LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL (LRGVDC)

Request for Qualifications

Financial Audit Services

No: 2026-08

RELEASE DATE:

October 28th, 2026

SUBMISSION DEADLINE:

November 18th, 2026, by 5pm (CST)

Lower Rio Grande Valley Development Council
301 W Railroad St. Weslaco, TX 78596

WWW.LRGVDC.ORG

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SCHEDULE OF EVENTS & SUBMISSION REQUIREMENTS

SOLICITATION SCHEDULE

Release Date of Request for Qualifications.....Oct. 28th, 2026

Last Day to Submit Written Questions.....Nov. 10th, 2026

Respond to Questions / Addenda Post Deadline:.....Nov. 13th, 2026

Submission Deadline:..... Nov. 18th, 2026, by 5:00 P.M. CST

- *Official Time Clock is LRGVDC Phone System*

Submission Opening.....Nov. 19th, 2026

- *Submission opening will be virtual via the following link: https://meet.goto.com/350908189*

Anticipated Submission Review and Evaluation .....Nov. 20th, 2026
(May be Subject to change)

Anticipated Board Approval Date..... Dec. 9th, 2026
(May be Subject to change)

Anticipated Award Date.....Jan. 2nd, 2027
(May be Subject to change)

The official time of receipt is the date and time recorded by LRGVDC at the receiving location. LRGVDC may modify the schedule through written addenda. Respondents are responsible for monitoring the procurement webpage for updates.

AUTHORIZED AGENCY CONTACT

The following will be the means of contact with the LRGVDC and potential Statement of Qualifications (SOQ) submitters.

- Submitters may refer questions and inquiries via email only to lrgvdc@lrgvdc.org.
- All questions and inquiries must be submitted in writing via email only to: lrgvdc@lrgvdc.org.
- Direct contact with LRGVDC staff outside of this process is strictly prohibited and may result in disqualification.
- No telephone or in-person inquiries will be accepted.
- Responses to written questions will be provided within three (3) business days, as applicable.
- All questions, clarifications, and official responses will be issued in the form of written addenda and posted on the LRGVDC procurement webpage: https://www.lrgvdc.org/procurement2026.html
- It is the responsibility of all Respondents to regularly monitor the website for updates, addenda, and other official communications related to this RFQ.

STATEMENT OF QUALIFICATION SUBMISSIONS

Firms interested in providing the services requested must submit a Statement of Qualifications (SOQ) in accordance with the instructions and requirements set forth in this RFQ.

The SOQ shall clearly demonstrate the firm's competence, qualifications, relevant experience, understanding of the engagement, and capacity to perform the required audit, Form 990, and GASB 68 services. At a minimum, include comparable engagement experience; proposed personnel, qualifications, and assigned responsibilities; the technical approach; staffing availability and delivery schedule; coordination with Finance and information needed from LRGVDC; the required peer review documentation; references; and cost information required by the Cost Proposal section. Respondents shall organize their submissions to allow LRGVDC to evaluate the firm under the four published evaluation factors.

Interested firms shall submit one ***(1) original*** signed Statement of Qualifications (SOQ) Submission, including the completed Required Forms Packet, six ***(6) copies***, and one ***(1) electronic copy***.

- The original document shall be clearly marked **"ORIGINAL"** on the front page.
- Signature may be wet signature or electronic from the designated authorized representative.
- The electronic copy must be provided in Microsoft Word or Adobe PDF format on a USB flash drive.
- USB drives submitted will not be returned and shall become the property of the LRGVDC.
- Wet or electronic signatures of the authorized representative are acceptable.

All submissions must include all required forms, certifications, and supporting documentation. Failure to provide complete information may result in the submittal being deemed non-responsive and disqualified from further consideration.

SUBMISSION DEADLINE AND DELIVERY

All Submissions must be received at the offices of the LRGVDC (see address below) no later than **5:00 P.M. Central Time, November 18th, 2026**.

The LRGVDC is not responsible for delays in mail delivery, courier services, or any other method of delivery.

- The official time of receipt shall be the date & time stamp recorded at the LRGVDC reception desk.
- Submissions received after the stated deadline will be rejected and will not be considered.

LRGVDC office hours of operation are: Monday – Friday / 8:00am to 5:00pm CT

All Submissions shall be submitted via sealed envelope displaying name of the Respondent and Solicitation Title addressed to the following:

Hand Delivered
Or
Mail To:

Asst. Director of Bus. Operations
LRGVDC – Procurement Dept.
Building D
301 W Railroad
Weslaco, Texas 78596

RFQ Title: 2026-08 Financial Audit Services

The LRGVDC office will be closed Wednesday, November 11th, 2026, in observance of the Veterans

Day holiday.

SUBMISSION OF LABELING REQUIREMENTS

The outer packaging of the Submission shall be clearly labeled with the following:

- RFQ Title
- RFQ Number
- Name of Respondent
- "STATEMENT OF QUALIFICATIONS (SOQ) – DO NOT OPEN"

Failure to properly label the submission may result in premature opening or misrouting and may render the submission non-responsive.

TRANSMITTAL LETTER

Each Submission must include a transmittal letter signed by an individual authorized to bind the firm contractually.

The transmittal letter shall, at a minimum:

- Identify the firm submitting the Statement of Qualifications (SOQ)
- Include the name, title, address, email, and telephone number of the primary contact
- Certify that the information contained in the Submission is true and correct

CONFIDENTIAL / PROPRIETARY INFORMATION

Respondents are responsible for clearly identifying any portion of their submission that they believe contains confidential, proprietary, or trade secret information. Marking an entire submission as confidential is discouraged and may not be recognized as valid.

Information submitted to LRGVDC is subject to the Texas Public Information Act, Texas Government Code Chapter 552. If LRGVDC receives a public information request for information a respondent has marked as confidential or proprietary, LRGVDC will process the request in accordance with the Texas Public Information Act, including providing any required notice to the respondent and seeking a ruling from the Texas Attorney General when applicable.

LRGVDC cannot guarantee that information marked confidential or proprietary will be withheld from disclosure. The determination of whether information is excepted from public disclosure will be made in accordance with applicable law.

WITHDRAWAL OR MODIFICATION OF SUBMITTALS

A Respondent may withdraw or modify its Submission at any time prior to the submission deadline by providing written notice to the LRGVDC.

After the submission deadline, Proposals may not be withdrawn or modified unless requested by the LRGVDC as part of the evaluation process.

NO OBLIGATION

Submission of a Proposal does not obligate the LRGVDC to award a contract or to pay any costs incurred in the preparation or submission of a response.

COST PROPOSAL

Respondents shall include cost information as a section within their Statement of Qualifications submitted by the submission deadline. Cost information shall be included in the original submission, required copies, and electronic copy.

The cost proposal shall include:

1. **Annual maximum fees:** Identify an all-inclusive annual maximum fee for financial and compliance audit services, Form 990 preparation and filing assistance, and GASB 68 reporting assistance. Provide the combined annual maximum and identify any preparation assistance already included in the audit fee to prevent duplicate charges.
2. **Staffing hours and rates:** Provide estimated hours and hourly rates by personnel classification, including engagement partners, managers, supervisory personnel, staff auditors, and specialists.
3. **Expenses:** Itemize travel, administrative, technology, printing, and other expenses, clearly identifying amounts included in the annual maximum fees and any proposed separately reimbursable expenses.
4. **Engagement-year pricing:** Provide pricing for the initial audit year ending December 31, 2026, and each optional renewal year through December 31, 2030, including associated Form 990 and GASB 68 services. Identify combined annual maximums, the total proposed cost for the potential five-year engagement, and the basis for any annual increases.

Respondents shall disclose all pricing assumptions, exclusions, and proposed charges for additional services. Additional services or fee increases require prior written authorization from LRGVDC in accordance with the agreement.

Cost information shall be evaluated with qualifications in accordance with the published Evaluation Criteria and Selection Process.

INTRODUCTION

LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL

The LRGVDC is a regional planning commission and political subdivision of the State of Texas organized under Chapter 391 of the Texas Local Government Code. It is one of twenty-four (24) state planning regions and association of local governments formed under Texas Law to address issues and planning needs that cross the boundaries of individual local governments. The LRGVDC coordinates planning efforts, provides a regional approach to problem solving through cooperative action, and provides direct services, when applicable. The designated geographical service area is the 3,643 square miles of Cameron, Hidalgo, and Willacy Counties. The LRGVDC is comprised of programs and organizations in the fields of economic development, public safety, transportation, environmental services, and health and human services. Funding to support these programs originates from local, state, and federal sources. LRGVDC is governed by a twenty-seven (27) member Board of Directors of whom two-thirds are required to be elected officials of the designated boundaries.

PURPOSE

The LRGVDC seeks an independent certified public accounting firm to perform annual financial and compliance audits, provide required reports on federal and state awards, communicate findings and recommendations, and present audit results to the Board of Directors or its designated committee. The engagement also includes preparation of IRS Form 990 and applicable schedules, together with related filing assistance for LRGVDC's nonprofit entity, and assistance in pension accounting and financial reporting under GASB Statement No. 68, as amended, related to LRGVDC's participation in the Texas County & District Retirement System (TCDRS). These services support reliable financial reporting, accountability for public funds, and timely satisfaction of applicable audit, tax, and pension reporting obligations..

The initial engagement shall cover the fiscal year ending December 31, 2026, including the related IRS Form 990 preparation and filing assistance and GASB 68 reporting assistance specified in the Scope of Work. The agreement may include four (4) optional annual renewals covering the fiscal years ending December 31, 2027, through December 31, 2030, for a maximum of five (5) audit years. Each renewal shall require written authorization from LRGVDC, satisfactory performance, agreement on the scope and fees, availability of local funding, and applicable approvals. The applicable Form 990 tax years and service delivery deadlines shall be identified in the annual engagement schedule.

The firm must be lawfully authorized to perform the required professional accounting services in Texas and maintain independence under applicable professional standards. The firm shall demonstrate relevant experience in governmental auditing, applicable federal and state single audits, IRS Form 990 preparation and filing for nonprofit organizations, and GASB 68 pension accounting and financial reporting, including use of TCDRS reporting information. The firm shall provide qualified personnel, sufficient staffing capacity, and appropriate quality management to complete all required services within the established deadlines.

Selection will be based on demonstrated competence and qualifications to perform the professional accounting services at a fair and reasonable price under Texas Government Code Section 2254.003, using the published technical and fee criteria. Applicable auditor procurement requirements under 2 CFR 200.509 will also be addressed where the engagement includes the federal Single Audit.

Background

The Lower Rio Grande Valley Development Council (LRGVDC) is requesting Statements of Qualifications from qualified independent certified public accounting firms to provide annual financial audit services, applicable federal and state single audits, and related nonprofit tax preparation and pension reporting assistance. The engagement will cover LRGVDC's financial statements and related audit reporting requirements, including its administration and expenditure of federal, state, and local funds. Additional services include preparation of IRS Form 990 and applicable schedules, together with related filing assistance for LRGVDC's nonprofit entity, and assistance in GASB 68 pension accounting and financial reporting using information provided by TCDRS and LRGVDC.

The LRGVDC's financial reporting entity includes the Rio Grande Valley Emergency Communication District, which is reported as a blended component unit in LRGVDC's annual financial statements. LRGVDC also serves as fiscal agent for the Rio Grande Valley Metropolitan Planning Organization (RGVMPO). Financial activity associated with these responsibilities shall be included in the engagement as required by the applicable financial reporting framework and the Scope of Work. The engagement also includes preparation of IRS Form 990 and applicable schedules, together with related filing assistance for the LRGVDC non-profit entity status , as specified in the Scope of Work.

The LRGVDC's fiscal year ends December 31. Its operations are supported by federal and state awards, local contributions, program revenues, and other funding sources. Funding levels, grant awards, and program activities may vary between fiscal years. Respondents should review LRGVDC's published audited financial reports and annual budget documents to understand the organization's financial activity and operating environment.

The audits shall be performed in accordance with generally accepted auditing standards; Government Auditing Standards issued by the Comptroller General of the United States; the Single Audit Act, as amended; Title 2, Code of Federal Regulations, Part 200, including Subpart F; the Texas Grant Management Standards (TxGMS), including applicable state single audit requirements; and other applicable laws, regulations, and award conditions. The standards and

requirements applicable to each audit period shall govern the services performed.
LRGVDC generally administers programs within the following areas:

Program area	Representative activities
Aging and disability services	Supportive services, nutrition services, caregiver support, disease prevention and health promotion, ombudsman services, and Aging and Disability Resource Center services
Community and economic development	Regional economic development planning, economic adjustment assistance, and community development assistance
Environmental and natural resources	Regional solid waste management, water quality management, and related planning activities
Public transportation	Valley Metro operations, mobility services, transit planning, and capital projects
Regional transportation planning	RGVMPO transportation planning and related activities administered through LRGVDC's fiscal-agent responsibilities
Public safety and homeland security	Criminal justice planning, regional law enforcement training, homeland security planning, and interoperable communications
Emergency communications	Regional 9-1-1 planning, administration, infrastructure, and related emergency communications services

This summary provides general organizational background. The specific audit procedures, deliverables, reporting requirements, and any additional services are established in the Scope of Services.

Accounting and Financial Reporting

LRGVDC prepares its financial statements in accordance with generally accepted accounting principles applicable to state and local governments, as established by the Governmental Accounting Standards Board (GASB). Government-wide financial statements use the economic resources measurement focus and accrual basis of accounting. Governmental fund financial statements use the current financial resources measurement focus and modified accrual basis of accounting. LRGVDC maintains separate accounts within its General Fund to track grant activity and satisfy applicable grant accounting requirements.

Funding Sources and Programs

Grantor / pass-through agency	Program or funding activity	Funding type
Texas Health and Human Services Commission (HHSC)	Aging Cluster: Title III-B supportive services; Title III-C1 and III-C2 nutrition services; Nutrition Services Incentive Program	Federal
HHSC	Title VII elder abuse prevention and ombudsman services; Title III-D disease prevention; Title III-E caregiver support	Federal
HHSC	Medicare Improvements for Patients and Providers Act (MIPPA) and Health Information, Counseling and Advocacy	Federal

Grantor / pass-through agency	Program or funding activity	Funding type
	Program (HICAP)	
HHSC	American Rescue Plan ombudsman staffing	Federal
HHSC	Aging and Disability Resource Center: Local Contact Agency and Housing Navigator	Federal
Local governments / U.S. Department of Housing and Urban Development (HUD)	Community Development Block Grant entitlement activities supporting aging, transit, and disability services	Federal
Texas Department of Agriculture / HUD	Community Economic Development Assistance	Federal
Texas General Land Office / HUD	Disaster Recovery Program	Federal
U.S. Department of Commerce, Economic Development Administration	Economic Development District partnership planning	Federal
Federal Transit Administration (FTA)	Section 5307 urbanized area formula grants, including applicable CARES Act awards	Federal
FTA, directly and through Texas Department of Transportation (TxDOT)	Section 5339 buses and bus facilities	Federal
FTA, directly and through TxDOT*	Section 5310 enhanced mobility of seniors and individuals with disabilities	Federal
FTA	Section 5316 Job Access and Reverse Commute	Federal
TxDOT / U.S. Department of Transportation	Highway planning and construction; metropolitan and regional transportation planning	Federal
TxDOT / FTA	Section 5311 rural public transportation	Federal
U.S. Department of Transportation / Federal Highway Administration*	Safe Streets and Roads for All	Federal
Texas Commission on Environmental Quality (TCEQ) / U.S. Environmental Protection Agency	Water Quality Management	Federal
TCEQ / U.S. Environmental Protection Agency	Solid Waste Infrastructure for Recycling	Federal
Office of the Governor / Federal Emergency Management Agency	Homeland Security Grant Program	Federal
HHSC	State General Revenue aging and disability services, including caregiver support, ombudsman, home-delivered meals, residential repair, ADRC, respite, and promoting independence	State
Office of the Governor—criminal justice programs*	State Criminal Justice Planning Fund and Regional Police Academy	State

Grantor / pass-through agency	Program or funding activity	Funding type
Office of the Governor	Homeland Security COG contracts	State
Texas Water Development Board	Regional Water Planning	State
Texas Water Development Board	Flood Infrastructure Fund	State
TCEQ	Rider 7 PM2.5 Local Air Quality Planning	State
TCEQ	Regional Solid Waste Management	State
Commission on State Emergency Communications	Proposition 8 Broadband Infrastructure Fund / Next Generation 9-1-1	State
TxDOT	State public transportation formula assistance	State
TxDOT	Training reimbursements	State

SCOPE OF WORK

I Audit Planning and Engagement Administration

- Conduct an entrance conference with the Executive Director, Finance Director, and designated staff. Confirm the financial reporting entity, nonprofit entity covered by the Form 990 services, engagement objectives, deliverables, schedule, records access, and each party's responsibilities.
- Prepare an annual engagement work plan covering the financial and compliance audits, IRS Form 990 preparation and filing assistance, and GASB 68 pension reporting assistance. Identify assigned personnel, estimated staff effort, information requests, fieldwork, quality review, draft and final deliverables, filing deadlines, and presentation of audit results.
- Identify in the technical proposal the records, schedules, and workpapers to be prepared by LRGVDC; their expected condition and availability; and the preparation assistance included in the firm's services. The proposed schedule shall allow sufficient time for management to review and approve tax filings, proposed accounting entries, pension disclosures, and supporting schedules.
- Provide progress updates and written notice of issues that could affect the scope, reporting, fees, filing obligations, or completion schedule. Proposed changes to the agreed scope, compensation, or contractual deadlines require prior written authorization from LRGVDC.

II Financial Statement Audit and Applicable Standards

- Audit the basic financial statements and related notes for the complete reporting entity under generally accepted auditing standards issued by the AICPA and applicable Government Auditing Standards issued by the U.S. Government Accountability Office.
- Evaluate the financial statements under generally accepted accounting principles applicable to state and local governments, including applicable GASB pronouncements. Identify the required procedures and level of assurance for supplementary information and required supplementary information.
- Use the auditing and reporting standards effective for each audit period. The 2024 revision of Government Auditing Standards applies to financial audit periods beginning on or after December 15, 2025.
- Consider relevant monitoring reports, incident reports, investigations, prior audit findings, and other matters with potential audit implications, subject to lawful access and the applicable audit standards.

III Federal and State Award Compliance Audits

- Perform the required federal Single Audit in accordance with the Single Audit Act, 2 CFR Part 200 Subpart F, and the applicable OMB Compliance Supplement. Determine major programs using the required risk-based approach.
- Perform state award audit procedures and reporting required by the governing awards and applicable Texas Grant Management Standards, including state audit requirements. Use the standards applicable to each award and period.
- Evaluate the schedules of expenditures of federal and state awards and related notes, and issue the required compliance and internal control reports.
- Identify reportable findings, questioned costs, and prior finding status under applicable standards. Address identified or suspected fraud, noncompliance, and other reportable matters through required professional and legal communications. The engagement does not guarantee detection of every instance of fraud or noncompliance.

IV Draft Reports Final Reports and Presentation

- Discuss proposed audit adjustments, findings, and recommendations with Finance and management before final issuance. Management review shall not condition the auditor's opinion or findings on approval or a particular result.
- Provide the independent auditor's report on the financial statements, required internal control and compliance reports, applicable federal and state compliance audit reports, award expenditure schedules, findings and questioned costs, and required governance communications.
- Provide a separate management letter when recommendations warrant one, or written confirmation that no separate letter is being issued. Management is responsible for management responses and corrective action plans.
- Provide the draft IRS Form 990 and applicable schedules to designated management for review and approval before filing. Upon authorization, assist with timely filing and provide copies of the completed return, schedules, and filing acceptance confirmations.
- Provide GASB 68 supporting schedules, proposed journal entries, draft pension note disclosures, and required supplementary information developed through the reporting assistance services. Deliver these materials in usable electronic formats for Finance's review and management approval.
- Present final audit results to the LRGVDC Board or its designated committee. Identify the meetings and follow-up assistance included in the negotiated annual fee

V Delivery Schedule and Report Copies

The following requirements shall govern the annual delivery schedule. The firm shall coordinate with Finance to establish interim deadlines for records, management review, approvals, and filing authorizations. The first-year schedule shall be incorporated into the executed agreement and updated for each authorized renewal.

Milestone	Proposed requirement
Preliminary Audit Work	Complete in time to support delivery of the draft audit package by June 15 following the audit year.
Draft Audit Package	Deliver to the Executive Director and Finance Director by June 15 following the audit year.
Final Audit Package	Deliver by July 31 following the audit year, subject to any earlier controlling deadline.

Draft IRS Form 990 and Schedules	Deliver to designated management at least fifteen (15) business days before the applicable filing deadline to allow review, corrections, and approval.
Form 990 Filing assistance	Upon management approval and authorization, assist with filing by the applicable IRS deadline. Any extension request shall be coordinated with and authorized by LRGVDC before submission. Provide copies of filed returns, schedules, extension requests, and filing acceptance confirmations, as applicable.
GASB 68 Reporting Assistance	Provide supporting schedules, proposed journal entries, draft pension disclosures, and required supplementary information sufficiently early for Finance's review and incorporation into the June 15 draft audit package. Establish interim deadlines in the annual engagement schedule, accounting for availability of the TCDRS report and LRGVDC records.
Deliverable Formats and copies	Provide audit reports and completed tax returns in searchable PDF format. Provide GASB 68 supporting schedules and draft disclosures in editable Excel or Word format, as appropriate. Provide three (3) printed copies of the final audit package.
Board Presentation	Present audit results at the meeting identified in the annual engagement schedule.
Federal Audit Clearinghouse	Complete the auditor's portions and certifications and assist LRGVDC with timely submission under 2 CFR § 200.512.

The federal audit reporting package and data collection form must be submitted within thirty (30) calendar days after LRGVDC receives the auditor's reports or nine (9) months after the audit period ends, whichever is earlier, subject to applicable regulatory provisions and authorized extensions. Earlier applicable grant, state, or contractual deadlines shall also govern. LRGVDC retains responsibility for its certifications and submission obligations.

The firm shall promptly notify Finance in writing of missing information or other circumstances that could jeopardize a delivery or filing deadline and recommend timely corrective action.

VI Audit Documentation Retention and Access

The firm shall retain contract records, audit documentation and reports, Form 990 preparation and filing records, and GASB 68 supporting documentation for at least seven (7) years after the later of issuance of the applicable final audit report or final payment for the related services. Longer periods shall apply when required by law, professional standards, applicable awards, or a preservation notice. Records relating to unresolved litigation, claims, investigations, or contested audit findings shall be retained until final resolution or expiration of the applicable retention period, whichever is later.

Make pertinent documentation available to authorized representatives of LRGVDC, applicable grantor and oversight agencies, and the State Auditor's Office as required by applicable law and the agreement, consistent with applicable professional standards. Comply with 2 CFR § 200.517 for federally required audits.

Provide LRGVDC with its original records and all required contractual deliverables, including completed tax returns, filing confirmations, and pension reporting schedules. Auditor workpapers shall remain the firm's property, subject to applicable retention and access requirements. Coordinate reasonable access for successor service providers as permitted by applicable law and professional standards.

VII Consultation Nonaudit Services and Auditor Independence

Include routine consultation needed to explain audit findings, proposed adjustments, and tax, accounting, or reporting issues arising from the required services. The Form 990 and GASB 68 assistance expressly specified in the Scope of Work shall be included in the agreed services and fees. Advisory work beyond the agreed scope must be defined, lawfully procured, and separately authorized in writing.

Before agreeing to provide nonaudit services, the firm shall evaluate and document their effect on independence under applicable professional standards, including Government Auditing Standards. The assessment shall address the individual and cumulative effects of these services, necessary safeguards, and management's ability to oversee the work. The firm shall decline prohibited services and services for which independence threats cannot be reduced to an acceptable level.

Management of LRGVDC and its nonprofit entity, as applicable, shall retain all management responsibilities and designate an individual with suitable skill, knowledge, or experience to oversee the services and evaluate their adequacy and results. Management shall review and approve proposed accounting entries, disclosures, tax returns, and filing authorizations and accept responsibility for the results. The firm shall not assume management responsibilities. The parties shall document their respective responsibilities and the objectives and limitations of the preparation services before performance.

Disclose prior, current, and proposed nonaudit services that could affect independence or eligibility, including bookkeeping, financial statement preparation, Form 990 preparation, pension reporting assistance, internal audit, indirect cost proposals, and cost allocation plans. Comply with the restrictions in 2 CFR § 200.509(b) concerning auditor preparation of indirect cost proposals and cost allocation plans.

VIII IRS Form 990 Preparation and Filing Assistance

The selected firm shall assist the Finance Department with preparation and filing of the annual IRS Form 990 and applicable schedules for the nonprofit entity identified in the Background section. Services shall include:

- Reviewing the prior-year return, relevant organizational and exemption documentation, and financial information provided by LRGVDC to identify preparation requirements and information needed from management.
- Preparing Form 990 and applicable schedules using financial and organizational information provided by LRGVDC, including supporting reconciliations to the underlying accounting records.
- Advising Finance of applicable filing deadlines and promptly identifying missing information or issues that could affect accurate and timely completion.
- Providing the complete draft return, applicable schedules, and supporting reconciliations for management review, correction, and approval within the delivery schedule established under Section V.
- Obtaining management approval and required filing authorizations before submission and assisting with timely electronic filing. When an extension is needed, preparing and assisting with submission of Form 8868 upon prior written authorization from LRGVDC.
- Providing copies of the completed return, all filed schedules, any extension request, and filing acceptance confirmations. The firm shall promptly notify Finance of filing rejections and assist with their resolution.

These services shall comply with the independence and management responsibility requirements in Section VII. Management remains responsible for the information supplied, approval of the return, and authorization of filings.

IX GASB 68 Pension Accounting and Financial Reporting Assistance

The selected firm shall assist the Finance Department with annual pension accounting and financial reporting under GASB Statement No. 68, Accounting and Financial Reporting for Pensions, as amended, related to LRGVDC's participation in the Texas County & District Retirement System (TCDRS). Services shall include:

- Reviewing the annual TCDRS GASB 68 report, related actuarial information, and supporting financial records provided by LRGVDC.
- Assisting with calculations and reconciliations for the net pension liability or asset, pension expense, and deferred outflows and inflows of resources, including applicable employer contributions made after the measurement date through LRGVDC's fiscal year-end.
- Preparing proposed pension-related journal entries and supporting explanations for Finance's review and management approval.
- Assisting with preparation of required pension note disclosures and required supplementary information, including applicable schedules of changes in net pension liability and related ratios and employer contributions.
- Assisting with allocations of pension amounts among applicable funds or reporting units when appropriate under the financial reporting framework, using a methodology approved by management.
- Providing supporting schedules and draft disclosures in editable electronic formats within the delivery schedule established under Section V and explaining the proposed entries, calculations, and reporting treatment to Finance.

These services shall use actuarial information supplied by TCDRS and records provided by LRGVDC and shall comply with the independence requirements in Section VII. Management shall review and approve proposed entries, allocations, and disclosures and retain responsibility for the resulting accounting records and financial reporting.

RIGHTS IN DATA AND MATERIALS

LRGVDC and its nonprofit entity, as applicable, retain ownership of their respective original records and financial information. The firm shall provide all required contractual deliverables, including final audit reports, completed Form 990 returns and schedules, filing confirmations, and GASB 68 supporting schedules, proposed journal entries, and disclosures.

LRGVDC and its nonprofit entity may retain, use, reproduce, and distribute these deliverables for lawful organizational, governmental, tax, grant administration, and financial reporting purposes without additional licensing fees, subject to applicable confidentiality requirements, disclosure restrictions, and professional standards. Reproductions of audit reports shall preserve the auditor's opinions, qualifications, and required accompanying information. Reports shall not be altered in a manner that misrepresents the auditor's work.

Auditor workpapers and internal audit documentation remain in the firm's custody and ownership, subject to applicable retention and access requirements. Such ownership shall not limit delivery of required contractual deliverables or access required by law or the agreement. Pre-existing proprietary methods and software remain the firm's property; any rights necessary to use delivered materials for the agreed purposes shall be addressed in the agreement.

INSTRUCTIONS & RESPONSIBILITIES

Each Respondent must be a certified public accounting (CPA) firm lawfully authorized to perform the required professional accounting services in Texas, either through a current firm license issued by the Texas State Board of Public Accountancy or a valid firm practice privilege under applicable Texas law. Respondents shall provide evidence of firm licensure or practice-privilege eligibility with their SOQ and identify qualified personnel responsible for the financial and compliance audits, IRS Form 990 preparation and filing assistance, and GASB 68 reporting assistance. The selected firm and approved subcontractors shall maintain all licenses, authorizations, and professional qualifications required for their assigned services throughout the agreement and promptly notify LRGVDC of any restriction or change affecting their eligibility or ability to perform.

The LRGVDC shall not be responsible for any costs or expenses incurred by any Respondent in the preparation or submission of a Statement of Qualifications (SOQ) in response to this Request for Qualifications (RFQ).

The LRGVDC reserves the right to reject any and all submissions, in whole or in part, and to deem any submission non-responsive if it is incomplete, fails to comply with the requirements of this RFQ, or omits required information or documentation.

All Statements of Qualifications submitted in response to this RFQ shall become the property of LRGVDC and will be maintained as part of the official procurement file. Submissions shall be subject to public disclosure in accordance with applicable federal, state, and local laws, including the Texas Public Information Act.

GENERAL INSTRUCTIONS

- Respondents are responsible for carefully reviewing this RFQ and ensuring that all requirements are met. Failure to comply with any of the instructions, terms, conditions, or specifications contained herein may result in the submission being deemed non-responsive.
- All submissions must be complete, accurate, and submitted in the format prescribed in this RFQ. Material alterations, omissions, or conditions that conflict with the requirements of this RFQ may be grounds for rejection.
- It is the responsibility of the Respondent to ensure that all addenda issued by LRGVDC are received, acknowledged, and incorporated into the submission. Addenda, if any, will be posted on the LRGVDC procurement webpage. Failure to acknowledge all addenda may result in disqualification.
- All communications regarding this RFQ shall be directed to the designated contact identified herein. Except as expressly authorized by LRGVDC, Respondents shall not contact LRGVDC Board members, evaluation committee members, staff, or representatives of entities included in the audit scope regarding this solicitation during the solicitation and selection process. Unauthorized contact may result in disqualification. This restriction does not prohibit routine communications unrelated to this solicitation.
- Questions regarding this RFQ must be submitted in writing in accordance with the Schedule of Events. Responses to questions will be issued through formal addenda. Verbal responses or clarifications shall not be considered binding.
- SOQs must be received by the date and time specified in this RFQ. Late submissions will not be accepted and will be considered non-responsive.
- The LRGVDC reserves the right to request clarification or additional information from any Respondent for the purpose of evaluating SOQs. However, Respondents may not modify

or supplement their SOQ after the submission deadline unless specifically requested by LRGVDC. Requests for clarification or additional information shall be administered consistently among similarly situated Respondents and shall not permit material revisions to an SOQ or provide an unfair competitive advantage.

- Each submission should be prepared simply and economically, providing a clear, concise, and straightforward description of the Respondent's qualifications and ability to meet the requirements of this RFQ. Emphasis should be placed on completeness, clarity, responsiveness to the requirements, and a demonstrated understanding of the needs of the LRGVDC.
- The LRGVDC makes no guarantee that an award will be made as a result of this RFQ and reserves the right to reject any or all submissions, cancel or reissue this RFQ, and waive minor informalities or technical inconsistencies that do not affect material requirements or provide an unfair competitive advantage, consistent with applicable law and LRGVDC procurement policy. Changes to RFQ requirements shall be issued through written addenda, with the submission deadline extended or the solicitation reopened when necessary to provide Respondents a reasonable opportunity to respond. All representations made within a Respondent's submission shall be binding upon the Respondent. However, LRGVDC shall not be bound by any statements, representations, or commitments made by Respondents outside of the requirements of this RFQ unless expressly incorporated into a fully executed agreement.
- Submissions must be signed by an authorized official of the Respondent who has the legal authority to bind the firm to the terms of the Statement of Qualifications. Failure to properly sign the submission may result in the SOQ being deemed non-responsive and subject to disqualification.

REQUIRED ATTACHMENTS

The LRGVDC seeks to ensure a fair, consistent, and uniform evaluation process that allows for an equitable comparison of all SOQs received. Respondents shall review and ensure that all required attachments, acknowledgements, and certifications identified in this RFQ are fully completed and included as part of the submitted SOQ package. Failure to provide any required attachment or to properly complete the required forms may result in the SOQ being deemed non-responsive.

All required forms and certifications must be signed by an authorized representative of the Respondent with the legal authority to bind the firm. Any documents requiring notarization must be properly executed, notarized in accordance with applicable state laws, and included with the SOQ submission.

Respondents are responsible for ensuring that all submitted materials are complete, accurate, and compliant with the requirements of this RFQ. Respondents shall complete and submit all required attachments listed below as part of their SOQ:

Attachment Number	Attachment Title
Attachment No. 1	Solicitation Acknowledgement Form
Attachment No. 2	Authorization and Responsibility Certification
Attachment No. 3	Bidder / Offer Information Form
Attachment No. 4	Vendor Responsibility Questionnaire
Attachment No. 5	Certification of Incorporation / Authorization to do Business in Texas
Attachment No. 6	Certification Regarding Suspension & Debarment
Attachment No. 7	DBE/HUB Bidder Identification Form
Attachment No. 8	Certification of No Conflict of Interest
Attachment No. 9	Conflict of Interest Questionnaire

Attachment No. 10	Non-Collusion Affidavit
Attachment No. 11	Client References Form
Attachment No. 12	Addenda Acknowledgment

The full packet of required attachments, including all applicable forms and templates, will be provided with the solicitation documents and reference materials available on the LRGVDC Procurement webpage: https://www.lrgvdc.org/procurement2026.html.

Responsiveness and Minor Informalities

LRGVDC may deem an SOQ non-responsive if it omits material information required to evaluate the respondent's qualifications or fails to include required signed certifications, acknowledgments, or forms that are identified as mandatory.

LRGVDC may, in its discretion and when permitted by applicable law and funding requirements, allow a respondent to cure minor informalities or clerical omissions that do not affect the substance of the SOQ, do not provide a competitive advantage, and do not alter the respondent's qualifications or proposed approach.

Examples of minor informalities may include minor clerical errors, formatting issues, or missing information that can be confirmed without changing the SOQ. Material omissions may include failure to submit the SOQ by the deadline, failure to provide required qualifications information, failure to acknowledge addenda when required, or failure to submit mandatory certifications or forms.

EVALUATION CRITERIA

Statements of Qualifications and separately submitted fee proposals shall be evaluated by a Selection Committee comprising LRGVDC staff, supported by the Finance, Procurement, and Executive Departments. Selection shall be based on demonstrated competence and qualifications to perform the required financial and compliance audits, IRS Form 990 preparation and filing assistance, and GASB 68 reporting assistance at a fair and reasonable price.

Evaluation shall follow the published criteria, with a maximum of eighty (80) points for technical qualifications and twenty (20) points for the fee proposal, totaling one hundred (100) points. Fee proposals shall remain separate from technical submissions and shall be reviewed after technical scoring is completed. Final rankings shall incorporate both technical and fee scores.

Preliminary Review

Before scoring, LRGVDC shall review each submission for compliance with material RFQ requirements, including timely submission, required forms and certifications, applicable professional licensing or valid practice-privilege eligibility, and confirmation of auditor independence for the proposed services. Submissions that fail to meet material requirements may be deemed nonresponsive and excluded from further consideration.

LRGVDC may request clarification or permit correction of minor informalities when allowed by applicable requirements. Such requests shall be administered consistently among similarly situated Respondents and shall not permit material revisions to a submission or provide an unfair competitive advantage.

Evaluation Criteria

Firms will be evaluated based on the following criteria:

1. Relevant Experience, Responsiveness, and Technical Approach—35 Points

The Committee will evaluate the firm's demonstrated experience performing financial audits for governmental entities of similar size, structure, and complexity. Consideration will include experience with councils of governments or comparable regional organizations, multiple grant programs, fiscal-agent arrangements, and applicable federal and state single audits. Relevant experience shall also include IRS Form 990 preparation for nonprofit organizations and GASB 68 pension accounting and reporting, including use of TCDRS information.

The Committee will evaluate the substantive responsiveness of the SOQ, the firm's understanding of the complete engagement, and the suitability of its proposed methods for each required service. Consideration will include audit methodology, risk assessment, internal control evaluation, compliance testing, tax return preparation, pension reporting assistance, coordination with Finance, and communication of findings and proposed adjustments. The approach shall clearly identify assistance expected from LRGVDC and measures to maintain auditor independence when providing preparation services.

Respondents shall submit their most recent peer review report and related acceptance letter, together with applicable firm responses and corrective action documentation. The Committee will consider peer review and relevant external quality review results, including the significance of findings and the adequacy of corrective actions.

2. Staff Qualifications, Technical Abilities, Availability, and Schedule—30 Points

The Committee will evaluate the qualifications and experience of the personnel proposed for the engagement, including the engagement partner, manager, supervisory personnel, and specialists assigned to audit, IRS Form 990, and GASB 68 services. Consideration will include applicable professional licenses, relevant experience, technical knowledge, professional development, assigned responsibilities, and the proposed level of partner and supervisory involvement. Personnel shall demonstrate qualifications appropriate to their assigned services.

The Committee will also evaluate current workloads, staffing capacity, availability, continuity of assigned personnel, and the ability to provide qualified replacements when necessary. The proposed staffing plan and schedule shall demonstrate the firm's ability to meet the milestones established in Section V, including audit fieldwork, quality review, draft and final reports, Form 990 preparation and filing, GASB 68 deliverables, and the Board presentation.

The schedule will be evaluated for completeness and practicality, including coordination with Finance, availability of required records and TCDRS information, sufficient time for management review and approval, and adequate staffing to meet overlapping deadlines..

3. References and Past Performance—15 Points

The Committee will evaluate client references and documented performance on comparable engagements, including governmental audits, nonprofit Form 990 preparation, and pension accounting and reporting assistance. Respondents shall identify the services performed for each referenced engagement. References may demonstrate relevant experience across separate engagements.

Consideration will include quality and accuracy of work, timely completion of reports and filings, communication, responsiveness, continuity of assigned personnel, adherence to agreed fees, and resolution of issues arising during performance.

LRGVDC may verify information with references and other clients identified in the submission. Reference checks shall be documented and evaluated consistently under this criterion.

4. Fee Proposal and Reasonableness—20 Points

The Committee will evaluate cost information included in the SOQ based on the reasonableness of combined fees relative to the required scope and proposed staffing effort (10 points), completeness and pricing transparency (5 points), and renewal-year pricing and cost controls (5 points). Consideration will include fees for audit, Form 990, and GASB 68 services; staffing hours and rates; expenses; pricing assumptions; exclusions; and additional charges. Fees shall be evaluated with qualifications under the published criteria. The lowest proposed fee alone shall not determine award.

SCORING, RANKING, AND SELECTION PROCESS

Scoring

Each evaluator shall independently review and score each responsive Statement of Qualifications, including its cost information, using the four published evaluation factors. Each submission may receive a maximum of one hundred (100) points per evaluator: eighty (80) points for technical qualifications and twenty (20) points for fees. Each evaluator shall document the basis for the scores assigned. The individual evaluators' total scores shall be averaged to produce each firm's final score, and firms shall be ranked from highest to lowest final score.

Following the ranking, LRGVDC may enter into contract negotiations with the highest ranked firm to finalize the scope of services and terms. If an agreement cannot be reached, LRGVDC reserves the right to formally terminate negotiations and proceed to the next highest ranked firm.

The Selection Committee shall apply the published evaluation factors and point values consistently to all responsive submissions. Evaluators may exercise professional judgment in assigning scores within those factors and shall document the reasons for their scores. Final rankings and award recommendations shall be supported by the documented evaluation results. Any clarification or additional evaluation shall remain within the published criteria and shall not introduce new factors or change their relative weights.

In the event of a tie in final combined scores, the firm with the higher combined score for the three technical evaluation factors shall be ranked higher. If a tie remains, LRGVDC may conduct structured interviews with the tied firms using consistent questions limited to clarification of their submissions under the published technical criteria. Any resulting revisions to technical scores shall use the same published point values and be supported by written reasons. Fee scores shall remain unchanged, and final rankings shall reflect the revised technical scores combined with the fee scores. Interviews shall not permit material revisions to the submissions or introduce new evaluation factors.

All evaluations and final selection decisions will be conducted in accordance with applicable LRGVDC procurement policies, as well as all relevant federal and state requirements as applicable.

LRGVDC reserves the right to reject any or all SOQs, waive minor informalities or irregularities, and request additional information from any Respondent as necessary to support the evaluation and selection process.

Evaluation Criteria	Available Points
Relevant Experience, Responsiveness, and Technical Approach	**35**
Staff Qualifications, Technical Abilities, Availability, and Schedule	**30**
References and Past Performance	**15**

Fee Proposal and Reasonableness	**20**
Total Points	**100**

Eligibility for Award

Responsibility shall be determined based on the Respondent's demonstrated ability to perform the complete engagement, including financial and compliance audits, IRS Form 990 preparation and filing assistance, and GASB 68 reporting assistance. Considerations shall include financial capacity, applicable professional licensing or valid practice-privilege eligibility, personnel qualifications, technical resources, availability to meet required deadlines, past performance, auditor independence, and compliance with applicable laws and professional standards.

LRGVDC may request additional information reasonably necessary to verify responsibility. Such requests shall be administered consistently among similarly situated Respondents and shall not permit material revisions to the submission or provide an unfair competitive advantage. Responsibility determinations shall be documented in the procurement file.

Negotiation of Contract

LRGVDC may enter into negotiations with the highest-ranked responsive and responsible Respondent based on the final combined evaluation results. Negotiations shall address the complete scope of services, deliverables, schedule, staffing, compensation, and contract terms and confirm that fees are fair and reasonable. If a satisfactory agreement cannot be reached, LRGVDC may formally terminate negotiations in writing and proceed to the next highest-ranked Respondent.

Negotiations shall remain consistent with the published solicitation and shall not materially alter the scope or basis of selection. The final agreement shall identify the applicable audit and tax years, fees for each required service, combined annual maximums, renewal options, and each party's responsibilities. It shall incorporate this RFQ and its addenda, the accepted portions of the Respondent's submission, and expressly agreed modifications, consistent with the agreement's Order of Precedence provision.

Acceptance of Evaluation Process

Submission of a response constitutes the Respondent's acknowledgment of the evaluation factors, point values, and selection procedures published in this RFQ. The Selection Committee may exercise professional judgment in applying those criteria, provided submissions are evaluated consistently and the reasons for scores and award recommendations are documented. Final selection shall follow the published process, including verification of responsibility and negotiation of fair and reasonable compensation.

Right to Reject or Cancel

The LRGVDC reserves the right to reject any or all responses, waive minor informalities or technical inconsistencies, and cancel this solicitation in whole or in part when such action is determined to be in the best interest of the organization. The LRGVDC may also postpone or withdraw an award at any time prior to contract execution without incurring any liability to Respondents.

Issuance of this solicitation does not obligate the LRGVDC to award a contract, nor does it commit the organization to pay any costs incurred in the preparation or submission of responses.

Notice of Intent to Award and Protest Procedures

Following completion of the evaluation and scoring process, the LRGVDC will issue a Notice of Intent to Award identifying the apparent successful Respondent, and all Respondents will be notified in writing of the selection outcome.

Any Respondent wishing to protest the recommended award must submit a formal written protest within ten (10) business days of the issuance of the Notice of Intent to Award. The protest must clearly state the basis for the protest and include all relevant supporting documentation. Protests will be reviewed in accordance with LRGVDC procurement policies and applicable State of Texas requirements, and the decision of the LRGVDC Executive Director or designee shall be final.

SMALL BUSINESS AND VETERAN-OWNED BUSINESS PARTICIPATION

The Lower Rio Grande Valley Development Council (LRGVDC) encourages participation by all qualified independent certified public accounting firms, including small businesses, veteran-owned businesses, service-disabled veteran-owned businesses, and firms holding current DBE or Texas VetHUB certification.

This procurement is funded with local LRGVDC funds. No DBE, HUB, or VetHUB participation goal, mandatory subcontracting plan, or documented good faith effort requirement has been established for this RFQ. Certification under these programs is not a condition of submitting a Statement of Qualifications or receiving an award.

DBE, HUB, VetHUB, or small business status, and proposed participation by such firms, will not receive evaluation points, establish a preference, or alter the ranking of Respondents. Evaluation and selection shall follow the criteria and procedures published in this RFQ.

Any proposed subcontractors shall meet the qualifications, licensing, independence, and other requirements applicable to their assigned services.

GENERAL TERMS, CONDITIONS & CERTIFICATIONS

General Terms

Submission of a response to this RFQ does not obligate LRGVDC to award a contract or reimburse any costs incurred in preparing, submitting, or presenting a response or participating in negotiations. No contractual obligation shall arise until a written agreement has been executed by the duly authorized representatives of both parties. A notice of selection or intent to award does not authorize the commencement of services.

LRGVDC reserves the right to reject any or all responses, cancel this RFQ in whole or in part, and waive minor informalities or irregularities that do not materially affect responsiveness or provide an unfair competitive advantage. These rights shall be exercised in accordance with applicable law, LRGVDC procurement policies, and the published selection procedures. Any extension of the submission deadline shall be communicated through a written addendum.

Respondents proposing a joint venture, teaming arrangement, or subcontracting relationship shall identify each participating entity by legal name and business address and describe its qualifications, proposed responsibilities, and portion of the services to be performed. The response shall identify the entity that will serve as the contracting party and assume responsibility for the engagement.

Use of subcontractors shall require LRGVDC's prior written approval. Approval shall not relieve the selected firm of its contractual obligations or professional responsibilities. The selected firm shall remain responsible for coordinating and overseeing subcontracted services and ensuring compliance with the agreement and applicable professional standards. Additional subcontractors or substitutions shall require prior written approval.

The selected firm and any approved subcontractors shall maintain all licenses, registrations, and other authorizations required to perform their respective services in Texas. Services shall comply with applicable federal, state, and local laws, applicable auditing standards, and professional ethics and independence requirements. The selected firm shall provide evidence of compliance upon request and promptly notify LRGVDC in writing of any licensing restriction, suspension, or independence impairment affecting its ability to perform the engagement.

Terms and Conditions Attached to Response

Respondents shall clearly identify any proposed exceptions to this RFQ in a separate section of their response titled "Exceptions to Terms and Conditions." Each exception shall identify the affected provision, explain the requested change, and provide proposed alternative language. LRGVDC reserves the right to reject exceptions or determine that a material exception renders a response nonresponsive.

Any additional or conflicting terms submitted by a Respondent, including those contained in a standard engagement letter or other attachment, shall have no effect unless expressly accepted in writing by LRGVDC's authorized representative and incorporated into the executed agreement. Receipt, review, or discussion of such terms does not constitute acceptance.

Submission of a response constitutes acceptance of the RFQ's terms and conditions except for expressly identified exceptions, which remain subject to LRGVDC's review and acceptance. Any resulting agreement shall be governed by the Order of Precedence provision..

ORDER OF PRECEDENCE

The documents comprising any resulting agreement shall be read together and interpreted consistently whenever possible. If a conflict or inconsistency exists, the following order of precedence shall govern:

i) The final executed agreement and any subsequent written amendments executed by authorized representatives of both parties, with the most recent amendment controlling;
ii) This RFQ and its addenda, with later addenda controlling over earlier conflicting provisions;
iii) The Respondent's response, including any fee proposal, engagement letter, or other Respondent-provided terms, solely to the extent expressly accepted by LRGVDC and incorporated into the executed agreement.

Attaching or incorporating a Respondent-provided document shall not, by itself, elevate that document's priority under this provision. Any exception to this order of precedence must be expressly stated in the executed agreement or a subsequent written amendment executed by both parties.

FEES, INVOICING, AND ADDITIONAL SERVICES

Compensation shall be governed by the fee schedule incorporated into the executed Agreement, identifying annual maximum fees for audit services, Form 990 preparation and filing assistance, and GASB 68 reporting assistance, together with the combined annual maximum. Unless expressly stated otherwise in the Agreement, these fees shall include all personnel, travel, administrative, technology, filing, report preparation, and other costs necessary to complete the agreed services. Preparation assistance included in the audit fee shall not be billed again as a separate service.

The Contractor shall submit itemized invoices according to the agreed billing schedule. Each invoice shall identify the Agreement or purchase order number, applicable audit or tax year, billing period, services performed, current charges, prior billings, and remaining authorized balances. Charges shall be identified by service category. Hourly charges shall identify personnel classifications, hours, and applicable rates. Separately reimbursable expenses shall include supporting documentation.

LRGVDC shall make payments within the time required by Chapter 2251, Texas Government Code. Invoice disputes, notices of invoice errors, interest, and withholding shall be handled in accordance with applicable law.

The Contractor shall promptly notify LRGVDC in writing of circumstances expected to require additional services, increased compensation, or schedule changes. The notice shall describe the reason, proposed work, estimated additional cost, and schedule impact. Except for adjustments expressly authorized by the Agreement, additional services or charges require a written amendment executed by authorized representatives before the additional work begins.

Additional services shall comply with applicable procurement requirements and auditor independence standards. Work required to correct the Contractor's errors or failure to meet the agreed requirements shall be performed without additional compensation.

AVAILABILITY OF FUNDS

The LRGVDC's obligations under any resulting agreement are contingent upon the continued availability of local funds budgeted or otherwise approved for these services. Nothing in the agreement shall require LRGVDC to expend or commit funds beyond those lawfully made available for this purpose. Any renewal or extension shall remain subject to funding availability and LRGVDC's written authorization.

If sufficient funding is not budgeted, approved, or otherwise made available for continued performance, LRGVDC may terminate the agreement, in whole or in part, by providing written notice to the selected firm specifying the effective date and extent of termination. LRGVDC shall provide such notice promptly after determining that sufficient funding will be unavailable.

Termination under this provision shall not entitle the selected firm to a termination penalty or anticipated profits on unperformed services. LRGVDC shall remain responsible for payment for properly authorized services satisfactorily performed through the effective date of termination, subject to the agreement's compensation limits and payment terms. The selected firm shall discontinue affected services as directed in the termination notice.

TERMINATION

Termination for Convenience:

The LRGVDC may terminate the agreement, in whole or in part, when deemed in its best interest, upon at least thirty (30) calendar days' written notice to the selected firm. The notice shall specify the effective date and extent of termination. The firm shall discontinue affected services as directed. LRGVDC shall pay for properly authorized services satisfactorily performed through the effective date, subject to the agreement's compensation limits and payment terms. No termination penalty or anticipated profits on unperformed services shall be payable.

Termination for Cause:

The LRGVDC may terminate the agreement for a material breach, including failure to meet contractual deadlines, perform services in accordance with applicable professional standards, or comply with applicable legal requirements. For a breach capable of correction, LRGVDC shall provide written notice describing the default and allow ten (10) business days after receipt to correct it, unless a longer period is approved in writing. If the default remains uncorrected, LRGVDC may terminate upon written notice. LRGVDC may terminate immediately upon written notice when a material breach cannot be corrected or continued performance would violate applicable law or professional independence requirements.

Termination for Non-Appropriation / Funding:

LRGVDC may terminate the agreement in accordance with the Availability of Funds provision.

Transition and Continuing Obligations

Upon expiration or termination of the Agreement, in whole or in part, the firm shall promptly return original records provided by LRGVDC and its nonprofit entity and provide completed contractual deliverables for the affected services. The firm shall provide a written status summary identifying outstanding work, pending tax filings, extensions obtained, unresolved filing rejections, and upcoming reporting or filing deadlines.

The firm shall reasonably cooperate with the transition to successor service providers, including providing client records, completed supporting schedules, and information necessary to continue the audit, Form 990, and GASB 68 services. Ownership of and access to audit workpapers shall remain subject to applicable law, professional standards, and the Agreement. Confidentiality, record-retention, and access obligations shall survive expiration or termination to the extent applicable..

REMEDIES

If the selected firm fails to perform in accordance with the agreement, LRGVDC may exercise remedies available under the agreement and applicable law, including:

i. Requiring correction or re-performance of deficient services at no additional cost;
ii. Disputing unauthorized, unsupported, duplicate, or otherwise improper charges and seeking repayment of overpayments;
iii. Withholding payment in connection with a bona fide dispute, subject to applicable Texas prompt-payment requirements;
iv. Suspending affected services by written notice;
v. Seeking recovery of reasonable, documented damages and additional costs attributable to the firm's breach, including costs of obtaining replacement services, to the extent recoverable under applicable law; and
vi. Terminating the agreement in accordance with the Termination provision.

LRGVDC shall provide notice of an invoice error or disputed amount within the period required by Texas Government Code § 2251.042, identifying the disputed amount and the basis for the dispute. Any withholding shall comply with statutory limits, and remaining amounts due shall be paid in accordance with applicable payment requirements.

The exercise of remedies shall comply with any applicable notice and cure requirements in the agreement. An unfavorable audit finding or opinion issued in accordance with applicable professional standards shall not constitute deficient performance.

Remedies shall be cumulative to the extent permitted by law, without duplicate recovery for the same loss. Failure or delay by LRGVDC to enforce a provision shall not, by itself, constitute a waiver of its rights.

ASSIGNMENT AND SUBCONTRACTING

The selected firm shall not assign or transfer the agreement, or delegate its contractual responsibilities, in whole or in part, without LRGVDC's prior written consent. Approval of an assignment shall not release the selected firm from its obligations unless expressly stated in a written agreement executed by LRGVDC.

The selected firm shall not subcontract any portion of the services without LRGVDC's prior written approval. Proposed subcontractors shall be identified by legal name, business address, qualifications, and assigned scope of services. Identification in a response does not, by itself, constitute approval. Approval may be documented in the executed agreement. Additional subcontractors or substitutions shall require prior written approval before performing services.

Each approved subcontractor shall possess the qualifications and authorizations required for its assigned services and comply with applicable professional standards and independence requirements. Subcontracts shall be in writing and include the agreement's requirements applicable to the subcontracted services, including confidentiality, data security, record retention, and access to records.

The selected firm shall remain responsible for supervising and coordinating subcontracted services and for its subcontractors' acts, omissions, and performance under the agreement. LRGVDC's approval shall not relieve the firm of its contractual or professional responsibilities.

LRGVDC may reject a proposed subcontractor or require replacement of an approved subcontractor based on documented concerns regarding qualifications, licensing, independence, performance, or compliance.

CHANGES TO KEY PERSONNEL

The Contractor shall assign the engagement partner, audit manager, and other key personnel identified in its accepted Statement of Qualifications or the Agreement, including personnel responsible for Form 990 preparation and GASB 68 reporting assistance. Their involvement shall remain consistent with the approved staffing plan.

Planned substitutions or material reductions in the involvement of key personnel require LRGVDC's prior written approval. Requests shall identify the reason for the change, the proposed replacement's qualifications and availability, and any anticipated effect on the engagement schedule or reporting and filing deadlines. Replacement personnel shall possess qualifications and relevant experience comparable to or greater than those of the personnel being replaced, appropriate to their assigned audit, tax preparation, or pension reporting responsibilities.

For an unexpected departure, incapacity, or other unavoidable unavailability, the Contractor shall promptly notify LRGVDC, arrange qualified interim coverage, and submit a proposed replacement for approval as soon as practicable.

The Contractor shall bear transition and orientation costs associated with its personnel changes and remain responsible for adequate staffing, audit quality, independence, and timely performance.

LRGVDC may request replacement of assigned personnel for documented deficiencies in performance, qualifications, professional conduct, or compliance with applicable independence requirements. Personnel approvals and replacement requests shall respect the auditor's independence and professional judgment.

INDEMNIFICATION

The selected firm shall remain responsible for damages legally recoverable by LRGVDC to the extent caused by the firm's negligent professional acts, errors, omissions, or willful misconduct in performing the agreement, including those of its employees, agents, and subcontractors. Nothing in this section shall limit LRGVDC's rights to pursue claims arising from deficient professional services.

To the fullest extent permitted by law, the selected firm shall indemnify and hold harmless LRGVDC and its officers, officials, employees, and agents from third-party claims for bodily injury, death, or damage to tangible property, but only to the extent caused by the negligent acts or omissions or willful misconduct of the firm or persons for whom it is legally responsible in performing the agreement. Recoverable costs, including reasonable attorney's fees, shall be limited to those attributable to that responsibility.

This provision shall not require the firm to indemnify, defend, or hold harmless LRGVDC or its representatives for claims, liabilities, or costs attributable to their own acts or omissions. No obligation under this section shall be construed to impair auditor independence or conflict with applicable professional standards.

The firm's liability shall not be limited solely by the availability or limits of its insurance coverage. Obligations under this section shall survive expiration or termination of the agreement, subject to applicable law.

Nothing in this RFQ or any resulting agreement shall be construed as a waiver of governmental immunity or other protections available to LRGVDC or its officers, officials, employees, or agents under Texas law.

ACCESS TO RECORDS AND AUDIT

The firm shall retain contract records, audit documentation and reports, Form 990 preparation and filing records, and GASB 68 supporting documentation for at least seven (7) years after the later of issuance of the applicable final audit report or final payment for the related services. Longer periods shall apply when required by law, professional standards, applicable awards, or a preservation notice. Records relating to unresolved litigation, claims, investigations, or contested audit findings shall be retained until final resolution or expiration of the applicable retention period, whichever is later.

Audit workpapers shall remain the property of the firm that prepared them. Such ownership shall not restrict access required by the agreement, applicable law, or professional standards. Original client records and workpapers constituting client records shall be provided to LRGVDC in accordance with applicable Texas accountancy rules.

The firm shall retain contract records, audit documentation, and reports for at least seven (7) years after the later of issuance of the applicable final audit report or final payment for the related services. Longer periods shall apply when required by law, professional standards, or an authorized oversight agency. Records relating to unresolved litigation, claims, investigations, or contested audit findings shall be retained until final resolution or expiration of the applicable retention period, whichever is later.

The firm shall include applicable retention and access requirements in all subcontracts involving these services. These obligations shall survive expiration or termination of the agreement.

REPORTS DELIVERABLES AND PERMITTED USE

The Contractor shall provide final signed audit reports, completed Form 990 returns and applicable schedules, filing confirmations, and GASB 68 supporting schedules, proposed entries, and disclosures in accordance with the Scope of Work, delivery schedule, and formats established in Section V and the Agreement.

The Contractor shall timely complete the auditor's portions and certifications required for applicable Federal Audit Clearinghouse submissions and cooperate with LRGVDC in completing required reporting.

Ownership, permitted use, reproduction, and distribution of reports and other deliverables shall be governed by the Rights in Data and Materials provision. Access to client records and audit workpapers, record retention, and protection of nonpublic information shall remain subject to the Agreement's applicable access, retention, and confidentiality provisions and applicable professional standards.

CONFIDENTIALITY AND DATA SECURITY

The Contractor shall safeguard nonpublic information of LRGVDC and its nonprofit entity received, accessed, or developed while performing the Agreement, including financial, banking, payroll, personnel, taxpayer identification, tax return preparation, pension participant, and program participant information. Such information shall be used only to perform authorized services and fulfill applicable legal and professional obligations.

The Contractor shall maintain appropriate administrative, physical, and technical safeguards, including restricted access, encryption of sensitive electronic information during transmission and storage, and multifactor authentication for remote access. Personnel, subcontractors, and service providers with access shall be subject to equivalent confidentiality and security obligations.

Before providing nonpublic information of LRGVDC and its nonprofit entity to third-party hosting, processing, or artificial intelligence platforms, the Contractor shall identify the proposed providers and obtain LRGVDC's written approval. Such information shall not be used for model training or unrelated purposes without LRGVDC's express written authorization.

The Contractor shall immediately notify LRGVDC in writing upon becoming aware of actual or reasonably suspected unauthorized access, use, disclosure, or loss of such information. Notification shall provide available information concerning the incident and shall not be delayed pending completion of an investigation. The Contractor shall promptly contain, investigate, and address the incident, preserve relevant evidence, provide updates, and cooperate with LRGVDC in fulfilling applicable notification obligations.

Disclosures required or expressly authorized by applicable law or professional standards, including authorized audit oversight and peer review, are permitted. Disclosures shall be limited to information reasonably necessary for the authorized purpose. When legally permitted, the Contractor shall notify LRGVDC before a compelled disclosure. This provision does not restrict required oversight access or LRGVDC's obligations under the Texas Public Information Act.

Upon request or completion or termination of services, the Contractor shall return original records provided by LRGVDC or its nonprofit entity. Copies and audit documentation shall be retained as required by law, professional standards, legal holds, and the Agreement, and securely disposed of when those requirements are satisfied. Retained information remains subject to these confidentiality and security obligations.

These obligations survive expiration or termination of the Agreement.

TEXAS PUBLIC INFORMATION ACT

Information submitted in response to this RFQ and records relating to the resulting Agreement are subject to the Texas Public Information Act, Chapter 552, Texas Government Code, including its applicable confidentiality provisions and exceptions to disclosure.

Respondents should specifically identify information they consider confidential or proprietary and identify the legal basis for withholding it. A confidentiality designation does not, by itself, prevent disclosure. LRGVDC shall provide any third-party notice required by law. The Respondent is responsible for timely submitting arguments supporting its claimed exceptions through the applicable statutory process.

The Contractor shall promptly cooperate with LRGVDC in responding to public information requests and provide responsive records that LRGVDC is entitled to obtain under applicable law or the Agreement. Records subject to a pending request shall be preserved as required by law. Disclosure shall be determined under applicable law and any controlling Attorney General decision or court order.

If the Agreement is subject to Section 552.371, Texas Government Code, the Contractor shall preserve contracting information in accordance with records retention requirements applicable to LRGVDC; promptly provide such information upon LRGVDC's request; and, upon completion of the Agreement, either provide all such information to LRGVDC at no cost or preserve it for the applicable retention period.

The requirements of Subchapter J, Chapter 552, Government Code, may apply to this bid and the contractor or vendor agrees that the contract can be terminated if the contractor or vendor knowingly or intentionally fails to comply with a requirement of that subchapter. Any termination under Subchapter J is subject to its applicable notice, opportunity to cure, and other statutory requirements.

SUSPENSION AND DEBARMENT

By submitting a response, the Respondent certifies that it and its principals are not presently suspended, debarred, or otherwise excluded or disqualified from participation in covered federal transactions. A Respondent unable to provide this certification shall submit a written explanation with its response. Such disclosure shall not waive any applicable prohibition on participation.

The selected firm shall comply with 2 CFR Part 180, as implemented by applicable federal agencies, including 2 CFR Part 1200 to the extent applicable to the engagement.

Before award, LRGVDC will verify the selected firm's eligibility through SAM.gov Exclusions and retain documentation of the verification. The selected firm shall verify the eligibility of subcontractors before entering into lower-tier covered transactions, using a method permitted by 2 CFR § 180.300, and retain supporting documentation. This verification requirement does not, by itself, require active SAM.gov entity registration.

The Respondent shall disclose any pending proposed debarment or suspension affecting its eligibility and promptly notify LRGVDC in writing of any change in its certification or eligibility during selection or contract performance.

The selected firm shall include applicable suspension, debarment, verification, and notification requirements in lower-tier covered transactions. Failure to comply may result in rejection of the response, termination, or other remedies permitted by the agreement and applicable law.

APPLICABLE AUDIT AND PROCUREMENT REQUIREMENTS

The procurement shall comply with applicable Texas law, LRGVDC procurement policies, and federal requirements governing the selection of auditors for federally required audits, including 2 CFR § 200.509 and the procurement standards referenced therein.

Financial and compliance audits shall be performed in accordance with applicable generally accepted auditing standards, Government Auditing Standards, the Single Audit Act, 2 CFR Part 200 Subpart F, the applicable OMB Compliance Supplement, and Texas Grant Management Standards and state single-audit requirements. The standards and requirements applicable to each audit period shall govern.

Form 990 preparation and filing assistance shall comply with applicable IRS forms, instructions, and filing requirements for the tax years covered. GASB 68 reporting assistance shall address applicable GASB requirements using TCDRS information and LRGVDC records as described in the Scope of Work. All services shall comply with applicable professional standards and auditor independence requirements.

The firm shall apply the audit and compliance requirements relevant to the programs, funding sources, and awards being audited. Agency-specific procurement and contract requirements shall apply to this Agreement only to the extent required by applicable law or applicable award conditions.

ACCURACY OF INFORMATION AND FALSE STATEMENTS

By submitting a response, the Respondent certifies that the information provided in connection with this RFQ is accurate and complete in all material respects to the best of its knowledge after reasonable inquiry.

The selected firm shall not knowingly submit, or cause another person to submit, false, misleading, or fraudulent information, certifications, invoices, or claims in connection with the agreement. The firm shall promptly notify LRGVDC upon discovering a material error in information it provided and take appropriate corrective action consistent with applicable law and professional standards.

Material misrepresentations or fraudulent submissions may result in rejection of the response, recovery of overpayments, termination, or other remedies available under the agreement and applicable law. Nothing in this provision limits liability or reporting obligations under applicable fraud or false-statement laws.

The selected firm shall require its personnel and approved subcontractors to comply with these requirements in performing their assigned services.

CHANGES IN APPLICABLE LAWS AND PROFESSIONAL STANDARDS

The selected firm shall comply with changes in applicable federal and state laws, regulations, and professional standards as they become effective for the services and audit periods covered by the agreement, including applicable transition provisions.

The firm shall promptly notify LRGVDC in writing of any such change that materially affects the scope of services, deliverables, schedule, or compensation. The notice shall describe the requirement, its effective date, the anticipated impact, and any recommended adjustments.

Any adjustment to the authorized scope, compensation, or contractual schedule shall require a written amendment executed by authorized representatives of both parties. Notification of a change does not authorize additional charges. Nothing in this provision permits either party to disregard mandatory legal or professional requirements while a proposed amendment is under review.

LOBBYING RESTRICTIONS – CONDITIONAL APPLICABILITY

To the extent required by 31 U.S.C. § 1352 and applicable implementing regulations, lobbying certification and disclosure requirements shall apply to this agreement when it constitutes a covered contract under a federal award and exceeds $100,000.

When applicable, the Respondent shall provide the prescribed certification concerning the prohibition on using federal appropriated funds for prohibited lobbying activities in connection with a covered federal award.

If reportable lobbying activities have been paid for with non-federal funds, the Respondent shall submit Standard Form-LLL, “Disclosure of Lobbying Activities,” and any required updates in accordance with applicable regulations and the form’s instructions.

The selected firm shall obtain required certifications and disclosures from subcontractors receiving covered lower-tier awards exceeding $100,000 and forward required disclosures to LRGVDC. Certifications shall use the language prescribed by the applicable implementing regulations.

EQUAL EMPLOYMENT OPPORTUNITY (EEO)

The selected firm shall comply with all applicable federal and state laws governing equal employment opportunity, nondiscrimination, harassment, retaliation, and reasonable accommodation. The firm shall not discriminate against any employee or applicant for employment on a basis prohibited by applicable law in recruitment, hiring, training, promotion, compensation, discipline, termination, or other employment practices.

The selected firm shall require approved subcontractors to comply with applicable employment nondiscrimination laws in performing their assigned services and shall include any subcontract provisions required by applicable law..

CIVIL RIGHTS AND NONDISCRIMINATION

The selected firm shall perform the agreement without discrimination on the basis of race, color, national origin, or any other basis prohibited by applicable law. The firm shall comply with applicable federal and state civil-rights requirements, including Title VI of the Civil Rights Act of 1964, 42 U.S.C. § 2000d et seq., and applicable implementing regulations, including 49 CFR Part 21 where applicable.

No person shall be excluded from participation in, denied the benefits of, or otherwise subjected to unlawful discrimination in activities performed under the agreement.

The selected firm shall include applicable civil-rights requirements in approved subcontracts and require subcontractors to comply in performing their assigned services. Any mandatory contract assurances prescribed by an applicable funding agency shall be included in the agreement and applicable subcontracts.

CONFLICT OF INTEREST AND AUDITOR INDEPENDENCE

After reasonable inquiry, the Respondent shall disclose any actual, potential, or apparent conflict of interest involving the firm, its owners, engagement personnel, or proposed subcontractors that could affect impartial performance of the required services or auditor independence. Disclosures shall identify relevant financial, business, family, or other relationships with LRGVDC, its nonprofit entity, their respective officers, governing body members, employees, or entities included in the audit scope. If none are identified, the Respondent shall affirmatively state so.

The Respondent shall confirm its independence in fact and appearance for the audit engagement under applicable Texas State Board of Public Accountancy rules, AICPA standards, and Government Auditing Standards. It shall disclose prior, current, and proposed nonaudit services that could affect independence or eligibility, including Form 990 preparation, GASB 68 reporting assistance, bookkeeping, financial statement preparation, internal audit, indirect cost proposals, and cost allocation plans. The firm shall comply with Section VII's independence and management responsibility requirements and applicable restrictions under 2 CFR § 200.509(b).

The selected firm shall maintain required independence throughout the engagement and promptly disclose newly identified conflicts or independence concerns to LRGVDC in writing.

LRGVDC may require corrective measures permitted by applicable law and professional standards, reject a response or proposed subcontractor, or terminate the agreement when warranted. Disclosure or LRGVDC's consent alone shall not cure an independence impairment or authorize a prohibited relationship.

Disclosures under this section do not replace any applicable statutory filing requirements, including those under Texas Local Government Code Chapter 176.

NON-COLLUSION

By submitting a Response, the Respondent certifies that its response is genuine, independently developed, and not submitted in the interest of or on behalf of any undisclosed person, firm, partnership, corporation, or other entity.

The Respondent further certifies that it has not, directly or indirectly:

- Colluded, conspired, or agreed with any other Respondent or competitor to fix prices, divide markets, allocate customers, or otherwise restrict competition;
- Communicated with any other Respondent regarding pricing, cost elements, or response contents for the purpose of influencing the outcome of this procurement;
- Induced or solicited any other Respondent to submit or refrain from submitting a Response;
- Engaged in any conduct intended to give the Respondent an unfair competitive advantage

or to undermine the integrity of the competitive procurement process.

The Respondent certifies that all statements, prices, and information contained in its Response are true and correct and have been prepared without collusion, fraud, or other unlawful conduct.

If it is determined that collusion or anti-competitive practices have occurred, LRGVDC reserves the right to reject the response, disqualify the Respondent from current and future procurements, terminate any resulting contract, and pursue any other remedies available under law.

GRATUITIES AND ETHICAL CONDUCT

By submitting a response, the Respondent certifies that neither it nor anyone acting on its behalf has offered, promised, or provided any payment, gift, gratuity, favor, employment opportunity, or other benefit to improperly influence the selection, award, or administration of this procurement.

The Respondent and selected firm shall comply with applicable ethics laws, including Texas Penal Code Chapter 36, and LRGVDC's applicable procurement standards of conduct. They shall not offer or provide any benefit that an LRGVDC officer, governing body member, employee, agent, or representative is prohibited from accepting under applicable law or those standards.

The selected firm shall require its personnel and approved subcontractors to comply with these requirements and shall promptly report to LRGVDC in writing any solicitation of an improper benefit related to this procurement or agreement.

Violations may result in rejection of the response, termination, referral to appropriate authorities, or other remedies available under applicable law. Any suspension or debarment shall follow applicable legal authority, LRGVDC procurement policies, and required procedures..

FEDERAL AND STATE TAX LIABILITY

The selected firm shall be responsible for filing required tax returns and paying applicable federal, state, and local taxes imposed on the firm, including applicable income, franchise, payroll, and employment taxes associated with its operations and performance of the agreement.

The firm shall maintain its legal eligibility to conduct business and perform the services in Texas. Upon request, it shall provide evidence of its Texas franchise tax account status or applicable exemption and other documentation reasonably necessary to establish eligibility.

The Respondent shall disclose any tax-related restriction that legally prevents it from entering into or performing the agreement and promptly notify LRGVDC of any subsequent restriction.

A lawful tax dispute, valid filing extension, or approved payment arrangement shall not automatically disqualify a Respondent, provided it complies with applicable requirements and remains legally eligible and able to perform. LRGVDC may verify compliance and exercise remedies under the agreement and applicable law.

E-VERIFY / IMMIGRATION COMPLIANCE

The Respondent shall comply with applicable federal and state employment eligibility and immigration laws, including requirements for completing and retaining Form I-9. The Respondent shall not knowingly employ individuals who are unauthorized to work in the United States in performing services under the Agreement.

The Respondent shall enroll in and use E-Verify to the extent required by applicable law or binding requirements applicable to the Agreement. Any required verification shall follow applicable program procedures and employment nondiscrimination requirements.

Upon request, the Respondent shall provide LRGVDC with certification of compliance and, when applicable, evidence of E-Verify participation. Employee verification records shall be maintained as required by law and disclosed only as legally authorized.

The Respondent shall require subcontractors performing services under the Agreement to comply with applicable employment eligibility requirements, including E-Verify requirements where applicable.

Material noncompliance may result in rejection of the response or remedies under the Agreement, subject to applicable law and the Agreement's termination provisions..

PROHIBITION ON BOYCOTT OF ISRAEL

This provision applies when the resulting contract is valued at $100,000 or more, is payable wholly or partly from LRGVDC public funds, and is with a company employing ten (10) or more full-time employees.

When applicable, the Respondent verifies, pursuant to Texas Government Code § 2271.002, that it does not boycott Israel and will not boycott Israel during the term of the Agreement. This written verification shall also be included in the executed Agreement.

"Boycott Israel" and "company" have the meanings provided in Texas Government Code § 2271.001. Sole proprietorships are excluded from the definition of company for this requirement.

A Respondent claiming that this requirement does not apply shall identify the basis for nonapplicability in its response. Failure to provide a legally required verification before contract execution may preclude award.

FOREIGN OWNERSHIP RESTRICTED

To the extent services under the Agreement would grant the Respondent direct or remote access to or control of critical infrastructure in Texas, as defined by Texas Government Code § 2275.0101, the Respondent shall comply with the applicable restrictions of Chapter 2275, subject to its statutory exceptions.

Before contract award or before any subsequently proposed access is authorized, the Respondent shall provide certifications or disclosures reasonably requested by LRGVDC to determine compliance, including information concerning ownership, control, and headquarters location.

The Respondent shall promptly notify LRGVDC in writing of changes that may affect its eligibility under this provision.

PROHIBITION ON CONTRACTS WITH COMPANIES BOYCOTTING CERTAIN ENERGY COMPANIES

This provision applies when the resulting contract is valued at $100,000 or more, is payable wholly or partly from LRGVDC public funds, and is with a company employing ten (10) or more full-time employees, unless LRGVDC determines that a statutory exception applies.

When applicable, the Respondent verifies, pursuant to Texas Government Code § 2276.002, that it does not boycott energy companies and will not boycott energy companies during the term of the Agreement. The required written verification shall also be included in the executed Agreement.

"Boycott energy company" and "company" have the meanings provided in Texas Government Code § 2276.001. Sole proprietorships are excluded from this requirement.

A Respondent claiming nonapplicability shall identify the basis in its response. Any exception requiring a governmental determination must be approved by LRGVDC in accordance with applicable law.

PROHIBITION ON CONTRACTS WITH COMPANIES THAT DISCRIMINATE AGAINST FIREARM AND AMMUNITION INDUSTRIES

This provision applies when the resulting contract is valued at $100,000 or more, is payable wholly or partly from LRGVDC public funds, and is with a company employing ten (10) or more full-time employees, subject to applicable statutory exceptions.

When applicable, the Respondent verifies under Texas Government Code § 2274.002 that it has no practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association and will not discriminate against such entities or associations during the Agreement. The required written verification shall also be included in the executed Agreement.

The relevant definitions in Texas Government Code § 2274.001 apply to this provision. Sole proprietorships are excluded.

A Respondent claiming nonapplicability shall identify the basis in its response. LRGVDC shall verify whether a claimed exception applies under applicable law..

PROHIBITION ON CONTRACTS WITH CERTAIN COMPANIES

The Respondent represents and warrants that it is not prohibited from contracting with LRGVDC under Texas Government Code Chapter 2252, Subchapter F, concerning companies with specified business ties to Iran, Sudan, or foreign terrorist organizations.

The Respondent shall not be identified on an applicable Texas Comptroller list that would prohibit contract award under § 2252.152, subject to the statutory exception in § 2252.154. A Respondent claiming that exception shall identify the basis and provide supporting official documentation upon request.

The Respondent shall promptly notify LRGVDC in writing of any change affecting its eligibility during the procurement process or the Agreement.

LRGVDC will verify eligibility against the applicable current lists before award. These lists are available on the Texas Comptroller's Divestment Statute Lists page.

- https://comptroller.texas.gov/purchasing/publications/divestment.php

INSURANCE

The Contractor shall maintain, at its own expense, the following insurance with insurers legally permitted to provide the applicable coverage in Texas and acceptable to LRGVDC:

1. **Commercial General Liability:** Coverage for bodily injury, personal injury, and property damage, with minimum limits of $1,000,000 per occurrence and $2,000,000 aggregate.
2. **Professional Liability—Errors and Omissions:** Coverage for negligent professional acts, errors, or omissions arising from all professional services performed under the Agreement, including financial and compliance audits, IRS Form 990 preparation and filing assistance, and GASB 68 pension accounting and reporting assistance, with minimum limits of $1,000,000 per claim and $1,000,000 aggregate.
3. **Workers' Compensation and Employers' Liability:** Workers' compensation providing statutory benefits for employees performing services under the Agreement. This coverage is required as a condition of the Agreement. Employers' liability minimum limits shall be $100,000 each accident, $500,000 disease—policy limit, and $100,000 disease—each employee.
4. **Automobile Liability:** When vehicles are used in performing services, coverage for applicable owned, hired, and non-owned vehicles, with a minimum combined single limit of $1,000,000.

5. **Cyber and Privacy Liability:** Coverage for privacy and network security liability and breach investigation, notification, and response costs involving nonpublic information of LRGVDC or its nonprofit entity received, accessed, maintained, or processed by the Contractor, with minimum limits of $1,000,000 per claim or event and $1,000,000 aggregate. Coverage may be provided separately or through another policy meeting these requirements.

For professional liability and cyber coverage written on a claims-made basis, the retroactive date shall be no later than commencement of services. Protection for covered acts occurring during the Agreement shall continue without interruption throughout the Agreement and for at least two years after services end, through continued coverage, replacement coverage preserving prior acts, or an extended reporting period.

The Commercial General Liability policy shall include LRGVDC and its officers, officials, employees, and agents as additional insureds for liability arising from the Contractor's operations under the Agreement. Waivers of subrogation in favor of LRGVDC shall apply to Commercial General Liability, applicable automobile liability, and workers' compensation coverage, where legally permitted.

The Contractor shall provide certificates of insurance and required endorsements before commencing work and upon renewal. LRGVDC may request relevant policy copies. The Contractor shall promptly notify LRGVDC of cancellation, nonrenewal, or material reduction in required coverage and arrange replacement coverage without a lapse.

Deductibles and self-insured retentions are the Contractor's responsibility. Required insurance does not limit liability under the Agreement. Failure to maintain coverage constitutes a breach subject to the Agreement's remedies and termination provisions and applicable law.

CLEAN AIR AND CLEAN WATER

To the extent required by 2 CFR § 200.327 and Appendix II(G) to Part 200, this provision applies when the Agreement exceeds $150,000.

The Contractor shall comply with applicable standards, orders, and regulations issued under the Clean Air Act, as amended, 42 U.S.C. §§ 7401–7671q, and the Federal Water Pollution Control Act, as amended, 33 U.S.C. §§ 1251–1387.

The Contractor shall promptly report violations of these requirements arising from its performance of the Agreement to LRGVDC. LRGVDC shall report violations to the applicable federal awarding agency and the appropriate Environmental Protection Agency Regional Office as required.

The Contractor shall include these requirements in each covered subcontract exceeding $150,000.

CONTRACT ADMINISTRATION

The Contractor shall perform services as an independent contractor and remain responsible for its personnel, supervision, and professional obligations. The Contractor has no authority to bind LRGVDC or incur obligations on its behalf unless expressly authorized in writing.

The Agreement shall identify each party's contract administrator and designated recipients for formal notices, including their mailing and email addresses. LRGVDC's contract administrator shall coordinate services, monitor performance, review deliverables and invoices, and communicate administrative requirements within the existing Agreement. These responsibilities do not confer authority to amend the Agreement or direct the Contractor's audit opinions or professional conclusions.

Changes to the scope, compensation, term, or other contractual requirements must be documented in a written amendment executed by authorized representatives after obtaining any required approvals. Routine correspondence, meeting discussions, and informal instructions do not amend the Agreement. Changes must comply with applicable procurement requirements.

Formal notices shall be in writing and delivered to the designated recipient personally, by certified mail with return receipt requested, by courier providing proof of delivery, or by email with affirmative acknowledgment of receipt. Notices shall become effective upon documented receipt unless applicable law or another provision of the Agreement establishes a different requirement. Either party may update its designated contacts by written notice.

DISPUTE RESOLUTION

In the event of a dispute arising under any resulting contract, the contractor shall provide written notice to LRGVDC describing the nature of the dispute and the relief requested. The parties shall attempt in good faith to resolve the dispute through informal discussions and negotiation.

Nothing in this provision shall waive any immunity, defense, right, remedy, or limitation available to LRGVDC under applicable law. Any unresolved dispute shall be handled in accordance with the terms of the resulting contract and applicable law.

GOVERNING LAW

This RFQ and any resulting contract shall be governed by, construed, and enforced in accordance with the laws of the State of Texas, without regard to its conflict of laws principles. The Respondent shall comply with all applicable federal, state, and local laws, regulations, ordinances, and requirements in the performance of any resulting contract.

VENUE

To the extent permitted by applicable law, venue for any judicial action or proceeding arising out of or relating to this RFQ, any resulting Agreement, or its performance shall lie exclusively in a state or federal court of competent jurisdiction located in **Hidalgo County, Texas**.

RIGHT TO APPEAL / PROTEST

Protests shall be reviewed in accordance with LRGVDC's adopted procurement protest procedures, including any applicable internal appeal process. LRGVDC shall issue a written determination stating the reasons for its decision and identifying any further administrative review available under those procedures. Upon completion of the applicable internal review process, the determination shall constitute LRGVDC's final administrative decision.

Failure to submit a timely protest may result in dismissal of the administrative protest in accordance with LRGVDC's adopted procedures and applicable law. Nothing in this provision eliminates any review or remedy available under applicable law, waives LRGVDC's governmental immunity, or creates a cause of action.

CLOSING STATEMENT

The Lower Rio Grande Valley Development Council (LRGVDC) appreciates the time and effort invested by all Respondents in responding to this Request for Qualifications for financial audit services, applicable federal and state single audits, IRS Form 990 preparation and filing assistance, and GASB 68 pension reporting assistance. Respondents are encouraged to carefully review all requirements and submit complete, responsive, and well-organized Statements of Qualifications demonstrating their understanding of the engagement, relevant experience, professional qualifications, technical capabilities, availability, and proposed fees. LRGVDC looks forward to receiving responses from qualified firms capable of providing independent audits and accurate, timely preparation and reporting assistance that support the organization's financial accountability, transparency, and compliance with applicable requirements.