
Webb County

Proposal to Perform Annual Audit Services
Oral Presentation

September 12, 2016

Garza/Gonzalez & Associates

Certified Public Accountants
San Antonio, Texas

GGA Firm Profile

- Over forty (40) years of experience providing quality auditing, accounting, compliance, and other attestation services.
- Serve primarily governmental and nonprofit clients – year-round.
- Present staff of twenty-one (21) professional and support staff including four partners, four managers, and four lead seniors.
- Historically Underutilized Business (HUB) certified with the State of Texas.
- Small Business Enterprise (SBE), Minority Business Enterprise (MBE), Hispanic American Business Enterprise (HABE) certified by South Central Texas Regional Certification Agency
- AICPA member – participate in peer review program
- Governmental Audit Quality Center Member

GGA's Governmental Experience

- Extensive experience in providing auditing and consulting services to governmental entities and nonprofits.
- All staff are experienced in governmental and nonprofit audits, including municipalities such as cities and counties, and perform these types of audits year around.
- Proficient in government accounting and auditing standards and Uniform Guidance compliance requirements of Federal and State grant funds.
- We assist many of our clients, and sometimes prepare, the Comprehensive Annual Financial Report which is submitted to GFOA to obtain the Certificate of Achievement for Excellence in Financial Reporting.
- We perform internal audits for many State of Texas agencies which include audits of their information technology department's internal control.

GGA's Sample of Relevant Governmental Current/Former Clients

Cities & Counties	Other Federally & State Funded Entities
Bexar County	Housing Authority of Bexar County
Bexar County Juvenile Probation Department	Housing Authority of the City of San Antonio
Bexar County Community Supervision and Corrections Department	San Antonio Independent School District
Webb County	NeighborWorks Laredo
Webb County Juvenile Probation Department	Alamo Regional Mobility Authority
Webb County Community Supervision and Corrections Department	Parent/Child, Inc. of San Antonio and Bexar County (Headstart Agency)
Travis County (as a Joint venture)	Community Services Agency of South Texas, Inc. (Headstart Agency)
Texas Department of Housing and Community Affairs (As a Joint Venture)	Texas Juvenile Probation Commission – Internal Audit

GGA Staff to be Assigned to Webb County

- Eli Mendoza, CPA**
- Engagement Partner.
- Thirty-six (36) years of experience.
- Member AICPA, Texas Society of CPA's, and Government Finance Officers Association (GFOA).
- Extensive experience with governmental entities including Webb County, Bexar County, City of San Antonio, Housing Authority of Bexar County, City of Fort Stockton, City of Del Rio, City of Pearsall, City of Uvalde, City of Carrizo Springs, and NeighborWorks Laredo.
- Provided training to government officials on auditing and accounting.
- Relevant CPE: multiple courses in governmental accounting, auditing, and federal and state program compliance.

GGA Staff to be Assigned to Webb - Continued

Jason Hyde

- Engagement Manager – responsible for on-site fieldwork.
- Seventeen (17) years of experience.
- Certified AICPA Advanced Single Audit.
- Extensive experience auditing governmental entities including Webb County, Bexar County, Housing Authority of Bexar County, San Antonio Housing Authority, City of San Antonio, City of Windcrest, and City of Fort Stockton. Has also performed numerous internal audits over State of Texas agencies Information Technology controls.
- Relevant CPE: multiple courses over new Uniform Guidance.

GGA Staff to be Assigned to Webb - Continued

Mario Laque, CPA

- Engagement Senior – responsible for audits of Adult and Juvenile Probation audits and performance of significant audit areas.
- Fifteen (15) years of experience.
- Extensive experience auditing governmental entities including Webb County, Bexar County, City of Pearsall, City of Del Rio, City of Fort Stockton, NeighborWorks Laredo, Numerous pension and retirement plans. Extensive experience in income tax preparation for individuals, partnerships, and corporations.
- Relevant CPE: multiple courses over accounting, auditing, tax, pension accounting, and compliance auditing.

Other GGA Key Personnel

- Rene Gonzalez, CPA – Senior Partner
- Gregory R. Garza, CPA – Senior Partner
- Kimberley Lopez-Gonzales, CPA – Partner
- Priscilla Lomas - Manager
- Richard Galindo, CPA – Manager
- Ruben Martinez, CPA - Manager

GGA's Audit Approach

- Utilize a risk based audit approach.
- Audit partner will be onsite at least 80% of time.
- Audit manager, seniors, and staff will be on-site during fieldwork.
- Conduct interim fieldwork to update understanding of County and internal controls and to conduct compliance audit of federal programs in accordance with the Single Audit Act.
- Conduct year end fieldwork to test significant financial statements balances and compliance with financial reporting requirements.
- Ongoing year-round communication with management including potential recommendations.

GGA's Quality Standards

- GGA is a member of the AICPA Peer Review Program.
- Our most recent peer review, dated October 7, 2015, indicated a score of "Pass", which indicates full compliance with professional standards, and legal and regulatory requirements.
- Continuing education program that meets and exceeds the requirements of *Governmental Auditing Standards*.
- Member of AICPA Governmental Audit Quality Center.
- Work is performed by staff that specializes in governmental auditing.
- Work is supervised by highly experienced supervisor/partner.

Closing Summary

- GGA has a proven track record for rendering professional and quality services to governmental entities including Webb County.
- Our team members are extremely qualified and experienced in governmental accounting and auditing.
- Due to the size of our firm and commitment to serve our clients, we are available at a moment's notice, year-round.
- Consistency in team members assigned to engagements due to excellent employee retention.
- Ability to rotate audit teams as needed or required.
- Committed to quality standards and timely completion of audits.
- We have ample resources to complete the audit or additional services as needed.
- We are here in Laredo year round.