



December 19, 2024

To our valued clients,

I wanted to reach out to you regarding the Master Service Agreement for all continuing and upcoming services and the Engagement Letters for all existing construction cost verification projects you have with CRI. Last month, Bill Carr sent an email out to all clients letting them know that we received a strategic investment from Centerbridge Partners and Bessemer Venture Partners, which will enable us to invest more in technology and in our staff, which allows us to better serve our clients. We will now begin to operate in an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable laws and standards. This means that you will be served by the following CRI companies:

- **Carr, Riggs & Ingram, L.L.C.**, a licensed CPA firm, will provide assurance, attest, and audit services
- **CRI Advisors, LLC** will provide tax and business consulting services

The same partners and staff will continue to serve you.

Because of this alternative practice structure, we will need to obtain a new Master Service Agreement (MSA) for any services we may provide for you. This new MSA is necessary in order to be transparent on which legal entity will be providing each type of service to you. In addition, this new MSA will provide the two firms consent to share your information so that we can work together to efficiently perform any requested services, as we have done in the past.

Attached are copies of the MSA and engagement letter. Please review the documents and let me know if you have any questions. Completing the MSA and engagement letter now will enable us to continue working for you with no delays.

Please note that the new engagement letter serves to acknowledge the new alternative practice structure. The terms and fees of your existing engagement letters and contracts with CRI will not change.

In addition, my email address has changed to [mincinelli@CRIadv.com](mailto:mincinelli@CRIadv.com). Any emails to our old email address will continue to be sent to us. All CRI email addresses have changed from CRIcpa.com to CRIadv.com.

I look forward to continuing to serve you.

A handwritten signature in blue ink, appearing to read "Matthew Incinelli".

Matthew Incinelli, Partner  
CRI Advisors, LLC  
Carr, Riggs & Ingram, L.L.C.



## **MASTER SERVICES AGREEMENT**

We are pleased that you have chosen to engage Carr, Riggs & Ingram to provide certain accounting, advisory, assurance, consulting, tax, and/or related services.

## **ALTERNATIVE PRACTICE STRUCTURE**

"Carr, Riggs & Ingram" and "CRI" are the brand names under which Carr, Riggs & Ingram, L.L.C. ("CPA Firm") and CRI Advisors, LLC ("CRI Advisors" or "Advisors") provide professional services. Carr, Riggs & Ingram, L.L.C., Carr, Riggs & Ingram Capital, LLC and their respective subsidiaries operate as an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. CPA Firm is a licensed independent CPA firm that provides attest services, as well as additional ancillary services, to its clients. CRI Advisors provides tax and business consulting services to its clients. CRI Advisors and its subsidiaries are not licensed CPA firms and will not provide any attest services. The entities falling under the Carr, Riggs & Ingram or CRI brand are independently owned and are not responsible or liable for the services and/or products provided, or engaged to be provided, by any other entity under the Carr, Riggs & Ingram or CRI brand. Our use of the terms "CRI," "we," "our," "us," and terms of similar import, denote the alternative practice structure conducted by CPA Firm and CRI Advisors, as appropriate.

This Master Services Agreement 2.0 ("MSA"), shall govern, throughout the entirety of our contractual relationship(s), including the provision of our services and deliverables as set forth in one or more Engagement Letters from CRI (the "services").

## **CLIENT**

"Client" (collectively referred to as "Client", "you", or "your") for the purposes of this MSA, shall mean the party or parties specifically listed as the Client(s) on the applicable Engagement Letter. As examples, the Client might include {ONLY AS SPECIFICALLY IDENTIFIED OR LISTED IN THE ENGAGEMENT LETTER(S)}:

- For Individual Client(s): you, your spouse (if filing jointly), your dependent children, other dependents, any grantor trusts for which you act as trustee, and any investment partnership or limited liability company if all of the ownership interests are owned by the foregoing persons;

and

- For Business Client(s) (e.g. for-profit, not-for profit, or governmental entities; fiduciary clients, etc.): the primary business and any subsidiaries or controlled affiliates.

With respect to each Engagement Letter, our Client(s) for a particular engagement will include only those individuals and entities made known to us by you and specifically identified and listed under the Client Acknowledgement section of an Engagement Letter. Neither this MSA nor any Engagement Letter will create any client relationship nor any service-related obligation between us and any natural person or entity unknown to us and/or not specifically listed or identified in an Engagement Letter.

## **AUTHORITY TO BIND**

BY EXECUTING AN ENGAGEMENT LETTER THAT REFERENCES AND INCORPORATES THIS MSA, CLIENT ACCEPTS AND AGREES TO THE TERMS OF THIS MSA. ANY INDIVIDUAL EXECUTING OR ACCEPTING THIS MSA ON BEHALF OF ANY INDIVIDUAL, COMPANY, OR OTHER LEGAL ENTITY, REPRESENTS THAT THEY HAVE THE AUTHORITY TO BIND SUCH INDIVIDUAL, ENTITY, AND ITS AFFILIATES TO THESE TERMS AND CONDITIONS, WILL PROVIDE UPON REQUEST ANY INFORMATION OR DOCUMENTATION VERIFYING, IN CRI'S SOLE DISCRETION, SUCH AUTHORITY, IN WHICH CASE THE TERM "CLIENT" SHALL REFER TO EACH REPRESENTED INDIVIDUAL, ENTITY, OR AFFILIATES. IF THE EXECUTING INDIVIDUAL DOES NOT HAVE SUCH AUTHORITY, OR DOES NOT AGREE WITH THESE TERMS AND CONDITIONS, THEY MUST NOT EXECUTE OR ACCEPT THIS MSA AND MAY NOT USE THE SERVICES.

## **ENGAGEMENT LETTERS**

All services to be performed by us must be described in an Engagement Letter executed by the applicable CRI entity and the Client(s). Each Engagement Letter will identify the applicable CRI entity executing the Engagement letter and performing the services; the Engagement letter will also provide details on the nature of the work and any expected deliverable. Our services will be limited to the services specifically described in that Engagement Letter. Our agreement to perform services under any particular Engagement Letter does not obligate us to perform any future services under any additional Engagement Letters.

Engagement Letters are subject to the terms and conditions outlined in this MSA. Upon execution of an Engagement Letter, this MSA is incorporated into each Engagement Letter executed by the parties.

Notwithstanding and provision herein, this agreement is issued pursuant to the terms, conditions, and pricing of Brazoria County, Texas, and Carr, Riggs & Ingram, LLC's contracts identified in Exhibit A. In the event of conflict, the terms, conditions, and pricing of the existing contracts and purchase orders shall have precedence.

## **OUR RESPONSIBILITIES**

We will perform the services detailed in the Engagement Letter(s) in accordance with applicable professional standards. Our responsibility is limited to the period(s) covered by the service(s) detailed in the Engagement Letter(s) and does not extend to any later periods for which we are not engaged to provide applicable services, unless evidenced by a separate Engagement Letter.

We are available to provide you with business advice, but we are not obligated to do so unless you specifically engage us to do so via an Engagement Letter for this purpose. The parties agree that Client will only rely on written, not oral, statements or advice from CRI. We believe written advice is necessary to avoid confusion and to make clear the specific nature and limitations of our advice. You should not rely on any advice unless it has received a full supervisory review and is provided by us in writing directly to you.

Unless otherwise stipulated in the Engagement Letter:

1. we will not perform any procedures designed to:
  - a. discover defalcations or other irregularities,
  - b. audit or otherwise verify the information you give us, or
  - c. detect immaterial misstatements or violations of laws or government regulations;
2. our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within your entity or noncompliance with laws and regulations; and our services are not designed to provide assurance on internal control or to identify deficiencies in internal control.

We are not investment counselors or brokers. Our advice concerning a particular investment shall be limited to advising you with regard to any applicable tax ramifications of the investment. It shall not include advising you regarding the economic viability or consequences of the investment or whether or not you should make, retain, or dispose of the investment. Our advice regarding any applicable tax ramifications of the investment shall be based on documents and information that you provide us regarding the investment. However, if you would like investment advice, we are happy to provide contact information for (a) qualified investment advisor(s).

We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. Our services do not relieve you of your responsibilities.

## **REQUEST FOR DISCLOSURE**

As part of the alternative practice structure both CPA Firm and CRI Advisors agree to comply with the AICPA Code of Professional Conduct, as applied to the alternative practice structure, and applicable federal, state and local rule with respect to confidentiality of client information. In the event that we are requested or required to disclose any confidential information by law, a subpoena or order issued by a court of competent jurisdiction, other governmental or regulatory authority, or professional standards (each, an "Order") or are requested or required to disclose any of the confidential information by a non-governmental third party ("Third-Party Demand"), we shall, where legally permissible and reasonably practicable, give you reasonable notice of the Order or Third-Party Demand so that you may seek a protective order or other appropriate remedy at your sole expense, or waive our compliance with the applicable confidentiality provisions of this MSA. In the event you direct us not to make the disclosure, you agree to defend, reimburse, and hold us harmless from any costs or expenses incurred in defending the privilege, including, by way of illustration only, our attorney's fees,

court costs, outside adviser's costs, out-of-pocket expenses of any kind, or penalties or fines imposed as a result of your asserting the privilege or your direction to us to assert the privilege or otherwise withhold production; provided, however, we retain the sole discretion, after consultation with our legal counsel, to determine whether or not, and to what extent, to comply with or otherwise address any Order or Third-Party Demand.

## **DATA SECURITY**

In the interest of facilitating our services to you, we may send data over the Internet, securely store electronic data via computer software applications hosted remotely on the Internet or allow access to data through third-party vendors' secured portals or clouds. Electronic data that is confidential to you may be transmitted or stored using these methods. We may use third-party service providers to store or transmit this data, such as, but not limited to, providers of tax return preparation software. In using these data communication and storage methods, we employ measures designed to maintain data security. We use reasonable efforts to keep such communications and data access secure in accordance with our obligations under applicable laws and professional standards. We also require our third-party vendors to do the same.

You recognize and accept that we have no control over, and shall not be responsible for, the unauthorized interception or breach of any communications or data once it has been sent or has been subject to unauthorized access, notwithstanding all reasonable security measures employed by us or our third-party vendors. You consent to our use of these electronic devices and applications and submission of confidential client information to third-party service providers during this relationship.

To enhance our services to you, we will use a combination of remote access, secure file transfer, virtual private network, other collaborative virtual workspaces, or other online tools or environments. Access through any combination of these tools allows for on-demand and/or real-time collaboration across geographic boundaries and time zones and allows the parties hereto to share data, engagement information, knowledge, and deliverables in a protected environment. In order to use certain of these tools and in addition to execution of this MSA or any related Engagement Letter(s), you may be required to execute a separate client acknowledgement or agreement and agree to be bound by the terms, conditions, and limitations of such agreement. You agree that we have no responsibility for the activities of third-party vendors supplying these tools and agree to indemnify and hold us harmless with respect to any and all claims arising from or related to the operation of these tools. While we may back up your files to facilitate our services, you are solely responsible for the backup of your files and records. Therefore, we recommend that you also maintain your own backup files of these records. In the event you suffer a loss of any files or records due to accident, inadvertent mistake, or force majeure, copies of which you have provided to us pursuant to this MSA or any related Engagement Letter(s), we shall not be responsible or obligated to provide you a copy of any such file or record which we may retain in our possession.

## **RELATIONSHIP AND DISCLOSURE BETWEEN AFFILIATES**

As indicated, CPA Firm and CRI Advisors operate as an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional

standards. CPA Firm provides attest services to its clients. CRI Advisors is not a licensed CPA firm and does not provide audit or attest services. CRI Advisors has a contractual arrangement with CPA Firm whereby CRI Advisors provides CPA Firm with professional and support personnel and other support services to allow CPA Firm to perform its professional services and performs all services in connection with our engagements for which licensure as a CPA firm is not required. From time to time, CRI Advisors may consult with CPA Firm in the provision of services pursuant to this MSA or an underlying Engagement Letter. In order to avoid duplication of efforts arising out of this arrangement, you consent to our sharing among and between CRI Advisors and CPA firm the information that we may obtain from you in the course of an engagement performed or services provided in any and all Engagement Letter(s).

You consent to CRI Advisors and CPA Firm sharing your Client information with one another and their respective subsidiaries and affiliates, in support of the services to be provided under an Engagement Letter. Unless you indicate otherwise, your acceptance of the terms of this MSA shall be understood by us as your consent to make disclosures among and between CPA Firm and CRI Advisors and their respective subsidiaries, affiliates, and employees of confidential information that we may obtain in the course of our engagement.

You consent to the transfer by CPA Firm of all Client files, work papers and work product, for services other than attest services, if any, which includes confidential client information to CRI Advisors. Please let us know immediately if you have any objection to such transfer of your files.

You consent to us using your financial, tax, and personal information to send to you by any medium: firm newsletters, surveys, press releases, invitations to our seminars, information regarding related services from affiliated companies and/or portfolio companies, and any other communication sent to some or all of our clients. You also consent to us sharing your financial, tax, and personal or confidential information with our affiliated companies and/or portfolio companies. This consent is not conditioned upon our providing services to you.

## **SEVERABILITY**

If any provision of this MSA or any underlying Engagement Letter(s) is found by any court to be void or otherwise unenforceable, the remainder of this MSA and any underlying Engagement Letter(s) will remain valid and enforceable as though such void or unenforceable provision were absent upon the date of its execution.

## **COUNTERPARTS**

This MSA may be executed in two or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument and shall become a binding agreement when one or more of the counterparts have been signed by each of the parties and delivered to the other party. Signatures provided by facsimile or electronically shall be valid and binding. If we do not receive signed client acknowledgement(s)/authorization from you within ninety (90) days from the date hereof and you continue to interact with us related to your engagement(s) in or after that timeframe, then your continued interaction will signify and represent your agreement.

**MODIFICATION**

This MSA may be amended, modified, or supplemented only by written agreement executed by all parties. In the event of a conflict between the terms of this MSA and any Engagement Letter(s), the terms of this MSA shall supersede, unless the applicable Engagement Letter(s) specifically states otherwise and references this MSA.

**ENTIRE AGREEMENT**

This Agreement, including all Engagement Letter(s) and all attachments, schedules, and exhibits hereto or thereto, all of which are incorporated herein by reference, constitutes the full and complete agreement between the parties, including all predecessors of CRI, concerning the subject matter hereof and supersedes all prior and contemporaneous understandings and writings with respect thereto. No additional terms contained in any purchase order, order acknowledgement, confirmation, delivery acknowledgement, similar document, other correspondence, or written or oral communication between the parties will be valid and such additional or conflicting terms are deemed rejected by the parties.

**CLIENT ACKNOWLEDGEMENT(S)**

If you acknowledge and agree with the terms of our agreement as described in this MSA, please indicate by executing.

Very truly yours,

*Carr, Riggs & Ingram, L.L.C.*

CARR, RIGGS & INGRAM, L.L.C.

*CRI Advisors, LLC*

CRI ADVISORS, LLC

<b>Signature</b>	
<i>Name and title</i>	<i>Signature</i>
	<i>Sign date</i>

Authorized Signer on behalf of Brazoria County, Texas



**CARR, RIGGS & INGRAM, L.L.C.**

To Management and Those Charged with Governance  
of Brazoria County, Texas

This Engagement Letter and its attachments, if any, are governed by the Master Services Agreement 2.0 ("MSA") between Carr, Riggs & Ingram, L.L.C. ("CPA Firm", "we", "us", or "our") and the Client; the terms of which are hereby incorporated into this Engagement Letter by reference. By executing this Engagement Letter, the parties agree to and intend to be bound by the terms of the MSA.

"Carr, Riggs & Ingram" and "CRI" are the brand names under which CPA Firm and CRI Advisors, LLC ("CRI Advisors" or "Advisors") provide professional services. Carr, Riggs & Ingram, L.L.C., Carr, Riggs & Ingram Capital, LLC and their respective subsidiaries operate as an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. CPA Firm is a licensed independent CPA firm that provides attest services, as well as additional ancillary services, to its clients. CRI Advisors provides tax and business consulting services to its clients. CRI Advisors and its subsidiaries are not licensed CPA firms and will not provide any attest services. The entities falling under the Carr, Riggs & Ingram or CRI brand are independently owned and are not responsible or liable for the services and/or products provided, or engaged to be provided, by any other entity under the Carr, Riggs & Ingram or CRI brand. Our use of the term "CRI," and terms of similar import, denote the alternative practice structure conducted by CPA Firm, CRI Advisors, their subsidiaries and affiliates, as appropriate.

This Engagement Letter confirms and specifies the terms of our engagement and clarifies the nature and extent of the services we will provide for Brazoria County, Texas ("Client", "Entity", "you", or "your"). Except as otherwise expressly set forth herein, this Engagement Letter only governs attest services, provided to you by CPA Firm. Except as otherwise expressly set forth herein, any non-attest services, including any non-attest services provided by CRI Advisors or any other entities within the Carr, Riggs & Ingram alternative practice structure, will be governed by (a) separate Engagement Letter(s) between such entity and the Client.

In connection with the alternative practice structure, CRI Advisors maintains custody of client files for CPA Firm and CRI Advisors. By executing this engagement letter, you hereby consent to the transfer to CRI Advisors of all your client files, work papers and work product. Unless you indicate otherwise, your acceptance of the terms of this engagement shall be understood by us as your consent to transfer such files and records.



## **SCOPE AND OBJECTIVES**

For the purpose of this Engagement Letter, the subject matter consists of the following: Project rates and final construction costs (collectively referred to as the "Subject Matter"). We understand this engagement is not required pursuant to law, regulation, or contract.

We will apply the procedures described in the attachment to this Engagement Letter (collectively referred to as the "Agreed-upon Procedures") to the Subject Matter. By signing this Engagement Letter, you agree and acknowledge that the Agreed-upon Procedures to be performed are appropriate for the intended purpose of the engagement, which is to assist you in determining Project rates and final construction costs for the projects listed in Exhibit A (the "Intended Purpose").

## **OUR RESPONSIBILITIES**

We will conduct our engagement to apply Agreed-upon Procedures in accordance with attestation standards established by the AICPA. Those standards require that we obtain your written agreement the Agreed-upon Procedures to be applied and your acknowledgment that those procedures are appropriate for the Intended Purpose of the engagement, as described in this letter. A refusal to provide such agreement and acknowledgment may result in our withdrawal from the engagement. No other parties will be requested to agree to the Agreed-upon Procedures and acknowledge that the Agreed-upon Procedures performed are appropriate for their purposes. We make no representation that the Agreed-upon Procedures we will perform are appropriate for the Intended Purpose of the engagement or for any other purpose.

Because the Agreed-upon Procedures do not constitute an examination or review, we will not express an opinion or conclusion on the Subject Matter. In addition, we have no obligation to perform any procedures beyond those to which you agree.

An Agreed-upon Procedures engagement is not designed to detect instances of fraud or noncompliance with laws or regulations; however, should any such matters come to our attention, we will communicate them in accordance with professional standards and applicable law. In addition, if, in connection with this engagement, matters come to our attention that contradict the Subject Matter, we will communicate such matters to you.

## **OTHER SERVICES**

For any non-attest services provided by CRI, you agree to assume all management responsibilities for these non-attest services and any other non-attest services we provide; oversee the services by designating an individual with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

The non-attest services, if any, are limited to those previously defined in this letter, or as identified in a separate Engagement Letter. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

## **CLIENT RESPONSIBILITIES**

In addition to your responsibilities identified in the MSA, our Agreed-upon Procedures will be conducted on the basis that you acknowledge and understand your responsibility for:

- the Subject Matter with the Construction Manager or Design Builder identified as the responsible party(ies) (collectively or individually the "Responsible Party")
- providing us with (1) access to all information of which you or the appropriate party are aware that is relevant to the performance of the Agreed-upon Procedures on the Subject Matter; (2) additional information that we may request from the appropriate party for the purpose of performing the Agreed-upon Procedures; and (3) unrestricted access to persons within the Entity from whom we determine it necessary to obtain evidence relating to performing the Agreed-upon Procedures
- required written representations in the form of a representation letter from management that, among other things, will confirm management's responsibility for the Subject Matter in accordance with the Agreed-upon Procedures, at the conclusion of the engagement
- certain written representations in the form of a representation letter from the Responsible Party's management that, among other things, will confirm the Responsible Party's management's responsibility for the Subject Matter.
- informing, in writing, the engagement partner before entering into any substantive employment discussions with any CPA Firm or CRI Advisors personnel, to ensure our independence is not impaired under the AICPA Code of Professional Conduct

## **ENGAGEMENT ADMINISTRATION**

Matthew Incinelli is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

We understand that you will provide us with the information required to perform the Agreed-upon Procedures. A request list of information we expect to need for the Agreed-upon Procedures will be provided to you. Your prompt attention to and timely return of the requested items will significantly contribute to the efficiency of the Agreed-upon Procedure process.

In accordance with certain regulations, we, as your examiners, are required to make the following commitments:

- The documentation for this engagement is the property of CRI and constitutes confidential information. However, we may be requested to make certain documentation available to regulators, federal or state agencies, governmental agencies, etc. ("regulators" or "agencies") pursuant to authority given to it by law or regulation. If requested, access to such documentation will be provided under the supervision of CPA Firm personnel. Furthermore, upon request, we may provide copies of selected documentation to these regulators or

agencies. These regulators or agencies may intend, or decide, to distribute the copies or information contained therein to others.

- We will file a copy of our most recent peer review report with any applicable regulators or agencies.
- As appropriate, we may meet with those charged with governance before the Agreed-upon Procedures report is filed with any required regulators or agencies.

The information that we obtain in performing the Agreed-upon Procedures is confidential, as required by the AICPA Code of Professional Conduct. Therefore, your acceptance of this Engagement Letter will serve as your advance consent to our compliance with above commitments.

## **REPORTING**

We will issue a written report upon completion of our engagement that lists the procedures performed and our findings. Our report will be addressed to the Entity. If we encounter restrictions in performing our procedures, we will discuss the matter with you. If we determine the restrictions are appropriate we will disclose the restrictions in our report. Our report will contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Our report is not expected to be restricted to the use of specified parties.

If additional specified parties of the report are added, we may require that they acknowledge in writing their agreement with the procedures performed, or to be performed, and their acknowledgment that the procedures are appropriate for their purposes.

## **TERMINATION**

If for any reason, we are unable to complete the Agreed-upon Procedures or are unable to complete our procedures, we may withdraw from this engagement.

We reserve the right and sole discretion to withdraw for any reason from this engagement immediately upon written notice to you. Our withdrawal will release us from any obligation to complete the services covered by this Engagement Letter and will constitute completion of this engagement.

Our engagement with you will terminate upon the earlier of our delivery of your report or withdrawal. In either case, you agree to compensate us for our services, fees, and costs to the date of withdrawal.

## **OUR FEES**

The fees for the projects identified in Exhibit A will not change as a result of this agreement. Please refer to each project's purchase order for fee information.

**CLIENT ACKNOWLEDGEMENT(S)**

If you acknowledge and agree with the terms of our agreement as described in this Engagement Letter, please indicate by executing.

Very truly yours,

*Carr, Riggs & Ingram, L.L.C.*

CARR, RIGGS & INGRAM, L.L.C.

<b>Signature</b>	
_____	_____
<i>Name and title</i>	<i>Signature</i>
<i>Brazoria County, Texas</i>	_____
	<i>Sign date</i>

Authorized Signer(s)

**EXHIBIT A**

Current CRI Projects with Brazoria County, Texas

<b>Project</b>	<b>Engagement Letter Date</b>	<b>PO #</b>
Courthouse Expansion Project Phased Task Order 5A	November 28, 2023	0002404239
Courthouse Expansion Project Phased Task Order 5B	November 28, 2023	0002404239
Courthouse Expansion Project Phased Task Order 5C	November 28, 2023	0002404239