

Proposal to
Perform Financial Audit Services
RFQ #2021-004

for

WEBB COUNTY
Laredo, Texas

Contact Person: Rene E. Gonzalez, CPA
Senior Partner
or
Eleazar “Eli” Mendoza, CPA
Partner

Due Date: June 18, 2021, at 10:00 a.m.

Proposal Effective for 90 Days



Garza/Gonzalez & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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ADDITIONAL FORMS	
<ul style="list-style-type: none">• Proposers Information Form• Conflict Of Interest Form (Form CIQ)• Certification Regarding Debarment (Form H2048)• Certification Regarding Federal Lobbying (Form H2049)• Purchasing Code of Ethics Affidavit• Proof Of No Delinquent Tax Owed to Web County• Bid Questions & Answers	
EXHIBITS	
<ul style="list-style-type: none">• Recommendation Letters• Firm’s Certifications<ul style="list-style-type: none">○ Garza/Gonzalez & Associates TSBPA License○ State of Texas Historically Underutilized Business (HUB) Certification○ South Central Texas Regional Certification Agency (SCTRCA)• Staff Certifications & Continuing Professional Education<ul style="list-style-type: none">○ René E. Gonzalez, CPA○ Eli Mendoza, CPA○ Jason Hyde, CPA○ Mario Laque, CPA○ Chika Cherry, CPA	

**THIS FORM MUST BE INCLUDED WITH RFQ PACKAGE; PLEASE CHECK OFF EACH
ITEM INCLUDED WITH RFQ PACKAGE AND SIGN BELOW TO COMPLETE
SUBMITTAL OF EACH REQUIRED ITEM.**

***RFQ # 2021-004
"Financial Audit Services"***

Statement of Qualifications

Proposers Information form

Conflict of Interest form (Form CIQ)

Certification regarding Debarment (Form H2048)

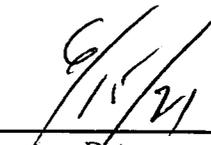
Certification regarding Federal lobbying (Form 2049)

Purchasing Code of Ethics Affidavit

Proof of No Delinquent Tax Owed to Webb County



Signature of Authorized Official completing RFQ



Date

Garza/Gonzalez & Associates

CERTIFIED PUBLIC ACCOUNTANTS

June 17, 2021

Mr. Juan Guerrero
Contract Administrator
Webb County Purchasing Department
1110 Washington St., Suite 101
Laredo, Texas 78040

Dear Mr. Guerrero:

Enclosed you will find our proposal to perform the financial and compliance audit services for Webb County (County) for the years ending September 30, 2021, and the subsequent two years that may be requested by Webb County Commissioner's Court with the option for two one- year extensions through September 30, 2025.

We understand that the County is requesting the performance of three separate audits: The financial and compliance audit of Webb County, including compliance related to the Public Funds Investment Act and a Single Audit for federal and state financial assistance; the financial audit of Webb County funds administered by the Webb County Juvenile Probation Department; and the financial audit for Criminal Justice Department funds administered by the Community Supervision and Corrections Department (CSCD). As part of these audits, we will also review Webb County's IT system and organizations Information Technology General Controls (ITGC) to the extent required by generally accepted auditing standards.

We believe this proposal will demonstrate that Garza/Gonzalez and Associates is qualified to serve as your independent external auditors.

We have performed financial and compliance audits for governmental entities for forty-five (45) years in South Texas and over twenty (20) years in Laredo. We can assure you that we have the capability to perform these audit engagements and issue the required reports within the agreed upon time due dates.

Our Audit Approach. The fieldwork is planned and coordinated with your supervisory personnel. The audit fieldwork is conducted on a continuous manner with trained and experienced personnel utilizing the latest audit technology. Audit status communication is provided to management at least weekly. We inform management of new audit and accounting standards and requirements as they develop throughout the year. Our objective is to perform the audit in an efficient and effective manner.

Our Continuous Service. We are a phone call away and we are present in Laredo throughout the year. As such, we are available throughout the year to answer questions and provide feed-back and/or technical assistance as needed. This additional service is often provided at no additional cost to the County.

Mr. Juan Guerrero
Contract Administrator
June 17, 2021
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Our Governmental Expertise. All of our staff continually receive training and education in governmental accounting and auditing. Our firm subscribes to Thompson Reuters *Checkpoint*, a comprehensive electronic library which will be at the County's disposal, if we are selected as your auditors. Our Firm is able to provide several audit teams lead by extremely experienced staff members. Our Firm will be more than capable of providing assistance in the implementation of new and developing accounting standards.

Our Specific Governmental Experience. We are qualified to serve you because of our extensive experience in financial and compliance audits with counties, cities, school districts, federally funded organizations, utilities, and many other public entities. We are also qualified to serve you because of our specific experience with Webb County. We currently serve as the auditors for Bexar County, five Texas cities, and eight Texas School Districts and several other governmental entities. In addition, we function as internal auditors for eleven (11) Texas state agencies. We have also audited Travis County as a joint venture with a national accounting firm and previously served as the auditors for Webb County for the five years.

Federal and State Programs Specific Knowledge. Our firm very familiar with the new federal and state programs related to the Coronavirus pandemic and other programs administered by the County. As part of the Bexar County and Travis County audits we have performed the audits of the Juvenile and Adult probation programs. Also, our firm has functioned as the internal auditor for Texas Juvenile Probation Commission. In this capacity our firm has been instrumental in assisting in the development of internal control for the Commission.

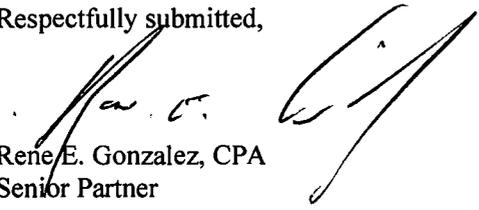
Our Quality Standards. Our firm is a member of the AICPA Quality Review Program which reported that our quality control system meets the profession's highest standards. Our latest unqualified report letter dated November 16, 2018 is enclosed under separate cover. We have attained the highest distinction of a designation of "PASS" and no comments.

We certify that we would be able to comply with your required performance schedule if appointed as your auditors.

The undersigned and Eli Mendoza have the authority to represent our firm and is prepared to negotiate an agreement with you at your earliest convenience. This proposal is effective for ninety (90) days.

We sincerely appreciate the opportunity to present our proposal and welcome any questions regarding this proposal. You may contact me, or Eli Mendoza, CPA, at (210) 227-1389, or by e-mail at emendoza@gga-cpa.biz or regonzalez@gga-cpa.biz if you need any additional information or oral presentations.

Respectfully submitted,


Rene E. Gonzalez, CPA
Senior Partner

REG:vla
Enclosures

STAFFING, TEAM EXPERIENCE AND UNDERSTANDING OF PROJECT & OBJECTIVES

FIRM PROFILE

Garza/Gonzalez & Associates is a Certified Public Accounting firm, located in San Antonio, Texas. We are licensed for the practice of public accountancy and are members of the American Institute of Certified Public Accountants (AICPA), the Texas Society of Certified Public Accountants (TSCPA), and the San Antonio Chapter of the TSCPA. We have served our community in San Antonio and the State of Texas for forty-five (45) years.

We have served our community in San Antonio and the State of Texas for forty-five (45) years. The firm has continuously grown to the present staff of twenty-two (22); two (2) senior partners, two (2) partners, four (4) audit managers, five (5) audit seniors, six (7) audit staff, and two (2) support staff. Eight (8) are Certified Public Accountants.

Garza/Gonzalez & Associates has achieved its present status by developing a reputation for rendering professional and quality work. As a result of our professional and quality work, we have developed a diversified clientele, both in the public and private sectors. Our commitment from inception has been to recommend to our client's improvements in their accounting and financial methods and procedures. We also continuously encourage our clients to upgrade their accounting systems with the ultimate goal of having the necessary financial tools for decision-making.

We take extreme pride in knowing that we have contributed in making several businesses and many community-based and governmental organizations viable institutions for our community and for the State of Texas.

FIRM'S SERVICES

Our firm has experience in accounting, auditing, federal and state tax return preparation and consulting services. Our clients include: cities, counties, school districts, housing authorities, transit authorities, utility districts, private foundations, housing related entities, investment corporations, nonprofit organizations, professional services corporations, private and commercial businesses, pension plans, and employee benefit plans.

The multi-services that our firm provides may be categorized into the following general areas:

Attestation Services

This area of our practice deals primarily with the audit of financial statements for the purpose of expressing an opinion as independent CPAs on the fairness of the presentation of the financial statements. This area includes financial and compliance audits, as well as audits prepared to meet the requirements of the Single Audit Act and Texas State Single Audit.

In addition, we provide review services, agreed-upon procedure engagement, comfort letters, etc. Agreed-upon services we normally provide to our municipal clients include:

- Landfill financial assurance
- Housing REAC Submissions
- Debt Coverage calculations and comfort letter.

Consulting Services

This area deals primarily in servicing our client in a wide range of non-attest services. Our primary objective in our consulting engagements is to assist our clients solve their problems. In every type of engagement we attempt, whenever possible, to utilize the client's personnel to keep our chargeable time to a minimum. Our consulting services that we have experience in included:

- Financial Statement preparation
- Staff training
- Monitoring of financial operations
- Enterprise Resource Project (ERP) implementation.
- Performance reviews
- Personnel studies
- Feasibility studies

Internal Audit Function

This area also includes the internal audit services. We currently perform internal audits for eleven (11) Texas state agencies and a port authority. We provide internal audit services for Texas state agencies to encompass audit areas we identify in the risk assessment plan. These audits comply with the requirements of the **Texas Internal Auditing Act**, as follows:

- Standards for the Professional Practice of Internal Auditing.
- Certified Internal Auditor Code of Professional Ethics.
- Statement of Responsibilities of Internal Auditing.

Small Business Services

This area of our firm's practice includes write-up services and the preparation of individual, partnership LLC and corporate income tax returns for state and federal filing. We also prepare the state and federal payroll reports required for small businesses. The small businesses we have provided services to include:

- Professional services, such as physicians, dentists, attorneys
- Restaurants
- Grocery Stores
- Real Estate Entities
- Import/Export Companies
- Manufacturing Companies
- Housing and Real Estate Projects
- Construction Companies

Joint Venture Involvement

Our Firm has worked with several national accounting firms in many large engagements. Such involvement has benefited and enriched the technical experience of our firm members. Such engagements have included:

- The financial audit of the City of San Antonio for over 15 years
- The ERP Project for the City of San Antonio
- The creation of the Texas Education Agency Resource Guide
- The Houston Housing Authority

STAFFING, TEAM EXPERIENCE AND UNDERSTANDING OF PROJECT & OBJECTIVES (Continued)

Throughout our years in public accounting, we have developed significant expertise in auditing many federal and state programs. We have extensive experience in testing compliance with administrative principles and cost principles and related internal control over specific laws and regulations. Specific programs we have experience with include programs funded by the following federal and state agencies:

FEDERAL	STATE
<ul style="list-style-type: none">• U.S. Department of Education• U.S. Department of Health and Human Services• U.S. Department of Labor• Community Services Administration• U.S. Department of Housing and Urban Development• U.S. Department of Transportation• U.S. Department of Justice• FEMA	<ul style="list-style-type: none">• Texas Education Agency• Texas Department of Housing and Community Affairs• Texas Department of Human Services• Texas Department of Health• Texas Department of Economic Development• Texas Department of Transportation• Texas Commission on Environmental Quality

FIRM'S CONTINUING PROFESSIONAL EDUCATION (CPE)

To ensure that our professionals maintain the highest level of technical proficiency, we provide our staff with continuous specialized training in the governmental area. Through this and other staff training, we are able to develop and provide professional development programs especially for our governmental clients. Our CPE in the last four years has consisted of governmental accounting and auditing courses. All our staff have trained and/or received training as required by the American Institute of Certified Public Accountants (AICPA) and *Governmental Auditing Standards*.

The Texas State Board of Public Accountancy has recognized Garza/Gonzalez & Associates as a continuing education sponsor. This means that our firm may provide educational training seminars for our staff and other participants that will meet the state board of public accountancy continuing education requirements.

Our firm has audit professionals at various levels, with extensive governmental knowledge, training, and experience. In addition, through our own electronic data processing center and through computer systems implemented at our clients' offices, all our staff has become thoroughly familiar with many computer systems. We utilize a computer system package which contains statistical sampling programs to select the various samples for testing.

(Continued)

FIRM'S QUALITY CONTROL REVIEW

As required by the standards prescribed by the American Institute of Certified Public Accountants (AICPA) we have an appropriate internal quality control system in place and have participated in an external quality control review program for the last 18 years. We are enrolled in the AICPA Quality Review Program and have received a peer review rating of "PASS" regarding our system of quality control used in our audit practice. We have complied with our professional standards by having an external quality control review performed every three years.

Our latest report letter (attached as an Exhibit) is dated November 16, 2018. Our peer review was performed by Bumgardner, Morrison & Company, L.L.P. The review included all of our governmental and nonprofit audit engagements including audits of employee benefit plans.

In addition, over the years we have been reviewed by many federal and state agencies. We are happy to report that these external reviews have found our systems of quality control to be suitably designed and compliant with applicable professional standards.

We are proud that we have never received a reprimand or been cited for substandard work by the Texas State Board of Public Accountancy, the AICPA or any other state or federal regulatory agency in 45 years of practice.

We are not now or have ever been on the U.S. Controller General's list of ineligible contractors, thus, we are qualified and eligible to perform this audit contract, on a timely and professional basis.

AICPA GOVERNMENTAL AUDIT QUALITY CENTER

We are also members of the AICPA Governmental Audit Quality Center. This is a voluntary membership designed to help member firms achieve the highest standards in performing quality governmental audits by providing comprehensive resources, raising the awareness of the importance of governmental audits and creating a community of firms that demonstrates a commitment to achieving audit quality for governments.

FIRM'S INDEPENDENCE

We meet the independence standards of the U.S. General Accounting Office (GAO), as defined in the *Government Auditing Standards*. The proposed audit team members have no direct or indirect financial interest with any employee or Webb County's Commissioner's Court. We will maintain professional objectivity and independence throughout the engagement.

We comply with the equal employment opportunity (EEO) requirements and have an affirmative action policy. We will not discriminate against any employee or applicant for employment because of race, religion, sex, color, or national origin and will take affirmative action to ensure that employment is offered to applicants without regard to their race, religion, sex, color, or national origin.

As reflected by the enclosures, we are 100% certified Historically Underutilized Businesses (HUB) with the necessary qualifications and specific experience to serve the County's auditing needs.

PROPOSED AUDIT TEAM

Garza/Gonzalez & Associates' performance on this audit engagement will be largely dependent on the specific individuals assigned to the engagement. We will select the auditors which will provide you with a depth of experience combined with specific expertise in governmental accounting and auditing.

Each engagement will progress through states of fact-gathering, analysis, testing for compliance, providing recommendations, and report writing. Our professional staff is trained in the technique of gathering information and data relevant to the purposes of a particular task. Each specific situation will be analyzed in light of its special factors by professionals who have dealt with many similar situations.

The **senior partner** will function as a concurrent reviewer in this engagement. Additionally, he may be consulted when technical, legal, or engagement contract issues arise.

The **engagement partner** will have the overall responsibility for all services performed for the County. They will be available to the County for consultation and advice on engagement issues, and any accounting or evaluation matters requested. They will also determine the content of the auditor's report and is responsible for ascertaining that firm's quality control policies and professional standards are complied with throughout the engagement. Specifically, they will direct the activities of the audit teams, review the audit results and conclusions, maintain contact with the County management.

The **engagement manager** will be primarily responsible for the achievement of our engagement objectives. They will coordinate and direct the day-to-day activities of the professional staff and will review all phases of the engagement.

The **senior auditors** are responsible for conducting the engagement's fieldwork. They will be extensively involved in planning the audit work, supervising the audit staff, and preparing the audit working papers. The staff auditors assist in the performance of the specific audit tasks.

All **staff auditors** who will serve the County in this particular engagement will have governmental training and proficiency. All of our assigned staff members will have continuing professional education which will meet or exceed the hours required by the *Governmental Auditing Standards*. All auditors assigned will have a Bachelor of Business Administration from an accredited four-year university.

We proposed to utilize a combination of the professional individuals noted below in the performance of this audit engagement. Also, we have noted the years of experience and number of continuing education hours earned in the last two years:

AUDIT TEAM	YEARS OF EXPERIENCE	TOTAL CPE
Gregory R. Garza, CPA – Senior Partner	45	87.5
* René E. Gonzalez, CPA – Senior Partner	45	78
* Eleazar Mendoza, CPA – Partner	41	84
Kimberly Lopez-Gonzales, CPA – Partner	30	66.2
Richard Galindo, CPA – Manager	30	74.5
Ruben Martinez, CPA – Manager	23	86
* Jason Hyde CPA – Manager	23	65.9
* Mario Laque, CPA – Senior Auditor	18	96
* Chika Cherry, CPA – Senior Auditor	6	85.5

* Audit Team Members to be assigned to this engagement. Other members listed are available to be rotated to work on this engagement.

Staff Qualifications

Individual resumes for each of the above audit team members follows:

GREGORY R. GARZA, CPA
Senior Partner

Greg is the partner in charge of the firm's governmental auditing department and serves as a consultant in the area of governmental accounting and auditing. His forty-five years' experience includes extensive involvement in multiple areas of government audits. He has been involved in all facets of the accounting profession including preparation of federal income taxes, management advisory services, accounting systems designs and implementation and conversion of manual to computerized accounting systems.

Greg has extensive experience in the auditing of governmental entities. His experience includes auditing school districts such as North East Independent School District, Harlandale Independent School District and Charlotte Independent School District, municipalities including the City of San Antonio and City of Del Rio, and various not for profit organizations. He performs the review of many of the firm's accounting and tax clients which include small businesses, professional services corporations, and nonprofit organizations.

Greg served as a member of the TEA Advisory Board from 1990 to 1994. He was admitted as a Certified Public Accountant (Certificate No. 11731) by the Texas State Board of Public Accountancy on January, 1973 and is a member in good standing with the American Institute of CPAs, Texas Society of CPAs, San Antonio Chapter of CPAs and American Association of Hispanic CPAs. He received his B.B.A. from St. Mary's University in San Antonio.

*** RENÉ E. GONZALEZ, CPA**
Senior Partner

René is the firm's managing partner and has responsibility for a broad range of clients with primary emphasis on governmental audits. His forty-five years in public accounting have provided extensive experience in compliance and financial audits of municipalities, school districts, housing authorities and various other governmental units and programs. He has provided consulting services to various governmental entities. He has also provided training to officials of governmental entities on financial reporting and government requirements.

Rene has experience with auditing of municipalities, such as the City of San Antonio, City of Del Rio, City of Eagle Pass, and City of Leon Valley. He has experience with auditing of school districts including San Antonio Independent School District, Harlandale Independent School District, Cotulla Independent School District, United Independent School District, Eagle Pass Independent School District, and Pearsall Independent School District.

He has provided training to a number of elected officials dealing with financial analysis and budgeting. He conducted training on the requirements to establish a nonprofit organization and OMB Circular A-133. He provided a seminar to Texas school district superintendent and business officials on the audit implications of GASB 34. His experience also includes performing and supervising the internal audit function for various state agencies, including Texas Department of Banking, Texas State Securities Board and Texas Real Estate Commission.

Rene E. Gonzalez, CPA (Continued)

René was admitted as a Certified Public Accountant (Certificate No. 15503) by the Texas State Board of Public Accountancy on February 3, 1976 and is a member in good standing with the American Institute of CPAs, Texas Society of CPAs, San Antonio Chapter of CPAs and American Association of Hispanic CPAs. He has a Bachelor of Business Administration degree from the University of Texas in Austin.

***ELEAZAR (ELI) MENDOZA, CPA**

Partner

Eli has forty-one years of experience in providing audit and consulting services to governmental entities. He has performed, supervised, and managed the following types of engagements: school districts, municipalities, public utilities, for profit corporations and non-profit organizations. He currently is the partner in-charge of Laredo College, City of Laredo Housing Authority, Middle Rio Grande Development Council, Workforce Solutions Middle Rio Grande, Cotulla Independent School District, Carrizo Springs ISD, Uvalde CISD, Jubilee Academic Center, Inc., and NeighborWorks Laredo. Municipalities he has audited in the past include: Webb County, City of San Antonio, San Antonio Water System, Bexar County, City of Uvalde, City of Eagle Pass, City of Leon Valley, Eagle Pass Waterworks System.

He is also responsible for the firm's quality control program, staff training, and the development of the firm's school district audit programs. He has provided extensive training on governmental accounting, school district auditing, and compliance auditing to many clients. He has conducted seminars on accounting and audit issues including fraud auditing for Superintendents and Business Officials, TASBO, Region XX, UTSA, superintendent school, etc.

Eli has served in the Texas Society of Certified Public Accountants (TSCPA) committee on auditing standards.

Eli has a Bachelor of Business Administration degree from the University of Texas in San Antonio. He was admitted as a Certified Public Accountant (Certificate No. 46238) by the Texas State Board of Public Accountancy on March 9, 1988 and is a member in good standing with the American Institute of CPAs, Texas Society of CPAs, San Antonio Chapter of CPAs, and the Government Finance Officers Association (GFOA).

KIMBERLY LOPEZ-GONZALES, CPA

Partner

Kimberly is a partner with the firm with thirty years of extensive auditing and accounting experience with governmental entities, nonprofit organizations, and state agencies. She is responsible for directing all activities of assigned audit and internal audit engagements. Some of the governmental and nonprofit entities which she has audited include: San Antonio Independent School District, San Antonio Housing Authority, Somerset Independent School District, School of Excellence in Education, Bexar Metropolitan Water District, Edwards Aquifer Authority, SER Jobs for Progress, Parent/Child, Inc., Hispanic Telecommunications Network, Inc., Fisher House, and Texas State agencies.

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KIMBERLY LOPEZ-GONZALES, CPA (Continued)

Kim has performed and supervised internal audits for the Texas Juvenile Justice Department (formerly Texas Juvenile Probation Commission), Texas Department of Banking, Texas School for the Deaf, Texas State Securities Board, State Office of Risk Management, Department of Savings and Mortgage Lending and Office of Consumer Credit Commissioner. She is well versed in the guidelines contained in the *Standards for the Professional Practice of Internal Auditing*, and extremely familiar with the Texas State Automated Computer Systems, including Uniform Statewide Accounting System (USAS), Uniform Statewide Payroll System (USPS), State Property Accounting (SPA), Texas Payee Information System (TPIS), Integrated Employee Benefits System (IEBS), and Automated Budget and Evaluation System of Texas (ABEST).

Kimberly was admitted as a Certified Public Accountant (Certificate No. 80131) by the Texas State Board of Public Accountancy in November 2001 and is a member in good standing with the Texas Society of CPAs and the San Antonio Chapter of CPAs. She has a Bachelor of Business Administration degree in Accounting from the University of Texas in San Antonio.

RICHARD GALINDO, CPA

Manager

Richard has thirty years' experience in public auditing and accounting, primarily in the governmental and not for profit sectors. He has served as an in-charge auditor and audit team member on numerous governmental and non-profit audit engagements. Additionally, he has prior accounting experience in the manufacturing industry in general ledger accounting, manufacturing costs, inventory control and controllership functions.

He serves as the Manager on the following audits: Bexar County, San Antonio ISD, Edgewood ISD, City of Del Rio and City of Fort Stockton. Additionally, in prior years he has audited of various governmental and non-profit entities such as: Alamo Colleges, Austin Community College District, City of San Antonio, and Felipe Del Rio Consolidated Independent School District. He has served as a presenter and participant in seminars on federal and state compliance requirements for the City of San Antonio and updates of new accounting and auditing pronouncements as related to governmental and nonprofit organizations.

Richard was instrumental in assisting the Deloitte Consulting and City of San Antonio in converting all their management and accounting systems as part of the Enterprise Resource Management (ERM) Project.

Richard was admitted as a Certified Public Accountant (Certificate No. 071828) by the Texas State Board of Public Accountancy on May 28, 1997 and is a member in good standing with the Texas Society of CPAs and the San Antonio Chapter of CPAs. He has a Bachelor of Business Administration degree with a concentration in accounting from the University of Texas in San Antonio.

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RUBEN MARTINEZ, CPA

Manager

Ruben has been with our firm for twenty-three years and participated in numerous governmental and nonprofit audit engagements. Ruben currently functions as the manager in the following audits: Harlandale ISD, Cotulla ISD, Somerset ISD, and SER Jobs for Progress National Inc. He has extensive experience in governmental accounting and federal and state compliance audits including Workforce Solutions Middle Rio Grande, Middle Rio Grande Development Council, City of Uvalde, Por Vida, Inc., Community Services Agency of South Texas, Inc., and Vida Y Salud Health Systems, Inc. Other school Districts he has audited in the past include: United Independent School District, Laredo Independent School District, Uvalde Consolidated Independent School District, and Carrizo Springs Consolidated Independent School District.

He has attended and presented various seminars on governmental accounting and auditing standards including GASB statements, auditing standards and internal control.

Ruben was admitted as a Certified Public Accountant (Certificate No. 85334) by the Texas State Board of Public Accountancy on November 12, 2004 and is a member in good standing with the Texas Society of CPAs and the American Institute of CPAs. He has a Bachelor of Business Administration degree in Accounting from the University of Texas at San Antonio.

*** JASON HYDE, CPA**

Manager

Jason has been with our firm for twenty-three years (23) and currently serves as audit manager on the following audits: Laredo College, Laredo Housing Authority, Harlandale ISD, University Health System Grant funds, the Center for Health Care Services, etc. He is also the Firm Manager for the audit of the San Antonio Housing Authority currently being audited with a national accounting firm.

Some of the governmental and nonprofit entities which he has audited in the past include: Webb County, Laredo College, Laredo Housing Authority, Edgewood ISD, Northside ISD, San Antonio Independent School District, Harlandale Independent School District, North East Independent School District, Charlotte Independent School District, San Felipe Del Rio Consolidated Independent School District, School of Excellence in Education, Cotulla Independent School District, Eagle Pass Independent School District, Huston-Tillotson University, Alamo Colleges, Austin Community College District, Bexar Metropolitan Water District, SER Jobs for Progress, Inc., Parent/Child, Incorporated and the Mexican American Unity Council, Inc.

Jason was admitted as a Certified Public Accountant (Certificate No. 112753) by the Texas State Board of Public Accountancy in August 1, 2018. He has a Bachelor of Business Administration degree from the University of Texas in San Antonio.

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*** MARIO LAQUE, CPA**
Senior Auditor

Mario has been with our firm for eighteen years and has participated in governmental and nonprofit audit engagements. He has functioned as an Audit Senior many governmental entities including the following: Webb County, Bexar County, Laredo College, the City of San Antonio, Travis County, Harlandale Independent School District, Harlandale Education Foundation, Inc., Parent/Child, Incorporated – Pension Plan, Community Services Agency of South Texas, Inc. – Profit Sharing Plan, University Health System, the Center for Health Care Services, Vida Y Salud – Health Systems, Inc., SER Jobs for Progress, Inc. of San Antonio, American Sunrise, and Texas Department of Housing and Community Affairs.

He also has extensive training in preparing various types of tax returns which include: U.S. Individual Income Tax Returns, U.S. Corporation Income Tax Returns, Return of Organization Exempt from Income Tax Returns, Employer's Quarterly Federal Tax Returns, Employer's Annual Federal Unemployment (FUTA) Tax Returns, Texas Workforce Commission – Employer's Quarterly Reports, Texas Sales and use Tax Returns, Texas Corporation Franchise Tax Reports, and Annual Return/Report of Employee Benefit Plans. He also has extensive training in preparing compilation reports for various types of for-profit and not-for-profit clients.

Mario was admitted as a Certified Public Accountant (Certificate No. 89183) by the Texas State Board of Public Accountancy in August, 2007. He has a Bachelor of Business Administration degree from the University of Texas at San Antonio.

*** CHIKAKO (CHIKA) CHERRY, CPA, CFE**
Auditor

Chika has been with our firm for six years and is an auditor that participates in Texas State Agencies internal audits including IT reviews, governmental and not-for-profit audit engagements. She participated as an audit Senior for Bexar County, NeighborWorks Laredo, San Antonio Independent School District, Pearsall Independent School District, School of Excellence in Education, and Henry Ford Academy.

She also participated as an internal audit Senior for the Texas State Library and Archives Commission, Office of Consumer Credit Commissioner, State Office of Administrative Hearings, State Office of Risk Management, Texas Medical Board, and the Texas Department of Licensing and Regulation. Her past experience includes check fraud detection and debit card fraud analysis at a large bank in San Antonio.

Chika was admitted as a Certified Public Accountant (Certificate No. 107288) by the Texas State Board of Public Accountancy in March 30, 2016. She is also a Certified Fraud Examiner. Chika has a Bachelor of Business Administration degree and a Master of Accountancy from the University of Texas at San Antonio.

RELATED EXPERIENCE

SAMPLE OF FIRM'S CLIENTS

Garza/Gonzalez & Associates is uniquely qualified to serve the County. Over the last 45 years our firm has provided assistance and audit services to numerous governmental entities and other entities in the state of Texas.

Municipalities & Other Entities

GGA has served a broad array of municipalities including cities, counties, special purpose governments, and utilities. These entities are subject to generally accepted accounting principles for state and local governments. Current and former clients include the following:

Bexar County	Housing Authority of the City of Austin
Webb County	Bexar County Housing Authority
Travis County	Texas Department of Housing and Community Affairs
City of San Antonio	Alamo Regional Mobility Authority
City of Del Rio	Metropolitan Planning Organization
Laredo College	Middle Rio Grande Development Council
City of Uvalde	Middle Rio Grande Workforce Board
San Antonio Water System	Port San Antonio
Bexar Metropolitan Water District	University Health System
City of Laredo Housing Authority	Brooks Development Authority
Edwards Aquifer Authority	Southwest Area Regional Transit District
Center for Health Care Services	Houston Housing Authority
San Antonio Housing Authority	

Internal Audits

GGA has extensive experience with providing internal audit services which include IT reviews. The majority of our internal audit services are provided to agencies of the State of Texas. Such services include the development of an internal audit plan, performing risk assessment of major systems and controls, and preparing reports to management and agency board members. A partial listing of current and former clients served follows:

Texas Department of Banking	State Office of Administrative Hearings
Finance Commission	Department of Savings and Mortgage Lending
State Office of Risk Management	Office of Injured Employee Counsel
Office of the Consumer Credit Commissioner	Texas State Securities Board
Texas Medical Board	Texas School for the Deaf
Texas State Library and Archives Commission	Texas Lottery Commission
Texas Real Estate Commission	Port San Antonio
Texas Department of Licensing and Regulation	

RELATED EXPERIENCE (Continued)

Education

Our firm has provided audit and consulting services to education related entities for 45 years. These include Texas school districts, colleges & universities, and charter schools. These organizations are governed by the Texas Education Agency or the Texas Higher Education Coordinating Board, which set strict rules on entities who receive funding. Our firm has the expertise and experience to provide quality services. We also have audited numerous school district non-profit foundations. A partial listing of educational related entities we have served follows.

San Antonio I.S.D	United I.S.D
North East I.S.D.	Laredo I.S.D.
Northside I.S.D.	Dilley I.S.D
Harlandale I.S.D.	Charlotte I.S.D.
Edgewood I.S.D.	Alamo Colleges
Lytle I.S.D.	Austin Community College
Cotulla I.S.D.	Huston-Tillotson University
San Felipe-Del Rio C.I.S.D.	BSA Second Chance H.S. (Charter School)
Southwest I.S.D.	Student Alternatives Program, Inc. (Charter School)
Eagle Pass I.S.D.	Jubilee Academic Center, Inc. (Charter School)
Somerset I.S.D.	School of Excellence in Education (Charter School)
Pearsall I.S.D.	E.S.C. Region 20

Non-Profit Organizations

GGA has served numerous non-profit organizations of varying purposes and sizes. From small non-profit organizations to multi-million-dollar entities, each audit is tailored to meet the non-profit's needs. In addition to providing audit services, we have typically performed additional consulting services to our non-profit clients, audits of their pension plans, and filing any required IRS forms. Below are some of our current and former clients.

NeighborWorks Laredo	Project Stay
Parent Child, Inc.	SER Jobs for Progress, Inc.
American Sunrise	Vida Y Salud Health Systems, Inc.
Community Services Agency of South Texas, Inc.	Any Baby Can, Inc.
Futuro Communities, Inc.	Southwest Voters Registration
Mexican American Unity Council, Inc.	Rainforest Partnership
Por Vida, Inc.	

REFERENCES

Below is a list of clients for whom we have performed an audit with a similar scope of service within the last 18 months. Each of these individuals has direct knowledge of the overall success of the projects and is independent of our firm. Letters from these individuals are included in the “Exhibits” section of this proposal.

Bexar County

Juan Arteaga Director of Accounting	101 W. Nueva, Suite 800 San Antonio, TX 78205	(210) 335-2918	jarteaga@bexar.org
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Middle Rio Grande Development Council

Joe Cruz Controller	307 W Nopal St. Carrizo Springs, TX 78834	(830) 876-1210	joe.cruz@mrgdc.org
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San Antonio Independent School District

Larry Garza, CPA Associate Superintendent	514 W. Quincy St. San Antonio, TX 78212	(210) 554-8590	lagarza@saisd.net
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NeighborWorks Laredo

Oscar Lechuga Finance & Compliance Manager	216 Bob Bullock Loop Laredo, TX 78043	(956) 712-9100	olechuga@nwlaredo.org
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Laredo College

Cesar Vela Chief Financial Officer	Elpha Lee West Building, Room 112 West End Washington St. Laredo, Texas 78040	(956) 721-5142	cvela@laredo.edu
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¹ Performed audit in accordance with Governmental Auditing Standards (Yellow book) and tested for Compliance with Federal/State Regulations.

PROPOSED AUDIT APPROACH & TIME SCHEDULE

AUDIT APPROACH & METHODOLOGY

Garza/Gonzalez & Associates (GGA) will provide the following goods and/or services requested by Webb County (County).

GGA will perform a financial audit of the County's financial statements annually in accordance with generally accepted auditing standards and generally accepted government auditing standards.

The purpose of the financial statement audit is to determine whether (1) the financial statements present fairly the financial position, results of operations, and cash flows or changes in financial positions in accordance with generally accepted accounting principles, and (2) whether the County has complied with laws and regulations for those transactions and events that may have a material effect on the financial statements. The financial-related audit will also include determining whether (1) financial reports and related items are fairly presented, (2) financial information is presented in accordance with established criteria, and (3) the County has adhered to specific financial compliance requirements.

Our audit will include obtaining an understanding of the County and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by OMB's *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

It is understood that the audit is not primarily designed and cannot be relied upon to disclose fraud and other similar irregularities, if they exist. Obviously, if irregularities are discovered, we will report this to you.

No additional services, other than those specifically stated herein, will be performed without authorization.

(Continued)

Our planned approach to the audit of the financial statements will assure the County of:

- Maximum use of your accounting and internal audit staff (where applicable);
- A comprehensive audit program specifically tailored to meet the County's Accounting and Internal Control Systems;
- Access to highly skilled, experienced, and knowledgeable audit personnel;
- Periodic meetings with the County's management to assure that any significant issues are discussed and dealt with promptly; and
- Performance of the audit tasks and completion of the audit and related reports on a professional and timely basis.

Our proposed plan for audit implementation for each entity follows:

WEBB COUNTY FINANCIAL AND COMPLIANCE AUDIT

Preliminary Activities

Shortly after our appointment the Partner and Manager will meet with the County Auditor's personnel to mutually agree on an outline of responsibilities and timeframes. The agenda will include but not be limited to the following:

- Audit approach and timing schedule.
- Assistance from the County's personnel.
- Discuss application of generally accepted accounting principles.
- Identify/discuss concerns of the County's management.
- Finalize project management plan.

Planning

The engagement planning will be conducted by the Manager and Senior and will be reviewed by the Partner.

Understanding of the County

Prior to any evaluation or testing, our engagement will begin by updating our understanding of the operational, financial, and compliance systems. An important part of this planning work is to determine the nature and usefulness of data (such as accounting and computer manuals, flow charts, budgets, etc.), which the County may have already prepared, so that our documentation of accounting procedures and internal controls can be performed on an efficient basis. Our goal is not to require the County to create additional documents that were not previously prepared for operations and for previous audits.

We will also be obtaining an understanding of the County's information systems as well as testing controls within those systems. Our Information Technology professionals have performed IT audits and security assessments for numerous governmental entities similar to the County.

- Disaster Recovery/Contingency Planning – to determine if data back-ups and recovery plans exist that provide reasonable assurance that critical applications and supporting technical infrastructure could be recovered within an acceptable time period in the event of a service interruption. Interfaces – to determine that information transferred between interfaces is done so in a complete and accurate fashion.

Review of Webb County's Information Technology General Controls (ITGC)

We plan to conduct an assessment of the IT general controls of the County. The primary objective of the assessment is to review the existing general controls and to identify areas where controls could be strengthened. We will focus our assessment on identifying the related and relevant IT internal controls that effect the reporting of financial statements. We will be using the COSO framework that is the most widely accepted tool for Sarbanes Oxley Internal Control section to identify the controls that will affect the reporting of financial statements. We will evaluate the design of the IT control through gathering and documenting sufficient, reliable, relevant, and useful evidence. We then will determine whether the controls were designed effectively and implemented as designed. In those cases where a control may not be implemented or effectively designed, we will identify mitigating controls that the County may have to mitigate the weaknesses of the control.

Develop a More In-Depth Understanding of Areas of Concern

We will identify areas which may have a significant impact on timing and completion of the audit or that may be of special concern to management. We will review such areas in-depth to obtain an early understanding and resolution of any potential problems that may impede our progress. We will then develop our approach so the County will have sufficient time to compile the data necessary for completion of the audit with a minimum amount of disruption.

Perform Preliminary Analytical Reviews

This feature of our audit approach involves the review of current and historical financial and statistical data, as well as budgeted data, to identify trends, fluctuations, and relationships requiring further investigation. This guides us in the development of our scope and relative emphasis of the audit work.

Risk Assessment

Risk assessment is an ongoing process performed throughout the audit to identify risks related to financial reporting and to analyze these risks for the purposes of developing an overall response to financial statement level risks. It also assists us to design further audit procedures in response to assertion-level risks. In addition to the other planning procedures described above, we will perform specific risk assessment procedures during this phase of the audit to identify those areas of the audit which may be more susceptible to error or fraud. This risk assessment will directly impact the level of effort of the audit processes described below.

Information Systems Control Review and Evaluation

Having established the audit framework in the planning phase, we then determine the extent to which we can depend on existing internal controls, including information technology controls, and accounting systems to produce reliable and timely financial information and compliance with applicable legal and contractual requirements. Three key steps are involved in this process:

(Continued)

Information Systems Control Review and Evaluation (*Continued*)

Review Internal Control Systems

We will document the significant accounting systems of the County. Once we understand your system of controls, we will prepare documentation of accounting cycles and confirm our understanding with the aid of County personnel. We then identify strengths and weaknesses that have an impact on audit objectives, which enables the audit team to determine the emphasis to be placed on internal controls during the test work. Finally, we perform “walkthroughs” of key controls to verify the controls have been placed in operation.

Tailored Audit Programs

Utilizing our electronic audit programs and our understanding of the systems, we prepare tailored programs for conducting an audit that is responsive to the audit concerns and that reflects the evaluation of the internal control system. These programs assist our personnel in developing tailored audit programs that focus on the primary audit concerns of the County. More specifically, the audit programs:

- Identify the unique transaction cycles and audit areas.
- Define related objectives.
- Suggest internal control features for each transaction cycle.

With this guidance, our auditors are able to use audit procedures best suited for each audit objective and situation, considering existing controls and assessed risks.

Review Data Processing Controls and Audit Software

GGA will review the information technology controls at the County as part of the regular audit. Key application information technology controls for which we anticipate being particularly interested in reviewing and testing include those application controls over financial reporting (general ledger), payroll and human resources, procurement, and grants compliance management. Additional application controls may be identified during our risk assessment procedures.

Control Testing & Sampling

Based on the results of planning, risk assessment, and understanding of internal controls, we will identify internal controls, including information technology controls, in which we plan to rely upon in order to reduce substantive testing. The purpose of control tests will be to verify that significant internal control strengths noted in the systems evaluation phase are functioning as described and are effective. We will utilize sampling techniques as deemed appropriate to select transactions to be tested, to determine the characteristics of the data being examined, and to select objectively, the minimum number of transactions that will permit us to formulate reliable conclusions. Control testing includes the testing of information systems’ general and application controls. Such control testing often includes, but is not limited to:

- Application Security Administration and Access Controls - to determine if access to application systems supporting business processes that impact financial statement reporting is selectively restricted and controls are appropriate to protect from unauthorized use, damage, loss, or modification. This includes evaluation of the provisioning process to ensure user access and permissions are in alignment with assigned responsibilities of the position based on the principle of least privilege. In addition, we will test to determine if adequate segregation of duties exist over the various groups of authorized users. We will also evaluate the authentication process to ensure that only authorized users gain access to network and information management system resources.

Control Testing (*Continued*)

- Server Administration and Access Controls – to determine if access to servers within the County that support the application and reporting systems are selectively restricted to protect from unauthorized use, damage, loss, or modification and to ensure server administration including operating system maintenance and patches are installed in a timely manner. In addition, ensure that server activity is appropriately logged and monitored.
- Physical Environment Controls – to determine if controls exist that provide reasonable assurance that physical access to computer facilities is restricted to authorized personnel and that computer resources are protected from environmental hazards (for example, fire suppression, and moisture detection equipment is installed and operating).
- Disaster Recovery/Contingency Planning – to determine if data back-ups and recovery plans exist that provide reasonable assurance that critical applications and supporting technical infrastructure could be recovered within an acceptable time period in the event of a service interruption. Interfaces – to determine that information transferred between interfaces is done so in a complete and accurate fashion.
- G/G&A normally performs IT reviews for many of its state agency internal audits. We do not anticipate a need for an IT specialist, in that an IT audit per se is being requested in this RFQ.

Substantive Testing

The nature and extent of the substantive procedures to be employed is dependent on a number of different factors, including the nature of the amount under audit, the volume and relative size of the transactions underlying the amount being audited, and the effectiveness of the internal controls surrounding the processing stream. Sampling is not the only substantive procedure available and, in fact, is not the most efficient or appropriate approach to be used to achieve substantive audit satisfaction in a number of different audit areas. In the appropriate circumstances, the application and evaluation of effective analytical procedures or confirmation techniques can be equally valuable. Analytical techniques include historical trend analysis of revenues and expenditures/expenses, relationships between asset balances and related income amounts, and other non-transaction specific procedures. We also rely on direct confirmations with third parties to test areas such as cash, accounts receivable, investments and debt. Analytical techniques and confirmations will be used in a number of audit areas where reliable, independent data can be used to verify recorded balances in order to limit detailed testing in these areas.

Reporting and Follow-up

Our independent auditor reports will be issued promptly after the completion of our fieldwork. We plan to meet with representatives from the County to review the highlights of the audit and any findings and recommendations contained in our communications before they are finalized. There should be no “surprises” in these reports based upon the weekly status meetings held with management.

(Continued)

Single Audit Approach

All of GGA team members are well versed in OMB Uniform Guidance. Our approach to the Single Audit testing procedures will be very similar to the approach discussed above. During the planning and strategy phase, we will determine direct and material compliance requirements related to the programs under audit. We will obtain an understanding of the control environment surrounding direct and material compliance requirements and test key controls to ensure they are operating effectively. Compliance procedures will be performed to ensure the County is adhering to federal regulations. Experienced and dedicated team members will be assigned to the Single Audit compliance testing.

Testing Laws and Regulations

Due to our experience with the County and governmental audits in general, we are familiar with state and federal laws and regulations. We will update our knowledge of any changes in these laws prior to commencing audit work. We develop specific audit steps to test applicable laws and regulations utilizing PPC's Smart Single Audit.

Approach to be Taken in Drawing Audit Samples for Purposes of Tests of Compliance

For each direct and material compliance requirement, process level controls will be identified and tested for design and operating effectiveness. The result is a risk assessment which drives the compliance sample size. The respective samples are drawn for the applicable populations such as cash drawdowns for cash management, required federal financial reports submitted for reporting, etc. Each transaction is examined for compliance with the program requirements as noted in the OMB compliance supplement or grant award documents.

Proposed Segmentation of the Audit

Below we have identified and summarized the scope and objectives of each segment we have selected for audit emphasis. We understand this assessment is preliminary and tentative. Through our comprehensive planning and risk assessment processes described above, it is likely we will identify additional critical segments of the engagement for review and further analysis.

Revenue and Receivable Cycle Segment

This segment includes all revenues and related receivables, other than those specifically covered in the federally funded programs segment. Some of the major revenues of the County are property taxes, sales and other taxes, and charges for services. Our audit objectives will be to determine the:

- Propriety and accuracy of the recording of receipts
- Accuracy of receivables and related deferred balances
- Collectability of receivables

(*Continued*)

Expenditure Cycle

This segment includes all expenditures, other than those related to federally funded activities. This segment has been organized into two sections: personnel services and non-personnel services.

Personnel Services

Personnel services expenditures are comprised of three major components:

- Payroll costs
- Employee benefits, including pension costs
- Compensated absences

Payroll costs are particularly significant because of the volume of transactions and the significant dollar value of total payroll costs. Our audit objectives for personnel services will be to determine that:

- Payroll and related costs have been properly recorded and distributed.
- Only authorized personnel, who have been properly hired, are on the payroll.
- Payments are made only in return for services rendered.
- Liabilities applicable to the period are properly recorded.

In addition to these audit objectives, we will place further emphasis on the controls surrounding overtime, vacation, and sick leave privileges.

Non-personnel Services

The non-personnel services section of the expenditure cycle segment relates to all other County expenditures. The audit efforts of the federally funded programs, capital assets, debt, and capital projects segment all build upon the work performed in this section. Although the focus of these other segments is substantially different, they all rely on the accuracy of invoice coding and processing. Our audit objectives will be to determine that:

- Purchases are authorized, within budget, and in accordance with the County's purchasing procedures.
- Each fund, department, and object code are charged with its proper expenditures.
- All goods and services are received and examined for acceptability and are for lawful purposes.
- Cash disbursements are valid, supported by proper documentation, and properly recorded.
- Year-end liabilities are recorded and expenditures are recognized in the proper year.

Cash and Investments

This section includes all audit efforts relative to the County's cash and investment accounts. The audit objectives relative to cash and investments include determination of the existence and amounts, determination of any restrictions on the use of such amounts, and the reliability of such amounts. Because of the size and complexity of the County, we will also verify that all such accounts are recorded. Additional sensitivities include the adherence to statutory requirements regarding collateralization of County funds on deposits with financial institutions, and the degree of control over interfund cash transfers.

In addition, we will perform tests to determine compliance with the Texas Public Funds Investment Act. Our firm performs many similar audits for municipalities and state agencies.

Capital Assets

General procedures that would be applied to capital assets, regardless of the configuration of the accounting system, include the following:

- Select specific additions to capital assets and examine vouchers, invoices, and other documentation in support of the amounts recorded.
- Review the controls in effect to safeguard and control the movable capital assets used in all aspects of the County's operations.
- Verify the mathematical accuracy of capital asset records and related schedules of current year activity for inclusion in the County's CAFR.

We will review depreciation expense analytically and will recompute depreciation expense for selected assets to ascertain the propriety of accumulated depreciation allocated to assets and the overall basic financial statement presentation.

Self-Insurance

The audit objective of this section includes determining if such accruals as of year-end are fairly presented and current year expenses are properly recorded. Our audit efforts will include:

- Gaining an understanding of the County's controls over recording such accrual activity.
- Obtaining current actuarial reports, if any.
- Obtaining legal opinions on current claims.
- Analyzing historical trend details of medical claims activity.

Our objectives include the determination that:

- Controls are established to ensure compliance with trust and agency agreements.
- Proper approvals are required for fund activity.
- Adequate physical safeguards exist, including control over access to trust assets.

Debt

The audit objectives to be satisfied will be directed toward determining that:

- Long term liabilities are properly authorized.
- All such liabilities are recognized in the proper period.
- Expenditures of the debt service fund are restricted to debt service and other authorized purposes.
- Debt covenant restrictions (including bond reserve requirements) have been met.
- Capital leases are accurately recorded.
- Compensated absences and pension obligations are recorded properly and in accordance with the County's policies.

(*Continued*)

Federal and State Single Audit

The following is our planned general audit approach to performing the County's federal and state Single Audit:

- Obtain and verify the County's listing of federal and state programs and the amount expended
- during the audit period. Identify the major federal and state programs.
- Identify and list the major compliance requirements.
- Review the compliance control systems established to ensure compliance.
- Execute the sampling plan (i.e., select the sample to be tested).
- Perform audit procedures for selected transactions

All selected transactions charged to each major federal and state programs will also be tested to determine whether the charges:

- Are necessary and reasonable for the proper administration of the program.
- Conform to any limitations or exclusions in the award.
- Were given consistent accounting treatment and applied uniformly to both federally assisted and other activities of the recipient, if applicable.
- Were net of applicable credits.
- Did not include costs properly chargeable to other federally or state funded programs.
- Were properly recorded (i.e., correct amount, date) and supported by source documentation.
- Were allocated equitably to benefiting activities, including non-federal or state activities.
- Test compliance with other material compliance requirements.

Some of the material compliance requirements are not transaction-oriented; i.e., they cannot be tested simply by extending the audit procedures for the transactions selected in the sample. Various compliance requirements require separate testing by performing audit procedures designed specifically for the requirements.

IT Audit Segment

The overall audit approach will incorporate an IT general control assessment over the County's Financial Systems.

The primary objective of the assessment is to review the existing general controls and to identify areas where controls could be strengthened. We will focus our assessment on identifying the related and relevant IT internal controls that effect the reporting of financial statements. We will evaluate the design of the IT control through gathering and documenting sufficient, reliable, relevant, and useful evidence. We then will determine whether the controls were designed effectively and implemented as designed. In those cases where a control may not be implemented or effectively designed, we will identify mitigating controls that the County may have to mitigate the weaknesses of the control.

TEXAS JUVENILE PROBATION COMMISSION (TJPC) GRANTS AUDIT

Preliminary Activities

We will meet with the pertinent staff members of the Webb County Juvenile Probation Department to discuss the engagement reporting objectives, audit requirements and the timing. We will develop a cooperative plan of action for the performance of the audit. During this phase we will determine the level of assistance that we can expect from your staff and develop a list of items to be provided based on audit plan and the Texas Juvenile Probation Department (TJJD) Audit Requirements.

Planning

We will obtain and document an understanding of the County's accounting system, internal control, and management information system and fraud prevention policies and procedures. We will provide management with observations and suggestions for improvement based on best practices noted in performing other similar audits. Also, we will perform preliminary analytical review procedures of current and prior year's financial information to identify significant changes. Based on the understanding of these factors, we will assess the risk of financial statements misstatement and the risk of non-compliance. Subsequently, we will develop the audit approach and develop a detailed audit program identifying the specific audit procedures to be performed for each financial statement component and the applicable TJJD compliance requirements.

Financial Statement Tests

We will perform focused substantive procedures for the various financial statement account balances. These procedures will be determined based on our risk assessment and the results of the tests of controls of the County Internal controls and could include direct confirmation of assets and liabilities by correspondence with selected customers, creditors, legal counsel and banks.

We will also perform focused compliance testing procedures based on the applicable TJJD audit requirements for the various general assurances as listed in the General Grant Requirement, Article VIII, Section G of the TJJD Audit Requirements. In addition, TJJD Audit Requirements for assurances for specific grants will be tested for compliance.

Our audit procedures may consist of inquiry and observation, confirmation, tests of details and analytical review. Sample sizes will vary depending on the particular grant requirements and the specified TJPC assurances which require testing.

Reporting

We will review financial statements, footnotes, and schedules prepared by the County to ensure compliance with the regulatory OCBOA basis financial statements as promulgated by the TJPC audit requirements. We will also prepare all required audit reports on the financial statements, compliance with laws and regulations, and internal controls based on the TJPC compliance requirements. On or before December 2016, we will provide a preliminary draft of the audit report.

A conduct of audit report will be provided to you by the same dates. This report will include all communications required, including: material weaknesses; significant deficiencies and other deficiencies identified. This report will also include recommendations to improve controls or enhance efficiency of operations.

TEXAS COMMUNITY JUSTICE ASSISTANCE GRANTS

Preliminary Activities

The G/G & A Engagement Partner and Manager will meet with the pertinent staff members of the Webb County Adult Probation Department to discuss the engagement reporting objectives, CJAD audit requirements and the timing of the audit. We will develop a cooperative plan of action for the performance of the audit. During this phase we will determine the level of assistance that we can expect from Department staff and develop and provide a list of audit items/schedules needed to initiate the audit plan.

Planning

G/G & A Engagement Partner/Manager/In-Charge Auditor will update and document an understanding of the County's accounting system, internal controls, and management information systems and fraud prevention policies and procedures as well as perform to perform a thorough review of the Texas Department of Criminal Justice (CJAD) Standards for CSCDs. We will also perform preliminary analytical review procedures of current and prior year's financial information to identify significant changes. Based on the understanding of these factors, we will assess the risk of financial statement misstatements and the risk of non-compliance. Subsequently, we will develop the audit approach and develop a detailed electronic audit work programs identifying the specific audit procedures to be performed for each financial statement components and the applicable CJAD compliance checklist. An electronic program will be utilized to generate the sample selections, as applicable.

Financial Statement Tests

The In-Charge Auditor will perform focused substantive procedures for the various financial statement account balances. These procedures will be determined based on our risk assessment and the results of the tests of controls of the County and could include direct confirmation of assets, liabilities and receipts by correspondence with selected customers, creditors, legal counsel, banks and funding agencies.

Our audit procedures will include a combination of inquiries and observations, confirmations, tests of details and account balances and analytical reviews. Sample sizes will vary depending on the particular application.

Test of Compliance with the CJAD Audit Requirements

Staff Auditors will be assisted by the In-Charge Auditor and will perform focused compliance testing procedures based on the applicable CJAD audit requirements for the various items denoted in their checklist.

Our audit procedures will include a combination of inquiries and observations, confirmations, tests of details and analytical reviews. Sample sizes will vary depending on the particular compliance requirements.

Reporting

G/G & A Engagement Partner/Manager/In-Charge will review financial statements, footnotes, and schedules prepared by the County to ensure compliance with the regulatory OCBOA basis financial statements as promulgated by the Texas Department of Criminal Justice - CJAD Division audit requirements. We will also prepare all required audit reports on the financial statements, compliance with laws and regulations, and internal controls based on the CJAD compliance requirements.

PROPOSED TIME SCHEDULE & AUDIT APPROACH (Continued)

Reporting (Continued)

A conduct of audit report will also be provided to you by the same date. This report will include all communications required, including: material weaknesses; significant deficiencies and other deficiencies identified. This report will also include recommendations to improve controls or enhance efficiency of operations.

PROPOSED TIME SCHEDULE

We anticipate being able to meet Webb County’s timetable in the performance of the three audits and report due dates as noted below:

	May/June	July/Aug	Sept/Oct	Nov/Dec	Jan/Feb	Mar/Apri
Planning & Transition						
Preliminary planning meetings and engagement letter						
Risk assessment/engagement planning						
Develop overall audit approach						
Identify & resolve accounting issues & concerns						
Review data processing activities & controls						
Preliminary/Interim Audit Activities						
Obtain understanding of internal control environment						
Identify key controls and perform walkthroughs						
Single Audit Planning and Testing						
Conduct test of controls						
Perform analytical review procedures & preliminary substantive procedures						
Final Audit & Reporting						
Final Analytical Review						
Perform year-end substantive procedures						
Complete Single Audit Compliance Tests/Reports						
Submit Final Opinions, reports and Report on Conduct of Audit						
Present final reports to Audit Committee/Commissioner's Court						
Complete Data Collection Form Certification						

2021 Reports Due Dates:

	Date
Community Supervision and Corrections Department	
Audited Financial Statements	03/01/22
Juvenile Probation Department Grant Funds	03/01/22
Government Finance Officers Association	
Certificate of Excellence in Financial Reporting	03/31/22
Data Collection Form Certification	06/30/22

ADDITIONAL FORMS



Proposer Information

Name of Company: Garza/Gonzalez & Associates

Address: 207 Arden Grove

City and State San Antonio, Texas

Phone: 210-227-1389

Email Address: regonzalez@gga-cpa.biz

Signature of Person Authorized to Sign:

A handwritten signature in black ink, appearing to read "Rene E. Gonzalez", is written over a horizontal line.

Signature

Rene E. Gonzalez, CPA

Print Name

Senior Partner

Title

Indicate status as to "Partnership", "Corporation", "Land Owner", etc.

Partnership

A handwritten date "6/15/21" is written in black ink over a horizontal line.

(Date)

Note:

All submissions relative to these RFQ shall become the property of Webb County and are nonreturnable. If any further information is required, please call the Webb County Contract Administrator, Juan Guerrero, at (956)523-4125.

CONFLICT OF INTEREST QUESTIONNAIRE

FORM CIQ

For vendor doing business with local governmental entity

This questionnaire reflects changes made to the law by H.B. 23, 84th Leg., Regular Session.

This questionnaire is being filed in accordance with Chapter 176, Local Government Code, by a vendor who has a business relationship as defined by Section 176.001(1-a) with a local governmental entity and the vendor meets requirements under Section 176.006(a).

By law this questionnaire must be filed with the records administrator of the local governmental entity not later than the 7th business day after the date the vendor becomes aware of facts that require the statement to be filed. See Section 176.006(a-1), Local Government Code.

A vendor commits an offense if the vendor knowingly violates Section 176.006, Local Government Code. An offense under this section is a misdemeanor.

OFFICE USE ONLY

Date Received

1 Name of vendor who has a business relationship with local governmental entity.

Garza/Gonzalez & Associates

2 Check this box if you are filing an update to a previously filed questionnaire. (The law requires that you file an updated completed questionnaire with the appropriate filing authority not later than the 7th business day after the date on which you became aware that the originally filed questionnaire was incomplete or inaccurate.)

3 Name of local government officer about whom the information is being disclosed.

None

Name of Officer

4 Describe each employment or other business relationship with the local government officer, or a family member of the officer, as described by Section 176.003(a)(2)(A). Also describe any family relationship with the local government officer. Complete subparts A and B for each employment or business relationship described. Attach additional pages to this Form CIQ as necessary.

Not Applicable

A. Is the local government officer or a family member of the officer receiving or likely to receive taxable income, other than investment income, from the vendor?

Yes

No

B. Is the vendor receiving or likely to receive taxable income, other than investment income, from or at the direction of the local government officer or a family member of the officer AND the taxable income is not received from the local governmental entity?

Yes

No

5 Describe each employment or business relationship that the vendor named in Section 1 maintains with a corporation or other business entity with respect to which the local government officer serves as an officer or director, or holds an ownership interest of one percent or more.

Not Applicable

6 Check this box if the vendor has given the local government officer or a family member of the officer one or more gifts as described in Section 176.003(a)(2)(B), excluding gifts described in Section 176.003(a-1).

7
Signature of vendor doing business with the governmental entity

Date

CERTIFICATION
REGARDING DEBARMENT, SUSPENSION, INELIGIBILITY AND VOLUNTARY
EXCLUSION FOR COVERED CONTRACTS

PART A.

Federal Executive Orders 12549 and 12689 require the Texas Department of Agriculture (TDA) to screen each covered potential contractor to determine whether each has a right to obtain a contract in accordance with federal regulations on debarment, suspension, ineligibility, and voluntary exclusion. Each covered contractor must also screen each of its covered subcontractors.

In this certification "contractor" refers to both contractor and subcontractor; "contract" refers to both contract and subcontract.

By signing and submitting this certification the potential contractor accepts the following terms:

1. The certification herein below is a material representation of fact upon which reliance was placed when this contract was entered into. If it is later determined that the potential contractor knowingly rendered an erroneous certification, in addition to other remedies available to the federal government, the Department of Health and Human Services, United States Department of Agriculture or other federal department or agency, or the TDA may pursue available remedies, including suspension and/or debarment.
2. The potential contractor will provide immediate written notice to the person to which this certification is submitted if at any time the potential contractor learns that the certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
3. The words "covered contract", "debarred", "suspended", "ineligible", "participant", "person", "principal", "proposal", and "voluntarily excluded", as used in this certification have meanings based upon materials in the Definitions and Coverage sections of federal rules implementing Executive Order 12549. Usage is as defined in the attachment.
4. The potential contractor agrees by submitting this certification that, should the proposed covered contract be entered into, it will not knowingly enter into any subcontract with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the Department of Health and Human Services, United States Department of Agriculture or other federal department or agency, and/or the TDA, as applicable.

Do you have or do you anticipate having subcontractors under this proposed contract?

Yes

No

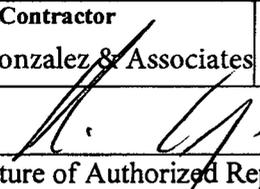
5. The potential contractor further agrees by submitting this certification that it will include this certification titled "Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion for Covered Contracts" without modification, in all covered subcontracts and in solicitations for all covered subcontracts.
6. A contractor may rely upon a certification of a potential subcontractor that it is not debarred, suspended, ineligible, or voluntarily excluded from the covered contract, unless it knows that the certification is erroneous. A contractor must, at a minimum, obtain certifications from its covered subcontractors upon each subcontract's initiation and upon each renewal.
7. Nothing contained in all the foregoing will be construed to require establishment of a system of records in order to render in good faith the certification required by this certification document. The knowledge and information of a contractor is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
8. Except for contracts authorized under paragraph 4 of these terms, if a contractor in a covered contract knowingly enters into a covered subcontract with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the federal government, Department of Health and Human Services, United States Department of Agriculture, or other federal department or agency, as applicable, and/or the TDA may pursue available remedies, including suspension and/or debarment.

PART B. CERTIFICATION REGARDING DEBARMENT, SUSPENSION, INELIGIBILITY AND VOLUNTARY EXCLUSION FOR COVERED CONTRACTS

Indicate in the appropriate box which statement applies to the covered potential contractor:

- The potential contractor certifies, by submission of this certification, that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this contract by any federal department or agency or by the State of Texas.
- The potential contractor is unable to certify to one or more of the terms in this certification. In this instance, the potential contractor must attach an explanation for each of the above terms to which he is unable to make certification. Attach the explanation(s) to this certification.

Name of Contractor	Vendor ID No. or Social Security No.	Program No.
Garza/Gonzalez & Associates	74-1867466	


Signature of Authorized Representative


Date

Rene E. Gonzalez, CPA
Printed/Typed Name and Title of
Authorized Representative

CERTIFICATION REGARDING FEDERAL LOBBYING
(Certification for Contracts, Grants, Loans, and Cooperative Agreements)

PART A. PREAMBLE

Federal legislation, Section 319 of Public Law 101-121 generally prohibits entities from using federally appropriated funds to lobby the executive or legislative branches of the federal government. Section 319 specifically requires disclosure of certain lobbying activities. A federal government-wide rule, "New Restrictions on Lobbying", published in the Federal Register, February 26, 1990, requires certification and disclosure in specific instances.

PART B. CERTIFICATION

This certification applies only to the instant federal action for which the certification is being obtained and is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$100,000 for each such failure.

The undersigned certifies, to the best of his or her knowledge and belief, that:

1. No federally appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with the awarding of any federal contract, the making of any federal grant, the making of any federal loan, the entering into of any cooperative agreement, or the extension, continuation, renewal, amendment, or modification of any federal contract, grant, loan, or cooperative agreement.
2. If any funds other than federally appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with these federally funded contract, subcontract, subgrant, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying", in accordance with its instructions. (If needed, contact the Texas Department of Agriculture to obtain a copy of Standard Form-LLL.)

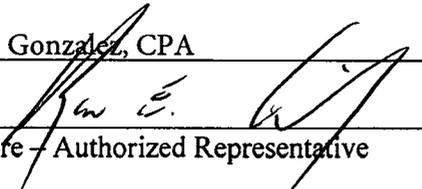
3. The undersigned shall require that the language of this certification be included in the award documents for all covered subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all covered subrecipients will certify and disclose accordingly.

Do you have or do you anticipate having covered subawards under this transaction?

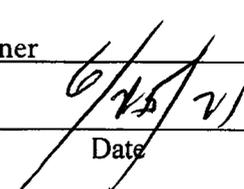
- Yes
- No

Name of Contractor/Potential Contractor	Vendor ID No. or Social Security No.	Program No.
Garza/Gonzalez & Associates	74-1867466	

Name of Authorized Representative	Title
Rene E. Gonzalez, CPA	Senior Partner



Signature - Authorized Representative



Date

**WEBB COUNTY PURCHASING DEPT.
QUALIFIED PARTICIPATING VENDOR CODE OF ETHICS
AFFIDAVIT FORM**

STATE OF TEXAS *

KNOW ALL MEN BY THESE PRESENTS:

COUNTY OF WEBB *

BEFORE ME the undersigned Notary Public, appeared Rene E. Gonzalez, CPA, the herein-named "Affiant", who is a resident of Bexar County, State of Texas and upon his/her respective oath, either individually and/or behalf of their respective company/entity, do hereby state that I have personal knowledge of the following facts, statements, matters, and/or other matters set forth herein are true and correct to the best of my knowledge.

I personally, and/or in my respective authority/capacity on behalf of my company/entity do hereby confirm that I have reviewed and agree to fully comply with all the terms, duties, ethical policy obligations and/or conditions as required to be a qualified participating vendor with Webb County, Texas as set forth in the Webb County Purchasing Code of Ethics Policy posted at the following address: <http://www.webbcountytx.gov/PurchasingAgent/PurchasingEthicsPolicy.pdf>

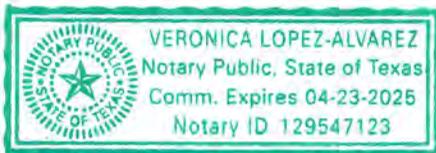
I personally, and/or in my respective authority/capacity on behalf of my company/entity do hereby further acknowledge, agree and understand that as a participating vendor with Webb County, Texas on any active solicitation/proposal/qualification that I and/or my company/entity failure to comply with the Code of Ethics policy may result in my and/or my company/entity disqualification, debarment or make void my contract awarded to me, my company/entity by Webb County. I agree to communicate with the Purchasing Agent or his designees should I have questions or concerns regarding this policy to ensure full compliance by contacting the Webb County Purchasing Dept. via telephone at (956) 523-4125 or e-mail to the Webb County Purchasing Agent to joel@webbcountytx.gov.

Executed and dated this 15 day of June, 2021.

Signature of Affiant

Printed Name of Affiant/Company/Entity

SWORN to and subscribed before me, this 15 day June, 2021



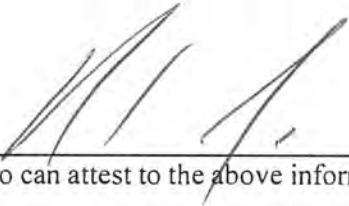
NOTARY PUBLIC, STATE OF TEXAS

PROOF OF NO DELINQUENT TAXES OWED TO WEBB COUNTY

Name Rene E. Gonzalez owes no delinquent property taxes to Webb County.

Garza/Gonzalez & Associates owes no property taxes as a business in Webb County.
(Business Name)

Rene E. Gonzalez owes no property taxes as a resident of Webb County.
(Business Owner)



Person who can attest to the above information

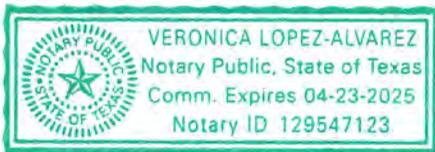
*** SIGNED NOTORIZED DOCUMENT AND PROOF OF NO DELINQUENT TAXES TO WEBB COUNTY.**

The State of Texas
County of Webb

Before me, a Notary Public, on this day personally appeared Rene E. Gonzalez, CPA, know to me (or proved to me on the oath of _____) to be the person whose name is subscribed to the forgoing instrument and acknowledged to me that he executed the same for the purpose and consideration therein expressed.

Given under my hand and seal of office this 15 day of June 2021.

Notary Public, State of Texas



Veronica Lopez-Alvarez

(Print name of Notary Public here)

My commission expires the 23 day of April 2025.

Edit Bid Response - RFQ 2021-004 Financial Audit Services

[Return](#)
[No Bid](#)
[Documents](#)
[Response History](#)
[Bid History](#)
[Error Check Response](#)

Bid Number	RFQ 2021-004 Financial Audit Services
Close Date & Time	6/18/2021 10:00:00 AM (CT)
Time Left	3 days 18 hours 39 minutes 36 seconds
Response Status	NOT SUBMITTED - To complete your response, you must click 'Submit Response' in the Response Submission tab.



[Event Details](#)
[Questions](#)
[Attachments](#)
[Response Attachments](#)
[Response Submission](#)

Bid Questions

[+ Ask Question](#)

Question Cutoff Date: 6/8/2021 05:00 PM (CT)

Question	Who will be preparing the comprehensive annual report for the County and the financial statements and notes for Juvenile Probation and Community Supervision and Corrections Department? Are these reports going to be prepared by management or by the external auditor?
Answer	The County's Comprehensive Annual Financial Report and Juvenile financial statements and footnotes are prepared by the County Auditor staff. CSCD staff prepared their respective financial statements and footnotes. CSCD financial statements and footnotes are reviewed by County Auditor staff.
Submitted	6/8/2021 09:15:21 AM (CT)
Question	On page 6, d(6) - The solicitation packet lists an IT general controls review. Is this referring to standard audit procedures performed as part of the financial statement audit related to IT? Or is this relating to a special engagement regarding IT for which the auditor is expected to provide a separate report on? If separate report is required, what is the scope of the IT review?
Answer	The general controls review for IT are based on standard auditing procedures as part of County's financial statement audit.
Submitted	6/8/2021 09:05:11 AM (CT)
Question	I have the following question for clarity: Do we need our clients to write a reference letter for us to include in our submission?
Answer	At the top of page 8 of the solicitation packet it says "a minimum of 4 WRITTEN references outlining the completeness of similar audits....". On page 7 of the solicitation packet it says only to list the clients and provide contact information. Include Governmental Entities references.
Submitted	6/8/2021 08:56:29 AM (CT)
Question	greetings...the rfq is not specific as to the County's year end or how many years are being requested. The grants does identify the year end as August 31, 2021, but also no additional years are identified. Can you clarify?
Answer	Webb County's fiscal year end: September 30, 2021. TJPC/Juvenile Probation Department: August 31, 2021 CJD/Community Supervision & Corrections Department: August 31, 2021 CONTRACT PERIOD(S): The Initial Contract Period is Date of Award through September 30, 2023 (three year period). Possible Two (2) one year extension includes:

EXHIBITS



June 17, 2021

RFQ Evaluation Team
Webb County
1110 Washington Street, Suite 101
Laredo, TX 78040

RE: Recommendation for Financial Audit Services (RFQ 2021-004)

To Whom It May Concern:

It is our pleasure to highly recommend Garza/Gonzalez and Associates as auditors for your County. This firm did perform our annual financial audit for the current 2019-2020 fiscal year and is currently in progress with our current 2020-2021 audit for the fiscal year ending June 30, 2021. The firm of Garza/Gonzalez and Associates has served our school district as our external audit firm for over ten (10) years. They have been very successful in meeting our expectations of the firm in how they conduct the audit in a professional manner to match their excellent performance in quality, efficiency and working with all staff including executive staff and the board of trustees.

The audit staff is tenured and skilled in all facets of governmental and financial accounting and reporting. Audit staff has a very in-depth skill set in their knowledge of governmental accounting standards, federal and state guidelines. The audit firm has been instrumental in our district achieving continuous awards for Excellence in Financial Reporting and Meritorious Budget Awards through both Governmental Financial Officers Assoc. (GFOA) and Association of School Business Officials (ASBO).

All audit staff because of their knowledgeable in all areas of financial reporting, accounting, and all related areas, are utilized to provide guidance, assistance, and direction to our district staff in a professional manner.

The firm has also assisted us in other financial areas as needed on an engagement basis.

If you wish to obtain additional information about our specific experience with Garza/Gonzalez & Associates, please do not hesitate to call us.

Sincerely,

Larry A. Garza, CFO
Assoc. Supt. Financial Svcs & Business Operations

Joe Yebra, MBA, CISA
First Assistant County Auditor



Paul Elizondo Tower
101 W. Nueva, Suite 800
San Antonio, Texas 78205
Phone: (210) 335-2301
Fax: (210) 335-2996
aufrontdesk@bexar.org

Leo S. Caldera, CIA, CGAP
BEXAR COUNTY AUDITOR

June 14, 2021

RFQ Evaluation Team
Webb County
1110 Washington Street, Suite 101
Laredo Texas 78040

RE: Confirmation of Financial Audit Services (RFQ 2021-004)

To whom it may concern:

This letter confirms that Garza/Gonzalez and Associates are auditors for Bexar County. This firm performed our audit for the current year and has served our organization for over fifteen (15) years. Their work has been completed in a timely manner.

Garza/Gonzalez and Associates personnel are professional and experienced in governmental audits. The firm's auditors are knowledgeable of government accounting standards, federal and state program laws and regulations. The firm has facilitated with federal, state, and new accounting standards compliance requirements. Bexar County has received consecutive years of GFOA certificate of Excellence in Financial Reporting awards.

The firm has also performed annual audits of the District Clerks and County Clerks registry funds as well as the annual audits of Juvenile Probation and Adult Probation.

If you wish to obtain additional information about our specific experience with Garza/Gonzalez & Associates, please do not hesitate to call.

Respectfully,

A handwritten signature in black ink, appearing to read "L.S. Caldera".

Leo S. Caldera
Bexar County Auditor



Middle Rio Grande Development Council

June 9, 2021

CENTRAL OFFICE
P.O. Box 1199
307 WEST NOPAL
CARRIZO SPRINGS, TX 78834
(830) 876-3533
(830) 876-9415 FAX

TEXAS WORKFORCE CENTER
P.O. Box 1199
307 WEST NOPAL
CARRIZO SPRINGS, TX 78834
(830) 876-3533
(830) 876-9415 FAX

**MAVERICK COUNTY
WORKFORCE CENTER**
1200 FERRY ST.
EAGLE PASS, TX 78852
(830) 773-1191
(830) 773-1194 FAX

**UVALDE COUNTY
WORKFORCE CENTER**
216 WEST MAIN
UVALDE, TX 78801
(830) 278-4491
(830) 278-2929 FAX

**VAL VERDE COUNTY
WORKFORCE CENTER**
1601 VETERANS BLVD.
DEL RIO, TX 78840
(830) 774-4741
(830) 774-4550 FAX

**ZAVALA COUNTY
WORKFORCE CENTER**
321 NORTH 1ST STREET
CRYSTAL CITY, TX 78839
(830) 374-2308
(830) 374-2192 FAX

**EDWARDS COUNTY
SATELLITE CENTER**
P.O. Box 1067
106 WEST MAIN
ROCKSPRINGS, TX 78880
(830) 683-5248
(830) 683-5247 FAX

**LA SALLE COUNTY
SATELLITE CENTER**
707 BUCKLEY
COTULLA, TX 78014
(830) 879-3053
(830) 879-3465 FAX

RFQ Evaluation Team
Webb County
1110 Washington Street, Suite 101
Laredo Texas 78040

RE: Recommendation for Financial Audit Services (RFQ 2021-004)

To whom it may concern:

It is my pleasure to highly recommend Garza/Gonzalez and Associates as auditors for your County. This firm performed our audit for the current year and has served our organization for over ten (10) years. We have been fully satisfied with their performance and services. Their work has always been completed in a timely and efficient manner.

Garza/Gonzalez and Associates personnel are professional and experienced in governmental audits. The firm's auditors are very knowledgeable of government accounting standards, federal and state program laws and regulations. The firm has assisted us in complying with federal and state requirements, GFOA certificate of Excellence in Financial Reporting requirements, and in implementing new accounting standards.

The firm has also assisted us in other financial areas as needed.

If you wish to obtain additional information about our specific experience with Garza/Gonzalez & Associates, please do not hesitate to call us.

Sincerely,

Joe Cruz
Controller
Middle Rio Grande Development Council

Jorge F. Gonzalez
President
Flor E. Gonzalez
Vice-President
Ignacio Urrabazo Jr.
Treasurer
Mary G. Serna de
Clemente
Secretary



Jesus Hinojosa, III
Yolanda M. Sciaraffa
Santos Reyes
Gabriel Lopez
Jacqueline Lopez
Manuel de Jesus Osorio

216 Bob Bullock Loop * Laredo, Texas 78043 * 956-712-9100 * Fax 956-712-9102 * www.nwlaredo.org

June 14, 2021

RFQ Evaluation Team
Webb County
1110 Washington Street, Suite 101
Laredo Texas 78040

RE: Recommendation for Financial Audit Services (RFQ 2021-004)

To whom it may concern:

It is my pleasure to inform you that our agency has worked with Garza/Gonzalez and Associates for the past six (6) years. We have been satisfied with their performance and services. Their work has always been completed in a timely and efficient manner.

Garza/Gonzalez and Associates personnel are professional and experienced in governmental and non-profit audits. The firm's auditors are very knowledgeable of federal and state program laws and regulations. The firm has assisted us financial reporting and in complying with federal and state requirements.

If you wish to obtain additional information about our specific experience with Garza/Gonzalez & Associates, please do not hesitate to call us.

Sincerely,

A handwritten signature in blue ink that reads "Elizabeth Alonzo-Villarreal".

Elizabeth Alonzo-Villarreal
Chief Executive Officer



Laredo College

Fort McIntosh Campus

West End Washington St

Laredo, TX 78040-4395

956.722.0521

www.laredo.edu

South Campus

5500 South Zapata Highway

Laredo, TX 78046

956.794.4000

June 9, 2021

RFQ Evaluation Team
Webb County
1110 Washington Street, Suite 101
Laredo Texas 78040

RE: Recommendation for Financial Audit Services (RFQ 2021-004)

To whom it may concern:

It is my pleasure to highly recommend Garza/Gonzalez and Associates as auditors for your County. This firm performed our audit for the current year and has served Laredo College for the last five (5) years. We have been fully satisfied with their performance and services. Their work has always been completed in a timely and efficient manner.

Garza/Gonzalez and Associates personnel are professional and experienced in Governmental Audits. The firm's auditors are very knowledgeable of government accounting standards, federal and state program laws and regulations. The firm has assisted us in complying with federal and state requirements and in implementing new accounting standards.

The firm has also assisted us in other financial areas as needed.

If you wish to obtain additional information about our specific experience with Garza/Gonzalez & Associates, please do not hesitate to call us.

Sincerely,

Cesar Vela, CPA
Vice President of Finance
Laredo College

Firm's Certifications



Texas State Board of Public Accountancy

505 E. Huntland Drive, Suite 380, Austin, Texas 78752

William Treacy, Executive Director

11/13/2020

GARZA/GONZALEZ & ASSOCIATES
OFFICE
207 ARDEN GROVE
SAN ANTONIO TX 78215

FOLD FORM
HERE AND
PULL CARD
BACK TO
RELEASE



Texas State Board of Public Accountancy
505 E. Huntland Drive, Suite 380, Austin, Texas 78752

The office is licensed to practice in Texas.

GARZA/GONZALEZ & ASSOCIATES
OFFICE
207 ARDEN GROVE
SAN ANTONIO TX 78215

Firm License ID: P03090	Expires: 11/30/2021
Office License ID: U00755	Form No: 21018774

By receipt of this license card, requirements for licensing by the Texas State Board of Public Accountancy have been met. The license card can be easily removed from the sheet and can be used as identification as a licensee in Texas. After removing your license card, retain this mailer as a **FILE COPY** of the license card.

As a licensed firm, a 7-digit number (*Firm Control Number*) has been assigned to your firm as an alternative method of unique identification, in addition to your *Firm License ID*. **The *Firm License ID* and *Firm Control Number* are required to access information on the Board's website, and are shown below on the file copy of your license card.** (Note that each office of your firm is assigned a unique *Office License ID*.)



Texas State Board of Public Accountancy
505 E. Huntland Drive, Suite 380, Austin, Texas 78752

The office is licensed to practice in Texas.

GARZA/GONZALEZ & ASSOCIATES
OFFICE
207 ARDEN GROVE
SAN ANTONIO TX 78215

Firm License ID: P03090	Expires: 11/30/2021
Firm Control Number: 0078701	
Office License ID: U00755	Form No: 21018774

2562875

FILE COPY



SOUTH CENTRAL TEXAS REGIONAL CERTIFICATION AGENCY

Your unified certification source
www.sctrca.org

May 28, 2021

Rene Gonzalez
Garza/Gonzalez & Associates
207 Arden Grove
San Antonio, TX 78215

Dear Rene Gonzalez:

We are pleased to inform you that your application for certification in our Small, Minority, Woman and Veteran Business Enterprise (S/M/W/V) Program has been approved. Your firm met the requirements of the SCTRCA Policy and Procedure Manual and is currently certified as a:

***ESBE HABE MBE SBE**

Certification Number: **221059025**
Certification Expiration: **May 31, 2023**

Providing the following products or services:

NAICS 541211: OFFICES OF CERTIFIED PUBLIC ACCOUNTANTS
NAICS 541219: OTHER ACCOUNTING SERVICES

On the two year anniversary date of your certification, you are required to provide a renewal application affirming that no changes have occurred affecting your certification status. The SCTRCA will send you a Certification Renewal reminder **sixty (60) days** prior to your expiration date. The SCTRCA will no longer include a certificate upon certification renewals. **Your expiration date is May 31, 2023.**

Please notify this office within **thirty (30) days** of any changes affecting the size, ownership, control requirements, or any material change in the information provided in the submission of the certification application. Thank you in advance.

Sincerely,

A handwritten signature in black ink, appearing to read "Charles Johnson".

Charles Johnson,
Executive Director



GLENN HEGAR TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

The Texas Comptroller of Public Accounts (CPA) administers the Statewide Historically Underutilized Business (HUB) Program for the State of Texas, which includes certifying minority, woman, and service disabled veteran-owned businesses as HUBs and facilitates the use of HUBs in state procurement and provides them with information on the state's procurement process.

We are pleased to inform you that your application for certification/re-certification as a HUB has been approved. Your company's profile is listed in the State of Texas HUB Directory and may be viewed online at <https://mycpa.cpa.state.tx.us/tpasscmlsearch/index.jsp>. Provided that your company continues to meet HUB eligibility requirements, the attached HUB certificate is valid for the time period specified.

You must notify the HUB Program in writing of any changes affecting your company's compliance with the HUB eligibility requirements, including changes in ownership, day-to-day management, control and/or principal place of business. *Note: Any changes made to your company's information may require the HUB Program to re-evaluate your company's eligibility.*

Please visit our website at <http://comptroller.texas.gov/procurement/prog/hub/> and reference our publications (i.e. Grow Your Business pamphlet, HUB Brochure and Vendor Guide) providing additional information on state procurement resources that can increase your company's chances of doing business with the state.

Thank you for your participation in the HUB Program! If you have any questions, you may contact a HUB Program representative at 512-463-5872 or toll-free in Texas at 1-888-863-5881.

Texas Historically Underutilized Business (HUB) Certificate



Certificate/VID Number:	1741867466300
File/Vendor Number:	033859
Approval Date:	08-NOV-2018
Scheduled Expiration Date:	08-NOV-2022

The Texas Comptroller of Public Accounts (CPA), hereby certifies that

GARZA/GONZALEZ & ASSOCIATES

has successfully met the established requirements of the State of Texas Historically Underutilized Business (HUB) Program to be recognized as a HUB. This certificate printed 09-NOV-2018, supersedes any registration and certificate previously issued by the HUB Program. If there are any changes regarding the information (i.e., business structure, ownership, day-to-day management, operational control, business location) provided in the submission of the business' application for registration/certification as a HUB, you must immediately (within 30 days of such changes) notify the HUB Program in writing. The CPA reserves the right to conduct a compliance review at any time to confirm HUB eligibility. HUB certification may be suspended or revoked upon findings of ineligibility.

*Laura Cagle-Hinojosa, Statewide HUB Program Manager
Statewide Support Services Division*

Note: In order for State agencies and institutions of higher education (universities) to be credited for utilizing this business as a HUB, they must award payment under the Certificate/VID Number identified above. Agencies, universities and prime contractors are encouraged to verify the company's HUB certification prior to issuing a notice of award by accessing the Internet (<https://mycpa.cpa.state.tx.us/tpasscmlsearch/index.jsp>) or by contacting the HUB Program at 512-463-5872 or toll-free in Texas at 1-888-863-5881.

Staff's Certifications & Continuing Professional Education



Texas State Board of Public Accountancy

505 E. Huntland Drive, Suite 380, Austin, Texas 78752

William Treacy, Executive Director

12/ 8/2020

RENE EDUARDO GONZALEZ
CERTIFIED PUBLIC ACCOUNTANT
GARZA, GONZALEZ & ASSOC.
207 ARDEN GROVE
SAN ANTONIO TX 78215



Texas State Board of Public Accountancy

505 E. Huntland Drive, Suite 380, Austin, Texas 78752

This individual is licensed to practice in Texas.

RENE EDUARDO GONZALEZ
CERTIFIED PUBLIC ACCOUNTANT
GARZA, GONZALEZ & ASSOC.
207 ARDEN GROVE
SAN ANTONIO TX 78215

FOLD FORM
HERE AND
PULL CARD
BACK TO
RELEASE



License ID: 015503

Expires: 12/31/2021

Form No: 21024662

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Texas State Board of Public Accountancy

505 E. Huntland Drive, Suite 380, Austin, Texas 78752

This individual is licensed to practice in Texas.

RENE EDUARDO GONZALEZ
CERTIFIED PUBLIC ACCOUNTANT
GARZA, GONZALEZ & ASSOC.
207 ARDEN GROVE
SAN ANTONIO TX 78215

License ID: 015503
Control Number: 0015503

Expires: 12/31/2021

Form No: 21024662

2568345

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Texas State Board of Public Accountancy

William Tracy, Executive Director

GONZALEZ,RENE EDUARDO - Individual Licensee Review CPE Courses Previously Reported

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CPE Courses Previously Reported

The following courses that were reported in a prior business day have been used to calculate the CPE requirement for your next unissued license period. The courses are listed in date order for each interval.

License Period	Accrual Period	Type	Date Taken	Credits	Method	Sponsor ID	Sponsor	Course ID	CPE Course
JAN 2019 - DEC 2019	JAN 2018 - DEC 2018	Tech	01/31/2018	2.00	A	000266	SAN ANTONIO CPA/CPE FOUNDATION-TSCPA		mergers & acquisitions
		Non tech	06/19/2018	8.00	A	000266	SAN ANTONIO CPA/CPE FOUNDATION-TSCPA		2018 APPRECIATION DAY
		Tech	06/29/2018	4.00	A		garza/gonzalez & associates		FASB AND OTHER UPDATES
		Tech	08/08/2018	2.00	A	000266	SAN ANTONIO CPA/CPE FOUNDATION-TSCPA		bitcoins cryptocurrency
		Tech	08/17/2018	2.00	A	000266	SAN ANTONIO CPA/CPE FOUNDATION-TSCPA		white collar crime 2018
		Tech	08/28/2018	2.00	A	000266	SAN ANTONIO CPA/CPE FOUNDATION-TSCPA		independent contractors and wages
		Ethics	11/14/2018	4.00	A	000266	San Antonio Chapter - TSCPA		Ethics & Values for Texas CPAs & Accounting Professionals
		Tech	12/03/2018	3.00	A	001615	CHECKPOINT LEARNING		GUARDING against waste and fraud
		Tech	12/13/2018	2.00	A	001615	CHECKPOINT LEARNING		electronic payment fraud avoidance
		Tech	12/15/2018	4.00	A	001615	CHECKPOINT LEARNING		completions an overview
		Tech	12/16/2018	3.00	A	001615	CHECKPOINT LEARNING		entity comparisons taxes
		Tech	12/17/2018	1.00	A	001615	CHECKPOINT LEARNING		sefa's clsefa
		Tech	12/17/2018	1.00	A	001615	CHECKPOINT LEARNING		TCJA and non-profits
		Tech	12/19/2018	2.00	A	001615	CHECKPOINT LEARNING		1040NR
		Tech	12/21/2018	1.00	A	001615	CHECKPOINT LEARNING		single audit deficiencies
		Tech	12/26/2018	1.00	A	001615	CHECKPOINT LEARNING		real estate taxation
		TOTAL		42.00					
JAN 2020 - DEC 2020	JAN 2019 - DEC 2019	Tech	06/28/2019	8.00	A	000266	SAN ANTONIO CPA/CPE FOUNDATION-TSCPA	2019062808	2019 member appreciation
		Tech	07/19/2019	8.00	A		garza/gonzalez & associates		various topics and ausit updates
		Tech	08/05/2019	16.00	A	000134	TEXAS STATE AUDITOR S OFFICE		various governmental audit topics
		Tech	12/04/2019	1.00	A	000001	WOLTERS KLUWER, CCH CPE LINK		tax update for businesses
		Non tech	12/12/2019	1.00	A	000266	TXCPA CPE FOUNDATION	2019121221	the ccase of carlos uesti
		Tech	12/13/2019	2.00	A	000266	TXCPA CPE FOUNDATION	2019121322	social security and medicare
		TOTAL		36.00					
JAN 2021 - DEC 2021	JAN 2020 - DEC 2020	Tech	06/26/2020	8.00	A	000266	txcpa	2020062608	2020 member apprec
		Tech	10/22/2020	8.00	A	000266	SAN ANTONIO CPA/CPE FOUNDATION-TSCPA	2020102208	2020 symposium
		Tech	10/23/2020	4.00	A	000266	txcpa		2020102304
		Tech	11/06/2020	1.00	A	000260	txcpa	ODCC004	fraud in government
		Tech	11/09/2020	2.00	A	000260	txcpa	ODAW002	guide to trusts
		Tech	11/10/2020	2.00	A	000260	txcpa	ODAW003	strategies for buy/sell businesses
		Tech	11/11/2020	2.00	A	000260	txcpa	20PPODAC026	partnership audit rules
		Tech	11/12/2020	1.20	A	000260	txcpa		government financial health
		Ethics	11/16/2020	4.00	A	000266	San Antonio Chapter - TSCPA		Ethics & Values for Texas CPAs & Accounting Professionals
		Tech	11/20/2020	1.00	A	000260	txcpa	ODPC002	federal grants and contracts
		Tech	11/23/2020	1.40	A	000260	txcpa	ODCC001	GASB update
		Tech	11/23/2020	2.00	A	000260	txcpa	ODCC002	single audit update
		Tech	11/30/2020	1.00	A	000260	txcpa	ODM004	texas franchise tax 2020
		Tech	12/03/2020	1.20	A	000260	txcpa	ODSS007	fasb/ gasb update for NPO

		Tech	12/04/2020	2.00	A	000260	txcpa	ODAW005	estate administration
		Tech	12/05/2020	1.20	A	000260	txcpa	ODSS014	governmental computer forensics
		TOTAL		42.00					

Course methods are: A-Participant, B-Instructor, C-Author, D-Correspondence, E-Nano Program, F-Blended Program.



Texas State Board of Public Accountancy

333 Guadalupe, Tower 3 Suite 900, Austin, Texas 78701-3900

William Treacy, Executive Director

7/23/2020

ELEAZAR MENDOZA
CERTIFIED PUBLIC ACCOUNTANT
207 ARDEN GROVE
SAN ANTONIO TX 78215



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HERE AND
PULL CARD
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RELEASE



Texas State Board of Public Accountancy

333 Guadalupe, Tower 3 Suite 900, Austin, Texas 78701-3900

This individual is licensed to practice in Texas.

ELEAZAR MENDOZA
CERTIFIED PUBLIC ACCOUNTANT
207 ARDEN GROVE
SAN ANTONIO TX 78215



License ID: 047238

Expires: 7/31/2021

Form No: 20077471

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Texas State Board of Public Accountancy

333 Guadalupe, Tower 3 Suite 900, Austin, Texas 78701-3900

This individual is licensed to practice in Texas.

ELEAZAR MENDOZA
CERTIFIED PUBLIC ACCOUNTANT
207 ARDEN GROVE
SAN ANTONIO TX 78215

License ID: 047238
Control Number: 0047238

Expires: 7/31/2021

Form No: 20077471

2532113

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Texas State Board of Public Accountancy

William Treacy, Executive Director

MENDOZA,ELEAZAR GUEVARA - Individual Licensee Review CPE Courses Previously Reported

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CPE Courses Previously Reported

The following courses that were reported in a prior business day have been used to calculate the CPE requirement for your next unissued license period. The courses are listed in date order for each interval.

License Period	Accrual Period	Type	Date Taken	Credits	Method	Sponsor ID	Sponsor	Course ID	CPE Course
AUG 2018 - JUL 2019	AUG 2017 - JUL 2018	Tech	08/07/2017	4.00	B	001615	CHECKPOINT LEARNING	CPTRGO	Trends in Governmental Accountancy
		Non tech	08/10/2017	2.00	A	001615	CHECKPOINT LEARNING		Above the Line Thinking. The power of Positive Leadership
		Tech	09/05/2017	4.00	A	001615	CHECKPOINT LEARNING		Key Issues Relating to Form 1099 and 1098
		Tech	09/15/2017	2.00	A	000215	AICPA		2017 AICPA Annual Update webcast
		Tech	12/13/2017	8.00	A	001615	CHECKPOINT LEARNING		2017 Year-end Mega Conference for Practitioners
		Tech	05/18/2018	2.00	A	000215	AICPA		2018 GAQC Annual Webcast
		Tech	06/08/2018	2.00	A	001615	CHECKPOINT LEARNING		Social Security Retirement: Planning for Retirement
		Tech	06/15/2018	2.00	A	001615	CHECKPOINT LEARNING		The Power of Efficiency Case Study: Understanding a Fin. Strm
		Non tech	06/19/2018	8.00	A	000266	SAN ANTONIO CPA/CPE FOUNDATION-TSCPA		Member Appreciation Day
		Tech	07/12/2018	2.00	A	001615	CHECKPOINT LEARNING		Yellow Book Quarterly Update
		TOTAL		36.00					
AUG 2019 - JUL 2020	AUG 2018 - JUL 2019	Tech	02/21/2019	2.00	A		AMERICAN INSTITUTE OF CPAS		Understanding The Changes to Yellow Book Independence
		Tech	02/22/2019	2.00	A	001615	CHECKPOINT LEARNING		The Evolution of IRC Sec. 199A- IRS Final Regulations
		Tech	04/22/2019	2.00	A		AMERICAN INSTITUTE OF CPAS		Mandatory EBPAQC Designated Partners 2019 Audit Planning
		Tech	05/01/2019	2.00	A	000215	AMERICAN INSTITUTE OF CPAS		Not for Profit Entities: 2019 Audit Risk Alert
		Tech	05/21/2019	2.00	A	000215	AMERICAN INSTITUTE OF CPAS		Using the EBPAQC SOC-! Tool
		Tech	05/28/2019	2.00	A		AMERICAN INSTITUTE OF CPAS		Auditing Employee Benefit Plans: Employee Benefit Basics
		Tech	06/14/2019	2.00	A		AMERICAN INSTITUTE OF CPAS		Auditing Employee Benefit Plans: Other Auditing Consideratio
		Tech	07/16/2019	4.00	A	000215	AMERICAN INSTITUTE OF CPAS		Interpreting The New Revenue Recognition Standard
		Tech	07/17/2019	2.00	A	000215	AMERICAN INSTITUTE OF CPAS		Risk Assessment Deep Dive: How to Avoid Common Missteps
		Tech	07/19/2019	8.00	A		Garza/Gonzalez and Associates		Summer 2019 Inhouse CPE_ Accounting and Auditing Updates
		Tech	07/26/2019	3.50	A	000215	AMERICAN INSTITUTE OF CPAS		Blockchain Evolution and Technology Concepts
							Texas Society of CPAs/CPE		

		Ethics	07/29/2019	4.00	A	000260	Foundation Inc		Ethics for Texas CPAs
		TOTAL		35.50					
AUG 2020 - JUL 2021	AUG 2019 - JUL 2020	Tech	09/06/2019	2.00	A	000215	AMERICAN INSTITUTE OF CPAS		2019 GAQC Annual Update Webcast
		Tech	02/20/2020	2.00	A	000215	AMERICAN INSTITUTE OF CPAS		Time to Get Serious about Information Security
		Tech	03/17/2020	1.50	A	000215	AMERICAN INSTITUTE OF CPAS		Another day at the Breach: Impact on everyday Cyber Intrusio
		Tech	03/31/2020	1.00	A	000215	AMERICAN INSTITUTE OF CPAS		Pandemic Risk Mitigation and Practical COnsiderations for CP
		Tech	04/01/2020	1.00	A	000215	AMERICAN INSTITUTE OF CPAS		Risky Business- COnducting Remote Audits in Uncertain Times
		Tech	04/10/2020	2.00	A	000215	AMERICAN INSTITUTE OF CPAS		Detecting and Preventing the Top ten Fraud Schemes
		Tech	04/20/2020	4.00	A	000215	AMERICAN INSTITUTE OF CPAS		Excel-Using Pivot Tables for Data Analysis
		Tech	04/23/2020	1.00	A	000215	AMERICAN INSTITUTE OF CPAS		Financial Planning Guidance for CPAs in the Wake of Covid-19
		Tech	05/05/2020	2.00	A	000215	AMERICAN INSTITUTE OF CPAS		2020 GAQC Annual Update Webcast
		Tech	05/12/2020	1.50	A	000215	AMERICAN INSTITUTE OF CPAS		Development of a Forensic Practice
		Tech	06/16/2020	1.50	A	000215	AMERICAN INSTITUTE OF CPAS		The Evolving Role of Technology in Conducting Investigations
		Tech	07/16/2020	8.00	A	000215	AMERICAN INSTITUTE OF CPAS		Another day at the Breach: Impact on everyday Cyber Intrusio
		Non tech	07/16/2020	1.00	A	000215	AMERICAN INSTITUTE OF CPAS		AICPA Townhall Series
		Tech	07/17/2020	8.00	A	000215	AMERICAN INSTITUTE OF CPAS		Governmental and Not-for-Profit Annual Update
		Tech	07/21/2020	8.00	A	000215	AMERICAN INSTITUTE OF CPAS		Annual Update for Accountants and auditors
		Tech	07/22/2020	4.00	A	000215	AMERICAN INSTITUTE OF CPAS		Preparation, Compilation and Review Engagements: Update and
		TOTAL		48.50					

Course methods are: A-Participant, B-Instructor, C-Author, D-Correspondence, E-Nano Program, F-Blended Program.



Texas State Board of Public Accountancy

333 Guadalupe, Tower 3 Suite 900, Austin, Texas 78701-3900

This individual is licensed to practice in Texas.

JASON HYDE
CERTIFIED PUBLIC ACCOUNTANT
16863 MOSSFORD
SAN ANTONIO TX 78255

License ID: 112753

Expires: 1/31/2021

Form No: 20034097



Texas State Board of Public Accountancy

William Treacy, Executive Director

HYDE, JASON - Individual Licensee Review CPE Courses Previously Reported

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CPE Courses Previously Reported

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FEB 2020 - JAN 2021	FEB 2019 - JAN 2020	Non tech	06/28/2019	8.00	A	000266	SAN ANTONIO CPA/CPE FOUNDATION-TSCPA	2019062808	2019 Member Appreciation Day
		Tech	07/19/2019	12.00	B		Garza/Gonzalez & Associates, CPAs	2019-001	Summer 2019 In-House CPE on Various Topics & Updates
		TOTAL		20.00					
FEB 2021 - JAN 2022	FEB 2020 - JAN 2021	Tech	05/11/2020	2.00	A	000215	AMERICAN INSTITUTE OF CPAS		Annual Update: Top Governmental and NFP Accounting & Auditin
		Tech	05/12/2020	1.00	A	000215	AMERICAN INSTITUTE OF CPAS		Detecting and Preventing the Top Ten Fraud Schemes: Property
		Tech	05/12/2020	1.50	A	000215	AMERICAN INSTITUTE OF CPAS		Annual Accounting and Auditing Workshop: The Current Environ
		Tech	05/12/2020	2.00	A	000215	AMERICAN INSTITUTE OF CPAS		Auditing Employee Benefit Plans: Employee Benefit Basics
		Tech	05/12/2020	2.50	A	000215	AMERICAN INSTITUTE OF CPAS		The New Yellow Book: Foundation and Principles for the use a
		Tech	05/12/2020	1.00	A	000215	AMERICAN INSTITUTE OF CPAS		The New Yellow Book: Standards for Attestation Engagements a
		Tech	05/13/2020	1.00	A	000215	AMERICAN INSTITUTE OF CPAS		Audit Workpapers: Reviewing Field Work Documentation-Typical
		Tech	05/13/2020	1.00	A	000215	AMERICAN INSTITUTE OF CPAS		Accounting and Reporting for NFP's: Contribution vs Exchange
		Tech	05/13/2020	1.00	A	000215	AMERICAN INSTITUTE OF CPAS		Integrating Audit Data Analytics into the Audit Process: Usi
		Tech	05/14/2020	2.00	A	000215	AMERICAN INSTITUTE OF CPAS		Purchase Cycle Transaction Processing System Controls: Gener
		Tech	05/14/2020	1.50	A	000215	AMERICAN INSTITUTE OF CPAS		Governmental Accounting and Reporting Advisor: Introduction
		Tech	05/14/2020	1.50	A	000215	AMERICAN INSTITUTE OF CPAS		Real Frauds in Governments: Case 1: External Financial Repor
		Tech	05/14/2020	2.50	A	000215	AMERICAN INSTITUTE OF CPAS		Real Frauds in Governments: Case 3: management Override; Cas
		Tech	05/15/2020	1.50	A	000215	AMERICAN INSTITUTE OF CPAS		Accounting and Reporting for NFP's; Relationships with other
		Tech	05/15/2020	1.50	A	000215	AMERICAN INSTITUTE OF CPAS		Studies on Single Audit and Yellow Book Deficiencies: Docume
		Tech	05/15/2020	1.00	A	000215	AMERICAN INSTITUTE OF CPAS		Studies on Single Audit and Yellow Book Deficiencies: SEFA Q
		Tech	05/15/2020	1.00	A	000215	AMERICAN INSTITUTE OF CPAS		Yellow Book: Government Auditing Standards: Compliance Audit
		Tech	05/15/2020	1.50	A	000215	AMERICAN INSTITUTE OF CPAS		The New Yellow Book: Fieldwork Standards for Performance Aud
		Tech	05/18/2020	4.00	A	000215	AMERICAN INSTITUTE OF CPAS		Best Practices for Payroll Taxes and 1099 Issues: Taxable vs
		Tech	05/18/2020	1.50	A	000215	AMERICAN INSTITUTE OF CPAS		Real Frauds Found in NFP's: Case 1 Missappropriation of Bene
		Tech	05/18/2020	1.50	A	000215	AMERICAN INSTITUTE OF CPAS		The New Yellow Book: Competence and Continuing Education; Qu
		Tech	05/20/2020	1.50	A	000215	AMERICAN INSTITUTE OF CPAS		Detecting and Preventing the Top Ten Fraud Schemes: A/R
		Tech	05/20/2020	1.50	A	000215	AMERICAN INSTITUTE OF CPAS		Auditing Employee Benefit Plans: Accounting and Reporting St
		Tech	05/20/2020	1.00	A	000215	AMERICAN INSTITUTE OF CPAS		Accounting and Reporting for NFP Organizations: Functional e

		Tech	05/20/2020	1.50	A	000215	AMERICAN INSTITUTE OF CPAS		Leases: Mastering the New FASB Requiements: Lessee Acct
		Tech	05/28/2020	1.00	A	000215	AMERICAN INSTITUTE OF CPAS		The New Yellow Book: Standards for Financial Audits
		Tech	06/26/2020	5.40	A	010365	AHA SERVICES, INC DBA AHACPA		PHA Conference - Webinar Day 3
		TOTAL		45.90					

Course methods are: A-Participant, B-Instructor, C-Author, D-Correspondence, E-Nano Program, F-Blended Program.



Texas State Board of Public Accountancy

505 E. Huntland Drive, Suite 380, Austin, Texas 78752

William Treacy, Executive Director

11/18/2020

MARIO ANTHONY LAQUE
CERTIFIED PUBLIC ACCOUNTANT
335 E PARK AVE
SAN ANTONIO TX 78212



Texas State Board of Public Accountancy

505 E. Huntland Drive, Suite 380, Austin, Texas 78752

This individual is licensed to practice in Texas.

MARIO ANTHONY LAQUE
CERTIFIED PUBLIC ACCOUNTANT
335 E PARK AVE
SAN ANTONIO TX 78212

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License ID: 089183

Expires: 12/31/2021

Form No: 21019637

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Texas State Board of Public Accountancy
505 E. Huntland Drive, Suite 380, Austin, Texas 78752

This individual is licensed to practice in Texas.

MARIO ANTHONY LAQUE
CERTIFIED PUBLIC ACCOUNTANT
335 E PARK AVE
SAN ANTONIO TX 78212

License ID: 089183 Expires: 12/31/2021
Control Number: 0193102 Form No: 21019637

2563846

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Texas State Board of Public Accountancy

William Treacy, Executive Director

LAQUE, MARIO ANTHONY - Individual Licensee Review CPE Courses Previously Reported

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CPE Courses Previously Reported

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License Period	Accrual Period	Type	Date Taken	Credits	Method	Sponsor ID	Sponsor	Course ID	CPE Course
JAN 2019 - DEC 2019	JAN 2018 - DEC 2018	Tech	04/17/2018	1.00	A	001615	CHECKPOINT LEARNING		Common Single Audit Deficiencies
		Tech	04/17/2018	1.00	A	001615	CHECKPOINT LEARNING		Accounting for Service Concession Arrangements
		Tech	04/17/2018	1.00	A	001615	CHECKPOINT LEARNING		Getting Auditors In and Out Efficiently
		Tech	04/17/2018	3.00	A	001615	CHECKPOINT LEARNING		Nonprofit Financial Statements
		Tech	04/17/2018	1.00	A	001615	CHECKPOINT LEARNING		GASB 77 and Tax Abatements
		Tech	04/17/2018	1.00	A	001615	CHECKPOINT LEARNING		Risk Assessment and Audit Risk
		Tech	04/17/2018	2.00	A	001615	CHECKPOINT LEARNING		Overview of SSARD No. 21
		Tech	04/24/2018	1.00	A	001615	CHECKPOINT LEARNING		Uniform Guidance Implementation
		Tech	04/25/2018	3.00	A	001615	CHECKPOINT LEARNING		Compliance Supplement and Nonprofits
		Tech	04/25/2018	4.00	A	001615	CHECKPOINT LEARNING		Accounting for Governmental Assets and Liabilities
		Tech	05/01/2018	1.00	A	001615	CHECKPOINT LEARNING		SEFAs
		Tech	05/01/2018	2.00	A	001615	CHECKPOINT LEARNING		Preparing for an Engagement Review
		Tech	05/02/2018	4.00	A	001615	CHECKPOINT LEARNING		Analytical Fraud Detection
		Tech	05/02/2018	4.00	A	001615	CHECKPOINT LEARNING		Consideration of Fraud in an Financial Statement Audit
		Tech	05/02/2018	3.00	A	001615	CHECKPOINT LEARNING		GAAS Guide - Internal Control
		Tech	05/04/2018	3.00	A	001615	CHECKPOINT LEARNING		GAAS Guide - Standards
		Tech	05/04/2018	4.00	A	001615	CHECKPOINT LEARNING		Specialized Accounting of Governmental Entities
		Tech	06/04/2018	16.00	A	000260	TEXAS SOCIETY OF CPAS/CPE FOUNDATION INC		2018 Texas School District Accounting & Auditing Conference
		Tech	06/19/2018	8.00	A	000266	SAN ANTONIO CPA/CPE FOUNDATION-TSCPA		2018 Member Appreciation Day
				Ethics	06/22/2018	4.00	A	001615	Checkpoint Learning
		TOTAL		67.00					
JAN 2020 - DEC 2020	JAN 2019 - DEC 2019	Tech	04/02/2019	1.50	A	000215	AMERICAN INSTITUTE OF CPAS		Auditing Employee Benefit Plans: Audit Planning
		Tech	04/02/2019	1.50	A	000215	AMERICAN INSTITUTE OF CPAS		Auditing Employee Benefit Plans: Reporting and Audit Requirem
		Tech	04/02/2019	2.00	A	000215	AMERICAN INSTITUTE OF CPAS		Auditing Employee Benefit Plans: Other Auditing Consideratio
		Tech	04/03/2019	1.50	A	000215	AMERICAN INSTITUTE OF CPAS		Audits of 401(k) Plans: Auditing the Statement of Net Assets
		Tech	04/03/2019	1.00	A	000215	AMERICAN INSTITUTE OF CPAS		Audits of 401(k) Plans: Internal Control Structure
		Tech	04/04/2019	1.50	A	000215	AMERICAN INSTITUTE OF CPAS		Accounting and Reporting for Not-for-Profit Organizations: T
		Tech	04/04/2019	1.00	A	000215	AMERICAN INSTITUTE OF CPAS		Accounting and Reporting for Not-for-Profit Organizations: N
		Tech	04/05/2019	2.00	A	000215	AMERICAN INSTITUTE OF CPAS		Audits of 401k Plans: Planning
		Tech	04/05/2019	1.00	A	000215	AMERICAN INSTITUTE OF CPAS		Audits of 401k Plans: Auditing the Statement of Changes in N
		Tech	04/05/2019	2.50	A	000215	AMERICAN INSTITUTE OF CPAS		Audits of 401k Plans: Other Audit Considerations
		Tech	04/05/2019	1.00	A	000215	AMERICAN INSTITUTE OF CPAS		Audits of 401k Plans: Introduction and Background
		Tech	04/05/2019	1.50	A	000215	AMERICAN INSTITUTE OF CPAS		Audits of 401k Plans: The Auditor's Report and Financial Sta

		Tech	04/23/2019	1.00	A	000215	AMERICAN INSTITUTE OF CPAS	Auditing Employee Benefit Plans: Defined Benefit Pension Pla
		Tech	04/24/2019	2.50	A	000215	AMERICAN INSTITUTE OF CPAS	Fundamentals of Governmental Accounting and Reporting: Repor
		Tech	04/24/2019	1.00	A	000215	AMERICAN INSTITUTE OF CPAS	Annual Update: Top Governmental & Non-for-profit & Accountin
		Tech	04/24/2019	1.50	A	000215	AMERICAN INSTITUTE OF CPAS	Accounting and Reporting for Not-for-profit organizations: C
		Tech	04/25/2019	1.50	A	000215	AMERICAN INSTITUTE OF CPAS	Annual Update: Top Governmental & Non-for-profit & Accountin
		Tech	04/25/2019	1.00	A	000215	AMERICAN INSTITUTE OF CPAS	GASB Statement No. 68 - In debt government pension Accountin
		Tech	04/25/2019	1.00	A	000215	AMERICAN INSTITUTE OF CPAS	Not-for-profit Financial reporting: Masturieng the Unique req
		Tech	04/25/2019	1.00	A	000215	AMERICAN INSTITUTE OF CPAS	Governmental Accounting and Reporting Advisor: Governmental
		Tech	05/23/2019	2.00	A	000215	AMERICAN INSTITUTE OF CPAS	Auditing Employee Benefit Plans: Employee Benefit Basics
		Tech	05/29/2019	1.50	A	000215	AMERICAN INSTITUTE OF CPAS	Leases: Matering the New FASB Requirements
		Tech	05/29/2019	1.00	A	000215	AMERICAN INSTITUTE OF CPAS	Governmental Accounting and Reporting Advisor - Use of Speci
		Tech	05/29/2019	1.00	A	000215	AMERICAN INSTITUTE OF CPAS	Studies on Single Audit and Yellow Book Deficiencies:Abuse,
		Tech	05/29/2019	.50	A	000215	AMERICAN INSTITUTE OF CPAS	Frequent Frauds Found in Governmetal and Not-for-profits: Gr
		Tech	05/29/2019	1.00	A	000215	AMERICAN INSTITUTE OF CPAS	Fundaments of Performing a Single Audit under the Uniform Gu
		Tech	05/31/2019	1.50	A	000215	AMERICAN INSTITUTE OF CPAS	Applying the Uniform Guidance in your Singe Audits: Intro to
		Tech	05/31/2019	2.00	A	000215	AMERICAN INSTITUTE OF CPAS	Governmental and Non-for-profit Annual Update: Federal Gover
		Tech	05/31/2019	1.00	A	000215	AMERICAN INSTITUTE OF CPAS	Studies on Single Audit and Yellow Book Deficiencies:SEFA Qu
		TOTAL		40.00				
JAN 2021 - DEC 2021	JAN 2020 - DEC 2020	Tech	02/12/2020	8.00	A	005155	EDMIS: EDUCATION MANAGEMENT INFOMATION S	Using Audit City for Analysis, Testing and Preparation
		Tech	04/27/2020	1.50	A	000215	AMERICAN INSTITUTE OF CPAS	Mastering the New FASB Requirements-Contracts with Customers
		Tech	04/27/2020	2.50	A	000215	AMERICAN INSTITUTE OF CPAS	Revenue Recognition-Recognizing Revenue performance obligat
		Tech	04/27/2020	1.00	A	000215	AMERICAN INSTITUTE OF CPAS	Revenue Recognition-Allocating the Transaction Price
		Tech	04/28/2020	1.00	A	000215	AMERICAN INSTITUTE OF CPAS	Yellow Book-Standards to financial audits
		Tech	04/28/2020	1.00	A	000215	AMERICAN INSTITUTE OF CPAS	Yellow Book Govt Auditing Standards-Standards for Attestation
		Tech	04/28/2020	1.00	A	000215	AMERICAN INSTITUTE OF CPAS	Applying the Uniform Guidance in your single audits: Admin
		Tech	04/28/2020	1.00	A	000215	AMERICAN INSTITUTE OF CPAS	Yellow Book: Compliance Audits under the Uniform Guidance
		Tech	04/28/2020	1.00	A	000215	AMERICAN INSTITUTE OF CPAS	Government and NPO Update-GASB Activities
		Tech	04/28/2020	1.00	A	000215	AMERICAN INSTITUTE OF CPAS	Cash Flow Statements: Investing Financing and non-cash act
		Tech	04/28/2020	1.00	A	000215	AMERICAN INSTITUTE OF CPAS	Audit Sampling: Selecting a Representative Sample
		Tech	04/28/2020	1.50	A	000215	AMERICAN INSTITUTE OF CPAS	Annual Accounting and Auditing Worekshop:The Current Enviro
		Tech	04/28/2020	1.00	A	000215	AMERICAN INSTITUTE OF CPAS	Internal Control and COSO Essentials for Financial Managers
		Tech	04/28/2020	1.50	A	000215	AMERICAN INSTITUTE OF CPAS	Detecting and Preventing the Top Ten Fraud Schemes-AR
		Tech	04/29/2020	1.00	A	000215	AMERICAN INSTITUTE OF CPAS	Annual Accounting and Auditing Workshop:Private Co Financial
		Tech	04/29/2020	1.00	A	000215	AMERICAN INSTITUTE OF CPAS	Common US GAAP Issues facing Accountants:Inventory Property
		Tech	04/29/2020	1.50	A	000215	AMERICAN INSTITUTE OF CPAS	US GAAP: Review for Busn and Industry-Accounting Guidance
		Tech	04/29/2020	1.00	A	000215	AMERICAN INSTITUTE OF CPAS	Annual Accounting and Auditing Workshop:Presentation, Comp
		Tech	04/29/2020	2.00	A	000215	AMERICAN INSTITUTE OF CPAS	Annual Accounting and Auditing Workshop: Audit Engagement Up
		Tech	04/29/2020	1.00	A	000215	AMERICAN INSTITUTE OF CPAS	Detecting and Preventing the Top Ten Fraud Schemes-PPE
		Tech	04/30/2020	1.00	A	000215	AMERICAN INSTITUTE OF CPAS	Audit Workpapers Documenting Field Work Define Working Paper
		Tech	04/30/2020	1.00	A	000215	AMERICAN INSTITUTE OF CPAS	Integrating Audit Data Analytics into Audit Process

		Tech	04/30/2020	2.00	A	000215	AMERICAN INSTITUTE OF CPAS	US GAAP: Review for Busn and Industry- The New Leasing Model
		Tech	04/30/2020	1.00	A	000215	AMERICAN INSTITUTE OF CPAS	The Monitoring Activities of Internal Control
		Tech	04/30/2020	1.00	A	000215	AMERICAN INSTITUTE OF CPAS	Revenues and Cash Receipts: Common Fraud abd Internal Contro
		Tech	04/30/2020	1.50	A	000215	AMERICAN INSTITUTE OF CPAS	Internal Control and COSO Essentials- Risk Assessment
		Tech	05/01/2020	1.00	A	000215	AMERICAN INSTITUTE OF CPAS	Audit Workpapers: Reviewing Fieldwork Documentation
		Tech	05/01/2020	1.00	A	000215	AMERICAN INSTITUTE OF CPAS	Detecting and Preventing the Top Ten Fraud Schemes-Inventory
		Tech	05/01/2020	1.00	A	000215	AMERICAN INSTITUTE OF CPAS	The control ACtivities Component of Internal Control
		Tech	05/01/2020	2.00	A	000215	AMERICAN INSTITUTE OF CPAS	Audit Sampling:Attribute Sampling for Test of Controls
		Tech	05/01/2020	.50	A	000215	AMERICAN INSTITUTE OF CPAS	Working Paper Basics & COnducting the Review
		Tech	05/01/2020	1.50	A	000215	AMERICAN INSTITUTE OF CPAS	Substantive Audit Sampling
		Tech	05/01/2020	1.00	A	000215	AMERICAN INSTITUTE OF CPAS	Integrating Audit Data Analytics into Audit Process:ADAs
		Tech	05/01/2020	1.00	A	000215	AMERICAN INSTITUTE OF CPAS	Detecting and Preventing the Top Ten Fraud Schemes-Asset Fl
		Tech	10/12/2020	2.00	A	000215	AMERICAN INSTITUTE OF CPAS	AICPA Professional Ethics
		Tech	10/12/2020	2.00	A	000215	AMERICAN INSTITUTE OF CPAS	Ethics: Frameworks and Interpretations
		Ethics	11/16/2020	4.00	A	000260	TXCPA CPE Foundation	Ethics for Texas CPAs
		TOTAL		56.00				

Course methods are: A-Participant, B-Instructor, C-Author, D-Correspondence, E-Nano Program, F-Blended Program.



Texas State Board of Public Accountancy

505 E. Huntland Drive, Suite 380, Austin, Texas 78752

This individual is licensed to practice in Texas.

CHIKAKO CHERRY
CERTIFIED PUBLIC ACCOUNTANT
8503 COPPERMINE
CONVERSE TX 78109

License ID: 107288

Expires: 3/31/2022

Form No: 21041266



CERTIFIED FRAUD EXAMINER

Ms. Chikako Cherry, CFE, CPA

587487

Certified: September 8, 2010

Expiration Date: June 30, 2021

THE MISSION OF THE ACFE IS TO REDUCE THE
INCIDENCE OF FRAUD AND TO ASSIST THE MEMBERSHIP
IN ITS DETECTION AND DETERRENCE.

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Texas State Board of Public Accountancy

William Treacy, Executive Director

CHERRY,CHIKAKO - Individual Licensee Review CPE Courses Previously Reported

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CPE Courses Previously Reported

The following courses that were reported in a prior business day have been used to calculate the CPE requirement for your next unissued license period. The courses are listed in date order for each interval.

License Period	Accrual Period	Type	Date Taken	Credits	Method	Sponsor ID	Sponsor	Course ID	CPE Course
APR 2019 - MAR 2020	APR 2018 - MAR 2019	Tech	06/05/2018	16.00	A	008900	BUSINESS PROFESSIONALS NETWORK, INC.		2018 Texas School Districts Accounting & Auditing Conference
		Tech	06/22/2018	20.00	A	103118	ASSN OF CERTIFIED FRAUD EXAMINERS		Fighting Fraud in the Government
		Tech	06/29/2018	4.00	A		Garza/Gonzalez & Associates	2018-001	FASB & Other Miscellaneous Updates
		Ethics	01/31/2019	4.00	A	001615	Checkpoint Learning		Personal/Prof Ethics for Texas CPAs
		Tech	02/01/2019	4.00	A	001615	CHECKPOINT LEARNING	CLFRA1	Fraud - Who Commits It and Why Does It Occur?
		Tech	02/04/2019	1.00	A	001615	CHECKPOINT LEARNING	CLCSAD	Common Single Audit Deficiencies
		Tech	02/04/2019	1.00	A	001615	CHECKPOINT LEARNING	CLNFP	Impact of the New Nonprofit Reporting Model
				TOTAL		50.00			
APR 2020 - MAR 2021	APR 2019 - MAR 2020	Tech	05/15/2019	2.00	A	000215	AMERICAN INSTITUTE OF CPAS		Real Frauds Found in Governments: Case 3, 4, and 5
		Tech	05/16/2019	1.50	A	000215	AMERICAN INSTITUTE OF CPAS		Real Frauds Found in Governments: Case 1 and 2
		Tech	05/16/2019	.50	A	000215	AMERICAN INSTITUTE OF CPAS		Frequent Frauds Found in Governments and Not-For-Profits: Pe
		Tech	05/16/2019	1.00	A	000215	AMERICAN INSTITUTE OF CPAS		Frequent Frauds Found in Govt & NFP: Management Override & P
		Tech	05/16/2019	.50	A	000215	AMERICAN INSTITUTE OF CPAS		Frequent frauds Found in Govt & NFP: Procurement Cards
		Tech	05/16/2019	1.00	A	000215	AMERICAN INSTITUTE OF CPAS		Freq Frauds found in Govt & NFPs: Misappropriation of Assets
		Tech	05/16/2019	.50	A	000215	AMERICAN INSTITUTE OF CPAS		freq Frauds Found in Govts & NFPs: Grant Expense Allocations
		Tech	05/17/2019	1.00	A	000215	AMERICAN INSTITUTE OF CPAS		Accounting & Auditing Supplement No. 1-2018
		Tech	05/17/2019	2.00	A	000215	AMERICAN INSTITUTE OF CPAS		common frauds & internal controls for revenue, purchasing, a
		Tech	05/17/2019	1.50	A	000215	AMERICAN INSTITUTE OF CPAS		applying the uniform guidance in your single audits: complia
		Tech	05/20/2019	2.00	A	000215	AMERICAN INSTITUTE OF CPAS		audit sampling: introduction to basic sampling concepts and
		Tech	05/20/2019	2.00	A	000215	AMERICAN INSTITUTE OF CPAS		governmental & NFP annual update: federal government activit
		Tech	05/20/2019	1.00	A	000215	AMERICAN INSTITUTE OF CPAS		annual update: top governmental & NFP accounting & auditing
		Tech	05/21/2019	3.50	A	000215	AMERICAN INSTITUTE OF CPAS		govt accounting & reporting: elements of govt accounting
		Tech	05/24/2019	1.00	A	000215	AMERICAN INSTITUTE OF CPAS		yellow book: government auditing standards: compliance audit
		Tech	05/24/2019	1.00	A	000215	AMERICAN INSTITUTE OF CPAS		annual update: top govt & NFP-risk assessment and related do
		Tech	05/24/2019	1.00	A	000215	AMERICAN INSTITUTE OF CPAS		fundamentals for performing a single audit under the uniform
Tech	07/19/2019	8.00	A		Garza/Gonzalez & Associates		Summer 2019 In-house CPE on various topics & updates		
Tech	08/06/2019	16.00	A	000134	TEXAS STATE AUDITOR S OFFICE		2019 Audit Conference		
		TOTAL		47.00					
APR 2021 - MAR 2022	APR 2020 - MAR 2021	Tech	04/01/2020	1.00	A	000215	AMERICAN INSTITUTE OF CPAS		Conducting Remote Audits webinar
		Tech	05/18/2020	3.00	A	000215	AMERICAN INSTITUTE OF CPAS	IETHICS_19A_3	International Code of Ethics for Professional Accountants
		Tech	05/18/2020	1.00	A	000215	AMERICAN INSTITUTE OF CPAS	CSAE_20B_3	Conducting a Security Assessment
		Tech	05/18/2020	1.00	A	000215	AMERICAN INSTITUTE OF CPAS	TTFS_16E_3	Fraud Schemes: PP&E
		Tech	05/18/2020	1.00	A	000215	AMERICAN INSTITUTE OF CPAS	GNAU_19A_3	Annual Update GASB Activities
		Tech	05/19/2020	1.50	A	000215	AMERICAN INSTITUTE OF CPAS	INUG_18C_3	Applying the Uniform Guidance in Single Audits
		Tech	05/19/2020	1.50	A	000215	AMERICAN INSTITUTE OF CPAS	GNAU_19D_3	Annual Update: Federal Government Activities
		Tech	05/19/2020	1.00	A	000215	AMERICAN INSTITUTE OF CPAS	CL4RFNF_18B_3	NFP Fraud: Pledges & Overtime
Tech	05/19/2020	2.00	A	000215	AMERICAN INSTITUTE OF CPAS	FGAC_18D_3	Reporting Entity; Government-wide Financial Statements, CAFR		

Texas State Board of Public Accountancy - CPE Recently Submitted

		Tech	05/20/2020	1.00	A	000215	AMERICAN INSTITUTE OF CPAS	FSNPO_20C_3	NFP Contributions, In-Kind
		Tech	05/20/2020	2.00	A	000215	AMERICAN INSTITUTE OF CPAS	TGNP_20A_3	GASB 75 and 72
		Tech	05/20/2020	1.50	A	000215	AMERICAN INSTITUTE OF CPAS	SAYB_19A_3	Single Audit Yellow Book Deficiencies
		Tech	05/21/2020	1.00	A	004563	ASSOCIATION OF CERTIFIED FRAUD EXAMINERS		Conducting Remote Interviews webinar
		Tech	05/25/2020	1.00	A	004563	ASSOCIATION OF CERTIFIED FRAUD EXAMINERS		Emerging Technologies: Potential Risks and Controls webinar
		Non tech	06/26/2020	8.00	A	000266	SAN ANTONIO CPA/CPE FOUNDATION-TSCPA	2020062608	2020 Member Appreciation Day Multiple Speakers
		Non tech	07/10/2020	3.50	A	000215	AMERICAN INSTITUTE OF CPAS	BLCF_18A_3	Blockchain Evolution and Technology Concepts
		Tech	11/28/2020	2.50	A	000215	AMERICAN INSTITUTE OF CPAS	YBRV_20A_3	The New Yellowbook: Foundation and Principles for the Use an
		Tech	11/28/2020	1.00	A	000215	AMERICAN INSTITUTE OF CPAS	TGNP_19B_3	Annual Update: Top Governmental & Not-for-Profit Accounting
		Ethics	02/04/2021	4.00	A	000260	TXCPA CPE Foundation		Ethics for Texas CPAs
		TOTAL		38.50					

Course methods are: A-Participant, B-Instructor, C-Author, D-Correspondence, E-Nano Program, F-Blended Program.