

PROFESSIONAL SERVICES AGREEMENT

STATE OF TEXAS §

COUNTY OF BRAZORIA §

This Agreement for professional services (“Agreement”) is made and entered into by and between **BRAZORIA COUNTY**, a political subdivision of the State of Texas, hereinafter referred to as the “County” and Carr, Riggs & Ingram, LLC, an Alabama Corporation, hereinafter referred to as “Consultant”.

RECITALS

The County intends to contract with a consultant to provide auditing services for the Brazoria County Courthouse Expansion Project, hereinafter called the “Project”

The County desires that Consultant perform certain professional auditing and related services in connection with the Project; and

Consultant represents that it is qualified and desires to perform such services.

In consideration of the mutual covenants, agreements and benefits to the Parties hereto, it is agreed as follows:

TERMS

*Article 1
Scope of Agreement*

1.01 The Consultant agrees to perform professional auditing services as set forth in the Exhibits attached hereto and incorporated herein.

*Article 2
Character and Extent of Services*

2.01 The Consultant shall perform its obligations under this Contract in accordance with the Scope of Work within the Consultant’s proposal attached hereto as **Exhibit “A.”** County and Consultant may agree to amend this contract. All amendments to this contract will be added as **“Exhibit F-”** (F-1, F-2, etc.).

2.02 The Consultant and County agree and acknowledge that the County is entering into this Contract in reliance on the Consultant’s competence and qualifications, as those were presented to County by Consultant with respect to professional services. The Consultant, in consideration for the compensation set forth expressly herein, shall at all times utilize its skill and attention to fully, timely, and properly render professional services for the development of the Project to final

completion as set out in, or reasonably inferred from, the Scope of Work. This shall be done in a manner utilizing the degree of care ordinarily used by Consultants performing similar services on projects of a similar nature and scope within the State of Texas.

2.03 The Consultant shall be represented by a professional, who has been assigned by Consultant to manage the Project, licensed to practice in the State of Texas, at meetings of any official nature concerning the Project, including, but not limited to, scope meetings, status meetings, pre-bid meetings, pre-construction meetings and construction meetings with County and staff and/or its contractors, unless otherwise set forth in the Scope of Work or approved in writing by the County.

2.04 Work, labor, services, and materials to be furnished by Consultant shall fully comply with applicable Federal, state and local laws, rules, regulations, statutes, ordinances and directives related to the Consultant and/or the Work. In the event of any change in the applicable Federal, state and local laws, rules, regulations, statutes, ordinances and directives related to the Consultant and/or the Work for the Project, which occur after the Effective Date of the Contract, and which Consultant was not and should not reasonably have been aware of, which require changes to the Work that has already been completed by the Consultant, or require work outside the Scope of Work, then the Consultant and the County shall attempt to agree in writing on the required modifications to the Scope of Work and an equitable fee and time adjustment resulting from such additional Scope of Work. Conflicts between any applicable Federal, state and local laws, rules, regulations, statutes, ordinances and directives related to the Consultant and/or the Work shall be brought to the attention of the County by Consultant.

2.05 Consultant shall comply with all Federal laws, including but not limited to, the specific laws identified and attached hereto as **Exhibit "C"** and incorporated herein and made part of this contract. The Consultant shall require and ensure that its contractors and subcontractors comply with all applicable laws.

2.06 All work provided under this Agreement shall conform to and be in the format required by Federal and state funding agencies. Guidelines and requirements of the Federal Transit Administration, the Federal Highways Administration, the Federal Emergency Management Agency, the Environmental Protection Agency, the Texas Commission on Environmental Quality, and the Texas Department of Transportation as applicable to the project. Other Federal and local funding sources may impose additional and/or differing requirements. The project may utilize funding from the following: grants, ad valorem taxes; general obligation bonds, which all requirements for this contract must adhere to the requirements.

2.07 Effective January 1, 2020, the requirements of Subchapter J, Chapter 552, Texas Government Code, may apply to this contract and the Consultant agrees that the contract can be terminated if the Consultant knowingly or intentionally fails to comply with a requirement of that subchapter.

*Article 3
Time for Performance*

3.01 The Consultant shall complete the services called for in this Agreement as set forth in schedule specified in **Exhibit “A”** or as further modified in **Exhibit “F-*. ”** Consultant understands that time is of the essence to complete the services by the scheduled deadlines.

*Article 4
Consultant Compensation*

4.01 For and in consideration of the services rendered by the Consultant under Article 2, the County shall pay to the Consultant in accordance with its Fee Schedule in **Exhibit “A”** or as further modified in **Exhibit “F-*. ”**

*Article 5
Time of Payment*

5.01 Monthly payments shall be made based upon that portion of the work which has been completed. Consultant shall provide, no later than the last day of each calendar month a sworn statement to the County Engineer, setting forth the percentage of the services provided which were completed during such calendar month, the compensation due, Consultant’s hourly rates, if applicable, subcontractor invoices and the respective backup documentation, and any other documentation required to support compensation due. Said statement shall be accompanied by an affidavit signed by an officer or principal of the Consultant certifying that the work was performed, it was authorized by the County Engineer and that all information contained in the invoice being submitted is true and correct.

5.02 Consultant agrees to maintain, for a period of five (5) years, detailed time records identifying each person performing the services, the date or dates that the services were performed, the applicable hourly rates, the total amount billed for each person and the total amount billed for all persons, and shall provide such other details as may be requested by the County Auditor for verification purposes. The Consultant shall retain its records and shall keep same available for inspection during regular business hours by County officials.

5.03 The Consultant’s statement becomes due and payable within thirty (30) days after receipt and approval by County. The approval or payment shall not be considered to be evidence of performance by the Consultant to the point indicated by such statement or of receipt or acceptance by the County of the work covered by such statement.

*Article 6
Compliance Standards*

6.01 The Consultant agrees to perform the work hereunder in accordance with County’s road and bridge specifications or Texas Department of Transportation road and bridge specifications, Brazoria County Drainage Criteria Manual and other generally accepted standards applicable

thereto, and shall use that degree of care and skill commensurate with the Consultants profession to comply with all applicable state, Federal and local laws, ordinances, rules and regulations relating to the work to be performed hereunder and Consultant's performance.

Article 7
Procurement, Suspension and Debarment

7.01 The Consultant certifies by execution of this Agreement or Contract that it is not ineligible for such participation in Federal or state assistance programs. The Consultant further agrees to include this certification in all Agreements or Contracts between itself and any subcontractor in connection with the services performed under this Agreement or Contract. The Consultant also certifies that it will notify the County in writing if it is not in compliance with Federal or State assistance programs at any time during the term of this Agreement or Contract. The Consultant agrees to refund Brazoria County for any payments made to the Consultant that would have been properly payable or reimbursable from Federal or state funds but for the fact that such payment failed to comply with Federal or state assistance programs.

Article 8
Ownership of Documents, Copyright

8.01 The County shall be the absolute and unqualified owner of all drawings, preliminary layouts, electronic documents and drawings, record drawings, sketches, reports, and other documents completed or partially completed, mylar reproducibles, preliminary layouts, created, produced, developed, or prepared, pursuant to this Agreement, by the Consultant or its approved outside advisory or support consultants (collectively the "Documents") with the same force and effect as if the County prepared same.

8.02 Consultant shall deliver all Documents to County within thirty (30) days of the termination or upon completion of this Agreement, whichever occurs first.

8.03 The Consultant may retain one (1) set of reproducible copies of such documents and such copies shall be for the Consultant's sole use in preparation of studies or reports for Brazoria County only. The Consultant is expressly prohibited from selling, licensing or otherwise marketing or donating such documents, or using such documents in the preparation of other work for any other client, without the prior express written permission of the County.

8.04 County shall be the owner of all intellectual property rights of the services rendered hereunder including all rights of copyright therein.

Article 9
Public Contact

9.01 Contact with the news media, citizens of Brazoria County, the State of Texas or other governmental agencies shall be the responsibility of the County. Under no circumstances shall the Consultant release any material or information developed in the performance of its services hereunder without the express prior written permission of the County.

Article 10
Consultant's Insurance Requirements

10.01 Prior to commencement of the Services, Consultant shall furnish County with properly executed certificates of insurance which shall evidence all insurance required and provide that such insurance shall not be canceled, except on 30 days' prior written notice to County. Consultant shall provide certified copies of insurance endorsements and/or policies if requested by County. Consultant shall maintain such insurance coverage from the time Services commence until Services are completed and provide replacement certificates, policies and/or endorsements for any such insurance expiring prior to completion of Services. Consultant shall obtain such insurance written on an Occurrence form (except Professional Liability which is on a Claims Made policy) from such companies having Best rating of V/VII or better, licensed or approved to transact business in the State of Texas, and shall obtain such insurance of the following types and minimum limits set forth on **Exhibit "B."**

10.02 County shall be named as additional insured to all required coverage except for Workers' Compensation and Professional Liability. All liability policies including Workers' Compensation written on behalf of Consultant shall contain a waiver of subrogation in favor of County and members of Commissioners Court.

10.03 If required coverage is written on a claims-made basis, Consultant represents that any retroactive date applicable to coverage under the policy precedes the effective date of the contract; and that continuous coverage will be maintained or an extended discovery period will be exercised for a period of 2 years beginning from the time that work under the Agreement is completed.

Article 11
Indemnification

11.01 THE CONSULTANT SHALL INDEMNIFY THE COUNTY FROM AND AGAINST CLAIMS AND LIABILITY, PERFORMED UNDER THIS CONTRACT WHICH RESULT FROM NEGLIGENT ACT, ERROR, OR OMISSION OF THE CONSULTANT OR OF ANY PERSON EMPLOYED BY THE CONSULTANT. THE CONSULTANT SHALL IN PROPORTION OF CONSULTANT'S LIABILITY BE RESPONSIBLE TO REIMBURSE THE COUNTY FOR REASONABLE EXPENSES, INCLUDING BUT NOT LIMITED TO REASONABLE ATTORNEY'S FEES, TO THE EXTENT ARISING OUT OF THE NEGLIGENT ACTS, ERRORS OR OMISSIONS OF THE CONSULTANT, ITS AGENTS, OR EMPLOYEES.

11.02 CONSULTANTS DUTY TO INDEMNIFY COUNTY SHALL AS DESCRIBED ABOVE BE ABSOLUTE. IT SHALL NOT ABATE OR END BY REASON OF THE EXPIRATION OR TERMINATION OF THIS AGREEMENT UNLESS OTHERWISE AGREED BY COUNTY IN WRITING. THE PROVISIONS OF THIS SECTION SHALL SURVIVE THE TERMINATION OF THE AGREEMENT AND SHALL REMAIN IN FULL FORCE AND EFFECT WITH RESPECT TO ALL SUCH MATTERS NO MATTER WHEN THEY ARISE.

*Article 12
Dispute Resolution*

12.01 In the event of a dispute related to the breach of this Agreement that cannot be settled through negotiation, County and Consultant agree to submit the dispute to mediation.

12.02 All expenses associated with mediation shall be shared fifty (50) percent by each party.

12.03 The requirement to seek mediation shall be a condition required before filing an action at law or in equity, unless to do so would prevent either party from seeking relief in a court of law in equity under any applicable statutes of limitation.

*Article 13
Termination*

13.01 The County may terminate this Agreement at any time by notice in writing to the Consultant. Upon receipt of such notice, the Consultant shall discontinue all services in connection with the performance of this Agreement and shall proceed to promptly cancel all existing orders and contracts insofar as such orders or contracts are chargeable to this Agreement. As soon as practicable after receipt of notice of termination, the Consultant shall submit a statement, showing in detail the services performed under this Agreement to the date of termination. The County shall then pay the Consultant that proportion of the prescribed charges which the services actually performed under this Agreement bear to the total services called for under this Agreement, less such payments on account of the charges as have been previously made. Copies of all completed or partially completed designs, electronic data files, drawings and specifications of any kind prepared under this Agreement shall be delivered to the County when and if this Agreement is terminated.

*Article 14
Notice*

14.01 Any notice permitted or required to be given to the County hereunder may be given by hand-delivery or certified United States mail, postage prepaid, return receipt requested addressed to:

County:

Brazoria County Engineer
451 N. Velasco, Suite 230
Angleton, Texas 77515
ATTN: Matthew Hanks, JD, PE
Email: matth@brazoria-county.com
Phone: 979-864-1265

Consultant:

Carr, Riggs & Ingram, LLC
1031 West Morse Boulevard, Suite 200
Winter Park, Florida 32789
ATTN: Matthew Incinelli, CPA, CCA
Email: mincinelli@cricpa.com
Phone: 407-644-7455

14.02 Such notice shall be deemed given upon receipt of hand-delivery or, if mailed, three days after the date of deposit of the notice in the United States mail as aforesaid.

Article 15
Successors and Assigns

15.01 Neither the County nor the Consultant shall assign, sublet, or transfer its or his interest in this Agreement without the prior written consent of the other. Nothing herein shall be construed as creating any personal liability on the part of any officer or agent of any public body which may be a party hereto.

Article 16
Applicable Law

16.01 The laws of the State of Texas govern all disputes arising out of or relating to this Agreement. The parties hereto acknowledge that venue is proper in Brazoria County, Texas for all legal actions or proceedings arising out of or relating to this Agreement and waive the right to sue or be sued elsewhere. Nothing in this Agreement shall be construed to waive the County's sovereign immunity.

Article 17
Modifications

17.01 This instrument contains the entire Agreement between the parties related to the rights herein granted and obligations herein assumed. Any oral or written representations or modifications concerning this instrument shall be of no force and effect excepting a subsequent modification in writing signed by both parties.

Article 18
Authority of County Engineer

18.01 The County Engineer shall decide any and all questions which may arise as to the interpretation of this Agreement and all questions as to the acceptable fulfillment of this Agreement by the Consultant. His decision shall be final. It is mutually agreed by both parties that the County Engineer shall act as referee in all questions arising under the terms of this Agreement between the parties hereto and that the decisions of the County Engineer in such shall be final and binding alike on both parties hereto. But, nothing contained in this Article shall be construed to authorize the County Engineer to alter, vary or amend any of the terms or provisions of this Agreement.

Article 19
Severability

19.01 If any provision of this Agreement is determined to be invalid, illegal, or unenforceable, the remaining provisions remain in full force, if the essential terms and conditions of this Agreement for each party remain valid, binding, and enforceable.

Article 20
Merger

20.01 The Parties agree that this Agreement contains all of the terms and conditions of the understanding of the parties relating to the subject matter hereof. All prior negotiations, discussions, correspondence and preliminary understandings between the parties and others relating hereto are superseded by this Agreement.

Article 21
Boycott Verification

21.01 This verification is required pursuant to Sections 808, 809, 2271, and 2274 (87(R) Senate Bill 13 and 19 versions) of the Texas Government Code:

Definitions:

1. Per Government Code Chapter 808, "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 purpose
2. Per Government Code Chapter 809, "Boycott energy company" means, without an ordinary business purpose, 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 with a company because the company:
 - (A) engages in the exploration, production, utilization, transportation, sale, or manufacturing of fossil fuel-based energy and does not commit or pledge to meet environmental standards beyond applicable federal and state law; or
 - (B) does business with a company described by Paragraph (A).
3. Per Government Code Chapter 2274 (87(R) Senate Bill 19), "Discriminate against a firearm entity or firearm trade association":
 - (A) means, with respect to the entity or association, to:
 - (i) 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;
 - (ii) 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
 - (iii) terminate an existing business relationship with the entity or association based solely on its status as a firearm entity or firearm trade association;
4. "Company" has the meaning assigned by Texas Government Code Sections 808.001(2), 809.001(2), and 2274.001(2) (87(R) Senate Bill 19).

This verification is only required for a contract that is between a governmental entity and a company with 10 or more full-time employees; and has a value of \$100,000 or more that is to be paid wholly or partly from public funds of the governmental entity. If your contract value or

number of employees does not reach that threshold, please provide a written certification of the contract amount and number of employees.

By signing this contract consultant agrees to the following:

- (A) does not boycott Israel currently;
- (B) will not boycott Israel during the term of the contract the named Company, business or individual with Brazoria County Texas, Texas;
- (C) does not boycott energy companies currently;
- (D) will not boycott energy companies during the term of the contract the named Company, business or individual with Brazoria County, Texas;
- (E) does not boycott a firearm entity of firearm trade association currently; and
- (F) will not boycott a firearm entity of firearm trade association during the term of the contract the named Company, business or individual with Brazoria County, Texas

21.02 All requirements of Subtitle A, Title 8 Government Code Chapter 808, apply to this contract and the Consultant, by signing below, hereby verifies its understanding of the exemptions contained therein.

21.03 Consultant agrees that the contract can be terminated if the Consultant knowingly or intentionally fails to comply with a requirement of this subchapter.

Article 22
Attachments

22.01 The following attachments are a part of this Agreement:

- Exhibit A Scope of Work, Fee Schedule and Project Schedule
- Exhibit B County's minimum insurance requirements
- Exhibit C Compliance with Laws
- Exhibit D Certificate of Interested Parties
- Exhibit E Conflict of Interest Disclosure
- Exhibit F Contract Amendments (As Needed)

Article 23
Execution

23.01 The County executes this Agreement by and through the County Judge acting pursuant to Order of the Commissioners Court of Brazoria County, Texas, so authorizing. This Agreement shall not become effective until executed by all Parties hereto.

Brazoria County, Texas

Carr, Riggs & Ingram, LLC

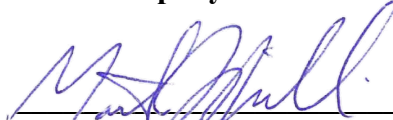
An Alabama company

By:  _____

L.M. (Matt) Sebesta, Jr

County Judge

Date: 11-19-2021

By:  _____

Name: Matthew Incinelli

Title: Partner

Date: November 1, 2021

EXHIBIT "A"
SCOPE OF WORK, FEE SCHEDULE AND PROJECT SCHEDULE

INSERT PROPOSAL AND SCHEDULE



Carr, Riggs & Ingram, LLC
1031 West Morse Boulevard
Suite 200
Winter Park, FL 32789

407.644.7455
407.628.5277 (fax)
CRlcpa.com

October 5, 2021

Susan P. Serrano, C.T.P.M., C.T.C.M.
Purchasing Director
Brazoria County Courthouse West Annex
451 N. Velasco St., Suite 100
Angleton, TX 77515

Dear Ms. Serrano,

The purpose of this letter is to confirm our understanding of the nature and limitations of the services we are to provide for Brazoria County, Texas (the "County"), for the Courthouse Expansion Project Phased Task Order 1: First Baptist Church Demolition and Abatement, with an estimated guaranteed maximum price (GMP) of \$985,047, in accordance with our discussions.

You (the "County") will agree to the procedures described in the attachment to this letter and will acknowledge that the procedures to be performed are appropriate for the intended purpose of the engagement, which is to assist you in determining the final change order value and the final contract value (collectively the "subject matter") for the Brazoria County Courthouse Expansion Project Phased Task Order 1: First Baptist Church Demolition and Abatement (the "Project"), as provided by SpawGlass Construction Corp. (the "Construction Manager" and "responsible party"). Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA). Those standards require that we obtain your written agreement to the procedures to be applied and your acknowledgment that those procedures are appropriate for the intended purpose of the engagement, as described in this letter. The agreement and acknowledgment are contained within this letter. A refusal to provide such agreement and acknowledgment will result in our withdrawal from the engagement. We make no representation that the 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 construction costs of the Project. In addition, we have no obligation to perform any procedures beyond those to which you agree.

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 County. 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.

There may exist circumstances that, in our professional judgment, will require we withdraw from the engagement. Such circumstances include the following:

- You refuse to provide written agreement to the procedures and acknowledge that they are appropriate for the intended purpose of the engagement.
- You fail to provide requested written representations, or we conclude that there is sufficient doubt about the competence, integrity, ethical values, or diligence of those providing the written representations, or we conclude that the written representations provided are otherwise not reliable.
- We determine that the description of the procedures performed or the corresponding findings are misleading in the circumstances of the engagement.
- We determine that restrictions on the performance of procedures are not appropriate.

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 subject matter as presented by the Construction Manager, we will communicate such matters to you.

You agree to the procedures to be performed and acknowledge that they are appropriate for the intended purpose of the engagement.

The Construction Manager is responsible for the construction costs that support the ultimate contract value, and that such costs are in accordance with the contract documents between the Construction Manager and the County. In addition, you are responsible for 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 those procedures.

At the conclusion of our engagement, we will require certain written representations in the form of a representation letter from you confirming, among other things, your responsibility for selecting the criteria and for determining such criteria are appropriate for your purposes. We will also request certain written representations in the form of a representation letter from the Construction Manager's management that, among other things, will confirm the Construction Manager's management's responsibility for the construction costs and final contract value in accordance with the contract documents between the Construction Manager and the Owner.

Any nonattest services provided by CRI do not constitute an audit or attest services under auditing or attestation standards generally accepted in the United States of America and such services will not be conducted in accordance with auditing or attestation standards generally accepted in the United States of America. We will perform any such services in accordance with applicable professional standards. 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. You agree to assume all management responsibilities for any nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, and/or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

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 plan to begin our procedures as soon as possible after being engaged and receiving all the information requested from the County and the Construction Manager. Additionally, we will need confirmation from the Construction Manager that their job cost information is complete and available. Unless unforeseen problems are encountered, we would expect the engagement to be completed with 90 days of the commencement of our procedures and the date all necessary information is received or made available. If we encounter any significant delays, we will inform you promptly.

Electronic Data Communication and Storage and Use of Third Party Service Provider

In the interest of facilitating our services to your company, 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 your company may be transmitted or stored using these methods. We may use third-party service providers to store or transmit this data. In using these data communication and storage methods, our firm employs 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 engagement.

To enhance our services to you, we will use a combination of remote access, secure file transfer, virtual private network or other collaborative, virtual workspace 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 CRI and you 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 acknowledgement and engagement letter, 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 CRI has no responsibility for the activities of its third-party vendors supplying these tools and agree to indemnify and hold CRI 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 Act of God, copies of which you have provided to us pursuant to this agreement, 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

Dispute Resolution

In the event of a dispute between the parties which arises out of or relates to this contract or engagement letter, the breach thereof or the services provided or to be provided hereunder, if the dispute cannot be settled through negotiation, the parties agree that before initiating arbitration, litigation or other dispute resolution procedure, they will first try, in good faith, to resolve the dispute through non-binding mediation. All parties agree that an alternative form of dispute resolution shall not be undertaken by either party until the expiration of fifteen (15) calendar days following notice being provided to the other

party indicating that the dispute cannot be settled through mediation. The mediation will be administered by the American Arbitration Association under its *Dispute Resolution Rules for Professional Accounting and Related Services Disputes*. The costs of any mediation proceedings shall be shared equally by all parties.

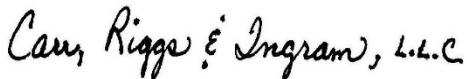
Fees

Based on the size and nature of the project, and other information you have supplied, we estimate our fees for these services not to exceed \$5,750, which includes travel (one site visit to review records in person) and out of pocket expenses. Our invoices for these fees will be rendered each month as work progresses and are payable upon presentation.

If significant additional time is needed we will discuss it with you immediately and arrive at a new fee estimate before we incur additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable upon presentation.

We appreciate the opportunity to assist you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us. If the need for additional procedures arises, or the procedures need to be modified, our agreement with you will need to be revised. It is customary for us to enumerate these revisions in an addendum to this letter. If additional specified parties of the report are added, we will consider whether they need to acknowledge in writing their agreement with the procedures performed or to be performed and their acknowledgment that the procedures are appropriate for their purposes.

Sincerely,



CARR, RIGGS & INGRAM, LLC

Enclosures


Accepted by: Brazoria County, Texas
Signature: 
Title: L. M. "Matt" Sebesta Jr.
Date: November 19, 2021

EXHIBIT A

Brazoria County, Texas
Courthouse Expansion Project
Phased Task Order 1: First Baptist Church Demolition and Abatement
Agreed-Upon Procedures

1. Obtain a copy of the Construction Management Agreement (the “Agreement”), dated [DATE], between Brazoria County, Texas (the “County”) and SpawGlass Construction Corp. (the “Construction Manager”) and exhibits, attachments, and amendments to the Agreement (collectively referred to as the “contract documents”), relative to the Courthouse Expansion Project Phased Task Order 1: First Baptist Church Demolition and Abatement (the “Project”). (Note: The specific dates not yet identified throughout this Exhibit will be communicated in the agreed upon procedures report.)
2. Inquire of the County and the Construction Manager as to whether there are any disputed provisions between the two parties, relative to the contract documents, or if there are any other unresolved disputes. Inquire of the Construction Manager as to whether there are any disputes between the Construction Manager and its subcontractors.
3. Obtain from the Construction Manager, a copy of the final job cost detail, dated [DATE] (the “final job cost detail”).
4. Obtain from the Construction Manager and the County, a copy of the final payment application request issued to the County, dated [DATE] (“final pay application”).
5. Obtain from the Construction Manager a reconciliation between the final job cost detail and the final pay application.
6. From the final job cost detail, select all subcontractors with total costs listed in excess of \$50,000 (“selected subcontractors”) and perform the following:
 - a. Obtain the subcontract and related change orders, executed between the selected subcontractors and the Construction Manager. Compare the total amount recorded in the final job cost detail to the original subcontract amount plus/minus the related change orders.
 - b. Obtain the applicable labor, equipment, and material pricing estimates, vendor invoices, subcontractor markups, or other appropriate documentation (“supporting documentation”) for the subcontractor change orders in 6.a. above. Compare the change order amounts to the supporting documentation.
 - c. Obtain from the Construction Manager the final lien releases or individual payment lien releases totaling the final subcontract value submitted by the selected subcontractor to the Construction Manager. If the Construction Manager does not have the lien releases available, for those payments where the lien release is not available, obtain cancelled checks reflecting such payments made by the Construction Manager to the selected subcontractor (collectively the “payment documentation”). If the Construction Manager provides no lien releases for the selected subcontractors, obtain a check register reflecting all payments to the selected subcontractors and choose a sample (at least 20) of cancelled checks. Compare the final subcontract amount to the payment documentation.

- d. Obtain a listing of owner direct purchases (“ODP”) from the County related to each selected subcontractor. Compare the ODP amounts to the sum of the deductive ODP change orders, per the selected subcontractor.
7. Trace and agree subcontractor costs and credits included in Owner change orders and contingency usage to corresponding change orders with the subcontractor, which have been reviewed in accordance with 6. above.
8. If there are reimbursable labor charges included in the final job cost detail, from the total number of Construction Manager employee payroll transactions listed in the final job cost detail, select a sample of at least 10 Construction Manager payroll transactions. Each sampled payroll transaction will be for a specific, identified time period of the Project.
9. From the items selected in 8. above, perform the following:
 - a. Obtain copy of, or access to, the original timesheet and a payroll register for the time period of the selected transaction, showing gross pay to the employee for each employee selected.
 - b. Compare the amount listed for each sample in the final job cost detail to the items obtained in 9.a. above.
10. If the labor burden is included in reimbursable labor (if any) and is not a fixed percentage, obtain from the Construction Manager a detailed, itemized listing of the labor burden being charged to the labor in the final job cost detail, and perform the following:
 - a. Compare the labor burden rate components to the stipulations stated in the contract documents.
 - b. Obtain supporting documentation for each component of the labor burden detail obtained in 10.a. above.
 - c. Recalculate the labor burden being charged to the final job cost detail by multiplying the gross labor by the labor burden rate from 10.a. above.
11. From the final job cost detail, select all non-subcontractor vendors for which the costs exceed \$50,000 and perform the following:
 - a. For each non-subcontractor vendor selected, obtain a copy of or access to at least three of the original invoices or pricing documents reflected in the final job cost detail, and a copy of the cancelled check or other proof of payment for each item selected.
 - b. Compare the documents obtained in 11.a. to the amount recorded in the final job cost detail.
12. From the final job cost detail, select amounts for payment and performance bond costs and builder’s risk insurance (as applicable) and perform the following:
 - a. Obtain a copy of or access to the original invoices and a copy of the cancelled check or other proof of payment paid directly to a third party. Compare the documentation obtained to the amounts recorded in the final job cost detail.
13. From the final job cost detail, select amounts for general liability insurance and perform the following:
 - a. Where applicable, obtain the Construction Manager’s internal allocation for general liability insurance charges.

- b. Inspect the internal allocation method and calculation. Compare the documentation obtained in 13.a. above to the amounts recorded to the final job cost detail.
 - c. If applicable, obtain third party invoices for internal allocation amounts.
 - d. If there is a self-insured portion of the premium, inquire regarding the calculation methodology for the self-insured portion of the premium. Obtain third party invoices or documentation for the calculation of the self-insured portion of the premium. Specifically inquire if that portion of the premium is based on actuarial calculations. If so, obtain the actuarial report supporting the calculation.
 - e. If applicable, obtain supporting documentation for the allocation base, i.e. annual company-wide revenue for the Construction Manager.
 - f. If applicable, recalculate the Construction Manager's internal allocations and compare the recalculation to the amounts in the final job cost detail.
14. Inquire of the Construction Manager to determine if there are any expenditures, in the final job cost detail, to entities related by common ownership or management to the Construction Manager.
15. If there are expenditures to entities related by common ownership or management noted in 14. above, perform the following:
- a. Report the entity and volume of the transactions to the County.
 - b. Determine if such transactions are properly authorized by the County, in accordance with the contract documents.
16. From the final job cost detail, select at least three transactions (unless internal charges total less than \$3,000) determined to be the Construction Manager's internal charges to the Project, and perform the following:
- a. Obtain calculations for internal charge rates and vendor invoices that support the calculation of the Construction Manager's internal rates.
 - b. Compare the internal charge rates recorded in the final job cost detail to the supporting documentation obtained in 16.a. above.
17. From the final job cost detail, select at least three transactions determined to be equipment rental charges on the Project.
- a. Obtain the vendor invoices for the selected transactions.
 - b. Inspect the vendor invoices and agree charges to the final job cost detail and to compliance with contractual requirements.
18. Inquire of the Construction Manager to determine whether they are using a subcontractor default insurance program ("subguard") for subcontractor bonding requirements. If so, perform the following:
- a. Inspect the final job cost detail, as well as, subcontracts and change order line items for the selected subcontractors noted in 6. above, for line items described as subcontractor bond costs.
 - b. Obtain an invoice and cancelled checks for the subguard charges found in the final job cost detail, if paid to a third party.
 - c. If the charges for subguard are the result of an internal allocation, obtain the internal allocation calculations that support the amounts in the final job cost detail and compare the calculations to the amounts in the final job cost detail.

- d. If there is a self-insured portion of the premium, inquire regarding the calculation methodology for the self-insured portion of the premium. Obtain third party invoices or documentation for the calculation of the self-insured portion of the premium. Specifically inquire if that portion of the premium is based on actuarial calculations. If so, obtain the actuarial report supporting the calculation.
 - e. If internal allocation are used, recalculate the internal allocations and compare the recalculation to the charges in the final job cost detail.
 - f. Obtain written representation that the subcontractors on the Project, enrolled in subguard, have not included bond costs in their payment applications.
19. Obtain all signed and executed change orders between the County and the Construction Manager for the duration of the Project. The final change order may be in draft form and not yet executed.
20. Obtain from the County, a log of the ODPs plus sales tax savings for the entirety of the Project.
21. Compare the ODP plus sales tax savings amount per the log obtained in 20. above, to the total change order amounts obtained in 19. above relative to ODPs.
22. Recalculate the adjusted guaranteed maximum price ("GMP") as follows:
- a. Obtain the original GMP amount, including any fixed or percentage-based Construction Manager fees or lump sums from the contract documents noted in 1. above.
 - b. Add to the original GMP amount the additive change orders and subtract the deductive change orders from 19. above to get the adjusted guaranteed maximum price ("adjusted GMP").
23. For the adjusted GMP amount recalculated in 22.b. above, perform the following:
- a. Obtain the final contract value, per the draft final pay application, noted in 4. above.
 - b. Compare the adjusted GMP amount recalculated in 22.b. above to the final contract value noted in 23.a. above.
24. Recalculate the construction costs plus fee as follows:
- a. Starting with the final job cost detail, adjust for any reductions identified in the application of the above procedures (e.g. subcontractor markup differences, non-reimbursable items, repair/rework items, etc., as applicable) to reach the adjusted final job costs.
 - b. Utilizing the adjusted final job costs, add the fixed lump sum amounts to reach the construction costs plus fee.
 - c. Compare the adjusted GMP amount recalculated in 22.b. above to the construction costs plus fee amount from 24.b. above.
25. Obtain, from the County and/or the Construction Manager, all of the Project's contingency logs and usage documents and inspect all contingency usage forms for the County's designated representative's signature of approval.
26. Compare the ending balances in the contingency funds, per the contingency logs obtained in 25. above, to the change order amount of the funds returning to the County, as obtained in 19. above.



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October 5, 2021

Susan P. Serrano, C.T.P.M., C.T.C.M.
Purchasing Director
Brazoria County Courthouse West Annex
451 N. Velasco St., Suite 100
Angleton, TX 77515

Dear Ms. Serrano,

The purpose of this letter is to confirm our understanding of the nature and limitations of the services we are to provide for Brazoria County, Texas (the "County"), for the Courthouse Expansion Project Phased Task Order 2: Administration and Emergency Operation Center Decking Package, with an estimated guaranteed maximum price (GMP) of \$1,436,171, in accordance with our discussions.

You (the "County") will agree to the procedures described in the attachment to this letter and will acknowledge that the procedures to be performed are appropriate for the intended purpose of the engagement, which is to assist you in determining the final change order value and the final contract value (collectively the "subject matter") for the Brazoria County Courthouse Expansion Project Phased Task Order 2: Administration and Emergency Operation Center Decking Package (the "Project"), as provided by SpawGlass Construction Corp. (the "Construction Manager" and "responsible party"). Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA). Those standards require that we obtain your written agreement to the procedures to be applied and your acknowledgment that those procedures are appropriate for the intended purpose of the engagement, as described in this letter. The agreement and acknowledgment are contained within this letter. A refusal to provide such agreement and acknowledgment will result in our withdrawal from the engagement. We make no representation that the 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 construction costs of the Project. In addition, we have no obligation to perform any procedures beyond those to which you agree.

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 County. 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.

There may exist circumstances that, in our professional judgment, will require we withdraw from the engagement. Such circumstances include the following:

- You refuse to provide written agreement to the procedures and acknowledge that they are appropriate for the intended purpose of the engagement.
- You fail to provide requested written representations, or we conclude that there is sufficient doubt about the competence, integrity, ethical values, or diligence of those providing the written representations, or we conclude that the written representations provided are otherwise not reliable.
- We determine that the description of the procedures performed or the corresponding findings are misleading in the circumstances of the engagement.
- We determine that restrictions on the performance of procedures are not appropriate.

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 subject matter as presented by the Construction Manager, we will communicate such matters to you.

You agree to the procedures to be performed and acknowledge that they are appropriate for the intended purpose of the engagement.

The Construction Manager is responsible for the construction costs that support the ultimate contract value, and that such costs are in accordance with the contract documents between the Construction Manager and the County. In addition, you are responsible for 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 those procedures.

At the conclusion of our engagement, we will require certain written representations in the form of a representation letter from you confirming, among other things, your responsibility for selecting the criteria and for determining such criteria are appropriate for your purposes. We will also request certain written representations in the form of a representation letter from the Construction Manager's management that, among other things, will confirm the Construction Manager's management's responsibility for the construction costs and final contract value in accordance with the contract documents between the Construction Manager and the Owner.

Any nonattest services provided by CRI do not constitute an audit or attest services under auditing or attestation standards generally accepted in the United States of America and such services will not be conducted in accordance with auditing or attestation standards generally accepted in the United States of America. We will perform any such services in accordance with applicable professional standards. 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. You agree to assume all management responsibilities for any nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, and/or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

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 plan to begin our procedures as soon as possible after being engaged and receiving all the information requested from the County and the Construction Manager. Additionally, we will need confirmation from the Construction Manager that their job cost information is complete and available. Unless unforeseen problems are encountered, we would expect the engagement to be completed with 90 days of the commencement of our procedures and the date all necessary information is received or made available. If we encounter any significant delays, we will inform you promptly.

Electronic Data Communication and Storage and Use of Third Party Service Provider

In the interest of facilitating our services to your company, 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 your company may be transmitted or stored using these methods. We may use third-party service providers to store or transmit this data. In using these data communication and storage methods, our firm employs 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 engagement.

To enhance our services to you, we will use a combination of remote access, secure file transfer, virtual private network or other collaborative, virtual workspace 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 CRI and you 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 acknowledgement and engagement letter, 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 CRI has no responsibility for the activities of its third-party vendors supplying these tools and agree to indemnify and hold CRI 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 Act of God, copies of which you have provided to us pursuant to this agreement, 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

Dispute Resolution

In the event of a dispute between the parties which arises out of or relates to this contract or engagement letter, the breach thereof or the services provided or to be provided hereunder, if the dispute cannot be settled through negotiation, the parties agree that before initiating arbitration, litigation or other dispute resolution procedure, they will first try, in good faith, to resolve the dispute through non-binding mediation. All parties agree that an alternative form of dispute resolution shall not be undertaken by either party until the expiration of fifteen (15) calendar days following notice being provided to the other

party indicating that the dispute cannot be settled through mediation. The mediation will be administered by the American Arbitration Association under its *Dispute Resolution Rules for Professional Accounting and Related Services Disputes*. The costs of any mediation proceedings shall be shared equally by all parties.

Fees

Based on the size and nature of the project, and other information you have supplied, we estimate our fees for these services not to exceed \$4,850, which includes travel (one site visit to review records in person) and out of pocket expenses. Our invoices for these fees will be rendered each month as work progresses and are payable upon presentation.

If significant additional time is needed we will discuss it with you immediately and arrive at a new fee estimate before we incur additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable upon presentation.

We appreciate the opportunity to assist you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us. If the need for additional procedures arises, or the procedures need to be modified, our agreement with you will need to be revised. It is customary for us to enumerate these revisions in an addendum to this letter. If additional specified parties of the report are added, we will consider whether they need to acknowledge in writing their agreement with the procedures performed or to be performed and their acknowledgment that the procedures are appropriate for their purposes.

Sincerely,

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

CARR, RIGGS & INGRAM, LLC

Enclosures

Accepted by: Brazoria County, Texas

Signature: 

Title: L. M. "Matt" Sebesta Jr.

Date: November 19, 2021

EXHIBIT A

Brazoria County, Texas
Courthouse Expansion Project
Phased Task Order 2: Administration and Emergency Operation Center Decking Package
Agreed-Upon Procedures

1. Obtain a copy of the Construction Management Agreement (the "Agreement"), dated [DATE], between Brazoria County, Texas (the "County") and SpawGlass Construction Corp. (the "Construction Manager") and exhibits, attachments, and amendments to the Agreement (collectively referred to as the "contract documents"), relative to the Courthouse Expansion Project Phased Task Order 2: Administration and Emergency Operation Center Decking Package (the "Project"). (Note: The specific dates not yet identified throughout this Exhibit will be communicated in the agreed upon procedures report.)
2. Inquire of the County and the Construction Manager as to whether there are any disputed provisions between the two parties, relative to the contract documents, or if there are any other unresolved disputes. Inquire of the Construction Manager as to whether there are any disputes between the Construction Manager and its subcontractors.
3. Obtain from the Construction Manager, a copy of the final job cost detail, dated [DATE] (the "final job cost detail").
4. Obtain from the Construction Manager and the County, a copy of the final payment application request issued to the County, dated [DATE] ("final pay application").
5. Obtain from the Construction Manager a reconciliation between the final job cost detail and the final pay application.
6. From the final job cost detail, select all subcontractors with total costs listed in excess of \$50,000 ("selected subcontractors") and perform the following:
 - a. Obtain the subcontract and related change orders, executed between the selected subcontractors and the Construction Manager. Compare the total amount recorded in the final job cost detail to the original subcontract amount plus/minus the related change orders.
 - b. Obtain the applicable labor, equipment, and material pricing estimates, vendor invoices, subcontractor markups, or other appropriate documentation ("supporting documentation") for the subcontractor change orders in 6.a. above. Compare the change order amounts to the supporting documentation.
 - c. Obtain from the Construction Manager the final lien releases or individual payment lien releases totaling the final subcontract value submitted by the selected subcontractor to the Construction Manager. If the Construction Manager does not have the lien releases available, for those payments where the lien release is not available, obtain cancelled checks reflecting such payments made by the Construction Manager to the selected subcontractor (collectively the "payment documentation"). If the Construction Manager provides no lien releases for the selected subcontractors, obtain a check register reflecting all payments to the selected subcontractors and choose a sample (at least 20) of cancelled checks. Compare the final subcontract amount to the payment documentation.

- d. Obtain a listing of owner direct purchases (“ODP”) from the County related to each selected subcontractor. Compare the ODP amounts to the sum of the deductive ODP change orders, per the selected subcontractor.
7. Trace and agree subcontractor costs and credits included in Owner change orders and contingency usage to corresponding change orders with the subcontractor, which have been reviewed in accordance with 6. above.
8. From the final job cost detail, select all non-subcontractor vendors for which the costs exceed \$50,000 and perform the following:
 - a. For each non-subcontractor vendor selected, obtain a copy of or access to at least three of the original invoices or pricing documents reflected in the final job cost detail, and a copy of the cancelled check or other proof of payment for each item selected.
 - b. Compare the documents obtained in 8.a. to the amount recorded in the final job cost detail.
9. From the final job cost detail, select amounts for payment and performance bond costs and builder’s risk insurance (as applicable) and perform the following:
 - a. Obtain a copy of or access to the original invoices and a copy of the cancelled check or other proof of payment paid directly to a third party. Compare the documentation obtained to the amounts recorded in the final job cost detail.
10. From the final job cost detail, select amounts for general liability insurance and perform the following:
 - a. Where applicable, obtain the Construction Manager’s internal allocation for general liability insurance charges.
 - b. Inspect the internal allocation method and calculation. Compare the documentation obtained in 10.a. above to the amounts recorded to the final job cost detail.
 - c. If applicable, obtain third party invoices for internal allocation amounts.
 - d. If there is a self-insured portion of the premium, inquire regarding the calculation methodology for the self-insured portion of the premium. Obtain third party invoices or documentation for the calculation of the self-insured portion of the premium. Specifically inquire if that portion of the premium is based on actuarial calculations. If so, obtain the actuarial report supporting the calculation.
 - e. If applicable, obtain supporting documentation for the allocation base, i.e. annual company-wide revenue for the Construction Manager.
 - f. If applicable, recalculate the Construction Manager’s internal allocations and compare the recalculation to the amounts in the final job cost detail.
11. Inquire of the Construction Manager to determine whether they are using a subcontractor default insurance program (“subguard”) for subcontractor bonding requirements. If so, perform the following:
 - a. Inspect the final job cost detail, as well as, subcontracts and change order line items for the selected subcontractors noted in 6. above, for line items described as subcontractor bond costs.
 - b. Obtain an invoice and cancelled checks for the subguard charges found in the final job cost detail, if paid to a third party.

- c. If the charges for subguard are the result of an internal allocation, obtain the internal allocation calculations that support the amounts in the final job cost detail and compare the calculations to the amounts in the final job cost detail.
 - d. If there is a self-insured portion of the premium, inquire regarding the calculation methodology for the self-insured portion of the premium. Obtain third party invoices or documentation for the calculation of the self-insured portion of the premium. Specifically inquire if that portion of the premium is based on actuarial calculations. If so, obtain the actuarial report supporting the calculation.
 - e. If internal allocation are used, recalculate the internal allocations and compare the recalculation to the charges in the final job cost detail.
 - f. Obtain written representation that the subcontractors on the Project, enrolled in subguard, have not included bond costs in their payment applications.
12. Obtain all signed and executed change orders between the County and the Construction Manager for the duration of the Project. The final change order may be in draft form and not yet executed.
13. Obtain from the County, a log of the ODPs plus sales tax savings for the entirety of the Project.
14. Compare the ODP plus sales tax savings amount per the log obtained in 13. above, to the total change order amounts obtained in 12. above relative to ODPs.
15. Recalculate the adjusted guaranteed maximum price ("GMP") as follows:
 - a. Obtain the original GMP amount, including any fixed or percentage-based Construction Manager fees or lump sums from the contract documents noted in 1. above.
 - b. Add to the original GMP amount the additive change orders and subtract the deductive change orders from 12. above to get the adjusted guaranteed maximum price ("adjusted GMP").
16. For the adjusted GMP amount recalculated in 15.b. above, perform the following:
 - a. Obtain the final contract value, per the draft final pay application, noted in 4. above.
 - b. Compare the adjusted GMP amount recalculated in 15.b. above to the final contract value noted in 16.a. above.
17. Recalculate the construction costs plus fee as follows:
 - a. Starting with the final job cost detail, adjust for any reductions identified in the application of the above procedures (e.g. subcontractor markup differences, non-reimbursable items, repair/rework items, etc., as applicable) to reach the adjusted final job costs.
 - b. Utilizing the adjusted final job costs, add the fixed lump sum amounts to reach the construction costs plus fee.
 - c. Compare the adjusted GMP amount recalculated in 15.b. above to the construction costs plus fee amount from 17.b. above.



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October 5, 2021

Susan P. Serrano, C.T.P.M., C.T.C.M.
Purchasing Director
Brazoria County Courthouse West Annex
451 N. Velasco St., Suite 100
Angleton, TX 77515

Dear Ms. Serrano,

The purpose of this letter is to confirm our understanding of the nature and limitations of the services we are to provide for Brazoria County, Texas (the "County"), for the Courthouse Expansion Project Phased Task Order 4: Emergency Operation Center Construction, with an estimated guaranteed maximum price (GMP) of \$8,012,517, in accordance with our discussions.

You (the "County") will agree to the procedures described in the attachment to this letter and will acknowledge that the procedures to be performed are appropriate for the intended purpose of the engagement, which is to assist you in determining the final change order value and the final contract value (collectively the "subject matter") for the Brazoria County Courthouse Expansion Project Phased Task Order 4: Emergency Operation Center Construction (the "Project"), as provided by SpawGlass Construction Corp. (the "Construction Manager" and "responsible party"). Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA). Those standards require that we obtain your written agreement to the procedures to be applied and your acknowledgment that those procedures are appropriate for the intended purpose of the engagement, as described in this letter. The agreement and acknowledgment are contained within this letter. A refusal to provide such agreement and acknowledgment will result in our withdrawal from the engagement. We make no representation that the 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 construction costs of the Project. In addition, we have no obligation to perform any procedures beyond those to which you agree.

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 County. 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.

There may exist circumstances that, in our professional judgment, will require we withdraw from the engagement. Such circumstances include the following:

- You refuse to provide written agreement to the procedures and acknowledge that they are appropriate for the intended purpose of the engagement.
- You fail to provide requested written representations, or we conclude that there is sufficient doubt about the competence, integrity, ethical values, or diligence of those providing the written representations, or we conclude that the written representations provided are otherwise not reliable.
- We determine that the description of the procedures performed or the corresponding findings are misleading in the circumstances of the engagement.
- We determine that restrictions on the performance of procedures are not appropriate.

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 subject matter as presented by the Construction Manager, we will communicate such matters to you.

You agree to the procedures to be performed and acknowledge that they are appropriate for the intended purpose of the engagement.

The Construction Manager is responsible for the construction costs that support the ultimate contract value, and that such costs are in accordance with the contract documents between the Construction Manager and the County. In addition, you are responsible for 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 those procedures.

At the conclusion of our engagement, we will require certain written representations in the form of a representation letter from you confirming, among other things, your responsibility for selecting the criteria and for determining such criteria are appropriate for your purposes. We will also request certain written representations in the form of a representation letter from the Construction Manager's management that, among other things, will confirm the Construction Manager's management's responsibility for the construction costs and final contract value in accordance with the contract documents between the Construction Manager and the Owner.

Any nonattest services provided by CRI do not constitute an audit or attest services under auditing or attestation standards generally accepted in the United States of America and such services will not be conducted in accordance with auditing or attestation standards generally accepted in the United States of America. We will perform any such services in accordance with applicable professional standards. 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. You agree to assume all management responsibilities for any nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, and/or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

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 plan to begin our procedures as soon as possible after being engaged and receiving all the information requested from the County and the Construction Manager. Additionally, we will need confirmation from the Construction Manager that their job cost information is complete and available. Unless unforeseen problems are encountered, we would expect the engagement to be completed with 90 days of the commencement of our procedures and the date all necessary information is received or made available. If we encounter any significant delays, we will inform you promptly.

Electronic Data Communication and Storage and Use of Third Party Service Provider

In the interest of facilitating our services to your company, 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 your company may be transmitted or stored using these methods. We may use third-party service providers to store or transmit this data. In using these data communication and storage methods, our firm employs 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 engagement.

To enhance our services to you, we will use a combination of remote access, secure file transfer, virtual private network or other collaborative, virtual workspace 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 CRI and you 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 acknowledgement and engagement letter, 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 CRI has no responsibility for the activities of its third-party vendors supplying these tools and agree to indemnify and hold CRI 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 Act of God, copies of which you have provided to us pursuant to this agreement, 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

Dispute Resolution

In the event of a dispute between the parties which arises out of or relates to this contract or engagement letter, the breach thereof or the services provided or to be provided hereunder, if the dispute cannot be settled through negotiation, the parties agree that before initiating arbitration, litigation or other dispute resolution procedure, they will first try, in good faith, to resolve the dispute through non-binding mediation. All parties agree that an alternative form of dispute resolution shall not be undertaken by either party until the expiration of fifteen (15) calendar days following notice being provided to the other

party indicating that the dispute cannot be settled through mediation. The mediation will be administered by the American Arbitration Association under its *Dispute Resolution Rules for Professional Accounting and Related Services Disputes*. The costs of any mediation proceedings shall be shared equally by all parties.

Fees

Based on the size and nature of the project, and other information you have supplied, we estimate our fees for these services not to exceed \$16,400, which includes travel (one site visit to review records in person) and out of pocket expenses. Our invoices for these fees will be rendered each month as work progresses and are payable upon presentation.

If significant additional time is needed we will discuss it with you immediately and arrive at a new fee estimate before we incur additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable upon presentation.

We appreciate the opportunity to assist you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us. If the need for additional procedures arises, or the procedures need to be modified, our agreement with you will need to be revised. It is customary for us to enumerate these revisions in an addendum to this letter. If additional specified parties of the report are added, we will consider whether they need to acknowledge in writing their agreement with the procedures performed or to be performed and their acknowledgment that the procedures are appropriate for their purposes.


Sincerely,

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

CARR, RIGGS & INGRAM, LLC

Enclosures

Accepted by: Brazoria County, Texas

Signature:  _____

Title: L. M. "Matt" Sebesta Jr.

Date: November 19, 2021

EXHIBIT A

Brazoria County, Texas
Courthouse Expansion Project
Phased Task Order 4: Emergency Operation Center Construction
Agreed-Upon Procedures

1. Obtain a copy of the Construction Management Agreement (the "Agreement"), dated [DATE], between Brazoria County, Texas (the "County") and SpawGlass Construction Corp. (the "Construction Manager") and exhibits, attachments, and amendments to the Agreement (collectively referred to as the "contract documents"), relative to the Courthouse Expansion Project Phased Task Order 4: Emergency Operation Center Construction (the "Project"). (Note: The specific dates not yet identified throughout this Exhibit will be communicated in the agreed upon procedures report.)
2. Inquire of the County and the Construction Manager as to whether there are any disputed provisions between the two parties, relative to the contract documents, or if there are any other unresolved disputes. Inquire of the Construction Manager as to whether there are any disputes between the Construction Manager and its subcontractors.
3. Obtain from the Construction Manager, a copy of the final job cost detail, dated [DATE] (the "final job cost detail").
4. Obtain from the Construction Manager and the County, a copy of the final payment application request issued to the County, dated [DATE] ("final pay application").
5. Obtain from the Construction Manager a reconciliation between the final job cost detail and the final pay application.
6. From the final job cost detail, select all subcontractors with total costs listed in excess of \$50,000 ("selected subcontractors") and perform the following:
 - a. Obtain the subcontract and related change orders, executed between the selected subcontractors and the Construction Manager. Compare the total amount recorded in the final job cost detail to the original subcontract amount plus/minus the related change orders.
 - b. Obtain the applicable labor, equipment, and material pricing estimates, vendor invoices, subcontractor markups, or other appropriate documentation ("supporting documentation") for the subcontractor change orders in 6.a. above. Compare the change order amounts to the supporting documentation.
 - c. Obtain from the Construction Manager the final lien releases or individual payment lien releases totaling the final subcontract value submitted by the selected subcontractor to the Construction Manager. If the Construction Manager does not have the lien releases available, for those payments where the lien release is not available, obtain cancelled checks reflecting such payments made by the Construction Manager to the selected subcontractor (collectively the "payment documentation"). If the Construction Manager provides no lien releases for the selected subcontractors, obtain a check register reflecting all payments to the selected subcontractors and choose a sample (at least 20) of cancelled checks. Compare the final subcontract amount to the payment documentation.

- d. Obtain a listing of owner direct purchases (“ODP”) from the County related to each selected subcontractor. Compare the ODP amounts to the sum of the deductive ODP change orders, per the selected subcontractor.
7. Trace and agree subcontractor costs and credits included in Owner change orders and contingency usage to corresponding change orders with the subcontractor, which have been reviewed in accordance with 6. above.
8. If there are reimbursable labor charges included in the final job cost detail, from the total number of Construction Manager employee payroll transactions listed in the final job cost detail, select a sample of at least 10 Construction Manager payroll transactions. Each sampled payroll transaction will be for a specific, identified time period of the Project.
9. From the items selected in 8. above, perform the following:
 - a. Obtain copy of, or access to, the original timesheet and a payroll register for the time period of the selected transaction, showing gross pay to the employee for each employee selected.
 - b. Compare the amount listed for each sample in the final job cost detail to the items obtained in 9.a. above.
10. If the labor burden is included in reimbursable labor (if any) and is not a fixed percentage, obtain from the Construction Manager a detailed, itemized listing of the labor burden being charged to the labor in the final job cost detail, and perform the following:
 - a. Compare the labor burden rate components to the stipulations stated in the contract documents.
 - b. Obtain supporting documentation for each component of the labor burden detail obtained in 10.a. above.
 - c. Recalculate the labor burden being charged to the final job cost detail by multiplying the gross labor by the labor burden rate from 10.a. above.
11. From the final job cost detail, select all non-subcontractor vendors for which the costs exceed \$50,000 and perform the following:
 - a. For each non-subcontractor vendor selected, obtain a copy of or access to at least five of the original invoices or pricing documents reflected in the final job cost detail, and a copy of the cancelled check or other proof of payment for each item selected.
 - b. Compare the documents obtained in 11.a. to the amount recorded in the final job cost detail.
12. From the final job cost detail, select amounts for payment and performance bond costs and builder’s risk insurance (as applicable) and perform the following:
 - a. Obtain a copy of or access to the original invoices and a copy of the cancelled check or other proof of payment paid directly to a third party. Compare the documentation obtained to the amounts recorded in the final job cost detail.
13. From the final job cost detail, select amounts for general liability insurance and perform the following:
 - a. Where applicable, obtain the Construction Manager’s internal allocation for general liability insurance charges.

- b. Inspect the internal allocation method and calculation. Compare the documentation obtained in 13.a. above to the amounts recorded to the final job cost detail.
 - c. If applicable, obtain third party invoices for internal allocation amounts.
 - d. If there is a self-insured portion of the premium, inquire regarding the calculation methodology for the self-insured portion of the premium. Obtain third party invoices or documentation for the calculation of the self-insured portion of the premium. Specifically inquire if that portion of the premium is based on actuarial calculations. If so, obtain the actuarial report supporting the calculation.
 - e. If applicable, obtain supporting documentation for the allocation base, i.e. annual company-wide revenue for the Construction Manager.
 - f. If applicable, recalculate the Construction Manager's internal allocations and compare the recalculation to the amounts in the final job cost detail.
14. Inquire of the Construction Manager to determine if there are any expenditures, in the final job cost detail, to entities related by common ownership or management to the Construction Manager.
15. If there are expenditures to entities related by common ownership or management noted in 14. above, perform the following:
- a. Report the entity and volume of the transactions to the County.
 - b. Determine if such transactions are properly authorized by the County, in accordance with the contract documents.
16. From the final job cost detail, select at least five transactions (unless internal charges total less than \$3,000) determined to be the Construction Manager's internal charges to the Project, and perform the following:
- a. Obtain calculations for internal charge rates and vendor invoices that support the calculation of the Construction Manager's internal rates.
 - b. Compare the internal charge rates recorded in the final job cost detail to the supporting documentation obtained in 16.a. above.
17. From the final job cost detail, select at least five transactions determined to be equipment rental charges on the Project.
- a. Obtain the vendor invoices for the selected transactions.
 - b. Inspect the vendor invoices and agree charges to the final job cost detail and to compliance with contractual requirements.
18. Inquire of the Construction Manager to determine whether they are using a subcontractor default insurance program ("subguard") for subcontractor bonding requirements. If so, perform the following:
- a. Inspect the final job cost detail, as well as, subcontracts and change order line items for the selected subcontractors noted in 6. above, for line items described as subcontractor bond costs.
 - b. Obtain an invoice and cancelled checks for the subguard charges found in the final job cost detail, if paid to a third party.
 - c. If the charges for subguard are the result of an internal allocation, obtain the internal allocation calculations that support the amounts in the final job cost detail and compare the calculations to the amounts in the final job cost detail.

- d. If there is a self-insured portion of the premium, inquire regarding the calculation methodology for the self-insured portion of the premium. Obtain third party invoices or documentation for the calculation of the self-insured portion of the premium. Specifically inquire if that portion of the premium is based on actuarial calculations. If so, obtain the actuarial report supporting the calculation.
 - e. If internal allocation are used, recalculate the internal allocations and compare the recalculation to the charges in the final job cost detail.
 - f. Obtain written representation that the subcontractors on the Project, enrolled in subguard, have not included bond costs in their payment applications.
19. Obtain all signed and executed change orders between the County and the Construction Manager for the duration of the Project. The final change order may be in draft form and not yet executed.
20. Obtain from the County, a log of the ODPs plus sales tax savings for the entirety of the Project.
21. Compare the ODP plus sales tax savings amount per the log obtained in 20. above, to the total change order amounts obtained in 19. above relative to ODPs.
22. Recalculate the adjusted guaranteed maximum price ("GMP") as follows:
- a. Obtain the original GMP amount, including any fixed or percentage-based Construction Manager fees or lump sums from the contract documents noted in 1. above.
 - b. Add to the original GMP amount the additive change orders and subtract the deductive change orders from 19. above to get the adjusted guaranteed maximum price ("adjusted GMP").
23. For the adjusted GMP amount recalculated in 22.b. above, perform the following:
- a. Obtain the final contract value, per the draft final pay application, noted in 4. above.
 - b. Compare the adjusted GMP amount recalculated in 22.b. above to the final contract value noted in 23.a. above.
24. Recalculate the construction costs plus fee as follows:
- a. Starting with the final job cost detail, adjust for any reductions identified in the application of the above procedures (e.g. subcontractor markup differences, non-reimbursable items, repair/rework items, etc., as applicable) to reach the adjusted final job costs.
 - b. Utilizing the adjusted final job costs, add the fixed lump sum amounts to reach the construction costs plus fee.
 - c. Compare the adjusted GMP amount recalculated in 22.b. above to the construction costs plus fee amount from 24.b. above.
25. Obtain, from the County and/or the Construction Manager, all of the Project's contingency logs and usage documents and inspect all contingency usage forms for the County's designated representative's signature of approval.
26. Compare the ending balances in the contingency funds, per the contingency logs obtained in 25. above, to the change order amount of the funds returning to the County, as obtained in 19. above.

EXHIBIT “B”
INSURANCE REQUIREMENTS

1. Workers Compensation in accordance with the laws of the State of Texas. Substitutes to genuine Workers’ Compensation Insurance will not be allowed.
2. Employers’ Liability insurance with limits of not less than \$1,000,000 per injury by accident, \$1,000,000 per injury by disease, and \$1,000,000 per bodily injury by disease.
3. Commercial general liability insurance with a limit of not less than \$1,000,000 each occurrence and \$2,000,000 in the annual aggregate. Policy shall cover liability for bodily injury, personal injury, and property damage and products/completed operations arising out of the business operations of the policyholder.
4. Business Automobile Liability coverage applying to owned, non-owned and hired automobiles with limits not less than \$1,000,000 each occurrence combined single limit for Bodily Injury and Property Damage combined.
5. Professional Liability insurance with limits not less than \$1,000,000 each claim/annual aggregate.

EXHIBIT “C”
COMPLIANCE WITH LAWS

The Consultant agrees to abide by any and all applicable Federal and state laws. The following list of Federal laws is illustrative of the type of requirements generally applicable to transportation projects. It is not intended to be exhaustive. The Consultant shall require that its contractors and subcontractors comply with applicable laws:

- i. The Americans With Disabilities Act of 1990 and implementing regulations (42 U.S.C. §§ 12101 et seq.; 28 C.F.R. § 35; 29 C.F.R. § 1630);
- ii. Title VI of the Civil Rights Act of 1964, as amended (42 U.S.C. §§ 2000d et seq.) and United States Department of Transportation regulation, 49 C.F.R. Part 21;
- iii. The Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, as amended (42 U.S.C. §§ 4601 et seq.), with the understanding that the requirements of said Act are not applicable with respect to utility relocations except with respect to acquisitions by the Borrower of easements or other real property rights for the relocated facilities;
- iv. Equal employment opportunity requirements under Executive Order 11246 dated September 24, 1965 (30 F.R. 12319), any Executive Order amending such order, and implementing regulations (29 C.F.R. §§ 1625-27, 1630; 28 C.F.R. § 35; 41 C.F.R. § 60; and 49 C.F.R. § 27);
- v. Restrictions governing the use of Federal appropriated funds for lobbying (31 U.S.C. § 1352; 49 C.F.R. § 20);
- vi. The Clean Air Act, as amended (42 U.S.C. §§ 1857 et seq., as amended by Pub. L. 91-604);
- vii. The National Environmental Policy Act of 1969 (42 U.S.C. §§ 4321 et seq.);
- viii. The Federal Water Pollution Control Act, as amended (33 U.S.C. §§ 1251 et seq., as amended by Pub. L. 92-500);
- ix. The Endangered Species Act, 16 U.S.C. § 1531, et seq.
- x. 23 U.S.C. §138 [49 U.S.C. §303]
- xi. The health and safety requirements set forth in 23 C.F.R. § 635.108;
- xii. The prevailing wage requirements set forth in 42 U.S.C. § 276a, 23 U.S.C. § 113, as supplemented by 29 C.F.R. Part 5, 23 C.F.R. §§ 635.117(f), 635.118 and FHWA Form 1273 §§ IV and V for those contracts that involve construction of highway improvements;
- xiii. The Buy America requirements set forth in Section 165 of the Surface Transportation Assistance Act of 1982 and implementing regulations (23 C.F.R. § 635.410);
- xiv. The requirements of 23 U.S.C. §§ 101 et seq. and 23 C.F.R.; and

- xv. The applicable requirements of 49 C.F.R. Part 26 relating to the Disadvantaged Business Enterprise program.

AGREED TO AND ACKNOWLEDGED THIS *[date]* 11/1/2021

Carr, Riggs & Ingram, LLC
an Alabama company

By: 
Name: Matthew Incinelli
Title: Partner
Date: 11/1/2021

EXHIBIT “D”
CERTIFICATE OF INTERESTED PARTIES

Effective January 1, 2016, all contracts and contract amendments, extensions, or renewals executed by the Commissioners Court will require the completion of Form 1295 “Certificate of Interested Parties” pursuant to Government Code § 2252.908. Form 1295 must be completed by the Consultant and submitted with the partially executed Professional Services Agreement prior to final execution by Brazoria County. The Consultant shall update this document and resubmit it as needed for the duration of this contract.

The Texas Ethics Commission has posted a video which explains the process on how to submit Form 1295. The video link is available on the Brazoria County Purchasing website at <http://brazoriacountytx.gov/departments/purchasing/doing-business>.

EXHIBIT “E”
CONFLICT OF INTEREST DISCLOSURE

Texas Local Government Code Chapter 176 requires that any vendor or person who enters or seeks to enter into a contract with a local governmental entity (including any agent of such person or vendor) disclose in the Questionnaire Form CIQ the vendor or person’s employment, affiliation, business relationship, family relationship or provision of gifts that might cause a conflict of interest with a local governmental entity. By law, this questionnaire must be completed and filed with the records administrator of Brazoria County no later than the seventh business day after the date the person engages or communicates with Brazoria County or becomes aware of facts that require the completion of the questionnaire pursuant to Texas Local Government Code Section 176.006.

A person commits an offense if the person knowingly violates Texas Local Government Code section 176.006. An offense under this section is a Class C misdemeanor.

A copy of House Bill 23 which amended the Texas Local Government Code Chapter 176 is available at: <http://www.capitol.state.tx.us/tlodocs/84R/billtext/html/HB00023F.HTM>.

Texas Local Government Code Chapter 176 can be found here:
<http://www.statutes.legis.state.tx.us/Docs/LG/htm/LG.176.htm>.

By submitting a response to this request, the Consultant represents compliance with the requirements of Texas Local Government Code Chapter 176. If required, send completed forms to:

Brazoria County Courthouse
County Clerk’s Office
111 E. Locust Street, Suite 200
Angleton, TX 77515



CERTIFICATE OF LIABILITY INSURANCE

CARRR-2

OP ID: JR

DATE (MM/DD/YYYY)

01/06/2021

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Whittaker-Warren Insurance P.O. Box 311283 Enterprise, AL 36331 Forrest J. Warren	CONTACT NAME: Forrest J. Warren PHONE (A/C, No, Ext): 334-347-2631 E-MAIL ADDRESS: Jennifer@whittakerwarren.com		FAX (A/C, No): 334-393-2345
	INSURER(S) AFFORDING COVERAGE		NAIC #
INSURED Carr, Riggs, & Ingram, LLC P.O. Box 312044 Enterprise, AL 36331	INSURER A: Continental Casualty Company		20443
	INSURER B: American Casualty Company of		20427
	INSURER C: Continental Insurance Company		35289
	INSURER D:		
	INSURER E:		
INSURER F:			

COVERAGES**CERTIFICATE NUMBER:****REVISION NUMBER:**


THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR			6045711126	01/07/2021	01/07/2022	EACH OCCURRENCE \$ 1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 500,000
							MED EXP (Any one person) \$ 15,000
							PERSONAL & ADV INJURY \$ 1,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE \$ 2,000,000
	<input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC						PRODUCTS - COMP/OP AGG \$ 2,000,000
	OTHER:						Emp Ben. \$ 1,000,000
B	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS			6045711112	01/07/2021	01/07/2022	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000
							BODILY INJURY (Per person) \$
							BODILY INJURY (Per accident) \$
							PROPERTY DAMAGE (Per accident) \$
							\$
C	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE			6045711143	01/07/2021	01/07/2022	EACH OCCURRENCE \$ 20,000,000
							AGGREGATE \$ 20,000,000
	DED <input checked="" type="checkbox"/> RETENTION \$ 10000						\$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		Y/N <input type="checkbox"/>	6045689709	12/31/2020	12/31/2021	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER
							E.L. EACH ACCIDENT \$ 1,000,000
							E.L. DISEASE - EA EMPLOYEE \$ 1,000,000
							E.L. DISEASE - POLICY LIMIT \$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Office Location: 1031 W Morse Blvd, Suite 200, Winter Park, FL 32789

CERTIFICATE HOLDER**CANCELLATION**

	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE 

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CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
08/11/2020

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Edgewood Partners Insurance Center Lemme, a division of EPIC 111 West Campbell 4th Floor Arlington Heights, IL 60005 1-847-385-6800	CONTACT NAME: Cathy Kuehl PHONE (A/C, No. Ext): 847-385-6800 E-MAIL ADDRESS: PSGCerts@lemme.com FAX (A/C, No):
INSURED Carr, Riggs & Ingram, LLC 901 Boll Weevil Circle, Suite 200 Enterprise, AL 36330	INSURER(S) AFFORDING COVERAGE INSURER A: Scottsdale Ins Co and various insurers INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:

COVERAGES

CERTIFICATE NUMBER: 59993808

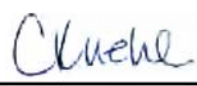
REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:						EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) <input type="checkbox"/> Y/N <input checked="" type="checkbox"/> N/A If yes, describe under DESCRIPTION OF OPERATIONS below						PER STATUTE OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Professional Liability			HWS0000110	08/07/20	08/07/21	Each Claim Aggregate 5,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER**CANCELLATION**

	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE 

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ACORD 25 (2016/03)

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Cheryl.Donohue@lemme.com_LEM
59993808

CERTIFICATE OF INTERESTED PARTIES

FORM 1295

1 of 1

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 CERTIFICATION OF FILING

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

Carr, Riggs & Ingram, LLC
Winter Park, FL United States

Certificate Number:
2021-819447

Date Filed:
11/02/2021

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

County of Brazoria, Texas

Date Acknowledged:
11/18/2021

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.

RFSQ #21-62
Courthouse Expansion Auditing Services

4	Name of Interested Party	City, State, Country (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 Matthew Incinelli, and my date of birth is 2/2/1980.

My address is 648 London Road, Winter Park, FL, 32792, US.
(street) (city) (state) (zip code) (country)

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

Executed in Orange County, State of Florida, on the 2 day of November, 2021.
(month) (year)



Signature of authorized agent of contracting business entity
(Declarant)

EXHIBIT “F”
CONTRACT AMENDMENTS

INSERT ALL AMENDMENTS TO THIS CONTRACT AS EXHIBIT F-1, F-2, ETC.