



**BROWNSVILLE NAVIGATION  
DISTRICT OF CAMERON  
COUNTY, TEXAS**

**Request For Proposals For  
Professional Audit Services  
AFA-063026-08**

**Pre-Proposal Date - Thursday, September  
24, 2026 2:00 PM TEAMS VIDEO  
CONFERENCE**

**Closing Date –Thursday, October 15, 2026  
2:00 PM TEAMS VIDEO CONFERENCE**

**Brownsville Navigation District • 1000 Foust Road • Brownsville, TX 78521  
(956) 831-4592 • (800) 378-5395 • Fax (956) 831-5006 • [portofbrownsville.com](http://portofbrownsville.com)  
[www.bidnetdirect.com//portofbrownsville](http://www.bidnetdirect.com//portofbrownsville)**

## TIMETABLE

| Item                                             | Due Date                                                                                                                                        |
|--------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|
| Solicitation Advertised                          | Wednesday, September 16, 2026                                                                                                                   |
| Pre-Proposal Meeting                             | Thursday, September 24, 2026 @2:00 PM<br><a href="#">Join: Microsoft Teams meeting</a><br>Meeting ID: 285 118 677 208 403<br>Passcode: Bc3jG3nM |
| Questions Due                                    | Tuesday, September 29, 2026 3:00 PM                                                                                                             |
| Answers Due from Port                            | Tuesday, October 6, 2026 5:00 PM                                                                                                                |
| Submittals Due                                   | Thursday, October 15, 2026 2:00 PM<br><a href="#">Join: Microsoft Teams meeting</a><br>Meeting ID: 236 785 084 006 508<br>Passcode: Lc3Uj6Rx    |
| Anticipated presentation to the Board for award. | Wednesday, November 4, 2026                                                                                                                     |
| Anticipated Notification of Award                | Thursday, November 5, 2026                                                                                                                      |

## Table of Contents

|                                                                                                                                                     |    |
|-----------------------------------------------------------------------------------------------------------------------------------------------------|----|
| TIMETABLE .....                                                                                                                                     | 2  |
| NOTICE.....                                                                                                                                         | 5  |
| No Proposal will be accepted via fax or email.....                                                                                                  | 5  |
| SECTION I.....                                                                                                                                      | 6  |
| GENERAL INFORMATION AND INSTRUCTIONS.....                                                                                                           | 6  |
| General.....                                                                                                                                        | 6  |
| Reservation of Rights.....                                                                                                                          | 6  |
| Preparation of Proposal .....                                                                                                                       | 7  |
| Submission of Proposal .....                                                                                                                        | 7  |
| Authorized Signature.....                                                                                                                           | 7  |
| Withdrawal of Proposal.....                                                                                                                         | 7  |
| Interpretation of Specifications.....                                                                                                               | 8  |
| Addendums to Request for Proposals .....                                                                                                            | 8  |
| Criteria Used in Evaluating Proposal .....                                                                                                          | 8  |
| Compliance with Laws.....                                                                                                                           | 8  |
| Texas Ethics Commission Form 1295 Disclosures .....                                                                                                 | 8  |
| Texas Government Code Chapter 2270 Prohibition on Boycotting Israel.....                                                                            | 9  |
| Award of the Proposal.....                                                                                                                          | 9  |
| Term of Engagement: .....                                                                                                                           | 9  |
| Selection Process:.....                                                                                                                             | 9  |
| Subcontracting: .....                                                                                                                               | 9  |
| Insurance Requirements.....                                                                                                                         | 10 |
| Delivery.....                                                                                                                                       | 12 |
| Confidentiality.....                                                                                                                                | 12 |
| Terms of Payment.....                                                                                                                               | 12 |
| SECTION II – DETAILED SPECIFICATIONS .....                                                                                                          | 13 |
| Auditing Standards to be followed: .....                                                                                                            | 13 |
| Work Environment and Technology Access:.....                                                                                                        | 13 |
| Technical Support/Implementation of New Accounting Standards and CPE<br>Provisions .....                                                            | 13 |
| Assistance to be Provided to the Auditor:.....                                                                                                      | 14 |
| Working Paper Retention and Access to Work Papers.....                                                                                              | 14 |
| Section II (A) – Audit of the Brownsville Navigation District.....                                                                                  | 14 |
| Background:.....                                                                                                                                    | 14 |
| Fund Structure/Reporting Entity:.....                                                                                                               | 15 |
| Preparation of Annual Comprehensive Financial Report: .....                                                                                         | 15 |
| Scope of Work – Port of Brownsville General Purpose Financial Statements (Annual<br>Comprehensive Financial Report and Single Audit Reports): ..... | 16 |

|                                                                                                                             |    |
|-----------------------------------------------------------------------------------------------------------------------------|----|
| Federal and State Grants:.....                                                                                              | 16 |
| Engagement Timeline: .....                                                                                                  | 16 |
| Section II (B) – Retirement Plan for the Employees of the Brownsville Navigation District:.....                             | 17 |
| Background: .....                                                                                                           | 17 |
| Scope of Work – Retirement Plan for Employees of Brownsville Navigation District General Purpose Financial Statements:..... | 18 |
| Engagement Timeline: .....                                                                                                  | 18 |
| Section II (C) – Additional Considerations: .....                                                                           | 19 |
| Section II (D) – Contents of Proposal: .....                                                                                | 20 |
| Section II (E) - Evaluation Criteria: .....                                                                                 | 25 |
| SECTION III .....                                                                                                           | 26 |
| PROPOSAL FORMS.....                                                                                                         | 26 |
| Attachments to this RFP that are required: .....                                                                            | 26 |
| Respondent’s Acknowledgment Form .....                                                                                      | 27 |
| Brownsville Navigation District Vendor Registration Form .....                                                              | 29 |
| CONFLICT OF INTEREST QUESTIONNAIRE .....                                                                                    | 31 |
| Texas Government Code Sections 2270.002 and 2252.152 Disclosure Statement.....                                              | 33 |
| Brownsville Navigation District Statement of Non-Collusion .....                                                            | 34 |
| Nepotism Chart .....                                                                                                        | 35 |
| Appendix A – Fee Proposal Form .....                                                                                        | 36 |

## **NOTICE**

Notice is hereby given that sealed Proposals for Professional Audit Services will be received by the Brownsville Navigation District of Cameron County, Texas.

Proposals must comply with the requirements set out in the "Request for Proposals" which may be obtained from the Port of Brownsville website and Bidnet Direct.

**No Proposal will be accepted via fax or email.**

**THE RIGHT IS HEREBY RESERVED** by the Board of Commissioners to reject any and all Proposals.

## **SECTION I**

### **GENERAL INFORMATION AND INSTRUCTIONS**

#### **General**

The Brownsville Navigation District d/b/a The Port of Brownsville (hereinafter referred to as the “District/Port”) is soliciting Proposals for Professional Audit Services.

1. Each Applicant will read these Specifications with care, since failure to meet each condition or a combination of specified conditions may invalidate the Proposal. Any exceptions to terms requested herein must be clearly noted in writing and be included as a part of the submitted Proposal.
2. No telephone, fax or e-mail proposals will be accepted. The District will not be responsible for missing, lost or late mail. Any Proposals received after the date and time set for the deadline for receipt of proposals will be returned to the Applicant unopened.
3. The RFP information is believed to be accurate and is based upon the latest available information, but it is not to be considered in any way as a warranty. Requests for additional information should be directed in writing by email to: [purchasing@portofbrownsville.com](mailto:purchasing@portofbrownsville.com)
4. The District reserves the right to purchase more or less than what's indicated on the solicitation, and the District reserves the right to not purchase anything under this solicitation.

#### **Reservation of Rights**

The District expressly reserves the right to:

- Accept one or more Proposal(s).
- Reject any and all Proposals received, or portion thereof.
- Cancel the entire RFP.
- Issue a subsequent RFP.
- Remedy technical errors in the RFP process.
- Waive informalities and irregularities.
- Contact any Proposer for clarification after the Proposals are opened.
- Negotiate with any, all, or none of the respondents to the RFP.
- Accept any Proposal in whole or part, whether there are negotiations subsequent to its receipt. If subsequent negotiations take place, they shall not constitute a rejection or an alternate RFP.
- Accept the Proposal deemed most advantageous to the District.

## **Preparation of Proposal**

Submittals shall be prepared on the attached Proposal forms, if applicable, and with attachments as necessary to fulfill the specifications contained herein.

## **Submission of Proposal**

All Proposals must be submitted to Bidnet Direct @ [www.bidnetdirect.com//portofbrownsville](http://www.bidnetdirect.com//portofbrownsville) OR sealed and delivered to the Brownsville Navigation District, *Procurement and Contract Supervisor*, 1000 Foust Road, Brownsville, Texas, on or before Thursday, October 15, 2026 @ 2:00 PM. If not submitted via Bidnet @ [www.bidnetdirect.com//portofbrownsville](http://www.bidnetdirect.com//portofbrownsville), submittals must be clearly marked on the outside of the envelope:

### **Proposal for Professional Audit Services AFA-063026-08**

**No telephone, fax or e-mail proposals will be accepted.** The District will not be responsible for missing, lost or late mail. Any Proposals received after the date and time set for the deadline for receipt of proposals will be returned to the Vendor unopened.

Submittals by the Vendors in response to this RFP shall become the property of the District. The District shall not be responsible for the Respondent's costs associated with submitting of a response.

## **Authorized Signature**

All Proposals must be signed by persons who have legal authority to bind the Applicant to items and prices that are reflected in the proposal.

## **Withdrawal of Proposal**

Applicants may withdraw their Proposals at any time up to the time specified as the closing time for acceptance of proposals. However, no Applicant shall withdraw or cancel their proposal for a period of Ninety **(90)** days after said closing date for acceptance of proposals. The successful Applicant shall not withdraw or cancel or modify their proposal, except at the request of the District, after having been notified that said proposal has been accepted by the District.

## **Interpretation of Specifications**

If any person contemplating submitting a Proposal is in doubt as to the true meaning of any part of these Specifications, they may submit via Bidnet Direct Q&A or to **Miguel Barajas, Procurement and Contract Supervisor @ [purchasing@portofbrownsville.com](mailto:purchasing@portofbrownsville.com)** a written request for interpretation thereof. Requests for interpretation must be received by Tuesday, September 29, 2026 @ 3:00 PM CST. Proposers shall not seek to influence any District Board members or District staff, directly or indirectly through others, as such contact may result in disqualification.

## **Addendums to Request for Proposals**

If it becomes necessary to revise any part of this RFP, a written addendum will be posted on the Port of Brownsville web site, under “Business with the Port/Procurement”. **It will be the responsibility of each Applicant to verify that they have received all addendums.**

Applicants must acknowledge on the Applicant’s Acknowledgement Form the receipt of all addendums in order for their Proposal to be considered. The District is not bound by any oral representations, clarifications, or changes made in the written specifications by the District’s employees.

## **Criteria Used in Evaluating Proposal**

Proposals will be carefully evaluated for compliance with the requirements & evaluation criteria contained in the RFP Specifications.

## **Compliance with Laws**

All Applicants involved shall observe and comply with all regulations, laws, ordinances, etc., of local, state, and federal governments as they apply to this proposal process.

## **Texas Ethics Commission Form 1295 Disclosures**

Companies doing business with the Brownsville Navigation District, a governmental entity, are required to file a “Disclosure of Interested Parties Form” (Form 1295). The successful Applicant will be required to file a Form 1295 once approved by the Board for the award of the bid. Further information regarding this form may be found on the Texas Ethics website, and instructions will be provided.

## **Texas Government Code Chapter 2270 Prohibition on Boycotting Israel**

Companies doing business with the Brownsville Navigation District, a governmental entity, are prohibited from boycotting Israel during the term of the purchase agreement resulting from this bidding process. Applicants will be required to provide a written verification that they do not boycott Israel and that they will not boycott Israel during the term of the agreement.

### **Award of the Proposal**

Award shall be based on the RFP specifications and evaluation criteria. The District reserves the right to award the Proposal to multiple Applicants in order to obtain the best value for the District at the District's sole discretion.

### **Term of Engagement:**

The term of this engagement is for the Port's fiscal year ending December 31, 2026, through fiscal year ending December 31, 2028. This is for 3 audit engagements. Either party shall give a 90-day written termination notice prior to January 1 of any year.

### **Selection Process:**

The Port will establish a Selection Committee to perform a comprehensive evaluation of all proposals received based on the established RFP specifications and evaluation criteria. The Selection Committee may select 1-3 finalists for interviews. The Port reserves the right to request additional information during the evaluation process and/or to recommend award of the RFP to the Board of Commissioners without conducting such presentations and interviews.

### **Subcontracting:**

If the firm plans to subcontract any portion of audit work, that fact, and the name of the proposed subcontracting firms, must be clearly identified in the proposal. Following the award of the audit engagement, no additional subcontracting will be allowed without the prior written consent of the Port.

## Insurance Requirements

- (a) The Consultant shall furnish proof of insurance requirements as indicated below and as required under the Contract Documents. The coverage is to remain in force at all times during the contract period. The following minimum insurance coverage is required. The commercial general liability insurance policy shall name the Brownsville Navigation District, as an "additional insured." This MUST be written in the description section of the insurance certificate, even if there is a check-off box on the insurance certificate. Any costs for adding the Port as "additional insured" shall be at the Consultant's expense.
- (b) The Port shall be given notice 30 days prior to cancellation or modification of any required insurance. The certificate of insurance provided to the Port shall be endorsed or amended to comply with this notice requirement. Such notification will be in writing by registered mail, return receipt requested and addressed to the Port, care of the Director of Administrative Services.
- (c) The Consultant's insurance must be provided by an A.M. Best's "A-"rated or better insurance company authorized to issue insurance policies in the State of Texas, subject to approval by the Port. Any exclusions or provisions in the insurance maintained by the contractor that excludes coverage for work contemplated in this solicitation shall be deemed unacceptable and shall be considered breach of contract.
- (d) The Contractor shall be required to submit renewal certificates of insurance throughout the term of this contract and any extensions within 10 days of the policy expiration dates. All notices under this section shall be given to the Port of Brownsville at the following address: Port of Brownsville Attn: Administrative Services Department 1000 Foust Road Brownsville, TX 78521

The successful Vendor shall not commence work under this agreement until all of the insurance required has been obtained and certificates of insurance are on file and approved by the Brownsville Navigation District. Approval of the insurance by the Brownsville Navigation District shall not relieve or decrease the liability of the successful Vendor.

The successful Vendor shall provide and maintain for the duration of this agreement, the following minimum coverage:

| Type of Coverage                                            | Limit of Liability                                     |
|-------------------------------------------------------------|--------------------------------------------------------|
| Worker's Compensation                                       | Statutory                                              |
| Employer's Liability                                        | \$1,000,000.00                                         |
| Accountants and Auditor's<br>Errors and Omissions Insurance | \$5,000,000/occurrence<br>\$5,000,000 annual aggregate |
| Comprehensive General Liability                             |                                                        |
| -Bodily Injury                                              | \$1,000,000/occurrence                                 |
| -Property Damage                                            | \$1,000,000/occurrence                                 |
| Comprehensive Automotive Liability-All owned vehicles       | \$1,000,000/occurrence                                 |
| Coverage to include:                                        |                                                        |
| -All owned vehicles                                         | \$1,000,000/occurrence                                 |
| -All non-owned vehicles                                     | \$1,000,000/occurrence                                 |
| -All hired vehicles                                         | \$1,000,000/occurrence                                 |

***All policies must be endorsed with a Waiver of Subrogation in favor of the Brownsville Navigation District d/b/a Port of Brownsville.***

All insurance shall be at the sole cost and expense of the successful Vendor. All the liability coverages cited shall name the Brownsville Navigation District as an additional insured as its interest may appear. The policy or policies shall contain a clause that the insurer will not cancel or change the policy or policies without first giving the District sixty (60) days prior written notice.

#### Technology Liability (Errors & Omissions)

1. Combined limit of not less than \$2,000,000 per occurrence; \$4,000,000 million aggregate; or
2. Combined limit of not less than \$1,000,000 per occurrence; \$2,000,000 aggregate and Umbrella Coverage in the amount of \$4,000,000. Umbrella policy shall contain a follow-form provision and shall include coverage for personal and advertising injury. The umbrella policy shall cover amounts for any claims not covered by the primary Technology Liability policy. Defense costs shall be outside the limits of liability.
  - a. Coverage shall include, but not be limited to, the following:
    - i. Failure to prevent unauthorized access
    - ii. Unauthorized disclosure of information
    - iii. Implantation of malicious code or computer virus
    - iv. Fraud, Dishonest or Intentional Acts with final adjudication language
    - v. Intellectual Property Infringement coverage, specifically including coverage for intellectual property infringement claims and for indemnification and legal defense of any claims of intellectual property infringement, including infringement of patent, copyright, trademark or trade secret, brought against the Port for use of Deliverables, Software or Services provided by Vendor under this Agreement.
    - vi. Incident Response Costs, Legal and Regulatory Costs, Security and Forensic Costs, Crisis Communication Costs, Privacy Breach Management Costs, Third Party Privacy Breach Management Costs, and Post Breach Remediation Costs.

Technology coverage may be provided through an endorsement to the Commercial General Liability (CGL) policy, a separate policy specific to Technology E&O, or an umbrella policy that picks up coverage after primary coverage is exhausted. Either is acceptable if coverage meets all other requirements. Technology coverage shall be written to indicate that legal costs and fees are considered outside of the policy limits and shall not erode limits of liability. Any deductible will be the sole responsibility of the Vendor and may not exceed \$50,000 without the written approval of the Port. Coverage shall be claims-made, with a retroactive or prior acts date that is on or before the effective date of this Agreement. Coverage shall be maintained for the duration of the contractual agreement and for two (2) years following completion of services provided. An annual certificate of insurance, or a full copy of the policy if requested, shall be submitted to the Port to evidence coverage.

## **Delivery**

The successful Applicant will be expected to deliver the requested goods/services within the specified delivery period, if any.

## **Confidentiality**

Applicants shall certify that any confidential information obtained from the District shall not be made available, reproduced, sold, distributed or otherwise published or disseminated to any person or entity, except as is necessary for the applicant to provide the equipment/services required by the RFP. The applicant must also agree to notify the District of any instances that the confidentiality of any information to which it has been given access has been breached.

## **Terms of Payment**

Progress payments will be made on the basis of percentage of work completed during the course of the engagement(s) and out-of-pocket expenses incurred in accordance with fee proposal. Interim billing shall cover a period of not less than a calendar month.

The District refers to the payment terms of the *Texas Prompt Payment Act* as Net 30: Payment of the net (full) amount will be made within 30 days of receipt of the invoice or receipt of material or service, whichever is later.

Billing address for invoices under this RFP is:

**Brownsville Navigation District**

***Finance Department***

**1000 Foust Road**

**Brownsville, TX 78521**

**Electronic invoicing may be submitted to [vendor@portofbrownsville.com](mailto:vendor@portofbrownsville.com)**

## **SECTION II – DETAILED SPECIFICATIONS**

The Brownsville Navigation District is requesting proposals from qualified public accounting firms to audit its financial statements for three (3) fiscal years ending December 31, 2026, through December 31, 2028.

### **Auditing Standards to be followed:**

To meet requirements of this RFP, the audit shall be performed in accordance with U.S. Generally Accepted Auditing Standards (GAAS) and U.S. Generally Accepted Accounting Principles (GAAP) as set forth by the American Institute of Certified Public Accountants, reporting standards and statements set forth by the Governmental Accounting Standards Board (GASB), and the standards for financial audits set forth in the U.S. General Accounting Office's Government Auditing Standards (referred to as "Yellow Book") and the latest Single Audit Act Amendments and Uniform Guidance.

### **Work Environment and Technology Access:**

The District's preference is for audit work to be performed remotely to the greatest extent possible, using secure electronic document exchange and virtual communication methods. The District will provide electronic copies of financial records, supporting documentation and reports. Virtual meetings can be accommodated via Microsoft Teams or similar platforms. If limited on-site work is required, the District will provide reasonable workspace as well as access to Wi-Fi and basic office equipment as needed.

The auditor shall utilize secure methods for all data transmission and document exchange, including use of a secure client portal or equivalent technology. The proposer shall describe its data security protocols, including encryption standards, access controls, and safeguards in place to protect confidential and sensitive information.

### **Technical Support/Implementation of New Accounting Standards and CPE Provisions**

In connection with the basic financial audit services the firm may also be required to have readily available resources for the District, in terms of personnel and technical materials, and for providing consultation on accounting and other technical matters as needed. The selected firm will provide the District finance staff with information and technical guidance relating to regulation changes and its potential impact on the District, its operations, and financial reporting such as timely notification of changes proposed or initiated by GASB, FASB, the GAO, or other regulatory/oversight agencies.

Please indicate the firm's ability to provide the District finance staff with opportunities to remain current or to update knowledge in governmental auditing/accounting or related areas and if the firm provides CPE credit opportunities.

**Assistance to be Provided to the Auditor:**

The finance department staff and responsible management personnel will be available during the audit to assist the firm by providing information, documentation, and explanations. The preparation of confirmations will be the responsibility of the District but the auditor is responsible for timely advising District staff what items require confirmation.

**Working Paper Retention and Access to Work Papers**

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 the District of the need to extend the retention period. The auditor will be required to make working papers available, upon request, to the District or its designees. In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review work papers relating to matters of continuing accounting significance.

The successful firm must maintain complete confidentiality of all records resulting from the audits and may not disclose or transfer such information to any party without the express written consent of the District.

The auditor may need access to confidential records of information. The auditor must institute adequate procedures to ensure that the required confidentiality is maintained, including access to such information within the firm. Such procedures must include clearly identifying any record of information contained in the audit working papers that the District has determined is confidential information, keeping those working papers in a separate binder and physically securing those working papers. All electronic working papers must be maintained in a secure environment.

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**Section II (A) – Audit of the Brownsville Navigation District****Background:**

The Brownsville Navigation District dba Port of Brownsville was created in 1929 for the purpose of developing and operating a deep-water Port facility directly on the U.S. Mexico border. The Port is a political subdivision of the State of Texas and is an independent governmental entity subject to the provisions of Chapters 60 and 63 of the Texas Water Code. It is governed by a five-member Board of Navigation and Canal Commissioners which approves all Port policies, rates and contractual obligations. The Port currently employs 149 full-time employees.

The Port is the largest land-owning public port in the nation with 40,000 acres of land and derives its operating revenues from charges for vessel harbor, dockage, wharfage and security surcharge fees, as well as lease rentals, easements, storage, crane services, permits and the sale of various Port services such as utilities. All waterfront facilities on the ship channel, main harbor and fishing harbor are owned by the Port. Vessel, rail car and truck loading and unloading is performed by stevedoring contractors.

### **Fund Structure/Reporting Entity:**

The Port's operations are accounted for within a single proprietary (enterprise) fund on the "economic resources" measurement focus using accrual basis of accounting. The Port is not legally required to adopt a budget, therefore comparative statements of budgeted to actual expenses are not included within the Port's financial statements. The fiscal year for the District begins on January 1 and ends on December 31.

GASB defines the reporting entity as the primary government and those component units for which the primary government is financially accountable. The decision to include or exclude a potential component unit in the reporting entity was made by applying the criteria set forth in Section 2100: *Defining the Financial Reporting Entity* of the GASB Codification of Governmental Accounting and Financial Reporting Standards. Using these criteria, no legally separate organizations met the necessary conditions for inclusion as component units in the financial statements of the primary government. In evaluating how to define the District for financial reporting purposes, management has considered all potential component units.

The Port sponsors the Retirement Plan for Employees of Brownsville Navigation District, a single-employer defined benefit Cash Balance pension plan for eligible Port employees. The Port is the fiduciary of the Pension Plan. Fiduciary funds are used to account for assets held on behalf of outside parties. These activities are not included in the Port's enterprise fund financial information since the Port cannot use these assets to finance operations. Fiduciary fund statements (Statement of Fiduciary Net position and Statements of Changes in Fiduciary Net Position) and related notes associated with the Pension Plan are included in the Port's Annual Comprehensive Financial Report (ACFR). The Retirement Plan for Employees of Brownsville Navigation District issues separate stand-alone financial statements. A separate audit of the Plan's financial statements is also required. **(Refer to Section II (B) - Retirement Plan for the employees of the Brownsville Navigation District)**

### **Preparation of Annual Comprehensive Financial Report:**

The ACFR shall be prepared in conformity with the Government Finance Officers Association's latest requirements for its Certificate of Achievement for Excellence in Financial Reporting Program. The Port annually participates in the GFOA's Certificate of Achievement for Excellence in Financial Reporting Program with a June 30<sup>th</sup> report submission deadline. The Port has received this GFOA award for the previous fourteen consecutive years.

Port staff will draft the Financial Statements and Related Notes, Required Supplementary Information, Supplementary Information, Schedule of Expenditures Federal Awards, Letter of Transmittal, Management's Discussion and Analysis, Introductory and Statistical sections. The typing, editing, printing, and assembly of the ACFR shall be the responsibility of the District. The audit firm shall be responsible for providing technical support, suggesting revisions, and assisting with responses to comments from the GFOA review.

### **Scope of Work – Port of Brownsville General Purpose Financial Statements (Annual Comprehensive Financial Report and Single Audit Reports):**

- The auditor shall audit and express an opinion on the fair presentation of the Port's financial statements and related notes in accordance with accounting principles generally accepted in the United States of America.
- The auditor shall be responsible for performing certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of Americas.
- The auditor shall be responsible for performing certain additional procedures to express an opinion on the schedule of operating expenses and the schedule of expenditure of federal awards in relation to the basic financial statements as a whole in accordance with auditing standards generally accepted in the United States of America.
- The auditor shall issue a report on internal control over financial reporting and on compliance in accordance with Government Auditing Standards.
- When required, the auditor shall issue an opinion on compliance for each of the Port's major federal and state programs in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the audit requirements of the Uniform Guidance, and the audit requirements of the Texas Uniform Grant Contract Management Act.

### **Federal and State Grants:**

A Single Audit was not necessary for FY 2025 as federal grant expenditures did not exceed the Single Audit threshold and it is anticipated that a Single Audit will not be required for FY 2026. The most recent Single Audit was conducted in FY 2021. Grant programs administered by the Port include the Port Infrastructure Development Program (PIDP), United States Marine Highway Program (USMHP), and Port Security Grant Program (PSGP).

### **Engagement Timeline:**

- Start of Audit Fieldwork - The Port's fiscal year begins on January 1 and ends on December 31st. Port staff estimate to have an adjusted trial balance and records ready for the annual audit engagements by or before the first week of March.
- Draft ACFR Report - The draft report shall be completed and submitted for review and comments no later than April 15th annually. Auditors will complete their review of the draft report as expeditiously as possible.
- Exit Conference with Audit Committee - Auditors shall be available for a meeting with the audit committee to discuss the ACFR report and the result of the audit(s). Hard copy reports must be submitted by May 15th for delivery to the

Audit Committee which is composed of Port Staff and Commissioners. Any findings addressed in the management letter should be reviewed with the Audit Committee.

- Final Report – The final ACFR report shall be available by May 31st. The audit firm may be requested to assist in producing and binding hard copies of the Port's ACFR, as well as one electronic copy. If this assistance is requested, the Port will provide the printing materials and supplies.
- Audit Presentation - A representative of the firm must be available to present the ACFR and Annual Financial reports and the results of the audit to the Board of Commissioners at a regularly scheduled board meeting (typically held the first and third Wednesday of each month).
- GFOA submission – Audit firm will assist with GFOA comments so that Port staff may submit the Port's CAFR report by the June 30th award program deadline.

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## **Section II (B) – Retirement Plan for the Employees of the Brownsville Navigation District:**

The Pension Plan's stand-alone financial report under GASB No. 67 is to be audited annually by a Certified Public Accounting firm and filed with the Pension Review Board of Texas no later than 210 days after the end of its fiscal year, or July 30th.

### **Background:**

The Retirement Plan for Employees of Brownsville Navigation District is a public single-employer defined benefit plan. It provides service retirement, disability retirement and death benefits for eligible participants, this includes all full-time employees of the Brownsville Navigation District. The fiscal year for the Plan begins on January 1 and ends on December 31. All active, full-time employees of the Brownsville Navigation District are required to participate.

Fiduciary responsibility for the operation and administration of the Plan is placed in a Board of Trustees, which includes a member of the Brownsville Navigation District Board of Commissioners. All other Trustees are active District employees. The Board of Trustees delegates the daily administrative functions to a third party administrator and the District's Human Resources and Finance Departments.

As of December 31, 2025, the Plan has approximately 240 participants. Of this total, 113 were active (currently employed by the District) members, 54 are beneficiaries (including survivors), and an additional 73 members are eligible for future benefits but are not yet receiving benefits.

The Plan held a fiduciary net position of \$15,950,163 as of December 31, 2025. Most of the plan assets consist of investments categorized as Level 1 within the fair value hierarchy established by U.S. generally accepted accounting principles. The responsibility for the investment of plan assets is vested in the Board of Trustees. The Board of Trustees uses Morgan Stanley as a trust custodian and investment advisor to provide expert advice on the investment of funds.

Contributions are made to the Plan by the District and by all active full-time employees. The District withholds the contributions due from the paychecks of the employees and deposits the money to the Pension Plan's bank account on a bi-weekly basis. The employees' contribution is 4% of their gross payroll. The District matches employee contributions at a rate of 150%. District contributions are deposited to the Pension Plan bank account at the same frequency as employee contributions are deposited.

The District employs an actuary to complete an annual actuarial valuation of the Plan. The Plan's actuaries will make available the actuarial valuation report by March 1st annually. On an annual basis, the Plan's actuaries calculate a recommended District contribution toward the Unfunded Actuarial Liability. The District makes bi-weekly payments toward this contribution during the year at the same time that the District's contribution match is deposited into the Pension Plan's bank account. A reconciliation is performed in December and any additional contribution toward the recommended amount is made before the end of the fiscal year.

The actuaries also provide separate reports for the purpose of disclosing pension plans in financial statements under GASB 67 (for the Plan's Annual Financial Report) and under GASB 68 (for the District's ACFR).

Under IRS Code Section 414(d), the Plan is an IRC Section 401(a) retirement plan established and maintained for the employees of a political subdivision of the State of Texas. Contributions to the Plan are exempt from income tax.

### **Scope of Work – Retirement Plan for Employees of Brownsville Navigation District General Purpose Financial Statements:**

- The auditor shall audit and express an opinion on the fair presentation of the Plan's financial statements and related notes in accordance with accounting principles generally accepted in the United States of America.
- The auditor shall be responsible for performing certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America.
- The Auditor shall issue a report on internal control over financial reporting and on compliance in accordance with Government Auditing Standards.

### **Engagement Timeline:**

- Start of Audit Fieldwork - The Plan's fiscal year begins on January 1 and ends on December 31st. Port staff estimates to have an adjusted trial balance and records ready for the annual audit engagements by or before the first week of March. The reports prepared by the Plan's actuaries are typically available by March 1st annually.

- Draft Annual Financial Report - The draft report shall be completed and submitted for review and comments no later than April 15th annually. Auditors will complete their review of the draft report as expeditiously as possible.
- Exit Conference with Audit Committee - Auditors shall be available for a meeting with the audit committee to discuss the Annual Financial report and the result of the audit(s). Hard copy reports must be submitted by May 15th for delivery to the Audit Committee which is composed of Port Staff and Commissioners. Any findings addressed in the management letter should be reviewed with the Audit Committee.
- Final Report – The final Annual Financial report shall be available by May 31st.
- Audit Presentation - A representative of the firm must be available to present the ACFR and Annual Financial reports and the results of the audit to the Board of Commissioners at a regularly scheduled board meeting (typically held the first and third Wednesday of each month).

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## **Section II (C) – Additional Considerations:**

Reporting to the Board of Commissioners – Auditors shall assure themselves that the Board of Commissioners is informed of each of the following:

- The auditors' responsibility under U.S. generally accepted auditing standards.
- Significant accounting policies.
- Management judgements and accounting estimates.
- Significant audit adjustments.
- Other information in documents containing audited financial statements.
- Disagreements with management.
- Management consultation with other accountants.
- Major issues discussed with management prior to retention.
- Difficulties encountered in performing the audit.

Computer Systems – The Port currently uses Tyler Technologies Incode ERP Pro 10 to maintain the Port's general ledger and to record financial transactions.

Additional Information – More detailed information about the Port and its finances can be found in prior audited financial reports and budgets. These are available to the proposers upon request or on the District's website at [www.portofbrownsville.com](http://www.portofbrownsville.com).

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## **Section II (D) – Contents of Proposal:**

The purpose of the proposal submitted by respondents is to demonstrate the qualifications, competence and capacity of the firm seeking to undertake an independent audit of the District in conformity with the requirements of this RFP. As such, the focus will be on the substance of the proposals rather than their form or manner of presentation. The proposal submitted should demonstrate the qualifications of the firm and of the specific staff to be assigned to this engagement. It should also specify an audit approach that will meet the RFP requirements.

To assist with the review and evaluation, the District requests that proposals be organized in accordance with the outline provided in this section of the RFP. Proposers shall follow all formats and address all portions of the RFP providing all information requested.

Proposals shall be structured, presented, and labeled in the following manner:

- Cover letter
- Section 1 – Executive Summary
- Section 2 – Proposer’s Background & Qualifications
- Section 3 – Comparable Current Clients and References
- Section 4 – Audit Approach and Deliverables
- Section 5 – Pricing
- Section 6 – Litigation
- Section 7 – Affirmation to Practice in Texas
- Section 8 – Affirmation of Independence
- Section 9 – Affirmation of Minimum Insurance Requirement
- Section 10 – Deviations for RFP Specifications
- Section 11 – Required Forms
- Section 12 – Sample Contract/Service Agreement and Engagement Letter

Failure to address all the subsections may, at the District’s sole discretion, result in the rejection of the proposal.

### **Cover Letter**

The proposal shall include a signed cover letter that provides the following:

- Proposer’s legal name and corporate structure.
- Proposer’s primary contact to include name, address, phone, and email.
- Statement that the person signing the proposal is entitled to represent the firm, empowered to submit the fee estimate and authorized to execute a contract/service agreement with the District.
- Statement indicating the proposal remains valid for at least 90 days and that the proposal is a firm and irrevocable offer.
- Statement that the firm is independent of the District and the Retirement Plan for the Employees of Brownsville Navigation District based on the standards of Government Auditing Services, United States General Accounting Office (GAO).

- Statement that the Proposer or any individual who will perform work for the Proposer is free of any conflict of interest.

### **Section 1 – Executive Summary**

This section of the proposal shall provide a brief and concise synopsis of the proposal and a description of the Proposer’s credentials to deliver the services sought under the RFP. This section should include:

- Statement as to why the firm believes itself to be best qualified to provide auditing services to the Port of Brownsville. The proposer’s response may include the firm’s strengths, the local office’s strengths, and the firm’s audit philosophy.
- Proposer’s understanding of the services to be provided.
- Proposer’s commitment to perform the work within the agreed-upon timeframe.

### **Section 2 – Proposers Background and Qualifications**

This section of the proposal shall identify the following:

2.1 – A brief description of the Proposer’s background.

2.2 – Identify the location of headquarters, technical support, and field offices and the location of office(s) which will service the District.

- The District realizes that the audit firm may have government audit, pension audit, and consulting expertise nationally. While this is important, the District is most interested in government audit and pension audit expertise available in the “local office”. The local office is defined as the office from which the audit engagement will be managed and primarily staffed.

2.3 – Describe the range of activities performed by the local office, such as audit, accounting, tax service, or management services.

2.4 – A copy of the local office’s most recent peer review report and its status under the AICPA peer review program.

2.5 – A copy of the report on its most recent external quality control review, with a statement whether the quality control review included a review of government audit engagements.

2.6 – State whether the firm has been the subject of disciplinary action within the last three years, or if any such action is pending by Federal or state regulatory bodies or professional organizations (e.g. AICPA, state board, state society, SEC, etc.). If such conditions exist, provide information as to the circumstances and status of the disciplinary action.

2.7 – Identify the firm’s existing client base including the number of existing Texas agencies the firm is currently performing auditing services and for how long.

2.8 – Identify the firm’s experience with similar audit engagements of Port Authorities/Navigation Districts.

### **Section 3 – Comparable current clients and References**

The Proposer must provide five references with at least three of the references for current clients. For each reference, Proposer must provide the following:

- Reference name and contact information (i.e. name, title, address, phone, and email).
- Brief description of services provided.
- Start and end (if applicable) date of service.
- For the firm's office that will be assigned responsibility for the audit, list the most significant engagements performed in the last three years that are similar to the engagements described in this RFP. These engagements should be ranked on the basis of total staff hours. Indicate the scope of work, date, engagement partners and the name and contact information of the principal client contact.

### **Section 4 – Audit Approach & Project Deliverables**

The Proposer shall identify the scope and management approach to include the following:

4.1 – Provide a statement of the firm's ability and commitment to perform the audit work within the period requested in the RFP.

4.2 – Provide a project scope including all items in Section II (A) and Section II (B) of this RFP including required industry standards.

4.3 – Identify the use of subcontractors and scope of work to be performed by subcontractors.

4.4 – Provide a project organization chart highlighting the key staff who will be assigned to the audit. Provide resumes for the audit partner, manager, and other key assigned personnel and as much information as possible regarding the qualifications, experience, and training of personnel. Indicate how the quality and continuity of staff over the term of the agreement will be assured. Also describe the firm's policies regarding staff turnover and the process of notifying the District of any changes in personnel.

4.5 – Describe the firm's audit management methodology and audit approach, including the approach to achieve timely reporting. Outline the audit plan(s) for the audit work to be performed.

4.6 – Provide an estimated schedule/timeline for each phase of the audit. The proposed segmentation should include the level of staff and number of hours assigned to each proposed segment of the engagement as well as the total hours to achieve conclusion and ACFR issuance.

4.7 – Based on Proposer's experience with similar type entities, provide a detailed description of services that are not included in the Scope of Work in this RFP but are necessary for the completion of the audits, if any.

4.8 – Provide a brief description of the firm's software capabilities to allow for remote work on the audit engagements.

## **Section 5 – Pricing**

The District seeks a clear and comprehensive understanding of all costs associated with the auditing services. The Fee Proposal shall be presented in the format provided in the attachment (Appendix A) for each year. The proposed total all-inclusive fee will be the total all-inclusive maximum fee paid under the contract/service agreement for annual audit services and should include all costs associated with performing the annual financial statement audit(s) and the Single Audit, if required. The total all-inclusive maximum price to be proposed is to contain all direct and indirect costs including all out-of-pocket expenses for each annual audit engagement (Fiscal Years 2026, 2027, and 2028). If there are services that are not described in the Scope of Work in this RFP but necessary for the completion of the audits, those services should be sufficiently itemized and described in the Fee Proposal. The Applicant must also provide the basis for annual costs increases in subsequent years through the end of the 3-year term.

Proposers shall also include a schedule of hourly charges for partners and various staff levels to be used as a basis for costs that are outside the scope of the proposed auditing and accounting services. A sample billing rate table is included in Item 4 of the Fee Proposal Form (Appendix A).

If it should become necessary for the District to request the auditor to render any additional services to either supplement the services requested in this RFP or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the service agreement between the District and the firm. Any such additional work agreed to between the District and the firm shall be performed at the rates as specified in the Fee Proposal Form (Appendix A).

## **Section 6 – Litigation**

In this section, the Proposer should provide an affirmative statement that the firm or any key personnel are not subject to current or pending litigation that could adversely affect its reputation or negatively affect its commitment to completing the proposed engagement.

The Proposer should disclose whether the firm or any key personnel is a party to litigation within the past three (3) years. Identify any litigation involving the local office. The Proposer must include the litigation history, subject, and current status.

## **Section 7 – Affirmation to Practice in Texas**

In this section, the Proposer must provide an affirmative statement that the firm and all assigned key professional staff are properly licensed to practice in Texas.

## **Section 8 – Affirmation of Independence**

In this section, the Proposer must provide an affirmative statement that it is independent of the District and all of its employees and independent according to auditing standards to issue an opinion on the financial statements.

### **Section 9 – Affirmation of Minimum Insurance Requirement**

In this section, the Proposer must provide proof of insurance for the duration of the professional services agreement in accordance with the minimum insurance coverage outlined in this RFP.

### **Section 10 – Deviations from RFP Specifications**

In this section, the Proposer should identify any deviations from the RFP specifications.

### **Section 11 – Required Forms**

In this section, the Proposer should include the following completed forms:

- Acknowledgement Form
- Vendor Registration
- Conflict of Interest Questionnaire
- Gov Code Chapter 2270 and 2252 Disclosure Statement
- Statement of Non-Collusion
- Proof of Insurance

### **Section 12 – Sample Contract/Service Agreement and Engagement Letter**

In this section, the Proposer should include samples of any contract/service agreement(s) and engagement letter(s) for audit services with a government client.

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## Section II (E) - Evaluation Criteria:

The following criteria shall be used to evaluate the Proposals:

| Requirement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Maximum Points |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| Qualifications – Engagement partners, managers, supervisors, and auditors assigned to the engagement(s) are licensed CPAs and/or possess a strong level of expertise in governmental accounting (10pts). Audit firm has adequate record of quality work/external peer review report (10pts). Audit firm has an adequate number of staff members/size of firm (5pts).                                                                                                                                                          | 25             |
| Experience – Audit firm and staff have sufficient knowledge and experience auditing governmental entities - enterprise funds (10pts). Audit experience in Single Audit engagements/in reporting on federal financial assistance programs compliance (10pts). Audit firm and staff have sufficient knowledge and experience auditing public pension plans (10pts). Firm experience in assisting clients prepare ACFR reports that were awarded GFOA's Certificate of Achievement for Excellence in Financial Reporting (5pts). | 35             |
| Industry Knowledge – Understanding & experience auditing Ports (5pts).                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 5              |
| Audit Plan, Approach, and Timeline – The proposed audit plan/approach and schedule provided covers all the elements that the District requested in a thorough manner and meets the District's timeline (10pts). Ability of firm to perform both District and Pension Plan audits (5pts). Audit firm will assign sufficient and knowledgeable audit members to complete the engagement on time (5pts).                                                                                                                         | 20             |
| Cost – Audit firm with the lowest, all-inclusive fee, will obtain the highest points (15pts).                                                                                                                                                                                                                                                                                                                                                                                                                                 | 15             |
| <b>Total Points</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>100</b>     |

### **Mandatory Criteria:**

- The firm must be an independent auditor, properly licensed for public practice in the State of Texas
- The firm must meet the independence standards of Government Auditing Standards, United States General Accounting Office (GAO).

### **SECTION III PROPOSAL FORMS**

**Attachments to this RFP that are required:**

1. Respondent's Acknowledgement Form
2. Vendor Registration and Conflict of Interest Questionnaire
3. Government Code Chapter 2270 and 2252 Disclosure Statement
4. Statement of Non-Collusion

***The following required forms can also be found at [www.portofbrownsville.com](http://www.portofbrownsville.com)  
– Business With the Port / Vendor Information***

- Vendor Registration Form
- Conflict of Interest Questionnaire

**BROWNSVILLE NAVIGATION DISTRICT**  
**Respondent's Acknowledgment Form**

Having carefully examined the information, notices and specifications and conditions contained in this package, the undersigned Applicant's agent or representative hereby proposes and agrees to comply with these Specifications at the prices quoted. The Applicant affirms that, to the best of their knowledge, the submitted Proposal has been arrived at independently and is submitted without collusion to obtain information or gain any favoritism that would in any way limit competition or give them an unfair advantage over other Applicants in the award of this RFP.

Addendums received:

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|                         |
|-------------------------|
| Vendor:                 |
| Address:                |
| City, State, Zip Code:  |
| Signature of Applicant: |
| Title with Company:     |



To Vendors Doing Business with Brownsville Navigation District:

The Texas legislature passed two pieces of legislation that affect the relationship between the Brownsville Navigation District and its vendors. The Board of Commissioners of the Brownsville Navigation District has incorporated these new requirements into the *Code of Ethics* already in place for the District.

The District will now require that any vendor seeking to do business with the Brownsville Navigation District must file certain documents on an annual basis in order to be able to be awarded a purchase contract or a purchase order for goods or services. These forms are:

1. Vendor Registration Form
2. Conflict of Interest Questionnaire

These forms must be re-filed on an annual basis. Copies of the required forms and a full copy of the *Code of Ethics* are available on the District's website at

[www.portofbrownsville.com](http://www.portofbrownsville.com)

Conflict of Interest Questionnaires can be found at the Texas Ethics Commission web site at:

<https://www.ethics.state.tx.us/data/forms/conflict/CIQ.pdf>

Conflict of Interest Questionnaires must be filed in regard to the Brownsville Navigation District "local government officers" which include the Navigation District Commissioners, the Port Director and CEO and the Deputy Port Directors. A listing of these persons is enclosed. Completed forms are to be filed with my office.

Please do not hesitate to contact me should you have any questions regarding these forms.

Sincerely,

*M A Barajas*

Miguel Barajas

Procurement and Contract Supervisor

(956) 838-7043 Fax (956) 831-5106

[purchasing@portofbrownsville.com](mailto:purchasing@portofbrownsville.com)

Brownsville Navigation District  
1000 Foust Road/ Brownsville, Texas 78521 / (956) 831 -4592 / (800) 378-5395 / Fax (956) 831-5106

[www.portofbrownsville.com](http://www.portofbrownsville.com)

## Brownsville Navigation District Vendor Registration Form

*Please complete this form to give the District your contact information for use during an RFP/RFB process or to open or update a vendor account*

|                                                                                                               |                                            |
|---------------------------------------------------------------------------------------------------------------|--------------------------------------------|
| Date:                                                                                                         | Name of Person Providing Information:      |
| If you are currently participating in an RFP process for the District, please indicate the RFP title:         |                                            |
| If you are interested in receiving a notice when an RFP is available, please indicate your areas of interest: |                                            |
| <input type="checkbox"/> Construction Contracts                                                               | <input type="checkbox"/> Security Services |
| <input type="checkbox"/> Property/Liability Insurance                                                         | <input type="checkbox"/> Bank Depository   |
| <input type="checkbox"/> Group Insurance                                                                      | Other:                                     |
| <input type="checkbox"/> Salvage Offerings                                                                    |                                            |
| <input type="checkbox"/> Uniform Service                                                                      |                                            |

|                  |                   |
|------------------|-------------------|
| Vendor Name      | Web Site          |
| Contact Person:  | Fax Number:       |
| Phone Number:    | eMail Address:    |
| Mailing Address: | Physical Address: |

|                                                                                       |                                 |
|---------------------------------------------------------------------------------------|---------------------------------|
| Form of Business<br><i>(Individual/Sole Proprietor/Partnership/Corporation/Other)</i> | Taxpayer Identification Number: |
|---------------------------------------------------------------------------------------|---------------------------------|

Please return this form by fax to (956) 831-5106 or by email to [vendor@portofbrownsville.com](mailto:vendor@portofbrownsville.com)

\_\_\_\_\_  
Signature of Person Providing Information

|                                                                                                                              |                                          |
|------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|
| This vendor is not a Listed Company as per:<br>Section 2252 of the Texas Government Code<br>*Federal Debarred List - SAM.gov | _____<br>Signature of Purchasing Auditor |
|------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|

# CONFLICT OF INTEREST QUESTIONNAIRE

For vendor doing business with local governmental entity

FORM CIQ

This questionnaire reflects changes made to the law by H.B. 23, 84th Leg., Regular Session.

This questionnaire is being filed in accordance with Chapter 176, Local Government Code, by a vendor who has a business relationship as defined by Section 176.001(1-a) with a local governmental entity and the vendor meets requirements under Section 176.006(a).

By law this questionnaire must be filed with the records administrator of the local governmental entity not later than the 7th business day after the date the vendor becomes aware of facts that require the statement to be filed. See Section 176.006(a-1), Local Government Code.

A vendor commits an offense if the vendor knowingly violates Section 176.006, Local Government Code. An offense under this section is a misdemeanor.

## OFFICE USE ONLY

Date Received

1 Name of vendor who has a business relationship with local governmental entity.

2 ☐ Check this box if you are filing an update to a previously filed questionnaire. (The law requires that you file an updated completed questionnaire with the appropriate filing authority not later than the 7th business day after the date on which you became aware that the originally filed questionnaire was incomplete or inaccurate.)

3 Name of local government officer about whom the information is being disclosed.

\_\_\_\_\_  
Name of Officer

4 Describe each employment or other business relationship with the local government officer, or a family member of the officer, as described by Section 176.003(a)(2)(A). Also describe any family relationship with the local government officer. Complete subparts A and B for each employment or business relationship described. Attach additional pages to this Form CIQ as necessary.

A. Is the local government officer or a family member of the officer receiving or likely to receive taxable income, other than investment income, from the vendor?

☐ Yes

☐ No

B. Is the vendor receiving or likely to receive taxable income, other than investment income, from or at the direction of the local government officer or a family member of the officer AND the taxable income is not received from the local governmental entity?

☐ Yes

☐ No

5 Describe each employment or business relationship that the vendor named in Section 1 maintains with a corporation or other business entity with respect to which the local government officer serves as an officer or director, or holds an ownership interest of one percent or more.

6 ☐ Check this box if the vendor has given the local government officer or a family member of the officer one or more gifts as described in Section 176.003(a)(2)(B), excluding gifts described in Section 176.003(a-1).

7  
\_\_\_\_\_  
Signature of vendor doing business with the governmental entity

\_\_\_\_\_  
Date

## CONFLICT OF INTEREST QUESTIONNAIRE

### For vendor doing business with local governmental entity

A complete copy of Chapter 176 of the Local Government Code may be found at <http://www.statutes.legis.state.tx.us/Docs/LG/htm/LG.176.htm>. For easy reference, below are some of the sections cited on this form.

**Local Government Code § 176.001(1-a):** "Business relationship" means a connection between two or more parties based on commercial activity of one of the parties. The term does not include a connection based on:

- (A) a transaction that is subject to rate or fee regulation by a federal, state, or local governmental entity or an agency of a federal, state, or local governmental entity;
- (B) a transaction conducted at a price and subject to terms available to the public; or
- (C) a purchase or lease of goods or services from a person that is chartered by a state or federal agency and that is subject to regular examination by, and reporting to, that agency.

**Local Government Code § 176.003(a)(2)(A) and (B):**

- (a) A local government officer shall file a conflicts disclosure statement with respect to a vendor if:

\*\*\*

- (2) the vendor:

(A) has an employment or other business relationship with the local government officer or a family member of the officer that results in the officer or family member receiving taxable income, other than investment income, that exceeds \$2,500 during the 12-month period preceding the date that the officer becomes aware that

- (i) a contract between the local governmental entity and vendor has been executed;  
or

- (ii) the local governmental entity is considering entering into a contract with the vendor;

(B) has given to the local government officer or a family member of the officer one or more gifts that have an aggregate value of more than \$100 in the 12-month period preceding the date the officer becomes aware that:

- (i) a contract between the local governmental entity and vendor has been executed; or  
(ii) the local governmental entity is considering entering into a contract with the vendor.

**Local Government Code § 176.006(a) and (a-1)**

- (a) A vendor shall file a completed conflict of interest questionnaire if the vendor has a business relationship with a local governmental entity and:

(1) has an employment or other business relationship with a local government officer of that local governmental entity, or a family member of the officer, described by Section 176.003(a)(2)(A);

(2) has given a local government officer of that local governmental entity, or a family member of the officer, one or more gifts with the aggregate value specified by Section 176.003(a)(2)(B), excluding any gift described by Section 176.003(a-1); or

(3) has a family relationship with a local government officer of that local governmental entity.

- (a-1) The completed conflict of interest questionnaire must be filed with the appropriate records administrator not later than the seventh business day after the later of:

- (1) the date that the vendor:

(A) begins discussions or negotiations to enter into a contract with the local governmental entity; or

(B) submits to the local governmental entity an application, response to a request for proposals or bids, correspondence, or another writing related to a potential contract with the local governmental entity; or

- (2) the date the vendor becomes aware:

(A) of an employment or other business relationship with a local government officer, or a family member of the officer, described by Subsection (a);

(B) that the vendor has given one or more gifts described by Subsection (a); or

(C) of a family relationship with a local government officer.

**CERTIFICATE OF INTERESTED PARTIES****FORM 1295**

Complete Nos. 1 - 4 and 6 if there are interested parties.  
Complete Nos. 1, 2, 3, 5, and 6 if there are no interested parties.

**OFFICE USE ONLY**

1 Name of business entity filing form, and the city, state and country of the business entity's place of business.

2 Name of governmental entity or state agency that is a party to the contract for which the form is being filed.

3 Provide the identification number used by the governmental entity or state agency to track or identify the contract, and provide a description of the services, goods, or other property to be provided under the contract.

| 4<br>Name of Interested Party | City, State, Country<br>(place of business) | Nature of Interest (check applicable) |              |
|-------------------------------|---------------------------------------------|---------------------------------------|--------------|
|                               |                                             | Controlling                           | Intermediary |
|                               |                                             |                                       |              |
|                               |                                             |                                       |              |
|                               |                                             |                                       |              |
|                               |                                             |                                       |              |
|                               |                                             |                                       |              |
|                               |                                             |                                       |              |
|                               |                                             |                                       |              |

5 Check only if there is NO Interested Party. ☐

**6 UNSWORN DECLARATION**

My name is \_\_\_\_\_, and my date of birth is \_\_\_\_\_.

My address \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_.  
(street) (city) (state) (zip code) (country)

I declare under penalty of perjury that the foregoing is true and correct.

Executed in \_\_\_\_\_ County, State of \_\_\_\_\_, on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.  
(month) (year)

\_\_\_\_\_  
Signature of authorized agent of contracting business entity  
(Declarant)

**ADD ADDITIONAL PAGES AS NECESSARY**

**Texas Government Code  
Sections 2270.002 and 2252.152  
Disclosure Statement**

The undersigned business entity hereby represents and warrants that the following statements are true and correct:

- (a) Pursuant to Section 2270.002, Texas Government Code, we hereby represent that we do not boycott Israel (as defined in Section 2270.002, Texas Government Code) and, subject to or as otherwise required by applicable Federal law, including, without limitation, 50 U.S.C. Section 4607, we agree not to boycott Israel during the term of this purchase agreement.
- (b) We hereby acknowledge that (a) we do not engage in business with Iran, Sudan, or any foreign terrorist organization and (b) we are not listed by the Texas Comptroller as described in Section 2252.152, Texas Government Code.

|                                          |
|------------------------------------------|
| Company Name                             |
| Authorized Signature                     |
| Print Name and Position with the Company |
| Date                                     |

**Brownsville Navigation District  
Statement of Non-Collusion**

The undersigned hereby certifies that they are duly authorized to execute this contract, that this company, corporation, firm, partnership or individual has not prepared this Proposal in collusion with any other Applicant or Port employee, and that the contents of this Proposal as to prices, terms or conditions of said Proposal have not been communicated by the undersigned nor by any employee or agent to any other person engaged in this type of business prior to the official opening of this Proposal.

Company: \_\_\_\_\_

Address: \_\_\_\_\_

Phone: \_\_\_\_\_

Fax: \_\_\_\_\_

Applicant: \_\_\_\_\_

(Print Name)

Applicant: \_\_\_\_\_

(Signature)

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

Signature of Company  
Officer Authorizing this  
Proposal: \_\_\_\_\_

Company  
Officer: \_\_\_\_\_

(Print Name)

Officer's  
Title: \_\_\_\_\_

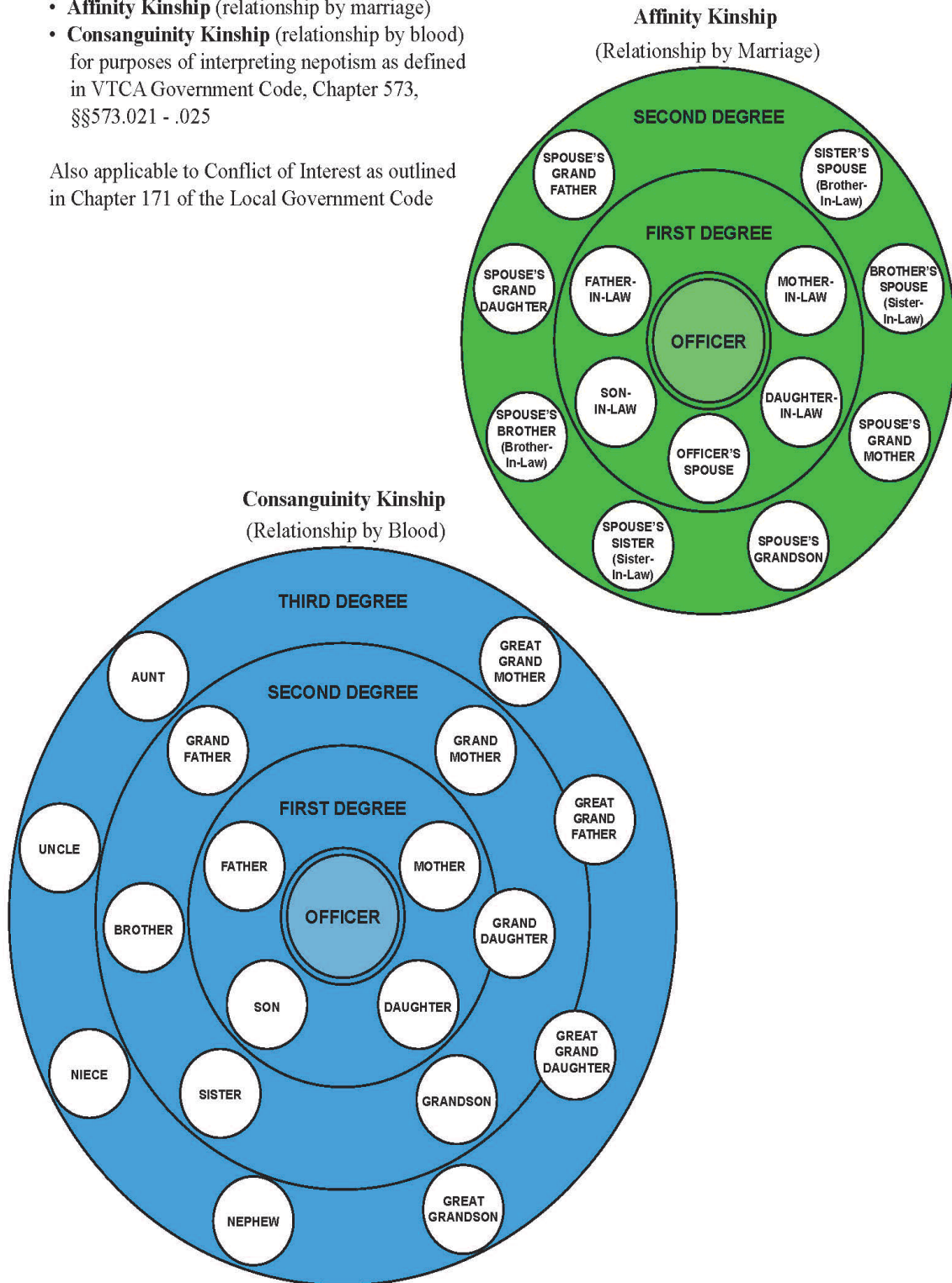
Note: This form must be filled out and submitted with  
the sealed proposal.

## Nepotism Chart

The chart below shows:

- **Affinity Kinship** (relationship by marriage)
- **Consanguinity Kinship** (relationship by blood)  
for purposes of interpreting nepotism as defined  
in VTCA Government Code, Chapter 573,  
§§573.021 - .025

Also applicable to Conflict of Interest as outlined  
in Chapter 171 of the Local Government Code



## Appendix A – Fee Proposal Form

Firm Name: \_\_\_\_\_

Contact Person: \_\_\_\_\_

Phone / Email: \_\_\_\_\_

### 1. TOTAL ALL-INCLUSIVE MAXIMUM FEE

Provide a total all-inclusive maximum fee for each fiscal year. Pricing must include all costs associated with performing the audit, including the financial statement audit and Single Audit (if applicable), as well as all out-of-pocket expenses.

| Audit of the Brownsville Navigation District               |           |           |           |
|------------------------------------------------------------|-----------|-----------|-----------|
|                                                            | FY 2026   | FY 2027   | FY 2028   |
| <b>Financial Statement Audit</b>                           | \$        | \$        | \$        |
| <b>Single Audit</b>                                        | \$        | \$        | \$        |
| Additional Services (attach Detail on Subsequent Pages)    | \$        | \$        | \$        |
| Out-Of-Pocket Expenses (attach Detail on Subsequent Pages) | \$        | \$        | \$        |
| Other (attach Detail on Subsequent Pages)                  | \$        | \$        | \$        |
| <b>Total All-Inclusive Maximum fee</b>                     | <b>\$</b> | <b>\$</b> | <b>\$</b> |

| Audit of the Retirement Plan for the Employees of the Brownsville Navigation District |           |           |           |
|---------------------------------------------------------------------------------------|-----------|-----------|-----------|
|                                                                                       | FY 2026   | FY 2027   | FY 2028   |
| <b>Financial Statement Audit</b>                                                      | \$        | \$        | \$        |
| Additional Services (attach Detail on Subsequent Pages)                               | \$        | \$        | \$        |
| Out-Of-Pocket Expenses (attach Detail on Subsequent Pages)                            | \$        | \$        | \$        |
| Other (attach Detail on Subsequent Pages)                                             | \$        | \$        | \$        |
| <b>Total All-Inclusive Maximum fee</b>                                                | <b>\$</b> | <b>\$</b> | <b>\$</b> |

### 2. HOURS AND BILLING RATES (INFORMATIONAL PURPOSES)

Provide estimated hours and billing rates by staff level for the FY 2026 audit.

| Staff Level                               | Estimated Hours | Hourly Rate | Total |
|-------------------------------------------|-----------------|-------------|-------|
| Partner                                   |                 |             |       |
| Manager                                   |                 |             |       |
| Senior                                    |                 |             |       |
| Staff                                     |                 |             |       |
| IT/Specialists (if applicable)            |                 |             |       |
| Other (attach Detail on Subsequent Pages) |                 |             |       |
| <b>Total</b>                              |                 |             |       |

### 3. OUT-OF-POCKET/OTHER EXPENSES

All out-of-pocket expenses (travel, lodging, meals, printing, etc.) must be included in the total all-inclusive price above.

List any significant assumptions regarding out-of-pocket/other expenses:

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**4. ADDITIONAL SERVICES (IF APPLICABLE)**

Provide hourly rates for services outside the scope of this RFP:

| Staff Level | Quoted Hourly Rate |
|-------------|--------------------|
| Partner     |                    |
| Manager     |                    |
| Senior      |                    |
| Staff       |                    |

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**5. PRICING ASSUMPTIONS AND COMMENTS**

Please describe any assumptions made in developing your cost proposal, including staffing, timing, reliance on client-prepared schedules, and use of remote audit procedures. Also describe any assumptions and/or the basis for annual cost increases in subsequent years through the end of the 3-year term.

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**CERTIFICATION**

The undersigned certifies that the prices contained in this proposal have been carefully reviewed and submitted as correct and final.

**Authorized Signature:**\_\_\_\_\_

**Name (Typed):**\_\_\_\_\_

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

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