



**REQUEST FOR PROPOSALS (RFP) 2022-003
INDEPENDENT AUDITOR SERVICES
ADDENDUM 1**

Addendum Issue Date: October 04, 2022

Document	Page	Section	Description
Request for Proposals Main Document	8	5.0	In the first paragraph under sub section "Due Date" time was changed from 12:00 p.m. C.S.T. to 4:00 p.m. C.S.T.



**REQUEST FOR PROPOSALS
(RFP) 2022-003**

FOR INDEPENDENT AUDITOR SERVICES

Date of Issuance	September 14, 2022
Deadline for submission of questions	September 21, 2022, 4pm CST
CCRMA deadline to respond to all questions	September 28, 2022, 4pm CST
Deadline for submittal of RFP	October 6, 2022, 4pm CST

RFP Issue Date: September 14, 2022

Due: 4:00 P.M., C.S.T., October 6, 2022
RFP 2022-003, Independent Auditor Services
Cameron County Regional Mobility Authority
Pete Sepulveda, Jr.
Executive Director
3461 Carmen Avenue
Rancho Viejo, Texas 78575

**REQUEST FOR PROPOSALS
CAMERON COUNTY REGIONAL MOBILITY AUTHORITY
INDEPENDENT AUDITOR SERVICES**

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1.0 INTRODUCTION

The Cameron County Regional Mobility Authority (the “CCRMA”), a regional mobility authority and political subdivision of the State of Texas governed by the provisions of Texas Transportation Code, Chapter 370 (the “RMA Act”), is requesting proposals from qualified Certified Public Accounting (CPA) firms interested in providing Independent Auditor Services.

Reporting Entity and Accounting Basis

In evaluating how to define the CCRMA, for financial reporting purposes, management has determined that there are no entities over which the CCRMA exercises significant influence. Significant influence or accountability is based primarily on operational or financial relationships with the CCRMA. Since the CCRMA does not exercise significant influence or accountability over other entities, it has no component units.

The operations of the CCRMA are accounted for within a single proprietary (enterprise) fund through which all financial activities are recorded. The measurement focus for an enterprise fund is the flow of economic resources. An enterprise fund follows the accrual basis of accounting. Under the accrual basis of accounting, all assets, liabilities and deferred inflows and outflows of resources associated with the operations are included on the Statement of Net Position. Net position (i.e., total assets and deferred outflows net of total liabilities and deferred inflows) is segregated into amounts of net investment in capital assets, amounts restricted for capital activity, debt service pursuant to the bond indenture, and other contractual restrictions, and amounts which are unrestricted. Please see attached audited financial statements of appendix A for additional information on significant accounting policies.

CCRMA Operations Overview

CCRMA concentrates its transportation efforts in Cameron County but looks to the entire South Texas and Northern Mexico (Tamaulipas, MX) as a region of impact for future project development. Currently the CCRMA has a project system under development of over 2 billion dollars with over a quarter having been completed or undergoing construction.

The CCRMA also owns and operates the SH 550 Toll Road. SH 550 is a limited access ten mile toll road around the northern and eastern edges of Brownsville, Texas, partly replacing and expanding FM 511. Its development provides a new entry point for truck traffic to the Port of Brownsville. The toll road connects I-69E and US 77/US 83 southeastward to FM 3248. Added to its benefit of opening a new entry to truck traffic, residents take advantage of an easier, faster, and safer route to points of interest such as Port Isabel and South Padre Island. It has alleviated traffic congestion in the area and prepares the Cameron County for its expected growth in population.

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SH 550 is a cashless toll road. All vehicles are eligible for its use since no stops are required to pay tolls. The CCRMA utilizes Fuego Tag as its primary Electronic Toll Tag. The use of other Texas Toll Tags is supported through the Statewide Interoperability Hub.

SH 550 customers without tags can choose to Pay by Mail via Video Tolling. Pay by Mail customers are charged a slightly higher rate than tag customers and incur a processing charge per bill. Customers who fail to pay toll bills by the due date are subject to additional fees and violation processing including Notices of Toll Violation, collections, and court processes.

Figure 1: SH 550 Map with Toll Gantries

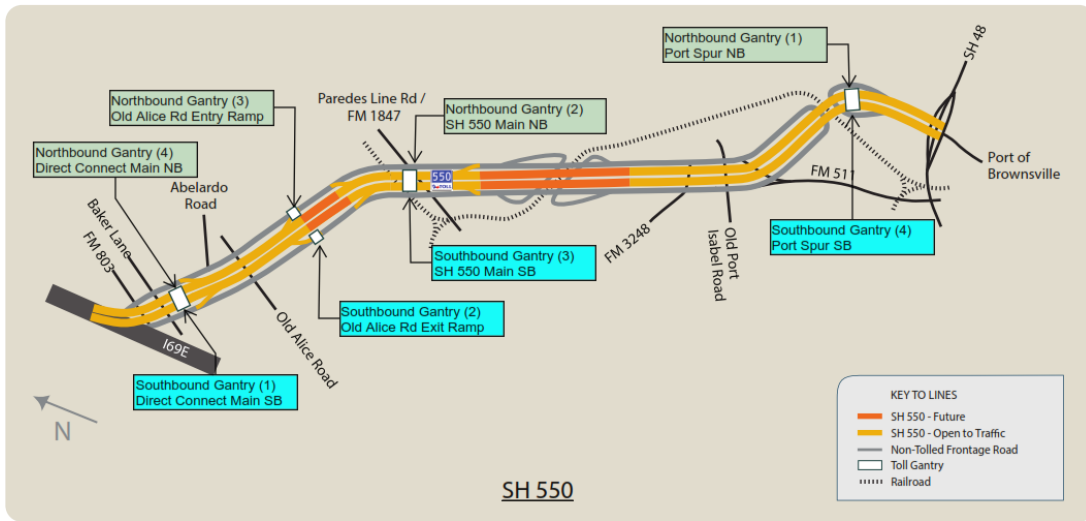


Figure 2: SH 550 Toll Rates

Plaza	2 axle		3 axle		4 axle		5 axle		6+ axle	
	Tag	PBM	Tag	PBM	Tag	PBM	Tag	PBM	Tag	PBM
Paredes Line Road / FM 1847	\$0.50	\$0.67	\$1.00	\$1.33	\$1.50	\$2.00	\$2.00	\$2.66	\$2.50	\$3.33
Port Spur	\$0.50	\$0.67	\$1.00	\$1.33	\$1.50	\$2.00	\$2.00	\$2.66	\$2.50	\$3.33
Direct Connect Mainline	\$0.50	\$0.67	\$1.00	\$1.33	\$1.50	\$2.00	\$2.00	\$2.66	\$2.50	\$3.33
Old Alice Rd Entrance	\$0.50	\$0.67	\$1.00	\$1.33	\$1.50	\$2.00	\$2.00	\$2.66	\$2.50	\$3.33
Old Alice Rd Exit	\$0.50	\$0.67	\$1.00	\$1.33	\$1.50	\$2.00	\$2.00	\$2.66	\$2.50	\$3.33

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The CCRMA began toll operations in 2011 and outsourced its violations processing and customer service center (CSC) activities. In December 2016, the CCRMA began all violation processing and CSC activities from its headquarters in Rancho Viejo, TX.

2.0 SCOPE OF SERVICES

The scope of the Independent Auditor Services will include, but may not be limited to:

- Express opinions on audited financial statements
- Perform audit in accordance with GAAS
- Perform audits and express opinions on Federal and State schedule of expenditures for both Federal and State Awards
- Provide auditors' report on internal control over financial reporting and compliance
- Audit engagement must begin no later than the one month after the end of the fiscal year. The CCRMA fiscal year is from October 1 – September 30.
- Audit engagement must be completed prior to the end of the calendar year
- CCRMA provides the drafting and printing of the financial reports, proposer would only be required to provide opinion letters and review of the report.

3.0 CONTENT OF THE RESPONSE

Each firm should submit a detailed response to this RFP, including sufficient information to enable the CCRMA to fully evaluate the capabilities of the firm and its approach to providing the specified services. Responses are subject to the page limit set forth in Submittal section below. Responses should specifically address the issues raised, and provide the information requested.

Firm Qualifications

1. Provide a brief overview of your firm history and management's philosophy in providing services
2. Describe how the firm defines and measures success in providing services
3. Provide all certifications and licensees applicable to the services to be provided to the CCRMA
4. Provide a list of firm staff whom may participate in providing services to the CCRMA. Please include credentials for each individual within the listing (CPA, CIA, etc...)

Firm Experience

1. Describe your firm experience with services for local governments and provide listing of current clients
2. Describe your firm experience in auditing local governments with Federal/State grants related to transportation
3. Provide your firm experience with auditing entities with toll related revenue sources

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Operations Management

1. Provide confirmation of how firm will begin audit engagement no later than November following the end of the fiscal year and complete audit services prior to the end of the Calendar year
2. Provide one page resumes for lead auditor and engagement partner responsible for performing audit services. Lead auditor responsible for field work and primary contact for the engagement must hold a CPA license. Please attach resumes as appendix to this proposal
3. Describe the overall audit, quality assurance, and quality control process your firm will provide for the proposed services

Cost Proposal

1. Cost proposal should be provided in separate sealed envelope and file in electronic format. Cost should include those required to cover the requirements in providing the services found in the attached audited financial statements. Proposer must also provide process of how additional scope items are typically priced.

4.0 EVALUATION OF PROPOSALS

The CCRMA will score the proposal based on the sum of points awarded for the Proposer's qualifications and cost proposal as outlined below.

Scoring Criteria	Weight of overall score
Firm Qualifications	30%
Firm Experience	30%
Operations Management	<u>40%</u> 600 Points Maximum
Cost Proposal	<u>100% Cost Proposal</u> 400 Points Maximum

An Evaluation Committee shall make a recommendation to the CCRMA Board concerning the selected firm.

By issuing this RFP, the CCRMA has not committed and is not obligated to employ any firm for services, and neither the suggested scope of services nor the terms of a proposed agreement should be construed to require approval of a contract with a firm to be employed for any or all of the services described in this RFP.

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5.0 SUBMITTAL INSTRUCTIONS

Format

The response should be limited to twenty-five (25) pages, single-sided inclusive of typed text, graphics, charts and photographs (except when found on section dividers and not referenced in the text). Minimum type or font size for text shall be 12-point.

The page count shall not include:

- Cover Letter (one page).
- Front and back cover and section dividers (bindings and covers will be at the discretion of the Proposer).
- Staff resumes
- Company brochure (not more than one item), which shall be part of the Appendix.
- Provide copies of relevant and required certifications.
- Completed conflict of interest form (Appendix B)
- Cost Proposal

Questions concerning this RFP

All questions regarding the services required within this RFP or the procurement process should be submitted in writing via email, and addressed to:

CCRMA RFP INDEPENDENT AUDITOR SERVICES
Attn: Pete Sepulveda, Jr.

The deadline for receipt of questions is 4:00 p.m., C.S.T. on September 21, 2022. Questions (edited as deemed appropriate by CCRMA) and answers may be made available to all interested parties via website. Proposers are responsible for monitoring the CCRMA website for periodic updates. [Procurements Archive - Cameron County Regional Mobility Authority \(ccrma.org\)](http://ccrma.org)

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Due Date

Three (3) copies of the written response and one digital copy on USB drive must be received by the CCRMA before 4:00 p.m. C.S.T., October 6, 2022. One copy of the response shall be marked original and bear all original signatures. The other two (2) may be copies. The response package shall be submitted to:

RFP 2022-003 Independent Auditor Services
Cameron County Regional Mobility Authority
Pete Sepulveda, Jr.
Executive Director
3461 Carmen Ave.
Rancho Viejo, TX 78575

6.0 OTHER RFP NOTES

Anti-Lobbying Prohibition

During the pendency of this procurement, prospective respondents may not contact the CCRMA Board of Directors nor, except as provided herein, any CCRMA Staff or consultants concerning this procurement. All contact with the CCRMA is to be through the CCRMA contact designated above. Any firm violating the anti-lobbying prohibition may be disqualified from consideration in this procurement.

Public Information Act

All responses to this RFP shall be deemed, once submitted to be the property of the CCRMA. Responses may be subject to public disclosure under the Texas Public Information Act ("PIA"). Any material believed by the responder to be proprietary, confidential, or otherwise exempt from disclosure under the PIA should be clearly marked as such. If the CCRMA receives a request for public disclosure of all or any portion of a response, the CCRMA will use reasonable efforts to notify the responder of the request and give the responder an opportunity to assert, in writing to the Office of the Attorney General, a claimed exception under the Act or other applicable law within the time period allowed under the Act.

Cost of Responses

All costs directly or indirectly related to preparation of a response to this RFQ and in any oral presentation required to supplement and/or clarify the RFQ shall be the sole responsibility of, and shall be borne by, the Proposers.

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Proposer Acknowledgment

By submitting a response to this RFP, each Proposer unequivocally acknowledges that the Proposer has read and fully understands this RFP, and that the Proposer has asked questions (or has been afforded the opportunity to ask questions) and received satisfactory answers from the CCRMA regarding any provisions of this RFP with regard to which the Proposer desired clarification.

All written and electronic correspondence, printed material, exhibits, appendices, photographs, and reports submitted in response to all sections of this RFP process are, upon their receipt by the CCRMA the property of the CCRMA and may not be returned.