenas or Other Legal Process.** In the event Forvis Mazars is required to respond to any such subpoena, court order, or any government regulatory inquiry or other legal process relating to You or Your management for the production of documents and/or testimony relative to information We obtained or prepared incident to this or any other engagement in a matter in which Forvis Mazars is not a party, You shall compensate Forvis Mazars for all time We expend in connection with such response at normal and customary hourly rates and to reimburse Us for all out-of-pocket expenses incurred in regard to such response.
18. **Use of Deliverables and Drafts.** You agree You will not modify any deliverables or drafts prepared by Us for internal use or for distribution to third parties. You also understand that We may on occasion send You documents marked as draft and understand that those are for Your review purpose only, should not be distributed in any way, and should be destroyed as soon as possible.

Our report on any financial statements must be associated only with the financial statements that were the subject of Our engagement. You may make copies of Our report, but only if the entire financial statements (exactly as attached to Our report, including related footnotes) and any supplementary information, as appropriate, are reproduced and distributed with Our report. You agree not to reproduce or associate Our report with any other financial statements, or portions thereof, that are not the subject of Our engagement.
19. **Proprietary Information.** You acknowledge that proprietary information, documents, materials, management techniques, and other intellectual property are a material source of the services We perform and were developed prior to Our association with You. Any new forms, software, documents, or intellectual property We develop during this engagement for Your use shall belong to Us, and You shall have the limited right to use them solely within Your business. All reports, templates, manuals, forms, checklists, questionnaires, letters, agreements, and other documents which We make available to You are confidential and proprietary to Us. Neither You, nor any of Your agents, will copy, electronically store, reproduce, or make any such documents available to anyone other than Your personnel. This provision will apply to all materials whether in digital, "hard copy" format, or other medium.

REGULATORY

20. **U.S. Securities and Exchange Commission (“SEC”) and other Regulatory Bodies.** Where We are providing services either for (a) an entity that is registered with the SEC, (b) an affiliate of such registrant, or (c) an entity or affiliate that is subject to rules, regulations, or standards beyond those of the American Institute of Certified Public Accountants (“AICPA”), any term of this contract that would be prohibited by or impair Our independence under applicable law or regulation shall not apply to the extent necessary only to avoid such prohibition or impairment.

21. **Offering Document.** You may wish to include Our report(s) on financial statements in an exempt offering document. You agree that any report, including any auditor’s report, or reference to Our firm, will not be included in any such offering document without notifying Us. Any agreement to perform work in connection with an exempt offering document, including providing agreement for the use of the auditor’s report in the exempt offering document, will be a separate engagement.

Any exempt offering document issued by You with which We are not involved will clearly indicate that We are not involved by including a disclosure such as, “Forvis Mazars, LLP, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. Forvis Mazars, LLP also has not performed any procedures relating to this offering document.”

22. **Forvis Mazars Not a Municipal Advisor.** Forvis Mazars is not acting as Your municipal advisor under Section 15B of the *Securities Exchange Act of 1934*, as amended. As such, Forvis Mazars is not recommending any action to You and does not owe You a fiduciary duty with respect to any information or communications regarding municipal financial products or the issuance of municipal securities. You should discuss such matters with internal or external advisors and experts You deem appropriate before acting on any such information or material provided by Forvis Mazars.

23. **Forvis Mazars Not a Fiduciary.** In providing Our attest services, We are required by law and our professional standards to maintain our independence from You. We take this mandate very seriously and thus guard against impermissible relationships which may impair the very independence which You and the users of Our report require. As such, You should not place upon Us special confidence that in the performance of Our attest services We will act solely in Your interest. Therefore, You acknowledge and agree We are not in a fiduciary relationship with You and We have no fiduciary responsibilities to You in the performance of Our services described herein.

TECHNOLOGY

24. **Electronic Sites.** You agree to notify Us if You desire to place Our report(s), including any reports on Your financial statements, along with other information, such as a report by management or those charged with governance on operations, financial summaries or highlights, financial ratios, etc., on an

electronic site. You recognize that We have no responsibility to review information contained in electronic sites.

25. **Electronic Signatures and Counterparts.** This contract and other documents to be delivered pursuant to this contract may be executed in one or more counterparts, each of which will be deemed to be an original copy and all of which, when taken together, will be deemed to constitute one and the same agreement or document, and will be effective when counterparts have been signed by each of the parties and delivered to the other parties. Each party agrees that the electronic signatures, whether digital or encrypted, of the parties included in this contract are intended to authenticate this writing and to have the same force and effect as manual signatures. Delivery of a copy of this contract or any other document contemplated hereby, bearing an original manual or electronic signature by facsimile transmission (including a facsimile delivered via the internet), by electronic mail in “portable document format” (“.pdf”) or similar format intended to preserve the original graphic and pictorial appearance of a document, or through the use of electronic signature software, will have the same effect as physical delivery of the paper document bearing an original signature.

26. **Electronic Data Communication and Storage.** In the interest of facilitating Our services to You, We may send data over the internet, temporarily store electronic data via computer software applications hosted remotely on the internet, or utilize cloud-based storage. Your confidential electronic data may be transmitted or stored using these methods. In using these data communication and storage methods, We employ measures designed to maintain data security. We use reasonable efforts to keep such communications and electronic data secure in accordance with Our obligations under applicable laws, regulations, and professional standards.

You recognize and accept that We have no control over the unauthorized interception or breach of any communications or electronic data once it has been transmitted or if it has been subject to unauthorized access while stored, notwithstanding all reasonable security measures employed by Us. You consent to Our use of these electronic devices and applications during this engagement.

OTHER MATTERS

27. **Cooperation.** You agree to cooperate with Forvis Mazars in the performance of Forvis Mazars’ services to You, including the provision to Forvis Mazars of reasonable facilities and timely access to Your data, information, and personnel. You shall be responsible for the performance of Your employees and agents.

28. **Third-Party Service Providers.** Forvis Mazars may from time to time utilize third-party service providers, including but not limited to domestic software processors or legal counsel, or disclose confidential information about You to third-party service providers in serving Your account. Forvis Mazars maintains, however, internal policies, procedures, and safeguards to protect the confidentiality and security of Your information. In addition, Forvis Mazars will secure confidentiality agreements with all service providers to maintain the confidentiality of Your information. If We are unable to

secure an appropriate confidentiality agreement, You will be asked to consent prior to Forvis Mazars sharing Your confidential information with the third-party service provider.

29. **Independent Contractor.** When providing services to You, We will be functioning as an independent contractor; and in no event will We or any of Our employees be an officer of You, nor will Our relationship be that of joint venturers, partners, employer and employee, principal and agent, or any similar relationship giving rise to a fiduciary duty to You. Decisions regarding management of Your business remain the responsibility of Your personnel at all times. Neither You nor Forvis Mazars shall act or represent itself, directly or by implication, as an agent of the other or in any manner assume or create any obligation on behalf of, or in the name of, the other.
30. **Hiring of Forvis Mazars Personnel.** We ask that You respect the employment relationship that Our personnel have with Our firm and to refrain from any employment offers to Forvis Mazars personnel. However, if You find it necessary to make an offer of employment and if it is accepted, during the term of this engagement and for a period of 18 months after Forvis Mazars stops providing services, You agree that We will be paid a one-time employment fee equal to 100 percent of the employee's highest annual salary. This fee will be payable prior to Our personnel commencing employment with You. Provided, however, You shall not be in violation of the nonsolicitation covenant set forth herein with respect to any position You advertise in the form of a general solicitation not delivered to or focused upon any single individual.
31. **Use of Forvis Mazars Name.** Any time You intend to reference Forvis Mazars' firm name in any manner in any published materials, including on an electronic site, You agree to provide Us with draft materials for review and approval before publishing or posting such information.
32. **Network.** Forvis Mazars, LLP is a Delaware limited liability partnership and an independent member of Forvis Mazars Global Ltd., a leading global professional services network. Forvis Mazars Global Ltd. is a United Kingdom company limited by guarantee and does not provide any services to clients.
33. **Entire Agreement.** The contract, including this Terms and Conditions Addendum and any other attachments or addenda, encompasses the entire agreement between You and Forvis Mazars and supersedes all previous understandings and agreements between the parties, whether oral or written. Any modification to the terms of this contract must be made in writing and signed by both You and Forvis Mazars.
34. **Force Majeure.** We shall not be held responsible for any failure to fulfill Our obligations if such failure was caused by circumstances beyond Our control, including, without limitation, fire or other casualty, act of God, act of terrorism, strike or labor dispute, war or other violence, explosion, flood or other natural catastrophe, epidemic or pandemic, or any law, order, or requirement of any governmental agency or authority affecting either party, including without limitation orders incident to any such epidemic or pandemic, lockdown orders, stay-at-home orders, and curfews.