



**REVISED REQUEST FOR PROPOSALS  
FOR  
FINANCIAL AUDITING SERVICES**

**RFP NO.: 2024-S-15**

**Date Issued: July 26, 2024**

**Proposals will be received at the offices of the Corpus Christi Regional Transportation Authority, hereinafter called the "CCRTA", at 602 N. Staples Street, Corpus Christi, Texas 78401 or by email at [procurement@ccrta.org](mailto:procurement@ccrta.org) until 3:00 p.m. (CST) Friday, September 6, 2024 for Financial Auditing Services.** This is a firm-fixed-price five (5) year service contract. Proposals will be valid for one hundred twenty (120) calendar days from the Board approval date.

**Proposers are encouraged to attend a pre-proposal conference on Friday, August 9, 2024, at 3:00 p.m. (CST) in the Boardroom on the second floor of the Staples Street Center located at 602 N. Staples Street, Corpus Christi, Texas 78401.** The purpose of this meeting is to provide an overview of the requirements of the project and to answer any questions Proposers may have concerning this procurement. While attendance is not mandatory, Proposers are strongly encouraged to attend.

If you are unable to attend the pre-proposal conference, but would like to remotely participate, please send a request for login information to [procurement@ccrta.org](mailto:procurement@ccrta.org) by 1:00 p.m. (CST) Friday, August 9, 2024.

**Requests for Information are due by 3:00 p.m. (CST), Friday, August 16, 2024, with a response from the CCRTA by Friday, August 23, 2024.**

Copies of this Request for Proposals (RFP) and information may be obtained from the CCRTA's website at [www.ccrta.org/news-opportunities/business-with-us/](http://www.ccrta.org/news-opportunities/business-with-us/). Further information may be obtained from Christina Perez, Director of Procurement, or Sherrié Clay, Procurement Specialist, at [procurement@ccrta.org](mailto:procurement@ccrta.org).

**For the purposes of this procurement, the following proposal documents are applicable:**

- Request for Proposals,
- Proposal Submission Checklist (Use as a reference),
- Instructions to Proposers,
- Special Instructions,
- Scope of Work, and
- Standard Service Terms and Conditions.

## **Attachments and Certifications:**

- Price Proposal (Attachment A),
- Certification Form (Attachment B),
- Conflict of Interest Acknowledgement and Certification (Attachment C),
- Acknowledgement of Addendum/Addenda (Attachment D),
- References (Attachment E),
- Proposer Information Sheet (Attachment F), and
- Request for Information (Attachment G).

**Proposers are to choose one submission option.** If submitting by mail, **DO NOT** submit electronically. If submitting electronically, **DO NOT** submit by mail.

**The following documents must be signed and returned with your proposal for it to be considered responsive:**

### **For mailed proposal submissions, please submit the following documents:**

- Proposal in Response to the RFP – **One (1) original and one (1) electronic version in a PDF file supplied on a USB Flash Drive.**
- Hard Copies of Attachments and Certifications:
  - Price Schedule (Attachment A)
    - **One (1) signed hard copy in a separately sealed envelope, along with one (1) electronic version in a PDF file supplied on a USB Flash Drive,** and
  - B, C, D, E, and F.

### **For electronic proposal submissions to [procurement@ccrta.org](mailto:procurement@ccrta.org), please submit as follows:**

- Proposal in Response to the RFP – (Attach as a separate, electronic file).
- Attachments and Certifications:
  - Price Schedule (Attachment A) – (Signed and submitted in a PDF file), and
  - B, C, D, E, and F. – Sign and combine these attachments into one electronic file.

**Ensure that all electronic files are clearly labeled with the corresponding document name and submit them in the same email to [procurement@ccrta.org](mailto:procurement@ccrta.org).**

**Note:** Proposer's email submission must be less than 50MB. If your email submission is more than 50MB, submit your proposal via a file storage service such as drop box, hightail, etc. If you choose to submit via a file storage service, send a link to [procurement@ccrta.org](mailto:procurement@ccrta.org) for the files to be accessed.

**FIRMS must submit a proposal, and all documentation supporting the Proposal. Failure to provide this information may deem your proposal to be non-responsive.**

**The following document is required to be submitted ONLY upon notification of recommendation for award:**

- Form 1295 “Certificate of Interested Parties”

**Proposers are encouraged to utilize the enclosed Proposal Submission Checklist to ensure your proposal package is responsive to the requirements of this RFP.**

- Proposal Submission Checklist

## PROPOSAL SUBMISSION CHECKLIST

(USE AS A REFERENCE)

Proposal Submission Checklist	Check
<b>Proposals MUST BE submitted in the following format:</b>	
1. Cover Letter	
2. Price Schedule (Attachment A)	
3. Attachments and Certifications (B, C, D, E, and F)	
3.1 Certification Form (Attachment B)	
3.2 Conflict of Interest Acknowledgement and Certification (Attachment C)	
3.3 Acknowledgement of Addendum/Addenda (Attachment D)	
3.4 References (Attachment E)	
3.5 Proposer Information Sheet (Attachment F)	
<b>Proposal Package MUST include the following:</b>	
<b>If submitting my mail:</b>	
• One Original Proposal (Items 1 - 3 listed above)	
• One original and electronic version in a PDF supplied on a USB Flash Drive	
• Price Schedule (Attachment A) – one (1) signed hard copy in a separately sealed envelope, along with one (1) electronic version in a PDF file supplied on a USB Flash Drive	
• Attachments and Certifications B, C, D, E, and F	
<b>Electronic Submission of Proposal: Submit by email to <a href="mailto:procurement@ccrta.org">procurement@ccrta.org</a>.</b>	
• Proposal in Response to the RFP – (Attach as separate, electronic file)	
• Price Schedule (Attachment A) - Signed and submitted in a PDF file	
• Attachments and Certifications B, C, D, E, and F (in one file)	
<b>2. Price Schedule (Attachment A)</b>	
<b>Proposer must:</b>	
• List the Proposer's Name at the top of each page.	
• Sign, Print, Date, and enter Title at the bottom of the page.	
• Submit	
▪ One signed pdf, and	
▪ One electronic file on a USB flash Drive.	
<b>3. Attachments B, C, D, E and F</b>	
<b>3.1 Certification Form (Attachment B) – Sign, Print, list Title and Date</b>	
<b>3.2 Conflict of Interest Acknowledgement and Certification (Attachment C)</b>	
- Sign, list Title, Print, and Date	
<b>3.3 Acknowledgement of Addendum/Addenda (Attachment D)</b>	

<ul style="list-style-type: none"> <li>- List Firm Name and write in each addendum issued (<i>i.e. Addenda No. 1, 2, and 3</i>)</li> <li>- Sign, Print Name and Title, and Date</li> </ul>	
<b>3.4 References (Attachment E) DO NOT Include CCRTA As A Reference</b>	
<b>The Proposer must:</b>	
<ul style="list-style-type: none"> <li>- List 4 similar projects which he/she has completed within the last five years.</li> </ul>	
<ul style="list-style-type: none"> <li>- Provide a list of contracts that the firm currently has in process.</li> </ul>	
<b>3.5 Proposer Information Sheet (Attachment F)</b>	
<b>1. Proposer</b>	
<ul style="list-style-type: none"> <li>- List Company Name, Address, City, State, Zip Code, FEIN/TIN and Unique Identity number</li> <li>- List if the Company is a subsidiary. If yes, name the Holding/Parent Company</li> <li>- List the number of years the Company has been in business.</li> <li>- List the Company's Commodity/NAICS Code and Corresponding Index Entry</li> </ul>	
<b>2. Disadvantaged Business Enterprise (DBE) Certification</b>	
<ul style="list-style-type: none"> <li>- If you are currently certified as a DBE, list the year of initial certification and the name of the agency with whom you are certified.</li> </ul>	
<b>3. Proposer Primary Contact</b>	
<ul style="list-style-type: none"> <li>- List Name, Title, Telephone numbers (office and mobile), and a valid email address</li> </ul>	
<b>4. Authorized Signatory (If different from Primary Contact)</b>	
<ul style="list-style-type: none"> <li>- List Name, Title, Telephone numbers (office and mobile), and a valid email address</li> </ul>	

## **INSTRUCTIONS TO PROPOSERS**

### **1.0 GENERAL**

The following instructions by the CCRTA are intended to afford Proposers an equal opportunity to participate in the CCRTA's contracts.

### **2.0 EXPLANATIONS**

Any explanation desired by a Proposer regarding the meaning or interpretation of these Instructions or any other proposal documents must be requested in writing to the CCRTA with sufficient time allowed for a reply to reach Proposers before the submission of their proposals. Oral explanations or instructions will not be binding. Any information given to a prospective Proposer concerning a Request for Proposals will be furnished to all prospective Proposers as an amendment to the request if such information is necessary to Proposers in submitting proposals on the request or if the lack of such information would be prejudicial to uninformed Proposers.

### **3.0 INFORMATION REQUIRED**

- 3.1** Each Proposer shall furnish the information required by the Request for Proposals. The Proposer shall sign the Price Schedule and the proposal, which collectively shall constitute the Proposer's offer. Erasures or other changes must be initialed by the person signing the documents. Proposals signed by an agent are to be accompanied by evidence of his authority unless such evidence has been previously furnished to the CCRTA.
- 3.2** All prices shall be entered on the Price Schedule in ink or typewritten.
- 3.3** Only signed, written proposals specifically accepting responsibility for meeting the objectives and requirements specified in the Request for Proposals will be considered. The cover letter must bear the signature of a person duly authorized to legally commit for the Proposer. All costs of proposal preparation will be borne by the Proposer.
- 3.4** The CCRTA does not have to pay federal excise taxes or state and local sales and use taxes, except for contracts for improvements to real property.
- 3.5** Information submitted in response to this RFP will not be released by the CCRTA during the proposal evaluation process or prior to contract award. Proposers are advised that the CCRTA may be required to release proposal information, other than trade secrets, after contract award.

## 4.0 **SUBMISSION OF PROPOSALS**

- 4.1 Sealed Proposals should be submitted in an envelope marked on the outside with the Proposer's name and address and proposal description addressed to:

**Corpus Christi Regional Transportation Authority  
Staples Street Center  
Attn: Procurement Department  
602 N. Staples Street  
Corpus Christi, Texas 78401  
Proposal For: RFP No. 2024-S-15 Financial Auditing Services**

**Proposal Due Date: Friday, September 6, 2024, by 3:00 p.m. (CST)**

**If hand delivery is preferred, please deliver to the CCRTA's receptionist located on the third floor at the above location to be time and date stamped.**

**For electronic submission of your proposal, please email your proposal to [procurement@ccrta.org](mailto:procurement@ccrta.org) before the proposal submission deadline.**

- 4.2 **The Price Schedule (Attachment A) must be signed and submitted in a separately sealed envelope** along with the proposal and the required Attachment and Certification forms and **one (1) electronic version in a PDF file supplied on a USB Flash Drive. If submitting electronically, the signed Price Schedule (Attachment A) must be submitted in a separate electronic PDF file from the proposal. All four (4) files must be clearly labeled with the corresponding document name and submitted in the same email.**

- 4.3 Proposals must be submitted in sufficient time to be received and time-stamped at the above location on or before the published proposal date and time shown on the Request for Proposals. Proposals received after the published time and date cannot be considered. Any proposals which are mislabeled or do not indicate the Proposer's name or address as required above may be opened by the CCRTA solely for the purpose of identifying the Proposer for return of the proposal.

### 4.4 **Schedule**

Proposals shall be governed by the following tentative schedule:

- **Friday, July 26, 2024 – RFP Issued**  
Proposal documents are available at the CCRTA Website: [www.ccrta.org/news-opportunities/business-with-us/](http://www.ccrta.org/news-opportunities/business-with-us/).

- **Friday, August 9, 2024 – Pre-Proposal Conference** will be held at 3:00 p.m. (CST) in the CCRTA's Boardroom located on the second floor of the Staples Street Center at 602 N. Staples Street, Corpus Christi, Texas 78401. To remotely attend, please send a request for login information to [procurement@ccrta.org](mailto:procurement@ccrta.org) by 1:00 p.m. (CST) on this day.
- **Friday, August 16, 2024 – Requests for Information Due** Written Request for Information (Attachment G) are due by 3:00 p.m. (CST). Please submit one form for each Request for Information. Request for Information must be emailed to [procurement@ccrta.org](mailto:procurement@ccrta.org).
- **Friday, August 23, 2024 – CCRTA's Response to Request for Information Due**  
Responses will be posted in the form of an addendum to the CCRTA's website at [www.ccrta.org/news-opportunities/business-with-us/](http://www.ccrta.org/news-opportunities/business-with-us/).
- **Friday, September 6, 2024 – Proposals Due**  
Written proposals are due no later than 3:00 p.m. (CST). All proposals must be received at the CCRTA's Staples Street Center located at 602 N. Staples Street, Corpus Christi, Texas 78401 or submitted electronically by email to [procurement@ccrta.org](mailto:procurement@ccrta.org) prior to deadline.
- **Friday, September 6, 2024 – Proposal Closing**  
The Proposal Closing will be held at 3:30 p.m. (CST) on Friday, September 6, 2024, in the CCRTA's Boardroom located on the second floor of the Staples Street Center at 602 N. Staples St., Corpus Christi, Texas 78401. To attend the Proposal Closing remotely, please submit a login request to [procurement@ccrta.org](mailto:procurement@ccrta.org) by 1:00 p.m. (CST) on this day.
- **Best and Final Offer – TBD**  
The CCRTA will evaluate each proposal for completeness and responsiveness to its needs and may request Best and Final Offers from any or all proposing firms.
- **Wednesday, November 6, 2024 – Tentative Contract Award**  
The CCRTA's Board of Directors will meet to award a Contract to the successful Proposer.

## **5.0 MODIFICATION OR WITHDRAWAL OF PROPOSALS**

Proposals may be modified or withdrawn by written or email notice received by the CCRTA prior to the exact hour and date specified for receipt of proposals. A proposal may also be withdrawn in person by a Proposer or an authorized representative prior to the proposal deadline provided the Proposer's identity is made known and he or she signs a receipt for the proposal.



## **6.0 PROPOSALS CLOSING**

Only the names of Proposing Firms that submitted proposals will be announced by the CCRTA at the proposal closing. Price Schedules will not be opened. Information submitted in response to the Request for Proposals shall not be released by the CCRTA during the proposal evaluation process or prior to Contract award. Proposers are advised that the CCRTA may be required to release proposal information, other than trade secrets, after Contract award.

**Proposers are welcome to attend the Proposal Closing scheduled for Friday, September 6, 2024, at 3:30 p.m. (CST) in the CCRTA's Boardroom located on the second floor of the Staples Street Center at 602 N. Staples Street, Corpus Christi, Texas 78401. To attend the Proposal Closing remotely, please submit a login request to [procurement@ccrta.org](mailto:procurement@ccrta.org) by 1:00 p.m. (CST) Friday, September 6, 2024.**

## **7.0 ELIGIBILITY FOR AWARD**

- 7.1** For a Proposer to be eligible for award of the Contract, the proposal must be responsive to the Request for Proposals; and the CCRTA must be able to determine that the Proposer is responsible for performing the Contract satisfactorily.
- 7.2** Responsive proposals are those complying with all material aspects of the Request for Proposals. Proposals which do not comply with all the terms and conditions of the Request for Proposals will be rejected as non-responsive.
- 7.3** Responsible Proposers at a minimum must:
- 7.3.1** Have adequate financial resources or the ability to obtain such resources as required during the performance of the Contract.
  - 7.3.2** Have a satisfactory record of past performance.
  - 7.3.3** Have necessary management and technical capability to perform.
  - 7.3.4** Be qualified as an established firm regularly engaged in the type of business to perform the Contract required by this Request for Proposals.
  - 7.3.5** Be otherwise qualified and eligible to receive an award under applicable federal, state, county, or municipal laws and regulations.
- 7.4** A Proposer may be requested to submit written evidence verifying that it meets the minimum criteria necessary to be determined a responsible Proposer. Refusal to provide requested information shall result in the

Proposer being declared not responsible, and the proposal shall be rejected.

## **8.0 RESERVATION OF RIGHTS**

The CCRTA expressly reserves the right to:

- 8.1** Reject or cancel any or all proposals.
- 8.2** Waive any defect, irregularity or informality in any proposal or proposal procedure.
- 8.3** Waive as an informality, minor deviations from specifications at a lower price than other proposals meeting all aspects of the specifications if it is determined that total cost is lower, and the overall function is improved or not impaired.
- 8.4** Extend the proposal due date.
- 8.5** Reissue a Request for Proposals.
- 8.6** Procure any item or services by other means.
- 8.7** The CCRTA reserves the right to retain all proposals submitted. The selection or rejection of a proposal does not affect this right.
- 8.8** The CCRTA reserves the right to negotiate a Contract with the Proposer having the best evaluation as determined by the CCRTA. No award will be made automatically based upon the lowest price or based solely on the proposal submitted. The CCRTA additionally reserves the right to suspend negotiations with the first Proposer should it not progress in a manner satisfactory to the CCRTA and commence negotiations with the next best rated Proposer.

## **9.0 ACCEPTANCE**

Acceptance of a Proposer's offer in some instances will be in the form of purchase orders issued by the CCRTA. Otherwise, acceptance of a Proposer's offer will be by acceptance letters issued by the CCRTA. Subsequent purchase orders may be issued as appropriate. Unless the Proposer specifies otherwise in the proposal, the CCRTA may award the contract for any item or group of items shown on the Request for Proposals.

## **10.0 PROPOSAL PROTESTS**

If a Proposer desires to protest any proposal procedure, the Proposer should present such protest, in writing, to the CCRTA Chief Executive Officer within five (5) business days following the date the Board awards the contract. The protest

shall state the name and address of the protestor, refer to the project number and description of the Request for Proposals, and contain a statement of the grounds for protest and any supporting documentation. For federally assisted contracts, certain additional protest procedures apply and may be found in the Supplemental Conditions contained within the Request for Proposals.

## **11.0 EQUAL OPPORTUNITY**

Proposers are expected to comply with all applicable federal, state, and local laws concerning Equal Opportunity in employment and in the provision of goods and services by the Proposer.

## **12.0 SINGLE PROPOSAL**

**12.1** In the event a single proposal is received, the CCRTA will, at its option, either conduct a price and/or cost analysis of the proposal and make the award by negotiation or reject the proposal and revise the Request for Proposals. A price analysis is the process of examining the proposal and evaluating a prospective price without evaluating the separate cost elements. Price analysis shall be performed by comparison of the price quotations, with published price lists, or other established or competitive prices. The comparison shall be made to a purchase of similar quantity and involving similar specifications. Where a difference exists, a detailed analysis must be made of this difference and the costs attached thereto.

**12.2** Where it is impossible to obtain a valid price analysis, it may be necessary for the CCRTA to conduct a cost analysis of the proposal price. Cost analysis is the review and evaluation of a Proposer's cost or pricing data and of the factors applied in projecting from such data the estimated costs of performing the contract, assuming reasonable economy and efficiency.

**12.3** The price and/or cost analysis shall be made by personnel of the CCRTA's selection. The CCRTA's discretion exercised as to its options in this regard shall be final.

## **13.0 FORM 1295 "CERTIFICATE OF INTERESTED PARTIES"**

(Only to be submitted upon notification of recommendation for award.)

Proposers must comply with Government Code Section 2252.908 and submit Form 1295 "Certificate of Interested Parties" upon notification that Proposer has been recommended for award. Form 1295 requires disclosure of "interested parties" with respect to entities that enter contracts with cities. These interested parties include:

(1) persons with a "controlling interest" in the entity, which includes: a. an ownership interest or participating interest in a business entity by virtue of units, percentage, shares, stock or otherwise that exceeds 10 percent; b. membership on the board of directors or other governing body of a business entity of which the

board or other governing body is composed of not more than 10 members; or c. service as an officer of a business entity that has four or fewer officers, or service as one of the four officers most highly compensated by a business entity that has more than four officers; or

(2) a person who acts as an intermediary and who actively participates in facilitating a contract or negotiating the contract with a governmental entity or state agency, including a broker, adviser, attorney, or representative of or agent for the business entity who has a controlling interest or intermediary for the business entity.

Form 1295 must be electronically filed with the Texas Ethics Commission at [https://www.ethics.state.tx.us/whatsnew/elf\\_info\\_form1295.htm](https://www.ethics.state.tx.us/whatsnew/elf_info_form1295.htm). The form must then be printed, signed, and filed with the CCRTA. For more information, please review the Texas Ethics Commission Rules at <https://www.ethics.state.tx.us/legal/ch46.html>.

#### **14.0 NO DIRECT CONTACT WITH CCRTA BOARD OF DIRECTORS**

Proposers are advised not to contact any CCRTA Board of Directors directly in any manner during this proposal process. All communications directly with the Board should be reserved for public meetings in which this item is properly posted on the agenda. All communication regarding this RFP must be made through the Procurement Department.

## SPECIAL INSTRUCTIONS

### 1.0 GENERAL INFORMATION

The Corpus Christi Regional Transportation Authority (CCRTA) is soliciting proposals from qualified, independent, registered public accounting firms to provide Financial Auditing Services in accordance with the Texas Transportation Code Section 451.451. **This code states that financial auditing services must be “conducted by a firm that has experience in reviewing the performance of transit agencies”.** The firm must have been in existence for a minimum of five (5) years, with at least three (3) years’ experience in transit-related audits.

The term of this contract is five (5) years, beginning with the December 2024 calendar year-end accounting period including December 2025, December 2026, December 2027, and ending with December 2028.

#### **The Financial Auditing Services includes the following:**

- Financial Statements of the CCRTA,
- Observation of year-end physical inventory counts of moving parts, which occur in the last week of December each year,
- Observation of federally funded fixed assets every two years, beginning in 2025,
- Employer-Sponsored Retirement Plans, including:
  - Defined Benefit Plan 401(a)
  - Defined Contribution Plan 401(a)
  - The Defined Contribution Plan is not subject to the same audit requirements as the Defined Benefit Plan but because it is a social security replacement plan, it is included.
- Internal Revenue Code (IRC) 457(b) Deferred Compensation Plan,
- Other Post Employment Benefits (OPEB) on a pay-as-you-go basis,
- Single Audit to ensure compliance with Federal award requirements,
- Agreed-Upon Procedures related to National Transit Database (NTD) reporting, and
- Annual Comprehensive Financial Report (ACFR).

### 2.0 GOVERNANCE AND PERSONNEL

The following descriptions of Personnel are provided to inform the interested firms about the personnel who are involved in this project. The CCRTA Board of Directors is comprised of 11 members: five members are appointed by the City of Corpus Christi, three members by the Nueces County Commissioners, and two by participating small cities. The Board of Directors normally meets on the first Wednesday of each month. The Administration and Finance Committee and the Operations and Capital Projects Committee, which include members from the CCRTA’s Board of Directors, usually meet on the fourth Wednesday of every month, except in December when no committee meetings are scheduled.

The Chief Executive Officer (CEO) is responsible for implementing the direction of the Board of Directors and ensuring that necessary policies and procedures are in place to maintain positive fiscal control and provide the desired level of service to the community. Reporting directly to the CEO are the Managing Director of Administration, Managing Director of Operations, and Managing Director of Capital Projects and Customer Services, along with the Director of Human Resources, Director of Marketing, and Director of Safety and Security.

The administrative offices, located at 602 N. Staples St., include the Procurement, Finance, and IT departments, while the Bear Lane location houses Operations and Human Resources.

## 2.1 CCRTA Operations

For the year 2024, the CCRTA has a total budget of \$61,648,539, which includes an operating budget of \$49,677,132 and a CIP budget of \$11,971,407. The agency employs 235 staff members and has an additional 98 employees provided through a contract with MV Transportation, Inc. The services provided by MV Transportation, Inc. primarily consist of demand response services, a federally mandated ride-sharing service for disabled individuals and people over the age of 60, as well as some fixed and flexible routes.

Funding is primarily generated from a half-cent sales tax revenue within CCRTA's service area. CCRTA also receives federal assistance through various grants, supporting transit capital investments and maintenance costs. Additionally, CCRTA receives pass-through Federal awards for sub-recipients. These grants are primarily funded by the Federal Transit Administration (FTA).

As a grant recipient, the CCRTA is highly regulated and is subject to various external audits and reviews by the FTA. Below is an oversight review history, illustrating the concurrent regulatory reviews that may occur during an audit engagement. This information is intended to help the auditor properly staff the audit while other reviews are being performed:

**2.1.1 Triennial Reviews:** These reviews focus on compliance and oversight of subrecipients, with the most recent review conducted in 2023 for the years 2020-2022. No deficiencies were found.

**2.1.2 Quadrennial Performance Audit:** This audit is required every four years, with the most recent conducted in 2024 for the years 2017-2019. No deficiencies were found.

**2.1.3 Financial Management Oversight (FMO) Program:** Conducted approximately every five years to determine if the recipient's financial management system meets the requirements of the Uniform Administrative Requirements, Cost Principles, and Audit

Requirements for Federal Awards (2 CFR Part 200). The most recent review occurred in 2018 for the years 2016 and 2017, with auditors expressing an opinion to the FTA.

In addition, the Texas Pension Review Board requires annual financial reports for the Defined Benefit Plan, which are due annually by July 30<sup>th</sup>. These reports include audited financial statements and schedules, investment returns and assumptions reports, and a membership report.

Standards implemented include the Governmental Accounting Standards Board (GASB) 87 in 2022 and GASB 96 in 2023.

The CCRTA accounts for its activities using an enterprise fund maintained on the accrual basis of accounting. Under this method, revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period in which they are incurred.

**The CCRTA has two retirement plans: the Employee Defined Benefit Plan (DBP) and the Employee Contribution Plan (DCP).**

The DBP is a pension plan funded solely by the CCRTA, which provides a monthly benefit to retirees and surviving spouses, calculated through the plan formula.

The DCP is a “**FICA Replacement Plan**” funded solely by employees through a condition of employment that mandates a 7.51% contribution of gross earnings. Additional contributions of up to 10% are allowed by the plan.

As a local government entity, the CCRTA and its employees do not participate in the Social Security System but do pay taxes on the Medicare portion of all covered wages.

### **2.3 Prior Auditors**

Carr, Riggs & Ingram (CRI) have performed the financial audits for the past five (5) years.

## **3.0 PROPOSAL REQUIREMENTS**

Proposers, which have relevant experience, are invited to complete and submit proposals. To enhance comparability, proposal elements must be addressed in the informational sequence noted below:

- Cover Letter,
- Approach and Work Plan,
- Qualifications and Related Experience,
- Proposed Staffing and Project Organization,

- Price Schedule (Attachment A), and
- Attachments and Certification Forms (Attachment B through F).

Proposals must be submitted in the following format: letter sized, 8.5” x 11” pages, in 12-point font, and double spaced. Proposals must not exceed 25 pages, excluding the cover letter and tab dividers. It is recommended that Proposers keep their narratives and presentations concise and refrain from including overly elaborate or promotional materials. Information should be presented in the specified order.

All proposals must be submitted before the deadline in the solicitation and addressed with the information as noted in the “Instructions to Proposers” Section 4.

### **3.1 Proposal Contents and Format**

The contents of the proposal shall include the following:

#### **3.1.1 Cover Letter**

A cover letter shall include a description of the firm, size and years in business as well as summarize key points in the proposal, include appropriate introductory and contact information with the name, title and telephone number of the firm’s principal liaison, and bear the signature of a person duly authorized to legally commit the firm.

#### **3.1.2 Approach and Work Plan**

The Proposer must provide a detailed narrative which addresses the Scope of Work and shows the Proposer’s understanding of the CCRTA’s needs and requirements.

- Describe the approach to completing the tasks specified in the Scope of Work. Include how the firm will obtain audit evidence and relevant information from internal records, specifically whether the firm will provide staff to retrieve the information or require CCRTA staff to do so.
- Sequentially outline the activities to be undertaken in completing the tasks and specify who will perform them.

The Proposer must include a Statement of Independence affirming that it is independent of the CCRTA in accordance with auditing standard generally accepted in the United States of America and the standards contained in the Government Auditing Standards, issued by the Comptroller General of the United States of America.



The Proposer must include a statement affirming that all working papers and reports must be retained at the auditor's expense for a minimum of five (5) years, unless the firm is notified in writing by CCRTA of the need to extend the retention period. In addition, the selected firm shall respond to the reasonable inquiries of the successor auditors and allow them to review working papers relating to matters of continuing account significance.

### **3.1.3 Qualifications and Related Experience**

The Proposer must detail qualifications of the firm in performing this type of work and provide references using Attachment E.

#### **Proposer must provide the following:**

- Copy of current license to practice in the State of Texas.
- Statement of no outstanding or pending complaints, as determined through the Better Business Bureau or any other regulatory agency.
- Copy of the most recent external quality control peer review
- Copies of insurance certifications for both commercial liability and errors and omissions

### **3.1.4 Proposed Staffing and Project Organization**

The firm shall include a summary of the resumes of all key personnel to be engaged in the audit. The summary should include a brief biography of each individual and their experience in related audit work, particularly in the transit industry, and demonstrate that the personnel designated to lead the project on behalf of the Proposer's firm have, at a minimum, three (3) years of relevant experience.

**Firm** – Proposer must submit any information appropriate to the RFP necessary to establish qualifications and experience

**Personnel** – Proposer must include detailed work experience and a number of specific personnel who will be directly involved ("hands-on" personnel) with this project and identify the proposed project manager.

#### **Proposer must provide:**

- Education, experience, and applicable professional credentials of proposed project staff.
- Furnish brief resumes (not more than two (2) pages each) for the proposed Project Manager and other key personnel.

- Include a project organization chart which clearly delineates communication/reporting relationships among the project staff.
- Affirmative statement confirming that there are adequate staff available to provide the necessary personnel and technical resources to complete the audit work within the scheduled timeline. This must include backup staff for scheduled and unscheduled absences during the life of the audit period. The statement should include the milestones and time required for the review team to complete each review phase.

**3.1.5 Price Schedule (Attachment A)**

Price Schedule (Attachment A) **(submitted in a separately sealed envelope).**

**3.1.5 Attachments and Certification Forms (Attachments B, C, D, E, and F)**

**4.0 PROPOSAL EVALUATION**

The CCRTA will review all proposals for completeness. Those proposals furnished complete with all required documentation will be evaluated. Those proposals found incomplete or failing to address the needs of the CCRTA, as stated herein, will not be evaluated.

An evaluation committee will privately evaluate all responsive proposals based upon the evaluation criteria in Section 4.1 "Evaluation Criteria". This allows the CCRTA to analyze proposals on an equal basis and affords all Proposers the opportunity to know the basis upon which their proposals will be evaluated.

An award, if any, will be made to the Proposer whose proposal or Best and Final Offer (BAFO) (where applicable) is deemed most advantageous to, and in the best interest of the CCRTA and the public; cost and other factors considered, after evaluation in accordance with the evaluation criteria.

**4.1 Evaluation Criteria**

<b>Section</b>	<b>Evaluation Criteria</b>
1	Approach and Work Plan
2	Qualifications and Related Experience
3	Proposed Staffing and Project Organization
4	Cost
<b>Total</b>	

The CCRTA will first evaluate the proposals on all factors other than cost. After a preliminary evaluation, the Price Schedule (Attachment A) will be opened and included in the evaluation process.

The CCRTA may select a Proposer for the project after this review if the CCRTA feels it is in the CCRTA's best interest.

#### **4.2 Shortlisted Proposers**

Shortlisted Proposers may be asked to make an oral presentation and demonstration of their product(s) or services during the Proposal evaluation process. Such presentations and/or demonstrations will be conducted at the CCRTA located at 602 N. Staples Street, Corpus Christi, Texas 78401 or via a video conferencing platform, to be determined by the CCRTA. Proposers are responsible for all travel expenses incurred. The CCRTA reserves the right to award a contract without Proposer presentations.

#### **4.3 Best and Final Offer (BAFO)**

After determination of the Shortlisted Proposers, the CCRTA shall determine whether acceptance of the most favorable initial proposal(s) without Proposer discussion is appropriate, or whether discussions and/or negotiations should be conducted with one or more Shortlisted Proposers. The CCRTA reserves the right to make minor related changes to the RFP during BAFO negotiations. All Shortlisted Proposers shall be notified of any changes to prepare their BAFO.

If the CCRTA elects to enter discussions with one or more Proposers, the Proposer(s) may be requested to submit a BAFO at the conclusion of discussions and/or negotiations. Any changes to the Proposer's initial proposal, including any issues addressed in discussions, must be submitted in writing in a BAFO to be considered. If the Proposer fails to submit a BAFO at the conclusion of discussions and/or negotiations, the CCRTA will consider the original submitted Price Schedule (Attachment A) as its BAFO.

Following an independent and final evaluation utilizing the evaluation criteria in Section 4.1, the evaluation committee will make a recommendation for the award of a contract. Scores from the first phase of the evaluation have no bearing on the final BAFO evaluation, and the recommendation for award will be based solely on the scores from the BAFO evaluation.

#### **4.4 Release of Information**

The CCRTA shall not release information submitted in response to this RFP during the proposal evaluation process or prior to the contract award. Proposers are advised that the CCRTA may be required to release proposal information, other than trade secrets, after contract award.

## **SCOPE OF WORK**

### **1.0 AUDIT OBJECTIVES**

The Financial Auditing Services shall be conducted by a firm that has experience in reviewing the performance of transit agencies pursuant to Section 451.451 of the Texas Transportation Code, which requires an annual audit of its affairs prepared by an independent certified public accountant or a firm of independent certified public accountants. The auditor shall provide all the labor, materials, transportation, supervision, and management necessary to provide financial audit services as set out below and on a timely basis.

The firm is expected to complete the following tasks:

- 1.1** Pursuant to Section 451.454 of Chapter 451, Texas Transportation Code, the Auditor will examine CCRTA's compliance with Chapter 451 and other applicable state law.
- 1.2** Financial audit of all funds and account groups of the CCRTA in accordance with standards as applicable to governmental transit entities:
  - 1.2.1** Generally accepted accounting standards as promulgated by the American Institute of Certified Accountants (AICPA)
  - 1.2.2** Criteria for financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States
  - 1.2.3** Provisions of the U.S. Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations
- 1.3** Expression of opinion about whether financial statements are fairly presented, in all material respects in conformity with U.S. generally accepted accounting principles.
- 1.4** Test internal control over financial reporting and compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters, in accordance with Government Auditing Standards.
- 1.5** Conduct audit in accordance with auditing standards generally accepted in the United States of America and include tests of accounting records and other procedures considered necessary to enable an expression of an opinion.
- 1.6** Apply limited procedures related to the Required Supplementary Information, Management's Discussion and Analysis (MD&A), budgetary comparison information, and the Supplemental Information.

- 1.7** Prepare a report for the Board of Directors and management that identifies control deficiencies, significant deficiencies and material weaknesses, if any, and your recommendations for improvements in account and administrative controls.
- 1.8** The performance of a Federal Single Audit and Federal Single Audit reports pursuant to the Office of Management and Budget (OMB) Circular A-133.
- 1.9** In accordance with Statement of Auditing Standard No. 114 (The Auditor's Communication with Those Charged with Governance), the Auditor will issue a communication memorandum covering the results of the audit. The memorandum will cover such topics as the Auditor's responsibilities under generally accepted auditing standards
- 1.10** Communicate immediately and in writing all irregularities and illegal acts, or indications of illegal acts, of which became aware to the CCRTA's CEO and the Managing Director of Operations.
- 1.11** Retain at auditor's own expense audit working papers for three (3) years, unless the firm is notified in writing by the CEO of the need to extend the retention period. In addition, the firm shall respond to reasonable inquiries to review working papers relating to matters of continuing account significance.
- 1.12** Provide general consultation as required, during the year, on financial reporting matters.
- 1.13** In accordance with 49 U.S.C. Section 5335, CCRTA is required to report information to the National Transit Database (NTD) using uniform categories and uniform system of accounts in order to accumulate public transportation financial, operating, and asset condition information. The auditor shall issue the Independent Auditor Statement for Federal Funding Allocation (IAS-FFA) Data. In this issuance, the Auditor must apply the procedures that the Federal Transit Administration (FTA) has specified that the Agency performs in completing the Federal funding Allocation Statistics Form that is included in the Agency's annual NTD Report. The Auditor shall additionally issue, if applicable, the Independent Auditor Statement for Financial Data (IAS-FD), if there is a change to the Agency's accounting system that warrants issuance of a report.
- 1.14** The Auditor will assist CCRTA with compliance with GASB 68 Accounting and Financial Reporting for Pensions. The assistance will include the identification and quantification of pension deferred outflow of resources and deferred inflows of resources, pension expense, and net pension liability. The Auditor will prepare all audited and unaudited schedules, and audited footnotes to the schedules as required.

- 1.15** The Auditor will assist the CCRTA with compliance with GASB 87 and 96 reporting requirements, including disclosures and footnotes
- 1.16** As guided by the AICPA Auditing Standards Board Statement on Auditing Standard No. 68, the Auditor should exercise due professional care in:
- 1.16.1** Understanding the type of engagement, and
  - 1.16.2** Requiring that if during the audit the Auditor becomes aware that CCRTA is subject to audit requirements which may not be encompassed in the terms of the engagement, the Auditor shall communicate to the Director of Finance and the Managing Director of Administration, that the audit may not satisfy the requirements.
- 1.17** The Auditor shall assist in the preparation and review of the ACFR. The Finance Team desires to submit the ACFR to the Government Finance Officers Association (GFOA) Award Program for Achievement for Excellence in Financial Reporting.
- 1.18** Apply the FTA agreed upon procedures to the NTD data reported in the Federal Funding Allocation Statistics Form FFTA-10.
- 1.19** The awarded firm must obtain prior written approval from the CCRTA before subcontracting any part of the Scope of Work specified by this Contract.

## **2.0 Employee Defined Benefit Plan and Trust Annual Financial Statements**

Pursuant to the Texas Administrative Code Chapter 802.102, an audit separate from the standard financial audit of the CCRTA is required to comply with the statute governing both CCRTA Retirement Plans. The Proposer will conduct the audit in accordance with auditing standards generally accepted in the United States of America and the standards set for the financial audits contained in Government Auditing Standards. Audits will be performed in the same manner as the annual CCRTA Financial Audit, to include:

- Management's Discussion and Analysis
- Schedules of changes in Net Pension Liability and Related Ratios
- Schedule of Contributions
- Schedule of Investment Returns

### **2.1 Audit objectives include:**

- 2.1.1** Express opinion whether statements are fairly presented in conformity with US generally accepted accounting principles.
- 2.1.2** Conduct in accordance with auditing standards generally accepted in the U.S. and include tests of accounting records and other procedures considered necessary to enable expression

of opinion.

## **2.2 Audit Procedures include:**

- 2.2.1** Tests of documentary evidence supporting transactions recorded in the accounts.
- 2.2.2** Direct confirmation of investments, plan obligations, benefit obligations, certain other assets and liabilities by correspondence with financial institutions, actuaries, and other related parties.
- 2.2.3** Request written representations from attorneys.
- 2.2.4** Require certain written representations from the CCRTA about the financial statements and related matters at end of audit.

## **2.3 Defined Benefit Plan Details:**

The CCRTA Employees Defined Benefit Plan and Trust is a single-employer formula-based pension plan established by the applicable sections of the Internal Revenue Code. The current plan provisions were established by a plan and trust agreement adopted by the Board of Directors in July 1986, and amended in July 1994, February 2002, November 2010, December 2011, December 2012, and December 2014 and July 2016.

The Plan is funded totally by the Authority with required annual contributions determined by the actuarial funding valuations that are performed each year.

Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. Plan assets are maintained under a trust agreement with Principal Financial Services, Trustee. The trustee carries out an investment policy established by the CCRTA Board of Directors in accordance with the purposes of the plan and all applicable laws. Administration costs are paid by the plan.

Full-time employees who retire at or after age 62 are entitled to an annual retirement benefit equal to 2% of average compensation for the final three consecutive years of employment times their number of years of service. The Plan is not indexed for inflation. Vesting is based on a 7-year graded schedule.

<b>Plan Document Information</b>	
Name and type of plan	CCRTA Defined Benefit Plan & Trust/Pension
Type of plan document (Prototype or Individually designed)	Individually Designed
<b>Plan Operational Information</b>	
Name of current record keeper/Actuary	USI Consulting Group, Inc.
Name of current custodial trustees (External or Self-directed)	Principal Financial Group
Total participants as of 12-31-2023	662
Active participants as of 12-31-2023	232
Deferred Vested as of 12-31-2023	189
Retired and Beneficiaries as of 12-31-2023	241

**3.0 CCRTA’s financial statements along with assistance in preparing the ACFR, and the Single Audit**

The Proposer will be required to conduct an audit in accordance with auditing standards generally accepted in the United States of America, as well as the standards set for the for financial audits contained in Government Auditing Standards and the U.S. Office of Management and Budget (OMB) Circular A-133. This audit will result in the preparation of an audit report containing financial statements prepared in accordance with the Generally Accepted Accounting Principles (GAAP) as promulgated by the GASB. In addition, the Proposer will be required to conduct a Federal Single Audit. The audit shall comply with the Single Audit Act of 1984, the Single Audit Act Amendments of 1996, and OMB Circular A-133. As part of this Scope of Work, Proposers conducting an audit for the CCRTA are required to issue a report regarding the compliance of grants.

Tasks will include, without limitations: meeting and conferring with CCRTA representatives; interviewing CCRTA representatives; reviewing, evaluating, and presenting written findings and recommendations regarding the CCRTA’s policies, procedures, practices, transactions, personnel, equipment, and materials utilized in relation to the CCRTA’s assets; producing written findings, recommendations, and draft and final reports; delivering presentations to the CCRTA’s Administration and Finance Committee and to the CCRTA’s Board of Directors; following up and reevaluating the effectiveness of the approved and implemented recommendations; production of single-audit report for submission to the Federal Clearinghouse; assistance in the preparation of the CCRTA’s ACFR for submission to the GFOA; and being available for future engagements regarding the aforementioned tasks.

To ensure effective communications between CCRTA’s staff and Audit Team, the following Tasks have been identified to facilitate the audit execution.



### **3.1 Task One – Meet and Report**

Objective: The purpose is to meet and confer with the CEO, Managing Director of Administration and the Director of Finance to discuss the timing of the audit, identify roles and responsibilities of personnel, discuss the frequency of verbal and written progress reports, and coordinate activities related to the project.

**During the audit period, staff and management will also be working on the annual NTD reporting that is due April 30<sup>th</sup> of every contract year. For this reason, it is essential that the scheduling of audit activities be meticulously planned and organized. It is also imperative that the members of the audit team be experienced in the efficient and effective resolution of issues that may arise for client-auditor dynamics to remain positive.**

- 3.1.1** Attend a kick-off meeting with the CEO, Managing Director of Administration and Director of Finance to meet and confer regarding the project phases and tasks requirements.
- 3.1.2** Meet with and provide verbal and written progress reports to the Managing Director of Administration and Director of Finance as required.
- 3.1.3** Coordinate activities with the Director of Finance.
- 3.1.4** Meet with the appropriate Personnel as required in fulfilling the scope of work and the intent of this RFP.
- 3.1.5** Submit a schedule of Audit Activities and requests to the Managing Director of Administration and Director of Finance at the start of the audit process and maintain and communicate the status on a bi-weekly basis to ensure productivity is progressing on a timely basis.
- 3.1.6** Address the timing of bank audit confirmations along with other confirmations used to confirm financial information.
- 3.1.7** Address how information is to be submitted to the audit team and if on-line uploading of documents is required include a training session at the start of the audit.

### **3.2 Task Two – Review and Evaluate**

Objective: To review and evaluate the Items. Interview and become familiar with Personnel.

- 3.2.1** Review all related documents, policies, procedures, and day-to-day

practices regarding this project.

**3.2.2** Interview, in person and via questionnaire, the CCRTA's representatives who are involved in the decision-making process and handling of Items.

**3.2.3** Evaluate the preceding points according to Best Practices and other applicable accounting and security practices.

**3.2.4** Summarize the review and evaluation.

### **3.3 Task Three – Recommend, Report and Present**

Objective: To recommend, report, and present to the CCRTA's representatives regarding all aspects related to this Project.

**3.3.1** Recommend any appropriate actions to achieve the desired objectives of this RFP.

**3.3.2** Recommend appropriate policies, procedures, facilities, equipment, materials, and personnel changes to effectuate positive fiscal control over the CCRTA's items.

**3.3.3** Report all recommendations in written form to the CCRTA's representatives as required.

**3.3.4** Produce all required reports and documents as listed in section 4C below.

**3.3.5** Make formal presentations to the Chief Executive Officer, the CCRTA's Board Committees, and the CCRTA's Board as required.

### **3.4 Reports**

#### **3.4.1 Informal**

**3.4.1.1** Provide verbal reports on an as-needed basis to ensure that all project objectives are being met and that excellent communication is maintained.

**3.4.1.2** Provide email reports when a quick response is necessary, or delivery of the report is urgent.

**3.4.1.3** Provide written reports of project status.

#### **3.4.2 Formal**

**3.4.2.1** Review the draft of any proposed report and/or management

letter with the Board Administration and Finance Committee, Chief Executive Officer, Managing Director of Administration, Director of Finance, and other designated authority staff.

**3.4.2.2** Provide the CCRTA with an unprotected version of the required financial reports to facilitate corrections and changes.

**3.4.2.3** Be available for any meetings that may be necessary to discuss the drafts or other issues at a site selected by the CCRTA. Once all issues for discussion are resolved, the final signed report shall be delivered to the CCRTA's representative within six (6) working days of final resolution.

**3.4.2.4** Provide written reports for all evaluations and recommendations, and as requested by the CCRTA's representatives.

**3.4.2.5** Ensure that formal reports are on 8.5 x 11-inch white paper, have a cover letter, a table of contents where applicable, and are bound. Also, provide an electronic copy of said reports.

**3.4.2.6** Provide hard copies of the final reports to the CCRTA.

#### **4.0 SPECIFIC REPORTS DELIVERABLES**

After the audit of the applicable fiscal year's financial statements is completed, the auditor shall assemble and issue, at a minimum, the following:

**4.1** Report of Independent Auditor.

**4.2** Financial Statements (in compliance with GASB 34):

**4.2.1** Statement of Net Position

**4.2.2** Statements of Revenues, Expenses, and Changes in Net Position

**4.2.3** Statements of Cash Flows

**4.2.4** Notes to Financial Statements

**4.2.5** Required Supplementary Information

**4.2.6** Statistical Section

- 4.3** Supplementary Schedules and Other Reports:
  - 4.3.1** Schedule of Expenditures of Federal Awards
  - 4.3.2** Notes to Schedule of Expenditures of Federal Awards
  - 4.3.3** Report on Compliance and on Internal Control over Financial
  - 4.3.4** Reporting in accordance with Government Auditing Standards
  - 4.3.5** Report on Compliance with Requirements applicable to Each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133
  - 4.3.6** Schedule of Findings and Questioned Costs
  - 4.3.7** Report on Agreed upon Procedures as determined by the CCRTA with respect to the Federal Funding Allocation statistics Form (FFA-10).
- 4.4** Findings and Recommendations are to be included in a separate management letter.
- 4.5** Agreed upon Procedures for NTD Reporting.
- 4.6** Internal Control Report (the auditor shall express an opinion on the CCRTA's internal control structure in effect as of the Fiscal Year end).
- 4.7** Complete and file, on the CCRTA's behalf, OMB form No. 0348-0057, Data Collection Form for reporting on Audits of States, Local Governments, and Non-Profit Organizations.
- 4.8** Complete and prepare Statement on Auditing Standards 114 letter.

## **5.0 ITEMS TO BE AUDITED**

The following items to be audited shall be collectively referred to as items. Items include the CCRTA, and may include portions of the CCRTA's contractors, and their subcontractors.

### **5.1 General**

- 5.1.1** All finance, general ledger, accounting, accounts payable, accounts receivable, revenue, payroll, grants, purchasing, contracts, cash, investments, fixed assets, inventory, security, and maintenance records, statements, policies, procedures, practices, personnel, services, equipment, software, and materials utilized in transacting the business of the CCRTA or its

contractors.

- 5.1.2** All processes relevant to maintaining, improving, or identifying significant internal controls shall be thoroughly reviewed and the results of such reviewed communicated to the CCRTA.
- 5.1.3** All accounting, collecting, expending, recording, receiving, handling, securing, transporting transactions related to the above.
- 5.1.4** All other pertinent articles and transactions not aforementioned.
- 5.1.5** All other articles and transactions as directed by the CCRTA's representative.

## **STANDARD SERVICE TERMS AND CONDITIONS**

### **1. SERVICE STANDARDS.**

The Contractor shall perform all work set forth in the specifications in a “first class” manner, consistent with all applicable regulations and industry standards. All work shall be performed to the reasonable satisfaction of the CCRTA, and any defective or substandard performance shall be promptly remedied.

### **2. INVOICES AND PAYMENTS.**

The Contractor shall submit invoices monthly or as otherwise specified in the Contract documents to [AccountsPayable@ccrta.org](mailto:AccountsPayable@ccrta.org). Invoices sent through the U.S. Mail will also be accepted and shall be addressed to Corpus Christi RTA - Staples Street Center, 602 N. Staples Street, Corpus Christi, TX 78401 to the attention of Accounts Payable. Invoices shall indicate the Purchase Order number and shall be itemized in accordance with the different components of work set forth in the Price Schedule. Payment shall not be due until thirty (30) days after the date the above instruments are submitted or the work is performed, whichever is later. In the event payment has not been made by the due date, the Contractor shall submit a reminder invoice marked “overdue”. The CCRTA reserves the right to review all the Contractor’s invoices after payment and recover any overcharges resulting from such review. Invoices will be paid Net 30.

#### **2.1 Prompt Payment**

2.1.1 The Contractor agrees to pay each sub-consultant under this prime Contract for satisfactory performance of its Contract no later than thirty (30) days from the receipt of each payment the Contractor receives from the CCRTA. Any delay or postponement of payment from the above referenced time frame may occur only for good cause following written approval of the CCRTA. This clause applies to both DBE and non-DBE subcontracts.

2.1.2 The Contractor agrees to return retainage payments to each sub-consultant within thirty (30) days after the sub-consultant work is satisfactorily completed. Any delay or postponement of retainage from the above referenced time frame may occur only for good cause following written approval of the CCRTA. This clause applies to both DBE and non-DBE subcontracts.

### **3. TOOLS, EQUIPMENT AND SUPPLIES.**

The Contractor shall provide such tools, equipment, supplies, materials, employees, management, and any other items or services as may be necessary to enable the Contractor to provide the services required under the terms of this Contract.

4. ESTIMATED QUANTITIES.

The estimated quantities for services, supplies or work to be performed noted in the Price Schedule are approximate. These quantities are to be used only for the comparison of proposal and the award of this Contract and are based on past and projected usage. The Contractor agrees and understands that the actual quantities to be utilized are within the sole and absolute discretion of the CCRTA. Should the actual quantities be greater or lesser than the estimates contained in the Price Schedule, Contractor agrees that, regardless of the amount of such variance, it shall not be the basis for deviating from the quoted unit prices. Further, Contractor agrees to honor quoted unit prices for the duration of this Contract.

5. LIABILITY INSURANCE COVERAGE.

The Contractor shall maintain during the term of this Contract at its sole cost and expense each of the following insurance coverages listed below having policy limits not less than the dollar amounts set forth:

Commercial general liability insurance with minimum policy limits of \$1,000,000 (In the event motor vehicles will be used by Contractor to perform the services specified). Automobile liability insurance with a combined single limit of \$1,000,000.

Contractual liability insurance covering Contractors' indemnification obligations contained in this Contract.

Each of such insurance policies shall be issued by insurance companies licensed to do business in the State of Texas and rated A- or better by the A. M. Best insurance rating guide. Each such policy shall name the CCRTA as an additional insured, and a certificate of insurance evidencing such coverages shall be furnished to the CCRTA prior to the commencement of work and maintained throughout the term of the Contract. Such insurance policies shall not be cancelled, materially changed, or not renewed, without thirty (30) days' prior written notice to the CCRTA, and the certificate of such insurance coverage shall reflect the foregoing cancellation provision. Copies of the insurance policies shall be promptly furnished to the CCRTA upon its written request after award of contract.

6. WORKERS' COMPENSATION.

The Contractor shall maintain during the term of this Contract at its sole cost and expense workers' compensation as required by statute and employer's liability insurance with policy limits of \$500,000 containing a waiver of subrogation endorsement waiving any right of recovery under subrogation or otherwise against the CCRTA.

(In the event this Contract covers construction services, Section 6.1 through 6.11 shall apply.)

6.1. The following definitions shall apply:

Certificate of coverage (“certificate”) – A copy of a certificate of insurance, a certificate of authority to self-insure issued by the commission, or a coverage agreement (TWCC-81, TWCC-82, TWCC-83, or TWCC-84), showing statutory workers’ compensation insurance coverage for the person’s or entity’s employees providing services on a project, for the duration of the project.

Duration of the project – includes the time from the beginning of the work on the project until the Contractor’s work on the project has been completed and accepted by the CCRTA.

Persons providing services on the project (“subcontractor” in §406.096) – includes all persons or entities performing all or part of the services the Contractor has undertaken to perform on the project, regardless of whether that person contracted directly with the contractor and regardless of whether that person has employees. This includes, without limitation, independent contractors, subcontractors, leasing companies, motor carriers, owner-operators, employees of any such entity, or employees of any entity which furnishes people to provide services on the project. “Services” includes, without limitation, providing, hauling, or delivering equipment or materials, or providing labor, transportation, or other service related to a project. “Services” does not include activities unrelated to the project, such as food/beverage vendors, office supply deliveries, and delivery of portable toilets.

6.2. The Contractor shall provide coverage, based on proper reporting of classification codes and payroll amounts and filing of any coverage agreements, which meets the statutory requirements of Texas Labor Code, §401.011(44) for all employees of the Contractor providing services on the project, for the duration of the project.

6.3. The Contractor shall provide a certificate of coverage to the CCRTA prior to being awarded the contract.

6.4. If the coverage period shown on the Contractor’s current certificate of coverage ends during the duration of the project, the Contractor must, prior to the end of the coverage period, file a new certificate of coverage with the CCRTA showing that coverage has been extended.

6.5. The Contractor shall obtain from each person providing services on a project and furnish CCRTA:

6.5.1. a certificate of coverage, prior to that person beginning work on the project, so the CCRTA will have on file certificates of coverage showing coverage for all persons providing services on the project; and



- 6.5.2. no later than seven days after receipt by the Contractor, a new certificate of coverage showing extension of coverage if the coverage period shown on the current certificate ends during the duration of the project.
- 6.6. The Contractor shall retain all required certificates of coverage for the duration of the project and for one year thereafter.
- 6.7. The Contractor shall notify the CCRTA in writing by certified mail or personal delivery, within 10 days after the Contractor knew or should have known, of any change that materially affects the provision of coverage of any person providing services on the project.
- 6.8. The Contractor shall post on each project site a notice, in the text, form and manner prescribed by the Texas Workers' Compensation Commission, informing all persons providing services on the project that they are required to be covered, and stating how a person may verify coverage and report lack of coverage.
- 6.9. The Contractor shall contractually require each person with whom it contracts to provide services on a project, to:
- 6.9.1. provide coverage, based on proper reporting of classification codes and payroll amounts and filing of any coverage agreements, which meets the statutory requirements of Texas Labor Code, §401.011(44) for all its employees' providing services on the project, for the duration of the project;
- 6.9.2. provide to the Contractor, prior to that person beginning work on the project, a certificate of coverage showing that coverage is being provided for all employees of the person providing services on the project, for the duration of the project;
- 6.9.3. provide the Contractor, prior to the end of the coverage period, a new certificate of coverage showing extension of coverage, if the coverage period shown on the current certificate of coverage ends during the duration of the project;
- 6.9.4. Obtain from each other person with whom it contracts, and provide to the Contractor:
- A new certificate of coverage showing extension of coverage, prior to the end of the coverage period, if the coverage period shown on the current certificate of coverage ends during the duration of the project;
- 6.9.5. retain all required certificates of coverage on file for the duration of the project and for one year thereafter;

- 6.9.6. notify the CCRTA in writing by certified mail or personal delivery, within 10 days after the person knew or should have known, of any change that materially affects the provision of coverage of any person providing services on the project; and
  - 6.9.7. Contractually require each person with whom it contracts, to perform as required by this subsection, with the certificates of coverage to be provided to the person for whom they are providing services.
  - 6.9.8. By signing this Contract or providing a certificate of coverage, the Contractor is representing to the CCRTA that all employees of the Contractor who will provide service on the project will be covered by workers' compensation coverage for the duration of the project, that the coverage will be based on proper reporting of classification codes and payroll amounts, and that all coverage agreements will be filed with the appropriate insurance carrier or, in the case of a self-insured, with the Commission's Division of Self-Insurance Regulation. Providing false or misleading information may subject the Contractor to administrative penalties, criminal penalties, civil penalties, or other civil actions.
- 6.10. The Contractor's failure to comply with any of these provisions is a breach of contract by Contractor which entitles the CCRTA to declare the Contract void if Contractor does not remedy the breach within 10 days after receipt of notice of breach from the CCRTA.

7. INDEMNIFICATION.

The Contractor shall indemnify and hold harmless the CCRTA, its officers, employees, agents, attorneys, representatives, successors and assigns from all claims, demands, costs, expenses (including attorney's fees and expert witness fees), liabilities and losses of whatsoever kind or character arising out of or in connection with any act or omission of the Contractor or its officers, employees, or agents, during the term of this Contract. The Contractor shall assume on behalf of the CCRTA, and the indemnified parties described above, and conduct with due diligence and in good faith, the defense of all such claims, whether the CCRTA is joined therein, even if such claims be groundless, false, or fraudulent.

8. INDEPENDENT CONTRACTOR.

At all times during the term of this Contract, the Contractor shall be an independent contractor to the CCRTA, and the Contractor shall not in any event be deemed an employee or other representative of the CCRTA. Any persons employed by the Contractor shall always hereunder be deemed to be the employees of the Contractor, and the Contractor shall be solely liable for the payment of all wages and other benefits made available to such employees in connection with their employ. The Contractor shall remain solely responsible for the supervision and performance of any such employees in completing its obligations under this

Contract. The Contractor warrants that any such employees shall be fully covered by workers' compensation insurance and that each of such employees has been carefully screened as to character and fitness for the performance of his or her job.

9. ASSIGNMENT.

The Contractor shall not assign or subcontract any of its rights, duties, or obligations under this Contract without prior written consent of the CCRTA. The Contractor shall be entitled to assign, pledge, or encumber its right to receive payments under this Contract pursuant to security interests created in conformity with the Uniform Commercial Code so long as the CCRTA shall never be obligated to negotiate with any such third party in respect to compliance with the terms and conditions of this Contract. Any such assignment, pledge or encumbrance shall be limited by any rights of offset by the CCRTA for damages or claims arising under this Contract or any other obligation owed by the Contractor to the CCRTA.

10. AMENDMENTS.

No amendments, modifications or other changes to this Contract shall be valid or effective absent the written agreement of both parties hereto.

11. TERMINATION.

The CCRTA shall have the right to terminate for default all or any part of its Contract if the Contractor breaches any of the terms hereof or if the Contractor becomes insolvent or files any petition in bankruptcy. Such right of termination is in addition to and not in lieu of any other remedies which the CCRTA may have in law or equity, specifically including, but not limited to, the right to sue for damages or demand specific performance. The CCRTA additionally has the right to terminate this Contract without cause by delivery to Contractor of a "Notice of Termination" specifying the extent to which performance hereunder is terminated and the date upon which such termination becomes effective.

12. ADVERTISING.

The Contractor shall not advertise or publish, without the CCRTA's prior consent, the fact that it has entered this Contract, except to the extent necessary to comply with proper requests for information from an authorized representative of the federal, state, or local authorities.

13. GRATUITIES.

No gratuities in the form of entertainment, gifts, or otherwise, shall be offered or given by the Contractor, or any agent or representative of the Contractor, to any officer or employee of the CCRTA with a view toward securing a contract or securing favorable treatment with respect to a contract.

14. EQUAL OPPORTUNITY.

The Contractor agrees that during the performance of this Contract it will:

- 14.1. Treat all applicants and employees without discrimination as to race, color, religion, sex, national origin, marital status, age, or handicap.
- 14.2. Identify itself as an "Equal Opportunity Employer" in all help wanted advertising or requests.

The Contractor shall be advised of any complaints filed with the CCRTA alleging that the Contractor is not an equal opportunity employer. The CCRTA reserves the right to consider such complaints in determining whether to terminate any portion of this Contract for which the services have not yet been performed; however, the Contractor is specifically advised that no equal opportunity employment complaint will be the basis for denial of payment for any services already completed.

15. ENFORCEABILITY.

This Contract shall be interpreted, construed, and governed by the laws of the United States and the State of Texas and shall be enforceable in any state court of competent jurisdiction in Nueces County, Texas. The Contractor shall comply with all applicable laws and regulations in performing under this contract.

16. NOTICES.

Notices shall be given to the parties by delivering or mailing such notice to the addresses set forth in the Contract documents, or at such other addresses as the parties may designate to each other in writing.

17. INTERPRETATION.

This writing is intended by the parties as a final expression of their agreement and is intended also as a complete and exclusive statement of the terms thereof. No course of prior dealings between the parties and no usage of the trade shall be relevant to supplement or explain any term used herein, and acceptance of a course of performance rendered under this Contract shall not be relevant to determine the meaning of this Contract even though the accepting party has knowledge of the performance and opportunity for objection.

# ATTACHMENTS AND CERTIFICATION FORMS

**Do NOT Alter Any Forms.**  
Doing so will deem your proposal non-responsive.

**Complete and sign the following forms and return with your signed proposal.**

- Certification Form (Attachment B),
- Conflict of Interest Acknowledgement and Certification (Attachment C),
- Acknowledgement of Addendum/Addenda (Attachment D),
- References (Attachment E), and
- Proposer Information Sheet (Attachment F).

**Reminder:**

- Acknowledge any addenda issued on the Acknowledgement of Addendum/Addenda Form (Attachment D).

# REVISED PRICE SCHEDULE (ATTACHMENT A)

FOR

RFP NO. 2024-S-15

## FINANCIAL AUDITING SERVICES

Can be downloaded from the CCRTA's website at:

[www.ccrta.org/news-opportunities/business-with-us/](http://www.ccrta.org/news-opportunities/business-with-us/)

### Instructions:

- Only enter the following in the Price Schedule (Attachment A):
  - Firm Name
  - The Total Cost for Each Service to be Provided
  - Signature, Printed Name, Title and Date
- All other fields are locked.
- The Five-Year Base Total field will automatically populate with the total.

**ATTACHMENT B**  
**CERTIFICATION FORM**

In submitting this proposal, the undersigned certifies on behalf of its firm and any proposed subcontractors as follows:

- (1) **Proposal Validity Certification:** If this offer is accepted within one hundred twenty (120) calendar days from the due date, to furnish any or all services upon which prices are offered at the designated point within the time specified;
- (2) **Non-Collusion Certification:** Has made this proposal independently, without consultation, communication, or agreement for the purpose of restricting competition as to any matter relating to this Request for Proposals with any other FIRM or with any other competitor,
- (3) **Affirmative Action/DBE Certification:** Is in compliance with the Common Grant Rules affirmative action and Department of Transportation's Disadvantaged Business Enterprise requirements.
- (4) **Conflict of Interest Acknowledgement and Certification: See Attachment C.**
- (5) **Non-Inducement Certification:** The undersigned hereby certifies that neither it nor any of its employees, representatives, or agents have offered or given gratuities (in the form of entertainment, gifts, or otherwise) to any director, officer, or employee of the Corpus Christi Regional Transportation Authority with the view toward securing favorable treatment in the awarding, amending, or the making of any determination with respect to the performance of this Contract.
- (6) **Non-Debarment Certification:** Certifies that it is not included on the U. S. Comptroller General's Consolidated List of Persons or Firms currently debarred for violations of various contracts incorporating labor standards provisions, and from Federal programs under DOT regulations 2CFR Parts 180 and 1200, or under the FAR at 48 CFR Chapter 1, Part 9.4
- (7) **Integrity and Ethics:** Has a satisfactory record of integrity and business ethics, in compliance with 49 U.S.C. Section 5325(j)(2)(A)
- (8) **Public Policy:** Is in compliance with the public policies of the Federal Government, as required by 49 U.S.C. Section 5325(j)(2)(B)
- (9) **Administrative and Technical Capacity:** Has the necessary organization, experience, accounting, and operational controls, and technical skills, or the ability to obtain them, in compliance with 49 U.S.C. Section 5325(j)(2)(D)
- (10) **Licensing and Taxes:** Is in compliance with applicable licensing and tax laws and regulations
- (11) **Financial Resources:** Has, or can obtain, sufficient financial resources to perform the contract, as required by 49 U. S. C. Section 5325 (j)(2)(D)
- (12) **Production Capability:** Has, or can obtain, the necessary production, construction, and technical equipment and facilities.
- (13) **Timeliness:** Is able to comply with the required delivery or performance schedule, taking into consideration all existing commercial and governmental business commitments.
- (14) **Performance Record:** Is able to provide a satisfactory current and past performance record.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

## ATTACHMENT C

### CONFLICT OF INTEREST ACKNOWLEDGEMENT AND CERTIFICATION

1. The Contractor represents that no officer or employee of the CCRTA has a Substantial Interest (defined as any interest which has a value of \$5,000.00 or more or represents ten percent (10%) or more of a person's gross income during the most recent calendar year) in this Contract. The Contractor further represents that no officer or employee of the CCRTA has (1) colluded with the Contractor in a recommendation for award, bid, proposal or solicitation on any CCRTA contracts, or (2) received any pecuniary benefit from the Contractor within the past six (6) months.

2. The Contractor agrees to ensure that the CCRTA's Code of Ethics is not violated as a result of the Contractor's activities in connection with this Contract. The Contractor agrees to immediately inform the CCRTA if it becomes aware of the existence of any such Substantial Interest or Conflict of Interest, or the existence of any violation of the Code of Ethics arising out of or in connection with this Contract.

3. The CCRTA may in its sole discretion, require the Contractor to cause an immediate divestiture of such Substantial Interest or elimination of such Conflict of Interest, and failure by the Contractor to comply shall render this Contract voidable by the CCRTA. Any willful violation of these provisions, creation of a Substantial Interest or existence of a Conflict of Interest with the express or implied knowledge by the Contractor shall render this Contract voidable by the CCRTA.

4. In accordance with section 176.006, Texas Local Government Code, the Contractor is required to file a Conflict-of-Interest Questionnaire (CIQ) within seven business days of becoming aware of a Conflict of Interest under Texas law. The CIQ can be obtained from the Texas Ethics Commission at [www.ethics.state.tx.us](http://www.ethics.state.tx.us). The CIQ shall be sent to CCRTA's Director of Procurement or its designee.

I DO CERTIFY THAT THE CONTENTS OF THIS ACKNOWLEDGEMENT AND CERTIFICATION ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE, INFORMATION, AND BELIEF.

Signature of Certifying Person: \_\_\_\_\_

Title: \_\_\_\_\_

Certifying Person (Print or Type): \_\_\_\_\_

Date: \_\_\_\_\_



**ATTACHMENT D**

**ACKNOWLEDGEMENT OF ADDENDUM/ADDENDA**

\_\_\_\_\_ (Firm Name) acknowledges receipt of the following addendum/addenda.

List all addenda numbers below:

\_\_\_\_\_

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_ Date: \_\_\_\_\_

**ATTACHMENT E**

**REFERENCES:** The Proposer must supply a list of four (4) similar projects which your company has completed within the last five (5) years that satisfactorily met the client's specifications (**exclude the CCRTA as a reference**).

1. Company: \_\_\_\_\_  
Owner: \_\_\_\_\_ Contact: \_\_\_\_\_  
Address: \_\_\_\_\_  
Telephone No.: \_\_\_\_\_  
Email Address: \_\_\_\_\_  
Project: \_\_\_\_\_  
Date Completed: \_\_\_\_\_ Cost: \_\_\_\_\_

2. Company: \_\_\_\_\_  
Owner: \_\_\_\_\_ Contact: \_\_\_\_\_  
Address: \_\_\_\_\_  
Telephone No.: \_\_\_\_\_  
Email Address: \_\_\_\_\_  
Project: \_\_\_\_\_  
Date Completed: \_\_\_\_\_ Cost: \_\_\_\_\_

3. Company: \_\_\_\_\_  
Owner: \_\_\_\_\_ Contact: \_\_\_\_\_  
Address: \_\_\_\_\_  
Telephone No.: \_\_\_\_\_  
Email Address: \_\_\_\_\_  
Project: \_\_\_\_\_  
Date Completed: \_\_\_\_\_ Cost: \_\_\_\_\_

4. Company: \_\_\_\_\_  
Owner: \_\_\_\_\_ Contact: \_\_\_\_\_  
Address: \_\_\_\_\_  
Telephone No.: \_\_\_\_\_  
Email Address: \_\_\_\_\_  
Project: \_\_\_\_\_  
Date Completed: \_\_\_\_\_ Cost: \_\_\_\_\_

**CONTRACTS ON HAND:** The Proposer must provide a list of contracts that the firm is currently in process:

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## ATTACHMENT F

### PROPOSER INFORMATION SHEET

To Be Completed And Submitted With Proposal	
<b>Company Name</b>	
<b>Street Address</b>	
<b>City, State, Zip Code</b>	
(If Applicable) <b>Federal Employer Identification Number (FEIN)                      and/or                      Taxpayer Identification Number (TIN)</b>	
<b>Unique Identity ID # (12-character alphanumeric ID assigned to an entity by SAM.gov.)</b>	
<b>Is the Company a subsidiary? If yes, name the Holding/Parent Company</b>	
<b>Number of years in business</b>	
<b>Commodity/NAICS Code and Corresponding Index Entry</b>	
<b>Disadvantaged Business Enterprise (DBE) Certification (If Applicable)</b>	
<b>DBE</b>	<b>Certification Year: Agency Name:</b>
<b>Proposer's Primary Contact</b>	
<b>Name</b>	
<b>Title</b>	
<b>Office Telephone Number (with area code)</b>	
<b>Cell Telephone Number (with area code)</b>	
<b>E-mail Address</b>	
<b>Authorized Signatory (If different from Primary Contact)</b>	
<b>Name</b>	
<b>Title</b>	
<b>Office Telephone Number (with area code)</b>	
<b>Cell Telephone Number (with area code)</b>	
<b>E-mail Address</b>	

**ATTACHMENT G**

**REQUEST FOR INFORMATION**

(Please submit **one** form for **each** Request for Information)

Page: \_\_\_\_\_

PROPOSER: \_\_\_\_\_

PROJECT: RFP No. 2024-S-15

PAGE: \_\_\_\_\_ PARAGRAPH: \_\_\_\_\_ SUBJECT: \_\_\_\_\_

Request:

\_\_\_\_\_  
Signature

\*\*\*\*\*

**FOR CCRTA USE**

Approved: \_\_\_\_\_ Disapproved: \_\_\_\_\_ Clarification: \_\_\_\_\_

Response:

\_\_\_\_\_  
Chief Executive Officer/Designee