

MARGIE R. IBARRA
COUNTY CLERK
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WEBB COUNTY, TEXAS

BY All DEPUTY

FINANCIAL AUDIT SERVICES CONTRACT

STATE OF TEXAS §
 §
COUNTY OF WEBB §

THIS FINANCIAL AUDIT SERVICES AGREEMENT (hereinafter "Agreement" or "Contract") is entered into on this 8th day of November 2021, by and between WEBB COUNTY, TEXAS, a political subdivision of the State of Texas, ("Webb County"), acting through its Commissioners Court, 1000 Houston Street, Laredo, Webb County, Texas, and CASCOS & ASSOCIATES, PC, a Texas Professional Corporation, 765 East 7th Street, Brownsville, Texas 78520 (hereinafter referred to as "Contractor"). Both of which may be referred to herein singularly as "Party" or collectively as the "Parties".

WITNESSETH:

WHEREAS, Chapter 115.031 of the Texas Local Government Code allows Webb County, through its Commissioner Court, to employ an independent public accountant to audit the County's records and accounts; and

WHEREAS, Webb County has gone through a selection process and issued a Request for Qualification ("Request for Qualification") and through such process has chosen Contractor to provide services described herein; and

NOW THEREFORE, FOR VALUABLE CONSIDERATION, the parties severally and collectively agree and by the execution hereof are bound, to the mutual obligations herein contained and to the performance and accomplishment of the task hereinafter described.

**ARTICLE I.
SCOPE OF SERVICES**

The Contractor shall perform the following auditing services:

Independent Audit Services

1.1 Contractor shall audit the financial statements of Webb County during the Contract Period (fiscal years ending September 30, 2021, 2022, and 2023) and evaluate the fairness of presentation of the financial statements in conformity with generally accepted accounting principles as applicable to governmental entities. These annual audits are to be performed in accordance with generally accepted auditing standards, the standards set forth for financial audits in the General Accounting Office's (GAO) Government Auditing Standards (1994), the provisions of the federal

Single Audit Act of 1984 (as amended in 1996), U.S. Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Government, and Non-Profit Organizations, Governmental Accounting Standards Board (GASB), and any other authoritative pronouncements which may be deemed applicable to Webb County. Those standards require that Contractor plan and perform the audit to obtain reasonable assurance about whether the basic financial statements as required are in accordance with GASB Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*, are free from material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. The wording of the audit opinion will, of course, be dependent on the facts and circumstances at the date of the reports. The audit opinion will be signed by Contractor who will assume responsibility for the audit of the financial statements of Webb County.

1.2 Webb County, through its County Auditor, agrees that it will maintain at least its present degree of conformance to the standards of the Governmental Accounting Standards pertaining to internal controls and the recording of financial transactions, and that the Contract Price for the audits by Contractor as provided in Article II, is predicated upon this continued conformance with existing and currently known Standards that will impact Webb County over the course of this Contract. Webb County agrees that a complete set of basic financial statements along with required supplementary information (RSI) will be prepared by its Auditor's Office as nearly as practicable in accordance with the form outlined in the then most current version of "Governmental Accounting, Auditing, and Financial Reporting" published by the Government Finance Officers Association on such financial statements, and any supplemental schedules which it prepares will be submitted and provided to the Contractor in sufficient time (as completed) for full reconciliation with Contractor's findings, and to facilitate publication of Webb County's COMPREHENSIVE ANNUAL FINANCIAL REPORT not later than March 31st of the year following the fiscal year involved in the audit, or such earliest date established by Webb County and Contractor in its Audit Engagement Letter for that year.

1.3 Webb County and Contractor shall plan meeting to determine schedules to be prepared by the County and a timeline for those schedules and/or reports to accommodate the remainder of the timeline. Contractor shall have anticipated start of field work January 01 and final fieldwork performed February 18.

1.4 Webb County shall have completed and balanced all accounts including a first period general ledger, and have prepared basic financial statements and schedules as required by and in accordance with all applicable GASB Statements to be audited by the Contractor by February 18 or the year under contract and shall provide Contractor, if required, with working space deemed adequate by Webb County for efficient conduct of the audit. Webb County shall provide Contractor for its use and retention copies of these financial statements and schedules, and shall

provide Contractor with trial balances of the various financial statements as required and in accordance with all applicable GASB Statements in a form reasonable acceptable to Contractor.

1.5 The Auditor's Report that will be included in the COMPREHENSIVE ANNUAL FINANCIAL REPORT will be completed and available for distribution not later than March 31st of the year following the fiscal year involved in the audit, or such earlier date established by Webb County and Contractor in the Audit Engagement Letter for that year. The Report on Internal Control (Management Letter) and Single Audit Reports will be completed and available for distribution simultaneously with Webb County's COMPREHENSIVE ANNUAL FINANCIAL REPORT.

1.6 Contractor shall at all times be sufficiently staffed with personnel qualified to render all of its services specified in this Contract.

1.7 Contractor shall advise Webb County on pending government accounting issues provided that no advice shall be required that could impair Contractor's Independence.

**ARTICLE II
TERM AND COMMENCEMENT OF WORK**

2.1 Unless earlier termination shall occur pursuant to any of the provisions of this Contract, the term of this Contract shall be from the commencement of work through completion of the audits of Webb County records and account for fiscal years ending September 30, 2021, 2022, and 2023. Continuation of this Contract beyond the first year, and each and every year thereafter, is subject to and contingent upon an annual appropriation of funds by Webb County. Webb County shall notify Contractor promptly if there has not been made the necessary appropriation of funds.

**ARTICLE III
CONTRACT AMOUNT**

3.1 The total of all payment and other obligation made and incurred by Webb County hereunder, in performance of the audit services provided for in Article II for fiscal year 2021, 2022, and 2023 shall not exceed the base amount indicated below:

Independent Audit Services

	FY2021	FY 2022	FY 2023
Total Audit Services Fee	\$67,500.00	\$67,500.00	\$67,500.00

3.2 Contractor agrees that all Contractor labor, supervision of work, report reproduction, typing, travel, insurance, communication, computer access, materials, supplies, and all other Contractor expenses necessary to compete the services stated herein shall be borne at Contractor's sole cost and expense.

3.3 Webb County shall pay the Contractor based upon required deliverable and supported by detailed invoices submitted by the Contractor.

3.4 Webb County shall make any required payment to the Contractor within thirty (30) days of receipt and approval of a detailed invoice for services rendered under this Contract.

SECTION IV INCORPORATION BY REFERENCE

4.1 The Contractor's engagement letter for fiscal year 2021, executed by Contractor, attached hereto as Exhibit "A" is hereby incorporated into the Contract and specifically made a party hereto as though it is fully set out herein.

4.2 The parties hereto acknowledge and agree that prior to the commencement of the fiscal year 2022 and 2023 audits, herein required, Contractor will execute and submit a new annual engagement letter for each upcoming fiscal year. That annual engagement letter, once executed by Contractor shall be incorporated herein to Exhibit "A" for that next fiscal year and shall supersede the previously incorporated annual engagement letter for audit services.

4.3 In the event of a conflict or inconsistency between the specific terms of this Contract and the similar provisions of any of the annual engagement letters ultimately incorporated herein as Exhibit "A", the terms of this Contract shall govern and prevail.

SECTION V RECORDS

5.1 Contractor shall properly, accurately, and completely maintain all billing records necessary to support any invoice rendered to Webb County at least once and thereafter as often as the parties may deem necessary during the Contract period for the purpose of inspection and examination by Webb County. Notwithstanding the foregoing or anything in this Contract, nothing in this Section or any audit or inspection hereunder, shall violate or cause Contractor to violate any of Contractor's professional standards, privacy, confidentiality or legal obligations, provided that Webb County will be provided access to requested information specific and

relevant to Webb County and provided that Contractor's work papers and other proprietary materials are excluded from such audit.

5.2 Contractor shall retain any and all documents produced as a result of services provided hereunder, in accord with all applicable laws, rules, regulations and professional standards, including, but not limited to, Title 22 of the Texas Administrative Code §501.76 and Statement of Auditing Standards No. 103, *Audit Documentation* (codified as AU Section 339), for a period of five (5) years from the date of completion of each year's audit. If at the end of five (5) years there is pending litigation or other unresolved questions arising from, involving or concerning this documentation or the services provided hereunder, Contractor shall retain the records until the resolution of such litigation or other such questions.

5.3 Webb County shall be notified by Contractor not more than three (3) business days after receipt in the event of any request for information by a third party received by Contractor which pertains to the documentation and records related to the Services provided hereunder, unless Contractor is prohibited by law from notifying Webb County. If required to disclose such documentation and records in response to a court order, subpoena, administrative process or request from an accounting oversight body, or as otherwise require under law or regulation, Contractor shall provide Webb County with sufficient notice to allow it to seek a protective order or other applicable relief from disclosure, unless Contractor is prohibited by law from notifying Webb County.

ARTICLE VI TERMINATION

6.1 For purpose of this Contract, "termination" of this Contract shall mean termination by completion of the provision of services require herein or earlier termination pursuant to any of the provisions hereof.

6.2 Other provisions of this Contract notwithstanding, Webb County may terminate this Contract as Contractor in accordance with this clause, in whole or in part, for any of the following:

6.2.1 Neglect or failure by Contractor to perform or observe any of the terms conditions, covenants or guarantees of this Contract or of any amendment between Webb County and Contractor;

6.2.2 Webb County shall also have the right to terminate this Contract or any portion thereof for convenience upon thirty (30) days written notice. If Webb County elects to terminate for convenience as described, Webb County shall pay Contractor for services rendered up to and including date of termination.

6.2.3 It is possible that because of unexpected circumstances, Contractor may determine that it is unable to form an opinion or complete the engagement.

Accordingly, Contractor may decline to express an opinion or issue reports. Further, if in its professional judgment the circumstances necessitate, Contractor may resign from the engagement prior to completion. In the event of such resignation, Contractor shall give Webb County thirty (30) days prior written notice.

6.3. Subsection 6.2.1 notwithstanding, in the event that any such neglect or failure to perform or observe terms, conditions, covenants, or guarantees occurs, Webb County shall give written notice to Contractor and allow Contractor ten (10) days from the date of such receipt of notice to cure the neglect or failure. If the noted deficiencies are not remedied within the allotted time and to the satisfaction of the Webb County, Webb County may proceed with the termination of this Contract.

6.4 Upon a decision to terminate by Webb County and the expiration of any cure period, written notice of such shall be promptly provided to Contractor specifying the basis for said termination, the effective date of termination, and the extent to which performance of work under this Contract will be terminated.

6.4.1 Upon receipt by either party of a notice to terminate, all finished reports for which payment has been received, prepared by Contractor under this Contract, shall be provided to Webb County, provided that Contractor determines in its sole discretion it is able to provide such reports under applicable professional standards.

6.4.2 Within thirty (30) days of the effective date of termination Contractor shall submit to Webb County its claim in detail for any monies owed by Webb County for services performed under this Contract, including all work performed by Contractor required by the provisions of this Contract to the date of notice to terminate and for any necessary and proper work performed in the ensuing thirty (30) day period, to be determined after discussion with Webb County, provided however, that such payment shall not exceed the maximum amount set out in subsection 3.1

SECTION VII ASSIGNABILITY

7.1 Neither party shall assign any interest in this Contract to any other party without the prior written consent of the other party.

SECTION VIII COMPLIANCE

8.1 Contractor shall comply with the applicable independence standards promulgated by the General Accounting Office (GAO), the American Institute of Certified Public Accountants and any other standard related to independence promulgated by any other relevant authoritative body, as applicable to the services provided hereunder.

8.2 Contractor shall comply with all federal, state and local laws, rules and regulations applicable to the services provided hereunder, including but not limited to the Single Audit Act Amendments of 1996, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, the State of Texas Single Audit Circular, and Chapter 115 of the Texas Local Government Code.

SECTION IX INSURANCE

9.1 Prior to the commencement of any work under this Contract, Contractor shall furnish copies of all required endorsements and completed Certificate(s) of Insurance (ACORD) to Webb County Purchasing Agent, which shall be clearly labeled "Independent Audit Services" in the Description of Operations block of the Certificate. The Certificate(s) shall be completed by an agent and signed by a person authorized by that insurer to bind coverage on its behalf or Contractor's broker. Webb County will not accept a Memorandum of Insurance or Binder as proof of insurance. The certificate(s) must have the agent's signature and phone number, and be mailed, with copies of all applicable endorsements directly from the insurer's authorized representative to Webb County. Webb County shall have no duty to pay or perform under this Contract until such certificate and endorsements have been received and approved by the Webb County Purchasing Agent. No officer or employee shall have authority to waive this requirement.

9.2 Webb County reserves the right to review the insurance requirements of this Article during the effective period of this Contract and to modify insurance coverages and their limits when deemed necessary and prudent by Webb County Risk Manager based upon changes in statutory law, court decisions, or circumstances surrounding this Contract. In no instance will Webb County allow modification whereby Webb County may incur increased risk. Notwithstanding the foregoing, any modifications that negatively impact Contractor's obligations under the Contract must be agreed to by Contractor.

9.3 Contractor's financial integrity is of interest to Webb County; therefore, Contractor shall obtain and maintain in full force and effect for the duration of this Contract, at Contractor's sole expense, insurance coverage written on an occurrence basis, except for professional liability which is on a claims made basis, by companies authorized to provide coverage in the State of

Texas and with an A.M Best's rating of no less than A- (VII), in the following types and for an amount not less than the amount listed below:

TYPE	AMOUNTS
1. Workers' Compensation 2. Employers' Liability	Statutory \$1,000,000 each occurrence, each accident \$1,000,000 by disease each occurrence \$1,000,000 by disease aggregate
3. Commercial General Liability Insurance to include the following: a. Premises/Operations b. Products/Completed Operations c. Personal Adverting Injury	\$1,000,000 per occurrence \$2,000,000 general aggregate
4. Commercial Automobile Liability a. Non-owned vehicles b. Hired Vehicles	\$1,000,000 Combined Single Limit for Bodily Injury and Property Damage of \$1,000,000 per occurrence
5. Professional Liability (Claims made basis) To be maintained and in effect for no less than two years subsequent to the completion of the professional service	\$1,000,000 per claim \$1,000,000 aggregate

9.4 As they apply to the limits required by Webb County, Webb County shall be entitled, upon request and without expense, to receive copies of the policies, declaration page, and endorsements thereto to the extent that such copies provide reasonable evidence of the insurance coverage required by this Contract and may require that Contractor use commercially reasonable efforts to request to its insurance brokers to delete, revise or modify particular policy terms, conditions, limitations, or exclusions (except where policy provisions are established by law or regulation binding upon either of the parties hereto or the underwriter of any such policies) to ensure that the contractually agreed to insurance coverage will not be negated. Contractor may redact confidential business information, so long as (a) the confidential business information redacted does not include provisions that would negate or modify the insurance coverage required by this Contract, and (b) the unredacted information provides reasonable evidence of the insurance coverage required by this Contract.

9.5 Contractor agrees that with respect to the above required insurance, all insurance policies are to contain or be endorsed to contain the following provisions:

- Name Webb County, its officers, officials, employees, volunteers, and elected representatives as additional insureds by endorsement or blanket additional insured coverage, as respects operations and activities of, or on behalf of, the named insured performed under Contract with Webb County, with the exception of the workers' compensation and professional liability policies.
- Provide advance written notice directly to Webb County of any cancellation, in coverage, and not less than ten (10) calendar days advance notice for nonpayment of premium of Commercial General Liability coverage. Notice of cancellation of Professional Liability policy shall be delivered in accordance with policy provisions.

9.6 Within five (5) calendar days of a suspension, cancellation or non-renewal of coverage, Webb County shall be provided a replacement Certificate of Insurance and applicable endorsements to Webb County. Webb County shall have the option to suspend Contractor's performance should there be a lapse in coverage at any time during this Contract. Failure to provide and to maintain the required insurance shall constitute a material breach of this Contract.

9.7 In addition to any other remedies Webb County may have upon Contractor's failure to provide and maintain any insurance or policy endorsements to the extent and within the time herein required, Webb County shall have the right to order Contractor to stop work hereunder, and /or withhold any payment(s) which become due to Contractor hereunder until Contractor demonstrates compliance with the requirements hereof.

9.8. Nothing herein contained shall be construed as limiting in any way the extent to which Contractor may be held responsible for payments of damages to persons or property resulting from Contractor's performance of the work covered under this Contract.

9.9 It is agreed that Contractor's Commercial General Liability insurance shall be deemed primary and non-contributory with respect to any insurance or self-insurance carried by the Webb County for liability arising out of operations under this Contract.

9.10 It is understood and agreed that the insurance required is in addition to and separate from any other obligation contained in this Contract and that no claim or action by or on behalf of the Webb County shall be limited to insurance coverage provided.

9.11 Contractor is responsible for all damage to their own equipment and/or property.

SECTION X INDEMNIFICATION

10.1 Contractor covenants and agrees to **FULLY INDEMNIFY, DEFEND and HOLD HARMLESS**, Webb County and the elected officials, employees, officers, directors, volunteers and representatives of Webb County, individually and collectively, from and against any and all costs, claims, liens, damages, losses, expenses, fees, fines, penalties, proceedings, actions, demands, causes of action, liability and suits of any kind and nature for personal or bodily injury, death and property damage, made upon Webb County directly or indirectly arising out of, resulting from or related to Contractor's activities under this Contract, including any acts or omissions of Contractor, any agent, officer, director, representative, employee, consultant or subcontractor of Contractor, and their respective officers, agents employees, directors and representatives while in the exercise of the rights or performance of the duties under this Contract. The indemnity provided for in this paragraph shall not apply to any liability resulting from the negligence of WEBB COUNTY, its officers or employees in such instances where such negligence causes personal injury, death or tangible property damage. **IN THE EVENT CONTRACTOR AND WEBB COUNTY ARE FOUND JOINTLY LIABLE BY A COURT OF COMPETENT JURISDICTION, LIABILITY SHALL BE APPORTIONED COMPARATIVELY IN ACCORDANCE WITH THE LAWS FOR THE STATE OF TEXAS, WITHOUT, HOWEVER, WAIVING ANY GOVERNMENTAL IMMUNITY AVAILABLE TO WEBB COUNTY UNDER TEXAS LAW AND WITHOUT WAIVING ANY DEFENSES OF THE PARTIES UNDER TEXAS LAW.**

The provisions of this INDEMNITY are solely for the benefit of the parties hereto and not intended to create or grant any rights, contractual or otherwise, to any other person or entity. Contractor shall advise Webb County in writing within 24 hours of any claim or demand against Webb County or Contractor known to Contractor related to or arising out of Contractor's activities under this contract and shall see to the

investigation and defense of such claim or demand at Contractor's cost. Webb County shall have the right, at its option and at its own expense, to participate in such defense without relieving Contractor of any of its obligations under this paragraph.

Defense Counsel - Webb County shall have the right to select or to approve defense counsel to be retained by Contractor in fulfilling its obligation hereunder to defend and indemnify Webb County, unless such right is expressly waived by Webb County in writing. Such selection or approval shall not be unreasonably made or withheld. Contractor shall retain Webb County approved defense counsel within a reasonable time period of Webb County's written notice that Webb County is invoking its right to indemnification under this Contract. If Contractor fails to retain Counsel within such time period, Webb County shall have the right to retain defense counsel on its own behalf, and Contractor shall be liable for all reasonable costs incurred by Webb County. Webb County shall also have the right, at its option, to be represented by advisory counsel of its own selection and at its own expense, without waiving the foregoing.

Employee Litigation - In any and all claims against any party indemnified hereunder by any employee of Contractor, any subcontractor, anyone directly or indirectly employed by any of them or anyone for whose acts any of them may be liable, the indemnification obligation herein provided shall not be limited in any way by any limitation on the amount or type of damages, compensation or benefits payable by or for Contractor or any subcontractor under worker's compensation or other employee benefit acts.

- 10.2 Webb County will pay to Contractor all costs and all other sums or expenses of any nature or type whatsoever that are imposed upon or sought from Contractor that arise from and are directly related to Webb County's knowing misrepresentations, willful misconduct, or fraudulent behavior in connection with its activities under this Contract. Contractor shall advise Webb County in writing within five (5) business days of any demand, claim or proceeding to which Contractor believes this Section is applicable. Webb County shall have the right, at its option and at its own expense, to defend any such demand, claim, or proceeding, or to participate in such defense. Webb County and Contractor agree that this does not constitute the main or essential purpose of this Contract, and should this provision be deemed not permitted by law, it is the desire and intention of both Webb County and Contractor that this Contract not be declared void, but that rather, the Contract be construed in accordance with Article (XV) below.
- 10.3 Contractor's liability under the terms of this Contract WILL NOT INCLUDE responsibility for any claimed exemplary or punitive damages even if Contractor was advised in advance of such potential damages. This provision SHALL NOT APPLY in the event of Contractor's gross negligence or willful misconduct.

**ARTICLE XI
INDEPENDENT CONTRACTOR**

11.1 It is expressly understood and agreed that the CONTRACTOR provides services as an independent CONTRACTOR responsible for its own acts or omissions and that WEBB COUNTY shall in no way be responsible therefor. Neither party hereto has authority to bind the other or to hold out to third parties that it has the authority to bind the other.

**ARTICLE XII
CHANGES AND AMENDMENTS**

12.1 Except where the terms of this Contract expressly provide otherwise, any alterations, additions, or deletions to the terms hereof, shall be affected by amendment, in writing, executed by both Webb County, **subject** to approval by the Webb County **Commissioners** Court, and Contractor.

12.2 It is understood and agreed by the parties hereto that changes in local, state and federal rules, regulations or laws applicable hereto may occur during the term of this Contract and that any such changes shall be automatically incorporated into this Contract without written amendment hereto, and shall become a part hereof as of the effective date of the rule, regulation or law.

**ARTICLE XIII
LICENSES/CERTIFICATIONS**

13.1 Contractor warrants and confirms that Contractor and any other person designated to provide services hereunder has and shall maintain the requisite training, license and /or certification to provide said services, and meets and shall continue to meet all competence standards promulgated by all other authoritative bodies, as applicable to the services provided herein.

**ARTICLE XIV
OTHER AGREEMENTS**

14.1 It is acknowledged and understood by the parties hereto that this Contract, including the respective Annual Engagement Letter for each fiscal year executed pursuant to it, constitutes the entire agreement of the parties hereto with respect to its subject matter and

supersedes all prior and contemporaneous representations, proposals, discussions and communications, whether oral or in writing. It is also acknowledged and understood by the parties hereto that with the execution of this Contract, the Annual Engagement Letters and any Exhibits to the Contracts constitute the final and entire agreement between Webb County and Contractor and contain all of the terms and conditions agreed upon. It is also acknowledged and understood that at the inception of each annual audit, an engagement letter consistent with the provisions of this Contract shall be executed by Contractor and that engagement letter, once executed, shall be incorporated herein for that next fiscal year and shall supersede the previously attached engagement letter for audit services. In the event of a conflict or inconsistency between specific terms of this Contract and the similar provisions of any of the engagement letters, ultimately attached hereto as Exhibit "A", the terms of this Contract shall govern and prevail.

ARTICLE XV SEVERABILITY

15.1 If any clause or provision of this Contract is held invalid, illegal or unenforceable under present or future federal, state or local laws, then and in that event it is the intention of the parties hereto that such invalidity, illegality or unenforceability shall not affect any other clause or provision hereof and that the remainder of this Contract shall be construed as if such invalid, illegal or unenforceable clause or provision was never contained herein; it is also the intention of the parties hereto that in lieu of each clause or provision of this Contract that is invalid, illegal, or unenforceable, there be added as a part of the Contract, a clause or provision as similar in terms to such invalid, illegal or unenforceable clause or provision as possible which is legal, valid and enforceable.

ARTICLE XVI NOTICES

16.1 For purposes of this Contract, all official communications and notices among the parties shall be deemed sufficient if in writing and mailed, certified mail, postage prepaid, to the addresses set forth below.

Webb County: Attn.: Webb County Judge
1000 Houston Street
Laredo, Texas 78040

Copy To: Attn: Rafael Pérez, County Auditor
1110 Washington Street, Suite 201
Laredo, Texas 78040

Contractor: Cascos & Associates, PC
Attn.: Carlos Cascos, CPA
765 East 7th Street
Brownsville, Texas 78520

**ARTICLE XVII
LAW APPLICABLE/VENUE**

17.1 This Contract shall be construed under and in accordance with the laws of the State of Texas without regard to the choice of law principles thereof and all obligations of the parties created hereunder are performable able in Webb County, Texas.

17.2 Any legal action or proceeding brought or maintained, directly or indirectly as a result of this Contract shall be heard and determined in the state courts of Webb County, Texas.

**ARTICLE XVIII
LEGAL AUTHORITY**

18.1 The signer of this Contract on behalf of Contractor represents, and warrants, that he has full legal authority to execute this Contract on behalf of Contractor and to bind Contractor to all of the terms, conditions, provisions and obligations herein contained.

**ARTICLE XIX
PARTIES BOUND**

19.1 This Contract shall be binding on and inure to the benefit of the parties hereto and their respective heirs, executors, administrators, legal representatives, and successors, except as otherwise expressly provided for herein.

**ARTICLE XX
GENDER**

20.1 Words of any gender used in this Contract shall be held and construed to include any other gender.

**ARTICLE XXI
ELECTRONIC COMMUNICATIONS**

21.1 Webb County and Contractor agree to the use of electronic methods to transmit and receive information, including confidential information.

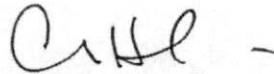
EXECUTED and AGREED to this the _____ of _____, 2021

WEBB COUNTY



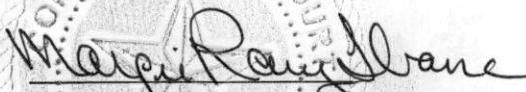
Tano E. Tijerina
Webb County Judge

**CONTRACTOR:
CASCOS & ASSOCIATES, PC**



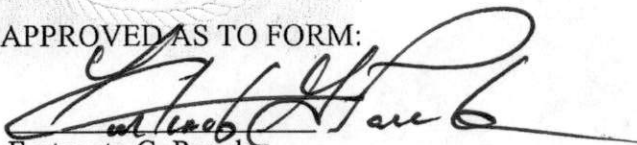
Carlos Casco, CPA
Cascos

ATTEST:



Hon. Margie Ramirez-Ibarra
Webb County Clerk

APPROVED AS TO FORM:



Fortunato G. Paredes
Assistant General Counsel
Webb County Civil Legal Division

*The General Counsel, Civil Legal Division's Office, may only advise or approve contracts or legal documents on behalf of its clients. It may not advise or approve a contract or legal document on behalf of other parties. Our review of this document was conducted solely from the legal perspective of our client. Our approval of this document was offered solely for the benefit of our client. Other parties should not rely on this approval and should seek review and approval of their own respective attorney(s).



Cascos & Associates, PC

Certified Public Accountants
Audit/Accounting/Tax/Consulting

AUDIT ENGAGEMENT LETTER

October 8, 2021

Honorable Tano E. Tijerina
Webb County Judge
1000 Houston, Street 3rd Floor
Laredo, Texas 78040

Dear Webb County Judge, Commissioners, and Management

We are pleased to confirm our understanding of the services we are to provide Webb County, Texas for the year ended September 30, 2021. We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of Webb County, Texas as of and for the year ended September 30, 2021. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Webb County, Texas' basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Webb County, Texas' RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary Comparison Information
- 3) Texas County and District Retirement System – Schedule of Contributions
- 4) Texas County and District Retirement System – Schedule of Changes in Net Pension & OPEB Liability
- 5) Notes to Schedule of Contributions

We have also been engaged to report on supplementary information other than RSI that accompanies Webb County, Texas' financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

- 1) Schedule of expenditures of federal awards
- 2) Schedule of expenditures of state awards
- 3) Combining Statements and Schedules



765 East 7th Street / Brownsville, Texas 78520
Phone (956) 544-7778 Fax (956) 544-8465
Email: ccascos@cascoscpa.com



The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that other information.

- 1) Introductory Section
- 2) Statistical Section

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on—

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the Texas Grant Management Standards (TxGMS).

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance and TxGMS report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and TxGMS. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance and TxGMS, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance and TxGMS, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the governing body of Webb County, Texas. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, an unavoidable risk exists that some material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We plan to use the work of the internal audit function of Webb County, Texas to assist us in obtaining audit evidence. We plan to use personnel from the internal audit function of Webb County, Texas to provide direct assistance to us during the audit. You acknowledge that those personnel will be allowed to follow our instructions and you will not intervene in their work. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government 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 the Uniform Guidance and TxGMS, 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 and state 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 and TxGMS.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, the Uniform Guidance, and TxGMS.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Webb County, Texas' compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance and TxGMS requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal and state awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* and TxGMS for the types of compliance requirements that could have a direct and material effect on each of Webb County, Texas' major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Webb County, Texas' compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance and TxGMS.

County Auditor Responsibilities (Management)

Management is responsible for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal and state awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal and state awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including identification of all related parties and all related-party relationships and transactions, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance and TxGMS, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance and TxGMS, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal and state awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan.

You are responsible for identifying all federal and state awards received and understanding and complying with the compliance requirements and for the preparation of the schedules of expenditures of federal and state awards (including notes and noncash assistance received) in conformity with the Uniform Guidance and TxGMS. You agree to include our report on the schedules of expenditures of federal and state awards in any document that contains and indicates that we have reported on the schedules of expenditures of federal and state awards. You also agree to make the audited financial statements readily available to intended users of the schedules of expenditures of federal and state awards no later than the date the schedules of expenditures of federal and state awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedules of expenditures of federal and state awards in accordance with the Uniform Guidance and TxGMS; (2) you believe the schedules of expenditures of federal and state awards, including its form and content, is stated fairly in accordance with the Uniform Guidance and TxGMS; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedules of expenditures of federal and state awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing. We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If for whatever reason your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to Webb County, Texas; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Cascos & Associates, PC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a federal or state agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Cascos & Associates, PC's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal or state awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Mr. Carlos H. Cascos, CPA, is the Principal of the firm and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

To ensure that Cascos & Associates, PC's independence is not impaired under the AICPA *Code of Professional Conduct*, you agree to inform the Principal before entering into any substantive employment discussions with any of our personnel.

Our fee for these services is an all-inclusive fee and will not exceed \$67,500. Our invoice for these fees will be rendered upon delivery of the audit report and is payable upon presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

In addition, in accordance with the RFQ submitted, we are willing to keep the audit fee of \$67,500, through fiscal years ending September 30, 2023.

You have requested that we provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period. Accordingly, our latest peer review report accompanies this letter.

Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

We appreciate the opportunity to be of service to Webb County, Texas and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Respectfully,



Carlos H. Cascos, CPA
Cascos & Associates, PC
Brownsville, Texas

RESPONSE:

This letter correctly sets forth the understanding of Webb County, Texas.

Honorable Tano E. Tijerina signature:

A handwritten signature in black ink, appearing to read "Tano E. Tijerina", written over a horizontal line.

Title: County Judge

Date: NOV 9, 2021

Rafael Perez signature:

A handwritten signature in black ink, appearing to read "Rafael Perez", written over a horizontal line.

Title: County Auditor

Date: _____



Report on the Firm's System of Quality Control

August 18, 2020

To the Owner of Cascos & Associates, PC
and the Peer Review Committee of the Texas Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Cascos & Associates, PC (the firm) in effect for the year ended February 29, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Cascos & Associates, PC in effect for the year ended February 29, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Cascos & Associates, PC has received a peer review rating of *pass*.

Erickson Krentel, LLP

Certified Public Accountants