REQUEST FOR PROPOSALS

PROFESSIONAL FINANCIAL AUDIT SERVICES

Fiscal Year Ending December 31, 2025

The Bee Development Authority, a Defense Base Development Authority created under Texas law (Chapter 379B, Texas Local Government Code), is soliciting proposals from qualified independent certified public accounting firms to perform a financial and compliance audit of its financial statements for the fiscal year ending December 31, 2025. The audit shall be conducted in accordance with:

- Auditing standards generally accepted in the United States of America (GAAS),
- Government Auditing Standards issued by the U.S. Comptroller General (Yellow Book/GAGAS),
- Applicable Governmental Accounting Standards Board (GASB) pronouncements.

The Bee Development Authority manages economic development activities related to the former Chase Field Naval Air Station, including operations at the Chase Field Industrial Airport and Complex. The Authority received federal American Rescue Plan Act (ARPA) / Coronavirus State and Local Fiscal Recovery Funds as a subrecipient from Bee County in a prior period, with expenditures in FY 2025 well below thresholds that would trigger a Single Audit under 2 CFR Part 200 (Uniform Guidance). Any federal compliance considerations will be addressed within the standard governmental audit scope.

Scope of Services The selected firm will:

- Provide an independent auditor's opinion on the basic financial statements.
- Prepare or assist with required financial reporting (e.g., Annual Financial Report to the Texas Comptroller).
- Issue a management letter identifying findings or recommendations.
- Perform any required compliance testing under Government Auditing Standards, including consideration of federal award requirements where material.

Proposal Requirements Interested firms should submit proposals including:

- Firm qualifications and experience with governmental/special district audits in Texas.
- Resumes of key personnel to be assigned (including those with Yellow Book expertise).

- Description of proposed audit approach, timeline, and estimated hours.
- References from similar entities (preferably Texas special districts, defense base authorities, economic development entities).
- Detailed fee proposal (fixed fee preferred) for the audit services, with options for up to 3 additional years.

Submission Deadline: Sealed proposals must be received no later than **Thursday, April 2, 2026, at 5:00 p.m. CST** at the Bee Development Authority office, 2745 Byrd St, Beeville, TX 78104. Proposals will be opened publicly at **11:30 a.m. on Friday, April 3, 2026**.

Proposals will be evaluated based on qualifications/experience, proposed approach, references, and cost. The Authority reserves the right to reject any or all proposals, waive informalities, and negotiate with the selected firm.

For a complete RFP packet (including detailed specifications, evaluation criteria, sample contract terms, and any relevant federal fund documentation), or questions, contact: Michael Blair, Executive Director, Bee Development Authority at:

Phone: (361) 358-2023

Email: ExecutiveDirector@BeeDevelopmentAuthority.org

RFP Evaluation Scoring Sheet – Professional Audit Services

Proposer/Firm Name: _____

Evaluator Name: _____

Date: _____

#	Evaluation Criteria	Description / What to Look For	Weight / Max Points	Scoring Scale	Raw Score	Weighted Score (Raw × Weight Factor)	Notes / Comments
1	**Firm Qualifications & Experience**	Overall firm experience with governmental/special district audits in Texas (e.g., similar size/complexity entities like economic development authorities, defense base authorities, or small municipalities). Independence, licensure in Texas, peer review results, stability of the firm.	30 points (30%)	1–5 scale: 5 = Excellent (extensive relevant experience, strong track record) 4 = Very Good 3 = Good/Adequate 2 = Fair/Limited 1 = Poor/Insufficient 0 = Does not meet	_____	_____ × 6 = _____ (max 30)	
2	**Qualifications of Assigned Staff**	Experience, education, certifications (CPA, Yellow Book/GAGAS expertise), tenure with firm of key personnel (partner, manager, seniors) assigned to this audit. Relevance to governmental audits, including any federal pass-through funds experience.	20 points (20%)	1–5 scale (same as above)	_____	_____ × 5 = _____ (max 25)	

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3	**Audit Approach & Methodology**	Quality of proposed work plan, understanding of BDA's operations (economic development, Chase Field complex), timeline/schedule to meet deadlines, methodology for financial statements, internal controls, management letter, risk assessment, and any consideration of low-level federal funds (ARPA). Innovation/efficiency in approach.	20 points (20%)	1–5 scale (same as above)	_____	_____ × 5 = _____ (max 25)	
4	**References & Past Performance**	Quality and relevance of provided references from similar Texas governmental entities. Responsiveness, communication, timeliness, and satisfaction from prior clients.	10 points (10%)	1–5 scale (same as above)	_____	_____ × 2 = _____ (max 10)	
5	**Cost / Fee Proposal**	Reasonableness and competitiveness of fixed fee (or not-to-exceed) for the base audit services. Clarity of fee breakdown, any multi-year options, value for services (not just lowest price—best value). Separate consideration if minor add-ons proposed.	20 points (20%)	1–5 scale: 5 = Highly competitive/excellent value 4 = Competitive/good value 3 = Reasonable/average 2 = High/less competitive 1 = Excessive/poor value 0 = Incomplete or non-responsive	_____	_____ × 2 = _____ (max 10)	
Total Score			**100 points**			_____ / **100**	

Scoring Guidelines (for consistency across evaluators):

- Use the 0–5 scale described above for most criteria.
- Proposals must meet minimum qualifications (e.g., licensed CPA firm, Yellow Book compliant) to be scored—disqualify non-responsive ones.