

NOTICE OF MEETING  
COMMISSIONERS COURT OF GILLESPIE COUNTY, TEXAS

Notice is hereby given that a **Special Meeting** of the Gillespie County Commissioners Court will be held on **Thursday, the 28th day of December, 2023, at 1:00 p.m.** in the Gillespie County Courthouse, Fredericksburg, Texas, at which time the following subjects will be discussed, considered, passed, or adopted, to-wit:

1. Consider approval of Bills & Claims and payments via electronic fund transfers.
2. Consider and select vendor from quotes provided for County website redesign services, and approve quote related to same.
3. Consider approval of engagement letter with Neffendorf & Blocker, P.C. for outside audit services for fiscal year ended September 30, 2023.
4. Consider approval of hiring personnel or contract labor for positions in the County Treasurer's office.
5. Discuss the purchase, exchange, lease, or value of real property, located in the vicinity of the County Airport (551.072), and take appropriate action relating to same.

If during the course of the meeting, any discussion of any item on the Agenda should be held in executive or closed session, the Commissioners Court will convene in such executive or closed session in accordance with the Open Meetings Act, Chapter 551, Texas Government Code.

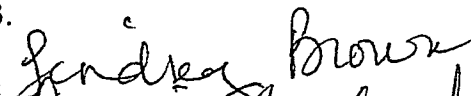
Dated this the 22nd day of December, 2023.

Commissioners Court of  
Gillespie County, Texas

By   
Daniel Jones, County Judge

I, the undersigned, County Clerk, of Gillespie County Commissioners Court, do hereby certify that the above Notice of Meeting of the Gillespie County Commissioners Court is a true and correct copy of said Notice, and that I received and posted said Notice on the Courthouse Door and on the bulletin board at the Courthouse of Gillespie County, Texas, at a place readily accessible to the general public at all times on the 22nd day of December, 2023 at 3:02 P. M., and said Notice remained so posted continuously for at least 72 hours preceding the scheduled time of said Meeting.

Dated this the 22nd day of December, 2023.

By   
Lindsey Brown, County Clerk  
Gillespie County, Texas





**CivicPlus**

302 South 4th St. Suite 500  
Manhattan, KS 66502  
US

**Quote #:**  
**Date:**  
**Expires On:**

Statement of Work  
Q-42852-1  
5/11/2023 12:57 PM  
12/31/2023

**Client:**  
GILLESPIE COUNTY, TEXAS

**Bill To:**  
GILLESPIE COUNTY, TEXAS

SALESPERSON	Phone	EMAIL	DELIVERY METHOD	PAYMENT METHOD
Jacob Bertram		bertram@civicplus.com		Net 30

QTY	PRODUCT NAME	DESCRIPTION	PRODUCT TYPE
1.00	Annual - CivicEngage Central	Annual - CivicEngage Central	Renewable
1.00	Hosting & Security Annual Fee - CivicEngage Central	Hosting & Security Annual Fee - CivicEngage Central	Renewable
1.00	SSL Management – CP Provided Only	SSL Management – CP Provided Only 1 per domain (Annually Renews)	Renewable
1.00	DNS and Domain Hosting Setup (http://URL)	https://www.gillespiecounty.org/	One-time
1.00	DNS and Domain Hosting Annual Fee (http://URL)	https://www.gillespiecounty.org/	Renewable
1.00	Standard Implementation - CivicEngage	Standard Implementation - CivicEngage	One-time
125.00	Content Development - 1 Page - CivicEngage	Content Development - 1 Page - CivicEngage	One-time
2.00	New Customer System Training (3h, virtual) - Web Central	CivicEngage System Training - Virtual, Up to 4 Hours	One-time
1.00	Agendas & Minutes Migration - PDF - 100 Meetings - CivicEngage	Content Migration : Agendas & Minutes - Per 100 Meetings (Approx. 1 year)	One-time

List Price - Year 1 Total	USD 19,600.00
Total Investment - Initial Term	USD 9,900.00
Annual Recurring Services - Year 2	USD 4,900.00

Initial Term & Renewal Date	12 Months
Initial Term Invoice Schedule	30% invoiced on signature date and 70% invoiced 6 months from signature date or completion of implementation, if earlier
Renewal Procedure	Automatic 1 year renewal term, unless 60 days notice provided prior to renewal date
Renewal Invoice Schedule	Annually on date of signing
Annual Uplift	5% starting in Year 3

This Statement of Work ("SOW") shall be subject to the terms and conditions of the CivicPlus Master Services Agreement and the applicable Solution and Services terms and conditions located at <https://www.civicplus.help/hc/en-us/p/legal-stuff> (collectively, the "Binding Terms"), By signing this SOW, Client expressly agrees to the terms and conditions of the Binding Terms throughout the term of this SOW.

**Acceptance**

The undersigned has read and agrees to the following Binding Terms, which are incorporated into this SOW, and have caused this SOW to be executed as of the date signed by the Customer which will be the Effective Date:

For CivicPlus Billing Information, please visit <https://www.civicplus.com/verify/>

Authorized Client Signature

CivicPlus

By:

By:

\_\_\_\_\_  
Name:

\_\_\_\_\_  
Name:

\_\_\_\_\_  
Title:

\_\_\_\_\_  
Title:

\_\_\_\_\_  
Date:

\_\_\_\_\_  
Date:

Organization Legal Name:

\_\_\_\_\_  
Billing Contact:

\_\_\_\_\_  
Title:

\_\_\_\_\_  
Billing Phone Number:

\_\_\_\_\_  
Billing Email:

\_\_\_\_\_  
Billing Address:

\_\_\_\_\_  
Mailing Address: (If different from above)

\_\_\_\_\_  
PO Number: (Info needed on Invoice (PO or Job#) if required)



# PROJECT QUOTE

PREPARED FOR:  
County of Gillespie, Tx  
ATTN: Roger Bunker  
115 W. Main  
Fredericksburg, Texas 78624

PREPARED BY:  
Glenn Schalles  
glenn@eztask.com  
Phone (281) 239-3227 ext.1003

Upgrade Summary	Price
<b>Website Redesign</b> (Special Promotion w/3 Year Year Agreement) Regularly \$2,500,00 Work one-on-one with our art team to develop a whole new look and feel from the ground up. Enjoy a total website redesign to take your ezTaskTitanium™ website to the next level! Includes website redesign, migrate existing website content (up to 8 hours) update to latest version of ezTaskTitanium software.	\$1,500.00
<b>ezCloudSearch ;</b> custom search engine for Gillespie County website EzTask will build a custom search engine for Gillespie County website to replace Google Search ( Annual recurring \$1,000.00)	\$2,500.00
<b>Total</b>	<b>\$4,000.00</b>

Quote Accepted by:

*Next Steps:*

Upon quote acceptance, you will receive an invoice

for Year One. Upon receipt of payment or a valid purchase order, your Design Discovery Call will be scheduled, and your project will enter production!

## MASTER PROFESSIONAL CONSULTING & WEB HOSTING SERVICES AGREEMENT

This Master Professional Consulting & Web Hosting Services Agreement (this "Agreement" or the "MSA") by and between **ezTask.com, Inc.** ("Company"), a Texas corporation with a principal place of business at 5560 FM-1640 Rd #977, Richmond, TX 77406, and County of Gillespie, Tx ("Client"), an organization with offices at 115 W. Main, Fredericksburg, Texas 78624.. This Agreement sets forth the terms and conditions that govern this Agreement and any current or future Statements of Work (any "SOW") that reference this Agreement.

### 1. AGREEMENT DEFINITIONS

- 1.1. **"Auto Renewal"** is the process by which the Services Period of Web Hosting Services under an order is automatically extended for an additional Services Period unless such Services are otherwise terminated in accordance with this Agreement.
- 1.2. **"Web Hosting Services Provider"** means the Company providing services.
- 1.3. **"Web Hosting Services" and "Services"** means, the Web Hosting Services Provider services listed in the Statement of Work documents incorporated by reference.
- 1.4. **"Services Period"** refers to the period of time for which You ordered Services as specified in your Statement of Work.
- 1.5. **"Users"** means those employees, contractors, and end users, as applicable, authorized by You or on Your behalf to use the Services in accordance with this Agreement and Your order.
- 1.6. **"You" and "Your"** refers to the individual or entity that executed this Agreement.
- 1.7. **"Your Content"** means all text, files, images, graphics, information, data (including Data as defined later in this Agreement), audio, video, and other content and material, in any format, provided by You or Your Users that reside in, or run on or through the Services Environment.

### 2. TERMS OF AGREEMENT

- 2.1. Initial contract three (3) year contract (**02/01/2024 thru 01/31/2027**). Contract shall automatically renew on an annual basis unless terminated by either party. Client agrees to provide Web Hosting Services Provider with written notice no later than ninety (90) days prior to the end of the applicable Services Period of your intention to not renew the Services, or (B) Web Hosting Service Provider provides You with written notice no later than thirty (30) days prior to the end of the applicable Services Period of its intention to not renew the Services.
- 2.2. If services are to be terminated, You no longer have any rights to access or use the Services; however at Your request, and for a period of up to seven (7) days after the Services terminate, Web Hosting Services Provider will make available to You Your Content as of the date of termination. At the end of that seven (7) day period, Cloud Provider will delete Your Content.
- 2.3. Web Hosting Services Provider may temporarily suspend Your password, account, and access to use the Services if You or Your Users violate any provisions in this Agreement, or if Your use of the Services are in danger of a significant threat to security.
- 2.4. If either party breaches a material term of this Agreement, and fails to correct that breach within seven (7) days of written notice, then the breaching party is in default and this Agreement may be terminated by the non-breaching party.

### 3. RIGHTS GRANTED

- 3.1. Subject to you meeting Your payment obligations, for the duration of the Services Period You have the non-exclusive, non-assignable right to access and use the Services that You ordered.

### 4. OWNERSHIP AND RESTRICTIONS

- 4.1. You retain all ownership and intellectual property rights in and to Your Content.
- 4.2. Company retains all ownership and intellectual property rights in the Content Management Systems (CMS), also known as ezTaskTitanium™.

### 5. SERVICE SPECIFICATIONS

- 5.1. All Services will be specified in Statements of Work that incorporate this Agreement by reference.

### 6. USE OF THE SERVICES

- 6.1. You may use the Services for any legal purpose. You may not use the Services for any illegal purpose.

### 7. FEES AND TAXES

- 7.1. All fees payable to Web Hosting Service Provider are due within 30 days from the invoice date. Any taxes due for providing the Services are to be paid by You to the Web Hosting Service Provider. If the invoice is not paid within the prescribed time period, then a 3.5% penalty will apply for each monthly period that the invoice is late.

### 8. NONDISCLOSURE AGREEMENT

- 8.1. Both parties agree to not disclose each other's confidential information to any third party.

## 9. DATA PROTECTION

9.1. Client agrees to the terms of the Privacy Policy ("**the Privacy Policy**") located at this URL:

[www.eztask.com/page/privacypolicy](http://www.eztask.com/page/privacypolicy).

9.2. Client will at all times remain the Controller for the purposes of this Agreement. Client is responsible for compliance with its obligations as a Controller under data protection laws.

9.3. Web Hosting Service Provider is a Processor for the purposes of this Agreement, and will not Process or disclose such Data to third parties unless instructed by Client or if required by law.

9.4. Web Hosting Service Provider will comply with applicable data privacy and protection laws if they impose obligations directly on a Processor.

9.5. Upon the termination of Services, Web Hosting Service Provider will allow You to obtain Your data, as otherwise specified in this Agreement. After the data has been given to You or the time period specified for post-termination data retention has expired, Web Hosting Service Provider will delete the data from its system.

9.6. If Web Hosting Service Provider is made aware of a Breach, then it will notify You within 24 hours or sooner if required by law.

9.7. Web Hosting Service Provider will investigate a Breach and take actions to prevent a recurrence.

9.8. You may audit Web Hosting Service Provider's compliance up to once a year. Any audits are at Your expense, and if you require Web Hosting Service Provider's assistance, then that will require execution of a separate Statement of Work.

## 10. WARRANTIES, DISCLAIMERS, AND EXCLUSIVE REMEDIES

10.1. Company makes no representation or warranty of other kind, express or implied, including without limitation implied warranty of merchantability or fitness for a particular purpose, or any implied warranty arising from statute, course of dealing, course of performance, or usage of trade. Without limiting the generality of the foregoing, the Company does not represent or warrant that work product will not infringe upon the intellectual property rights of third parties or that it will operate or perform without interruption or error.

## 11. LIMITATION OF LIABILITY

11.1. In no event will Company's liability exceed the value of the Services provided under an applicable Statement of Work. In no event will the Company be liable for any consequential, indirect, special, incidental, or punitive damages arising out of or related to this Agreement. The liabilities limited by this article apply:

11.1.1. To liability for negligence

11.1.2. Regardless of the form of action, whether in contract, tort, strict product liability, or otherwise

11.1.3. Even if Company is advised in advance of the possibility of the damages in question and even if such damages were foreseeable; and

11.1.4. Even if the Client's remedies fail of their essential purpose.

11.1.5. If applicable law limits the application of the provisions of this article, then Company's liability will be limited to the maximum extent permissible.

## 13. THIRD PARTY WEBSITES, CONTENT, PRODUCTS AND SERVICES

13.1. Client is responsible for obtaining and maintaining appropriate licensing for any third-party software, websites, products and services used.

## 14. FORCE MAJEURE

14.1. Neither party shall be responsible for failure or delay in performance caused by: an act of God; an act of war, hostility, or sabotage; electrical, internet, or telecommunication outage that is not caused by one of the parties; government restrictions; or any other event outside of the control of either party. We both will use reasonable efforts to mitigate a force majeure event, but if the event lasts for more than ten (10) days, either of us may cancel upon written notice.

## 15. GOVERNING LAW AND JURISDICTION

15.1. This Agreement is governed by the laws of the State of Texas and You and Web Hosting Service Provider agree to submit to the exclusive jurisdiction of, and venue in the courts in Fort Bend County in Texas in any dispute arising out of or relating to this Agreement.

## 16. NOTICE

16.1. Any notice required under this Agreement shall be provided to the other party in writing. If You have a dispute with Web Hosting Service Provider, You will promptly send written notice to: ezTask, Inc., 5560 FM-1640 Rd #977, Richmond, TX 77406. Web Hosting Service Provider will send written notice to 115 W. Main, Fredericksburg, Texas 78624.

## 17. ASSIGNMENT

17.1. This Agreement and all obligations contained herein may be assigned by Company to other parties.

17.2. Client may not assign or transfer its obligations under this Agreement to any other party without prior written approval of Company.

## 18. ENTIRE AGREEMENT



18.1. The parties agree that this Agreement is the entire agreement between the parties and that applicable Statements of Work incorporate this agreement by reference. In the event of a conflict between a Statement of Work and this Agreement, this Agreement shall prevail.

# STATEMENT OF WORK

## Exhibit A STATEMENT OF WORK

This Statement of Work Number 2017-09-1219 (this "SoW") is entered into pursuant to the MASTER PROFESSIONAL CONSULTING & WEB HOSTING SERVICES AGREEMENT (the "Agreement") by and between **ezTask.com, Inc.** ("Consultant"), a Texas corporation with a principal place of business at 5560 FM-1640 Rd #977, Richmond, TX 77406 USA and County of Gillespie, Tx ("Client"), an organization with offices at 115 W. Main, Fredericksburg, Texas 78624.

This SoW is incorporated into the Agreement. In the event of any conflict with this SoW, the main body of the Agreement will govern. The provisions of this SoW govern only the subject matter hereof and not any other subject matter covered by the Agreement. Capitalized terms not otherwise defined in this SoW will have the meanings given in the main body of the Agreement.

ez365™ Total Protection (Annual Subscription) : **\$4,070.00**

- State-of-the-art **Web Hosting Services** and **Bulletproof Security** with Rackspace™
- Peace of mind with **complete nightly backups**
- **100% Uptime** SLA Guarantee
- Realtime DDOS **Mitigation Protection**
- Periodic security **vulnerability scans**
- **SSL Security Subscription service**
- **Premier Support** (unlimited phone, email, or support ticket)
- Unlimited, **24/7/365 access** to support
- **Software updates**, including new features, usability improvements, and more
- **ADA Compliance Assurance program**
- **ezCloudSearch: custom search engine**

IN WITNESS THEREOF, the parties have executed this Agreement as of the Effective Date ("Date").

CLIENT  
[CLIENT]

COMPANY  
ezTask.com, Inc.

By:

By:

Title:

Title:

President

Date:

Date:

12 / 20 / 2023

## Granicus Budgetary Proposal for Gillespie County TX

This quote is for budgetary purposes only. Please do not submit a Purchase Order against this document. Pricing is subject to change based on the scope, reseller, or contract utilized. Please contact your Granicus representative for an official quote, which will include a period of performance, final pricing, and terms and conditions. Please note: This is not an invoice. This is a budgetary proposal that outlines the products and fees associated with the subscription renewal. Please inform the Granicus Contact listed below if you wish to issue a PO against this budgetary proposal.

### ORDER DETAILS

**Prepared By:** Allyson Bidy  
**Phone:** (832) 415-6090  
**Email:** allyson.bidy@granicus.com  
**Order #:** Q-282526  
**Prepared On:** 26 May 2023  
**Expires On:** 14 Jul 2023

### ORDER TERMS

**Currency:** USD  
**Payment Terms:** Net 30 (Payments for subscriptions are due at the beginning of the period of performance.)

**The subscription includes the following domain(s) and subdomain(s):**  
<https://www.gillespiecounty.org/>

## PRICING SUMMARY

The pricing and terms within this Proposal are specific to the products and volumes contained within this Proposal.

One-Time Fees			
Solution	Billing Frequency	Quantity/Unit	One-Time Fee
OpenCities SaaS License - Setup and configuration package	Milestones - 40/20/20/20	1 Each	\$11,500.00
OpenCities CMS Design	Upon Delivery	1 Each	\$6,500.00
<b>SUBTOTAL:</b>			<b>\$18,000.00</b>

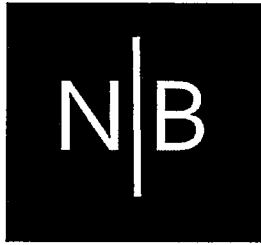
New Subscription Fees			
Solution	Billing Frequency	Quantity/Unit	Annual Fee
OpenCities SaaS License	Annual	1 Each	\$6,000.00
<b>SUBTOTAL:</b>			<b>\$6,000.00</b>

**FUTURE YEAR PRICING**

Solution(s)	Period of Performance			
	Year 2	Year 3	Year 4	Year 5
OpenCities SaaS License	\$6,300.00	\$6,615.00	\$6,945.75	\$7,293.04
<b>SUBTOTAL:</b>	<b>\$6,300.00</b>	<b>\$6,615.00</b>	<b>\$6,945.75</b>	<b>\$7,293.04</b>

## PRODUCT DESCRIPTIONS

Solution	Description
OpenCities SaaS License	<p>The OpenCities platform allows you to launch modern, easy to use websites that evolve to put the needs of your community at the center. The SaaS License includes:</p> <ul style="list-style-type: none"> <li>• All OpenCities out of the box functionality (excluding optional/premium modules priced separately)</li> <li>• Platform setup and full project management</li> <li>• Managed cloud hosting via Microsoft AzureGov</li> <li>• Ongoing security updates</li> <li>• Ongoing product updates and enhancements</li> <li>• WCAG AA Accessibility maintained perpetually</li> <li>• 99.9% up-time guarantee and 24/7 support for Priority 1 issues (per SLA)</li> <li>• Comprehensive SLA and Support Ticketing system</li> </ul> <p>See subscription agreement for details.</p>
OpenCities SaaS License - Setup and configuration package	Installation and setup of OpenCities SaaS, including an assigned Project Manager during the implementation phase.
OpenCities CMS Design	This is a design package tailored for unique city requirements. Requires scoping by implementation.



# NEFFENDORF & BLOCKER, P.C.

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December 15, 2023

To the Honorable Judge and County Commissioners  
Gillespie County, Texas  
Fredericksburg, Texas 78624

We are pleased to confirm our understanding of the services we are to provide for Gillespie County, Texas for the year ended September 30, 2023.

## **Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of Gillespie County, Texas as of and for the year ended September 30, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Gillespie 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 Gillespie County, Texas' RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). 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 appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary Comparison Schedule- General Fund.
- 3) Budgetary Comparison Schedule- Road and Bridge Fund.
- 4) Schedule of Changes in Net Pension Liability and Related Ratios.
- 5) Schedule of Employer Contributions.

We have also been engaged to report on supplementary information other than RSI that accompanies Gillespie 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 GAAS, 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) Combining Balance Sheet- Nonmajor Governmental Funds.
- 3) Combining Statement of Revenues, Expenditures and Changes in Fund Balance- Nonmajor Governmental Funds.

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**TEL:** 830 997 3348      **EMAIL:** info@nb-cpa.com

P.O. Box 874 · 512 S Adams Street, Fredericksburg, TX 78624

MEMBER AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS & TEXAS SOCIETY OF CPAs

- 4) Combining Statement of Net Position- Private Purpose Trust Funds.
- 5) Combining Statement of Revenues, Expenses and Changes in Fund Net Position- Private Purpose Trust Funds.
- 6) Combining Statements of Fiduciary Net Position- Custodial Funds.
- 7) Combining Statement of Additions, Deductions and Changes in Net Position- Custodial Funds.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and 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. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include 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).

#### **Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit**

We will conduct our audit in accordance with GAAS; 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 will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. 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, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS 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.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.



Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

According to GAAS, significant risks include management override of controls, and GAAS presumes that revenue recognition is a significant risk. Accordingly, we have considered these as significant risks.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

#### **Audit Procedures—Internal Control**

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. 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, 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 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*, and the Uniform Guidance.

#### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Gillespie 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 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 awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Gillespie 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 Gillespie County, Texas' compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

### **Other Services**

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of Gillespie County, Texas in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

### **Responsibilities of Management for the Financial Statements and Single Audit**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility 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 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 awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes), rules, 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.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). 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, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (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. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

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 taken 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. You are 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, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal 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. The summary schedule of prior audit findings should be available for our review on January 15, 2024.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (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 schedule of expenditures of federal 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 (GAAP). 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 include the audited financial statements with any presentation of the supplementary information that includes 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 Scope and 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.

#### **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.

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 the County; 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 Neffendorf & Blocker, P.C. 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 regulator or its designee, a federal 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 Neffendorf & Blocker, P.C. 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 or for any additional period requested by the U.S. Department of Treasury. If we are aware that a federal 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.

Hayley Blocker, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately January 15, 2024.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, confirmation service provider fees, etc.) except that we agree that our gross fee, including expenses, will not exceed \$26,000. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

In the event that we are requested or authorized by the County or are required by any government regulation, subpoena, or other legal process to produce our documents or our personnel as witness with respect to our engagement for the County, the County shall reimburse us for our professional time and expenses, as well as the fees and expenses of our legal counsel, incurred in responding to such requests. Any public request for documents, records or reports shall be forwarded to the County for proper response pursuant to the Texas Public Information Act.

In a legal action in which the firm or its partners are not the defendants, we shall also be entitled to fees at \$400.00 per hour and reimbursements for testimony if we are subpoenaed as a witness in subsequent litigation by third parties and such testimony involves the work we performed pursuant to this agreement. If we are ordered by a state or federal judge to permit the subsequent inspection and/or reproduction of files, records and other documents relating to work performed by us pursuant to this agreement, then you agree that we may comply with these orders without prior notice to you.

## **Reporting**

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Honorable Judge and County Commissioners of Gillespie County, Texas. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. 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.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state 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 report on internal control over compliance will state 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. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to Gillespie 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 attached copy and return it to us.

Very truly yours,

Neffendorf & Blocker, P.C.

NEFFENDORF & BLOCKER, P.C.

RESPONSE:

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

Management signature: Marine Schneider

Title: County Auditor

Date: 12-18-23

Governance signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_