

**HARRIS COUNTY –  
HOUSTON SPORTS AUTHORITY**

**REQUEST FOR PROPOSALS (RFP):  
PROFESSIONAL AUDITING SERVICES**

**March 5, 2026**

**THE FOLLOWING DOCUMENTS ARE INCLUDED WITH THIS RFP FOR PROFESSIONAL AUDITING SERVICES:**

1. REQUEST FOR PROPOSALS – PROFESSIONAL AUDITING SERVICES
2. PROPOSAL EVALUATION CRITERIA
3. STANDARD CONTRACT TEMPLATE (example)

**REQUEST FOR PROPOSALS (RFP):  
PROFESSIONAL AUDITING SERVICES**

**MARCH 1, 2026**

The Harris County-Houston Sports Authority (“HCHSA” or the “AUTHORITY”) is requesting proposals from qualified independent certified public accountants or firms of qualified independent certified public accountants to audit its financial statements for each of the two years beginning with fiscal year ending December 31, 2025 and ending with fiscal year December 31, 2027. Thereafter, the AUTHORITY has two (2) options to extend the contract term for an additional one (1) year period. The AUTHORITY has outstanding bond obligations and has made continuing disclosure undertakings pursuant to SEC Rule 15c2-12, and requires such professional auditing services to assist with compliance with these obligations.

- Deadline for submission: Sealed proposals must be received by 5:00 p.m. on March 15, 2026.
- The proposal should be emailed or delivered directly to:

**ATTN: Anna Macias, Controller**  
[amacias@houstonports.org](mailto:amacias@houstonports.org)  
Harris County-Houston Sports Authority  
701 Avenida de Las Americas, Suite 450  
Houston, Texas 77010

- All inquiries for information should be directed to Anna Macias, Controller, at 713-308-5900.

**Offer and Agreement:**

In compliance with this Request for Proposals and to all the conditions imposed herein, the undersigned offers and agrees to furnish the goods/services in accordance with the attached signed proposal or as mutually agreed upon by subsequent negotiation.

**Name and Address of Firm:**

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

\_\_\_\_\_ **By:** \_\_\_\_\_

**Signature**

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

\_\_\_\_\_ **Zip Code** \_\_\_\_\_ **Telephone Number: ( )** \_\_\_\_\_

**FEI / EIN No. :** \_\_\_\_\_

**HARRIS COUNTY – HOUSTON SPORTS AUTHORITY  
REQUEST FOR PROPOSALS (RFP):  
PROFESSIONAL AUDITING SERVICES**

**I. PURPOSE:**

The purpose and intent of this Request for Proposals (RFP) is to enter into a contract with a qualified independent certified public accountant or a firm of qualified independent certified public accountants (the "Auditor") to audit the financial statements of the Harris County – Houston Sports Authority ("HCHSA" or the "AUTHORITY") for the fiscal year(s) ended December 31, 2025 through December 31, 2027. Thereafter, the AUTHORITY has two (2) options to extend the contract term for an additional one (1) year period. The AUTHORITY has outstanding bond obligations and has made continuing disclosure undertakings pursuant to SEC Rule 15c2-12, and requires such professional auditing services to assist with compliance with these obligations.

**II. PROPOSED SCHEDULE OF SOLICITATION:**

<b>Date</b>	<b>Schedule of Items</b>
March 6, 2026	Issue Request for Proposals
March 20, 2026	Proposals Due Prior to 5:00 pm
April 2026 (TBD)	Presentations to Finance Committee
April 2026 (TBD)	Award Recommendation – Finance Committee Meeting
April 2026	Award of Contract – Board of Directors Special Meeting

**III. SCOPE OF WORK TO BE PERFORMED:**

**A. Financial Auditing Services:**

- 1) The Auditor shall audit all funds and account groups of the AUTHORITY in accordance with auditing standards generally accepted in the United States of America including, but not limited to, the standards set forth for financial audits in Government Auditing Standards 2024 Revision (GAO-24-106786), issued by the Comptroller General of the United States, the provisions of the Uniform Guidance (2 CFR Part 200, Subpart F - Audit Requirements), applicable pronouncements of Governmental Accounting Standards Board (GASB) as codified in the GASB Accounting and Financial Reporting Manual and pronouncements of the Financial Accounting Standards Board (FASB) as applicable to governmental entities unless these pronouncements conflict with or contradict GASB pronouncements as they relate to governmental entities, AICPA Audit and Accounting Guidelines, and any other standards that may apply to the AUTHORITY.

- 2) If the AUTHORITY expends federal awards, the Auditor shall audit the Schedule of Expenditures of Federal Awards (SEFA) prepared by the Authority in accordance with 2 CFR §200.510.
- 3) The Auditor shall conduct a Single Audit in accordance with 2 CFR Part 200, Subpart F - Audit Requirements, if the AUTHORITY expends \$750,000 or more in federal awards during the fiscal year.
- 4) The audit shall result in the preparation of financial statements from the audited records of the AUTHORITY with the Auditor's opinion thereon OR the rendering of the Auditor's opinion on the financial statements prepared by the AUTHORITY. The government-wide statements are prepared using the economic resources measurement focus and the accrual basis of accounting. The government fund uses the modified accrual basis of accounting. Guidance should be followed as contained in the AICPA Audit and Accounting Guide. The Auditor's opinion shall be expressed in the report and include the reasons for qualifying the opinion, disclaiming an opinion, or rendering an adverse opinion.
- 5) The Auditor shall express an opinion as to the fair presentation of the AUTHORITY's financial statements including the combining, individual fund and individual account group financial statements in conformity with generally accepted accounting principles in the United States of America. The Auditor shall conduct all procedures necessary to determine whether the AUTHORITY's financial reporting, internal controls over financial reporting, and compliance with applicable laws and grant requirements (if applicable) are presented fairly in all material respects. The engagement includes auditing the governmental activities, business-type activities, each major fund, the aggregate remaining fund information, and any component units. The Auditor is required to provide an "in-relation-to" report on the supporting schedules and statistical tables based upon the audit of the financial statements.
- 6) In connection with the audit of the financial statements, the Auditor shall perform tests of compliance in accordance with Government Auditing Standards, GASB and FASB pronouncements, and other applicable standards. In connection with the audit of the financial statements, the Auditor shall perform tests of internal controls in accordance with Generally Accepted Auditing Standards (GAAS), Government Auditing Standards, and other applicable standards.
- 7) In connection with the audit of the financial statements, the Auditor shall also prepare and complete Form 990, Tax Return of Organization Exempt from Income Tax, if applicable. The AUTHORITY will assume responsibility for forwarding the completed Form 990 to the Internal Revenue Service, if applicable.
- 8) The Auditor shall maintain a system of quality management that complies with Government Auditing Standards 2024 Revision. The system of quality management must be designed and implemented by December 15, 2025, with an evaluation completed by December 15, 2026. The Auditor shall provide evidence of compliance with these quality management requirements.
- 9) **Submission of reports:** The firm shall provide the AUTHORITY with electronic versions of the DRAFT financial statements and Auditor's report thereon and management letter including management responses no later than June 12, 2026. In addition, the Auditor will appear in person at the Board of Directors meeting to present the final audit report.

- 10) The Auditor must submit a management letter including management's response with each audit. The letter should offer suggestions for improvement in financial management, internal controls, accounting procedures, and operations, even if such matters do not rise to the level of significant deficiencies or material weaknesses.
- 11) As guided by the latest GASB/FASB pronouncements and AICPA's current Audit & Accounting Guides, the Auditor should exercise due professional care in understanding the type of engagement and also requiring that if during the audit, the Auditor becomes aware that the AUTHORITY is subject to audit requirements which may not be encompassed in the terms of the engagement he or she should communicate to management and the audit committee or others with equivalent authority and responsibility that the audit may not satisfy the requirements. The Auditor shall maintain close communication with management throughout the engagement, provide guidance on the implementation of new pronouncements, share its views about significant qualitative aspects of accounting practices, and notify the AUTHORITY of any uncorrected misstatements, disagreements with management, material corrective adjustments, and significant issues encountered during the audit.
- 12) All financial statements, related notes, and reports shall be prepared by the Auditor. The Auditor will be expected to provide ongoing support and assistance regarding new accounting standards and statement implementation.

**B. Municipal Securities Rulemaking Board (MSRB) Continuing Disclosure Requirements:**

The AUTHORITY has outstanding bond obligations and has made continuing disclosure undertakings pursuant to SEC Rule 15c2-12. The Auditor must be aware of and assist with compliance with these obligations as follows:

- 1) The AUTHORITY is required to provide certain annual financial information and operating data to the MSRB through its Electronic Municipal Market Access (EMMA) system by June 30 of each year.
- 2) The annual continuing disclosure submission must include:
  - a. Audited financial statements prepared in accordance with generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board.
  - b. The following operating data and schedules (as defined in the AUTHORITY's continuing disclosure undertakings):
    - i. Description of Pledged Revenues (Schedule 2 - Historical Revenues)
    - ii. Description of Pledged Revenues (Schedule 3 - Top Ten Hotel Properties)
    - iii. Pro Forma Sports Authority Debt Service Schedule
    - iv. Management and Organization of Sports Authority (Schedule 4 - Budget)
    - v. Any other information specified in Appendix B of the continuing disclosure agreement
- 3) If the DRAFT audited financial statements are not available by June 30, the AUTHORITY must:

File unaudited financial statements for the applicable fiscal year with the MSRB by June 30 or subsequently file the audited financial statements with the MSRB as soon as they become available or file an extension. The Auditor shall:

- a) Complete the audit and issue the draft audit report no later than May 1 to ensure the AUTHORITY can meet its June 30 MSRB filing deadline or file the required extension if that deadline cannot be met. For years other than FY2024, these deadlines must be met. For FY2024 audited financials, it is understood that an extension must be filed.
- b) Provide audit deliverables in formats suitable for electronic submission to EMMA, including:
  - i. Complete audited financial statements in PDF format
  - ii. Any required supplemental schedules
  - iii. Any other documents needed for MSRB compliance
- c) Coordinate with the AUTHORITY to ensure all required schedules and operating data are prepared in formats consistent with the continuing disclosure undertakings
- d) Be available to respond to questions from the AUTHORITY, bond counsel, or disclosure counsel regarding the financial statements in relation to MSRB submissions

#### IV. REPORTING REQUIREMENTS:

**Required Reports:** Based on the audit work performed, the Auditor must issue the following reports and any other reports that may be applicable to the AUTHORITY.

1. **A report on the fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America.**
2. **A report on the internal control structure based on the Auditor's understanding of the control structure and assessment of control risk.** The Auditor shall communicate all significant deficiencies and material weaknesses (as defined by the AICPA) found during the audit in the report on internal controls.
3. **A report on compliance based on the audit of the financial statements performed in accordance with Government Auditing Standards.** The Auditor shall communicate all instances of non-compliance, which could have a material effect on the financial statements in the report on compliance.
4. **If the AUTHORITY expends \$750,000 or more in federal awards during the fiscal year, the Auditor shall perform a Single Audit in accordance with 2 CFR Part 200, Subpart F, and issue the following reports:**
  - a) Opinion on compliance for each major federal program
  - b) Report on internal control over compliance for major programs
  - c) Schedule of Findings and Questioned Costs
  - d) Summary Schedule of Prior Audit Findings (if applicable)
  - e) The Auditor shall also prepare the Data Collection Form (SF-SAC) for submission to the Federal Audit Clearinghouse.

5. **A report disclosing the status of findings and recommendations from previous audits that has remained uncorrected should be included.**
6. **A written report of all irregularities and illegal acts, or indications of illegal acts of which the Auditor becomes aware shall be submitted immediately to the following:** The Chairman of the Board of Directors, the Chairman of the Finance Committee, the Chief Executive Officer and the Controller.
  - a) **Draft Reports:** The Auditor shall have drafts of the audit reports and recommendations to management available for review by the AUTHORITY's Chief Executive Officer and Controller by before August 1.
  - b) **Report Preparation:** Report preparation, editing, proofing and printing shall be the responsibility of the Auditor with review and proofing of drafts by the AUTHORITY. The Auditor shall deliver final audited financial statements and all required reports no later than June 15 unless an extension is granted to meet the required legal deadline to allow the AUTHORITY adequate time to prepare and submit its annual continuing disclosure filing to the MSRB by the June 30 deadline.
7. **A Summary Statement of Financial Condition:** This summary should be published in a newspaper of general circulation in localities that the AUTHORITY serves at the time the audit report is issued. The Auditor must prepare the Summary Statement of Financial Condition for publication. The AUTHORITY assumes responsibility for the publication.
8. The Auditor should refer to the latest Financial Management Standards or Guidance for additional reporting requirements and disclosures, as deemed appropriate.

**V. ASSISTANCE TO BE PROVIDED TO THE AUDITOR:**

**A. Books of Account:** The AUTHORITY represents that the books of account will be fully balanced, all subsidiary ledgers reconciled to control accounts, and all bank accounts for all months reconciled no later than March 1, immediately following statement date.

**B. Schedules:** The staff of the AUTHORITY will prepare the following information for the Auditor.

1. A final trial balance of each fund;
2. A final trial balance of each subsidiary ledger;
3. A schedule of program revenues, expenditures and beginning and ending balances;
4. A copy of the original budget presented to the board for the audit period and the final budget expenditures for the audit period, and all amendments to the budget;
5. A copy of all capital projects and all amendments thereto for all projects beginning during the period or not fully completed prior to the period;
6. A schedule of insurance in force during the year and of insurance expense for the year;
7. A schedule of investments of all funds at statement date showing both book value and estimated market value at statement date;

8. A schedule of all capital outlays during the period;
9. A schedule of all capital asset dispositions during the period;
10. A schedule of accounts payable at statement date;
11. Copies of all contracts, leases and inter-local agreements which are applicable for reporting period;
12. Copies of all other contracts in force at statement date of a material amount; and
13. A Schedule of Changes in Net Pension Liability and Schedule of Pension Contributions (if applicable under GASB 68), Schedule of Changes in Total OPEB Liability and Schedule of OPEB Contributions (if applicable under GASB 75), Schedule of Lease Liabilities (if applicable under GASB 87), Schedule of Subscription-Based IT Arrangements (if applicable under GASB 96), Schedule of Expenditures of Federal Awards (if applicable under 2 CFR §200.510);
14. The AUTHORITY's Official Statements for its outstanding bonds;
15. The AUTHORITY's continuing disclosure agreements; and
16. Such reasonable additional schedules as may be requested for financial audits.

- C. Other Assistance:** The management of the AUTHORITY and accounting personnel will be available during the audit to assist the firm by providing information, documentation, and explanations.

## **VI. PROPOSAL PREPARATION AND SUBMISSION REQUIREMENTS:**

### **A. GENERAL REQUIREMENTS:**

**1. RFP Response:** In order to be considered for selection, proposers must submit a complete response to this RFP. An original (marked) and five (5) copies of the proposal must be submitted to the AUTHORITY by email at the designated email address on this RFP..

### **2. Proposal Preparation:**

a. Proposals shall be signed by an individual authorized to bind the proposer. By signing this bid proposal, the proposer certifies that it will remain in full compliance with:

- the Federal Civil Rights Act of 1964, as amended.
- the Federal Immigration Reform and Control Act of 1986.
- the Americans with Disabilities Act.

b. By submitting a proposal in response to this RFP, the proposer verifies that:

1. The proposer does not boycott Israel; and
2. The proposer will not boycott Israel during the term of the contract.

For purposes of this verification, "boycott Israel" means refusing to deal with, terminating business activities with, or otherwise taking any action that is intended to penalize, inflict economic harm on, or limit commercial relations specifically with Israel, or with a person or entity doing business in Israel or in an Israeli-controlled territory, but does not include an action made for ordinary business purposes. This verification requirement does not apply to: (a) a sole

proprietorship; (b) a company with fewer than 10 full-time employees; or (c) a contract with a value of less than \$100,000.

c. By submitting a proposal in response to this RFP, the proposer verifies that:

1. The proposer does not have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association; and
2. The proposer will not discriminate during the term of the contract against a firearm entity or firearm trade association.

For purposes of this verification, "discriminate against a firearm entity or firearm trade association" means, with respect to the entity or association, to: (1) refuse to engage in the trade of any goods or services with the entity or association based solely on its status as a firearm entity or firearm trade association; (2) refrain from continuing an existing business relationship with the entity or association based solely on its status as a firearm entity or firearm trade association; or (3) terminate an existing business relationship with the entity or association based solely on its status as a firearm entity or firearm trade association. This verification requirement does not apply to: (a) a sole proprietorship; (b) a company with fewer than 10 full-time employees; or (c) a contract with a value of less than \$100,000.

d. All information requested must be submitted. Failure to submit all information requested may result in the AUTHORITY requiring prompt submission of missing information and/or giving a lowered evaluation of the proposal. Proposals that are substantially incomplete or lack key information may be rejected by the AUTHORITY. Mandatory requirements are those required by law or regulation or are such that they cannot be waived and are not subject to negotiation.

e. Proposals should be prepared simply and economically, providing a straightforward, concise description of capabilities to satisfy the requirements of the RFP. Emphasis should be on completeness and clarity of content.

f. Each copy of the proposal should be bound in a single volume where practical. All documentation submitted with the proposal should be bound in that single volume. The proposal package should be clearly marked as: "Proposals – Professional Auditing Services".

g. Ownership of all data, materials and documentation originated and prepared for the AUTHORITY pursuant to the RFP shall belong exclusively to the AUTHORITY. Trade secrets or proprietary information submitted by a proposer shall be subject to public disclosure requirements under the Texas Public Information Act.

**3. Oral Presentation:** Proposers who submit a proposal in response to this RFP may be required to give an oral presentation of their proposal to the AUTHORITY. This will provide an opportunity for the proposer to clarify or elaborate on the proposal but will in no way change the original proposal. The AUTHORITY will schedule the time and location of these presentations.

## **B. SPECIFIC REQUIREMENTS:**

Proposals should be as thorough and detailed as possible so that the AUTHORITY may properly evaluate the proposer's capabilities to provide the required independent professional auditing services. Proposers are required to submit the following items as a complete proposal:

**1. Title Page:**

Show the RFP subject, the name of the proposer's firm, local address, telephone number, name of contact person, and date.

**2. Table of Contents**

**3. Letter of Transmittal:**

- History of the firm, including number of years in business, and size of firm.
- A statement by the prospective Auditor of his understanding of the work to be done, including specific reference to the provisions in the Scope section of this RFP, with descriptions of the audit approach and illustrations of the procedures to be employed.
- The approximate date the audit will begin (including preliminary fieldwork) and end, as well as approximate dates for delivery of the financial statements and/or Auditor's reports for the 2025 Fiscal Year Audit, and confirmation that the timeline accommodates the AUTHORITY's June 30 MSRB continuing disclosure deadline ("Proposed Schedule").
- Summary of proposer's experience auditing special purpose governmental entities, sports authorities, stadium authorities, or similar governmental authorities with revenue bond financing and enterprise fund accounting.
- Summary of results of any federal or state desk reviews or field review of its audits during the last three years.
- Information on any disciplinary action taken or pending actions taken against the proposer within the last three years by state regulatory bodies or professional licensing organizations.
- Biographies including experience, education, professional designation, and professional affiliations of the individuals who will be assigned to the engagement. Also include relevant experience of each in auditing community services boards, municipalities, Federal funds, and recent continuing professional education of each. The Auditor must be licensed by the Texas State Board of Public Accountancy and all individuals performing audit work must be licensed CPAs in good standing.
- Names, addresses, and telephone numbers of persons/entities who may be contacted for reference.
- A copy of the firm's most recent Peer Review Report. The peer review must be current (conducted within the last three years) and demonstrate compliance with professional standards and be a System Review (not an Engagement Review) as required under Government Auditing Standards.
- A Conflict-of-Interest Questionnaire for vendor doing business with local governmental entity pursuant to Chapter 176 of the Local Government Code. If the vendor does not have a conflict of interest as defined by Chapter 176 of the Local Government Code, the vendor shall state that it does not have a conflict of interest so defined and it was not necessary to file the questionnaire.
- A statement by the prospective Auditor that:

- (1) The firm is independent of the AUTHORITY as that term is defined by the Ethical Rules of the AICPA.
- (2) The firm maintains independence in accordance with the independence standards contained in Government Auditing Standards 2024 Revision. The firm will document any threats to independence and the safeguards applied to eliminate the threats or reduce them to an acceptable level.
- (2) The firm and the partner assigned to the engagement are licensed to perform the audit as provided by applicable laws of the State of Texas and the AICPA.
- (3) The firm has met the peer review standards of the AICPA and Government Auditing Standards.
- (4) The firm will provide adequate supervision on a day-to-day basis and that the resulting work papers shall be adequate and shall be available for routine review by appropriate Auditors of the Federal and State governments.
- (5) All personnel assigned to the audit engagement shall meet the continuing professional education (CPE) requirements specified in Government Auditing Standards 2024 Revision, including a minimum of 80 hours every 2 years, with at least 24 hours directly related to government auditing, the government environment, or the specific environment in which the AUTHORITY operates.

#### **4. Fees:**

Proposers shall provide a definitive fee structure. The fee will be in the form of a firm fixed contract price, including an allowance for miscellaneous expenditures. Fees for additional services must be mutually agreed upon by the Auditor and the AUTHORITY.

#### **5. Meetings:**

Conferences between the Auditor, AUTHORITY employees and/or representatives of the AUTHORITY should be scheduled by the selected Auditor before the preliminary work and at the end of the fieldwork for each audit. The purpose of the meetings is to keep the AUTHORITY fully informed on the scope and progress of the audit. A draft of the final report shall be furnished to representatives of the AUTHORITY for its comments by June 12, for the 2025 Fiscal Year Audit.

#### **6. Termination:**

Proposer shall provide contract termination provisions explicitly within the proposal and presentation and which shall not conflict with the AUTHORITY'S contract termination provisions.

### **VII. EVALUATION AND AWARD CRITERIA:**

#### **A. EVALUATION CRITERIA:** Selection criteria will include the following:

1. The skill, experience and training of the specified persons who will be performing the services requested.
2. The Auditor's understanding of the AUTHORITY's system of accounting obtained through prior experience or discussion with appropriate AUTHORITY officials.
3. The prior experience and reputation of the Auditor in auditing governmental units similar to the AUTHORITY in size, complexity, and financing structure.

4. Ability to complete the audit and submit the financial statements and Auditor's reports by the deadline necessary to meet the AUTHORITY's June 30 MSRB continuing disclosure requirements.
5. Competitive pricing in comparison to industry standards and peers.
6. Firm's approach to compliance risk examination, fraud risk assessment and detection

**B. AWARD:**

The selection process will consist of the AUTHORITY engaging in individual discussions with two or more proposers deemed fully qualified, responsible and suitable on the basis of initial responses and with emphasis on professional competence, to provide the required services. Repetitive informal interviews shall be permissible. Such proposers shall be encouraged to elaborate on their qualifications and performance data or staff expertise pertinent to the audit.

At the conclusion of the discussions and/or presentations, the AUTHORITY shall select two proposers whose professional qualifications and proposed services are deemed most meritorious. Negotiations shall then be conducted, beginning with the proposer ranked first.

If a contract satisfactory and advantageous to the AUTHORITY can be negotiated at a price considered fair and reasonable, the award shall be made to that proposer. Otherwise, negotiations with the proposer ranked first shall be formally terminated and negotiations conducted with the proposer ranked second, and so on until such a contract can be negotiated at a fair and reasonable price. Should the AUTHORITY determine in writing and at its sole's discretion that only one proposer is fully qualified, or that one proposer is clearly more highly qualified and suitable than the others under consideration, a contract may be negotiated and awarded to that proposer.

**VIII. GENERAL TERMS AND CONDITIONS:**

**A. Clarification of Terms:**

If any prospective proposer has questions about the specifications or other solicitation documents, the prospective proposer should contact the contract officer whose name appears on the face of the solicitation, no later than five days before the due date. Any revisions to the solicitation will be made only by addendum issued by the contract officer.

**B. Payment Terms:**

Any payment terms requiring payment in less than 30 days will be regarded as requiring payment 30 days after invoice or delivery, whichever occurs last. However, this shall not affect offers of discounts for payment in less than 30 days.

**C. Invoices:**

Invoices for services ordered, delivered and accepted shall be submitted by the contractor to the attention of "CONTROLLER" and mailed to the Authority's address.

**D. Default:**

In case of failure to deliver goods or services in accordance with the contract terms and conditions, the AUTHORITY, through written notice, may terminate the contractual agreement for due cause or failure to perform.

**E. Assignment of Contract:**

This contract shall not be assignable by the contractor in whole or in part without the written consent of the AUTHORITY.

**F. MSRB Continuing Disclosure Compliance:**

The contractor acknowledges that the AUTHORITY has continuing disclosure obligations related to its outstanding bond obligations pursuant to SEC Rule 15c2-12 and various continuing disclosure undertakings. The contractor further acknowledges that the AUTHORITY's ability to meet its MSRB continuing disclosure obligations is time-sensitive and that delays in audit completion could have significant legal and financial implications for the AUTHORITY. The contractor agrees to cooperate fully with the AUTHORITY to meet all such obligations, including but not limited to:

- 1) Delivering final audit reports by the deadlines specified in this RFP.
- 2) Providing financial statements and schedules in formats suitable for EMMA submission.
- 3) Responding promptly to questions from the AUTHORITY or its counsel regarding audit results.
- 4) Understanding that failure to meet specified deadlines may constitute a material breach of contract.

**G. Anti-Discrimination:**

By submitting their proposals, all proposers certify to the AUTHORITY that they will conform to the provisions of the Federal Civil Rights Act of 1964, as amended, and the Americans With Disabilities Act.

1. During the performance of this contract, the contractor agrees as follows:
  - a) The contractor will not discriminate against any employee or applicant for employment because of race, religion, color, sex or national origin, except where religion, sex or national origin is a bona fide occupational qualification reasonably necessary to the normal operation of the contractor.
  - b) The contractor, in all solicitations or advertisements for employees placed by or on behalf of the contractor, will state that such contractor is an equal opportunity employer.
  - c) Notices, advertisements and solicitations placed in accordance with federal law, rule or regulation shall be deemed sufficient for the purpose of meeting the requirements of this Section.
2. The contractor will include the provisions of the foregoing paragraphs a, b, and c in every subcontract or purchase order, so that the provisions will be binding upon each subcontractor or vendor.

**H. Debarment Status:**

By submitting their proposal, all proposers certify they are not currently debarred from submitting proposals on contracts in the State of Texas, nor are they an agent of any person or entity that is currently debarred from submitting proposals on contracts by any agency of the State of Texas.

**I. Data Security and Cybersecurity:**

The contractor shall maintain appropriate data security measures to protect the AUTHORITY's confidential and sensitive information. The contractor shall comply with applicable federal and state privacy and data security laws and shall provide evidence of cybersecurity insurance and protocols upon request. In the event of any data breach, security incident, or unauthorized access to the AUTHORITY's data, the contractor shall notify the AUTHORITY within 24 hours and provide a detailed incident report within 72 hours.

**J. Applicable Law and Courts:**

Any contract resulting from this solicitation shall be governed in all respects by the laws of the State of Texas and any litigation with respect thereto shall be brought in the courts of the State. The contractor shall comply with applicable federal, state and local laws and regulations.

**K. Qualifications of Offerors:**

The AUTHORITY may make such reasonable investigations as deemed proper and necessary to determine the ability of the proposer to perform the work and the proposer shall furnish to the AUTHORITY all such information and data for this purpose as may be requested. The AUTHORITY reserves the right to inspect proposer's physical facilities regarding the proposer's capabilities. The AUTHORITY further reserves the right to reject any proposal if the evidence submitted by or investigations of such proposer fails to satisfy the AUTHORITY that such proposer is properly qualified to carry out the obligations of the contract and to complete the work contemplated herein.

**L. Immigration Reform and Control Act of 1986:**

By submitting this proposal, the offeror certifies that they do not and will not during the performance of this contract employ illegal alien workers or otherwise violate the provisions of the federal Immigration Reform and Control Act of 1986.

**M. Ethics in Public Contracting:**

By submitting their proposals, all proposers certify that: (1) their proposals are made without collusion or fraud; (2) they have not offered or received any kickbacks or inducements from any other offeror, supplier, manufacturer or subcontractor in connection with their proposal; and (3) they have not conferred on any public employee having official responsibility for this procurement transaction any payment, loan, subscription, advance, deposit of money, services or anything of more than nominal value, present or promised, unless consideration of substantially equal or greater value was exchanged.

## **IX. SPECIAL CONDITIONS:**

### **A. OWNERSHIP OF MATERIAL:**

Ownership of all data, material, and documentation originated and prepared for the AUTHORITY pursuant to the RFP shall belong exclusively to the AUTHORITY and be subject to public inspection in accordance with the State of Texas Public Information Act.

### **B. INSURANCE:**

By signing and submitting a proposal under this solicitation, the bidder or offeror certifies that if awarded the contract, it will have appropriate professional liability insurance that is standard for the industry at the time the work commences. Additionally, it will maintain these during the entire term of the contract and that all insurance coverages will be provided by insurance companies authorized to sell insurance in the State of Texas. During the period of the contract the AUTHORITY reserves the right to require the contractor to furnish certificates of insurance for the coverages required by the State of Texas.

### **C. PROPOSAL ACCEPTANCE PERIOD:**

This proposal shall be binding upon the proposer for 60 calendar days following the proposal opening date. Any bid or proposal on which the proposer shortens the acceptance period may be rejected.

### **D. WORK PAPERS:**

The auditor hereby agrees to retain all books, records, and other documents relative to this contract for seven (7) years after final payment, or longer if required by applicable legal, regulatory, or contractual requirements, including but not limited to bond covenants and federal award requirements. The AUTHORITY, its authorized agents, and/or General Counsel shall have full access to and the right to examine any of said materials during said period.

### **E. CANCELLATION OF CONTRACT:**

The Authority's Board of Directors reserves the right to cancel and terminate any resulting contract, in part or in whole, without penalty upon 30 days written notice to the contractor. Any contract cancellation notice shall not relieve the contractor of the obligation to deliver and/or perform on all outstanding orders issued prior to the effect.

### **F. AVAILABILITY OF FUNDS:**

It is understood and agreed between the parties herein that the AUTHORITY shall be bound hereunder only to the extent of the funds available or which may hereafter become available for the purpose of this agreement.

### **G. EXTENSION OF CONTRACT:**

This contract may be extended by the AUTHORITY upon written agreement of both parties for two (2) additional successive one (1) year periods, under the terms of the current contract, and at a reasonable time (approximately 90 days) prior to the expiration of the term.

**H. CHANGES TO THE CONTRACT:** The AUTHORITY may order changes within the general scope of the contract at any time or terminate the contract for convenience by written notice to the auditor. The auditor shall be compensated for any additional reasonable costs incurred as the result of such order and shall give the AUTHORITY a credit for any savings. Said compensation shall be determined by mutual agreement between the parties in writing.

**X. METHOD OF PAYMENT:**

Progress billings shall not exceed 50% of the total fee. Final payment will be made upon approval of the report by the Finance Committee of the Board.

# STANDARD CONTRACT FORM (EXAMPLE)

## Standard Contract

This contract entered into this \_\_\_\_\_, 2026, by (Audit Firm's Name), hereinafter called the Contractor and Harris County-Houston Sports Authority, hereinafter called the "Purchaser".

**WITNESSETH** that the Contractor and the Purchaser, in consideration of the mutual covenants, promises and agreements herein contained and or attached, agree as follows:

**SCOPE OF SERVICES:** The Contractor shall provide the Purchaser as set forth in the Contract Documents.

**PERIOD OF PERFORMANCE:** From date of final execution \_\_\_\_\_ through \_\_\_\_\_.

**COMPENSATION AND METHOD OF PAYMENT:** The Contractor shall be paid by the Purchaser within 30 days after each invoice or delivery, whichever occurs last.

**CONTRACT DOCUMENTS:** The contract documents shall consist of this signed contract, the description or scope of work, general conditions, special conditions, specifications, and other data contained in the Invitation for Bids/Request for Proposals dated together with all written modification thereof and the bid/proposal submitted by the Contractor all of which contract documents are incorporated herein.

**IN WITNESS WHEREOF,** The parties have caused this Contract to be duly executed intending to be bound thereby.

**Harris County-Houston Sports Authority**

**(Independent Audit Firm)**

By: \_\_\_\_\_ By: \_\_\_\_\_

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

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

### **INITIAL PROPOSAL EVALUATION CRITERIA**

Each proposal received should be evaluated based on the following criteria. Proposals received after the deadline will not be opened. The AUTHORITY reserves the right to return unopened proposals to the offeror or to properly discard. Proposals opened and subjected to the criteria below shall belong exclusively to the HARRIS COUNTY HOUSTON SPORTS AUTHORITY. These proposals and supporting documentation for evaluating such proposals will be maintained on file with the AUTHORITY in accordance to the retention policy.

<b>Firm's Name:</b>	
<b>Address:</b>	
<b>Contact Person:</b>	
<b>Telephone No.:</b>	
<b>Date Recd.:</b>	
<b>Evaluated By:</b>	

## EVALUATION CRITERIA

QUESTION	YES	NO	COMMENTS		
A. Was the proposal received by the deadline?					
B. Was the proposal delivered to the correct email address?					
C. Was the proposal signed by an authorized representative and dated?					
D. Was the proposal responsive to the RFP?					
E. Did the proposal present all information as requested?					
<b>GRADE THE FOLLOWING: (1 = low, and 5 = high)</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
1. Title Page showing RFP subject, name of proposer's firm, local address, telephone number, name of contact, and date?					
2. Table of Contents?					
3. History of firm, number of years in business and size of firm?					
4. Statement by prospective auditor of his/her understanding of the work to be performed?					
5. Reference to provisions in the Scope Section of the RFP?					
6. A description of the audit approach and illustrations of the procedures to be employed?					
7. Approximate date the audit will begin including preliminary fieldwork?					
8. Approximate dates for delivery of the financial statements and/or auditor's reports?					
9. Summary of experience auditing similar governmental authorities?					
10. Information of any disciplinary action taken or pending actions taken?					
11. Biographies including experience, education, professional designation, and professional affiliations of the individuals who will be assigned to the engagement?					
12. Names, addresses, and telephone numbers of reference contacts?					
13. A copy of the firm's most recent peer review?					
14. Submission of a Conflict of Interest Questionnaire or statement that it does not have a conflict of interest?					
15. A statement of auditor's independence and compliance with applicable laws?					

FOR INTERNAL USE ONLY:

**STANDARD INTERVIEW QUESTIONS**

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

Name of Rater: \_\_\_\_\_

1. What qualifications do you have that make you uniquely appropriate to this job? \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

2. Explain/describe your work experience with other governmental audits that you have performed. How recent? \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

3. Will you have sufficient staff available to perform this job and complete by the scheduled deadline? Who will be the principal staff assigned to this engagement? \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

4. What is the largest budget/set of books which you have audited? Length of time to complete? \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

5. Would you or your staff assigned to this job have sufficient continuing education hours as required for auditing governmental entities? \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

6. What assistance or preparation do you need from our team? \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

7. How soon can you get started? \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

8. Can you give an estimate of how you priced this audit and if it is negotiable? \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

9. Is there anything you would like to add or want from us? \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Overall Comments:** \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

## CRITERIA FOR AUDITOR SELECTION

NAME OF FIRM:	
NAME OF RATER:	

**Instructions:** Please complete a form for each firm that is interviewed to provide audit services per the REQUEST FOR PROPOSALS. The rater should assign a score for each criterion listed below in the RAW SCORE category. The raw score shall range from 1 (LOWEST) TO 10 (HIGHEST). The raw score will be multiplied by the weighted percent to obtain the net score. Recommendation for contract award will be based upon the firm that receives the highest TOTAL NET SCORE.

**RATING GRID:**

RAW SCORE: 1 (LOWEST) - 10 (HIGHEST)	RAW SCORE	% Wgt.	NET SCORE
1. Skill, experience and training of the individuals who will be performing the audit.		25%	
2. Firm's understanding of HCHSA's system of accounting obtained through prior experience or discussion with appropriate HCHSA staff.		20%	
3. Prior experience and reputation of the Firm in auditing governmental entities similar to HCHSA.		20%	
4. Ability to complete the audit and submit the financial statements by the required deadline.		20%	
5. Competitive pricing in comparison to industry standards and peers.		10%	
6. Firm's approach to compliance risk examination, fraud risk assessment and detection.		5%	
	<b>TOTAL RAW SCORE</b>	<b>TOTAL WEIGHT %</b>	<b>TOTAL NET SCORE</b>
		100%	

**Other options which may be considered:**

1. Criteria met in RFP (see proposal evaluation criteria)
2. References