



**City of Poteet**

Strawberry Capital of Texas



**City of Poteet**

**Request for Qualifications**

**Forensic Audit Services**

**RFQ #2022-001**

## **PART I**

### **GENERAL INFORMATION**

#### **1. PURPOSE:**

The City of Poteet is accepting sealed qualifications from qualified and experienced Certified Public Accounting (CPA) firms to obtain forensic audit services for performance of an audit for the Fiscal Years 2017 - 2021 which commenced on October 1, 2016 and ends September 30, 2021. The audit of finances for any loans and loan payments during that time period should be conducted.

Other areas that should be addressed in the audit include any and all payments made without corresponding receipts with special attention on City authorized credit card expenditures.

The audit should be performed in accordance with generally accepted auditing standards and standards set forth for forensic and valuation services by the American Institute of Certified Public Accountants.

This Request for Qualifications (RFQ) is designed to present interested firms with a description of the City's current financial environment and structure, the services we require, and a format for responding to our request

#### **2. BACKGROUND:**

The services provided by the City under general governmental functions include police, water and wastewater, street maintenance, public improvements, planning and zoning, parks operation and maintenance, and administrative services necessary to serve the citizens of Poteet. In addition, water and wastewater services are operated under an Enterprise Fund concept, with user charges set to ensure adequate coverage of operating expenses and payments on outstanding debt.

The accounting and financial reporting functions of the City are centralized. The City's fiscal year begins on October 1 and ends on September 30.

More detailed information on the City and its finances can be found in the following documents which are available on-line at the City's website [www.PoteetTx.org](http://www.PoteetTx.org):

- a) Budgets by Fiscal Year
- b) Comprehensive Annual Financial Audits ended September 30 of each fiscal year.

**3. DEFINITIONS:**

The following definitions shall be used for identified terms throughout the specification and proposal document:

3.1. Agreement – a mutually binding legal document obligating the Contractor to furnish the goods, equipment or services, and obligating the City to pay for it.

3.2. City – identifies the City of Poteet, Atascosa County, Texas.

3.3. Contractor – a person or business enterprise providing goods, equipment, labor and/or services to the City as fulfillment of obligations arising from a contract or purchase order.

3.4. Deliverables – the goods, products, materials, and/or services to be provided to the City by vendor if awarded agreement.

3.5. Goods - represent materials, supplies, commodities and equipment.

3.6. Proposal – complete, properly signed response to a Solicitation that if accepted, would bind the Proposer to perform the resulting agreement.

3.7. Proposer - identified throughout this specification shall describe persons and entities that consider themselves qualified to provide the goods, equipment or services.

3.8. Services – work performed to meet a demand. The furnishing of labor, time or effort by the vendor and their ability to comply with promised delivery dates, specifications, and technical assistance specified.

3.9. Vendor (sometimes referred to as Contractor) – a person or business enterprise providing goods, equipment, labor and/or services to the City as fulfillment of obligations arising from an agreement or purchase order

**4. CONFLICT OF INTEREST:**

5.1 Chapter 176 of the Texas Local Government Code requires that any vendor or person considering doing business with a local government entity disclose the vendor or person's affiliation or business relationship that might cause a conflict of interest with a local government entity. The Conflict of Interest Questionnaire form is available from the Texas Ethics Commission at [www.ethics.state.tx.us](http://www.ethics.state.tx.us). Completed conflict of Interest Questionnaires may be mailed or delivered by hand to the City Secretary. If mailing a completed form, please mail to:

City of Poteet  
City Secretary Kerry McCollough  
491 Avenue H Street  
Poteet, Texas 78065

5.2 Any attempt to intentionally or unintentionally conceal or obfuscate a conflict of interest may automatically result in the disqualification of the vendor's Proposal.

**5. CLARIFICATION:**

For clarification of specifications, Proposers may contact:

**Kerry McCollough**  
**City Secretary**  
**City of Poteet**  
**830-742-3574 Ext. 102**  
[KmcCollough@poteettxas.gov](mailto:KmcCollough@poteettxas.gov)

All questions must be in writing and electronic submission is preferred. No authority is intended or implied that specifications may be amended or alterations accepted prior to proposal opening without written approval of the City of Poteet through the Administration Department.

**PART II**

**STANDARD TERMS AND CONDITIONS**

**1. ABANDONMENT OR DEFAULT:**

A Contractor who abandons or defaults the work on the contract and causes the City to purchase the services elsewhere may be charged the difference in service if any and shall not be considered in the re-advertisement of the service and may not be considered in future proposals for the same type of work unless the scope of work is significantly changed.

**2. CODES, PERMITS AND LICENSES:**

The successful Proposer shall comply with all National, State and Local standards, codes and ordinances as well as other authorities that have jurisdiction pertaining to equipment and materials used and their application. None of the terms or provisions of the specification shall be construed as waiving any rules, regulations or requirements of these authorities. The successful Proposer shall be responsible for obtaining all necessary permits, certificates and/or licenses to fulfill contractual obligations

**3. COMPLIANCE WITH LAWS:**

The successful Proposer shall comply with all federal, state, and local laws, statutes, ordinances, rules and regulations. When requested, the Contractor shall furnish the City with satisfactory proof of its compliance

**4. CONTRACTOR RESPONSIBILITIES:**

**4.1** The Contractor shall provide all goods and labor necessary to perform the service.

- 4.2** The Contractor shall employ all personnel for work in accordance with the requirements set for by the United States Department of Labor.
- 4.3** The Contractor shall be responsible and liable for the safety, injury, and health of its working personnel while its employees are performing service work.
- 4.4** The City is committed to maintaining an alcohol and drug free workplace. Possession, use or being under the influence of alcohol or controlled substances by Contractor, Contractor's employees, subcontractor(s') or subcontractor(s') employees while in the performance of the service is prohibited. Violation of this requirement shall constitute grounds for termination of services.

**5. EX PARTE COMMUNICATION:**

Please note that to insure the proper and fair evaluation of a Proposal, the City prohibits ex parte communication (e.g., unsolicited) initiated by the Proposer to a City Official or Employee evaluating or considering the Qualifications prior to the time a formal decision has been made. Questions and other communication from vendors will be permissible until 5:00pm on the day specified as the deadline for questions. Any communication between Proposer and the City after the deadline for questions will be initiated by the appropriate City Official or Employee in order to obtain information or clarification needed to develop a proper and accurate evaluation of the Proposal. Ex parte communication may be grounds for disqualifying the offending Proposer from consideration or award of the solicitation then in evaluation, or any future solicitation.

**6. INDEMNITY:**

Contractor shall indemnify, save harmless and defend the City, its officers, agents, servants, and employees from and against any and all suits, actions, legal proceedings, claims, demands, damages, costs, expenses, attorney's fees and any and all other costs or fees incident to the performance of the resulting Agreement and arising out of a willful or negligent act or omission of the Contractor, its officers, agents, servants and employees.

**7. LIENS:**

Contractor agrees to and shall indemnify and save harmless the City against any and all liens and encumbrances for all labor, goods and services which may be provided under the resulting Agreement. At the City's request, the Contractor or subcontractors shall provide a proper release of all liens or satisfactory evidence of freedom from liens shall be delivered to the City.

**8. NEGOTIATION OF QUALIFICATIONS:**

The City reserves the right to negotiate all elements which comprise the Proposal to ensure that the best possible consideration be afforded to all concerned. The RFQ is not to be considered as a contract or as a commitment of any kind. If this RFQ results in a contract offer by the City, a specific scope of work, fees, insurance coverage and other contractual matters will be determined during contract negotiations.

**9. NON APPROPRIATION:**

The resulting Agreement is a commitment of the City’s current revenues only. It is understood and agreed the City shall have the right to terminate the Agreement at the end of any City fiscal year if the governing body of the City does not appropriate funds as determined by the City’s budget for the fiscal year in question. The City may effect such termination by giving Contractor a written notice of termination at the end of its then current fiscal year.

**10. RIGHT OF RETENTION:**

The City of Poteet reserves the right to retain all Qualifications submitted and to use any ideas in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for qualifications, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the City of Poteet and the firm selected.

**11. VENDOR PERFORMANCE:**

The City reserves the right to review the Vendor’s performance at the end contract period and to cancel all or part of the Agreement (without penalty) or continue the contract through the next period.

**12. VENUE:**

Both the City and the Contractor agree that venue for any litigation arising from a resulting Agreement shall lie in Atascosa County.

**PART III**

**PROPOSAL INSTRUCTIONS**

**1. PROPOSAL SCHEDULE:**

It is the City’s intent to comply with the following timeline:

- Request for Qualifications Released.....November 18, 2021
- Deadline for Questions.....November 24, 2021
- City’s Response to Submitted Questions.....November 30, 2021
- Qualifications to RFQ due by 2:00 PM.....December 9, 2021

**1.1 NOTE:** These dates represent a tentative schedule of events. The City reserves the right to modify these dates at any time, with appropriate notice to known Proposers.

**1.2** All questions regarding the RFQ shall be submitted in writing (e-mail or regular mail) by **5:00 PM on November 24, 2021**, to the above-named City Contact. All questions submitted and the City’s responses will be provided on the City website ([www.poteettx.org](http://www.poteettx.org)) by **5:00 PM on November 30, 2021**.

**2. PROPOSAL DUE DATE:**

Sealed qualifications are due no later than **2:00 PM on December 9, 2021**, to the City of Poteet.

Mail sealed qualifications to:

**City of Poteet  
City Secretary, Kerry McCollough  
RFQ 2022-001 Forensic Audit Services  
PO BOX 378  
Poteet, TX 78065**

Hand delivered (in-person) sealed qualifications to:

**City of Poteet  
City Secretary, Kerry McCollough  
RFQ 2022-001 Forensic Audit Services  
491 Avenue H  
Poteet, TX 78065**

- 2.1** Proposals received after this time and date will not be considered.
- 2.2** Sealed Proposals shall be clearly marked **“DO NOT OPEN – AUDITING SERVICES.”**
- 2.3** Facsimile or electronically transmitted proposals are **not acceptable**.
- 2.4** One (1) electronic version (flash drive), and seven (7) bound copies of the completed proposal, clearly marked as such.

**3. PROPOSAL FORMATTING:**

It is intended that this RFQ describe the requirements and proposal format in sufficient detail to secure comparable proposals, interested and qualified firms shall:

- 3.1** Submit a master copy (so marked) of a Technical Submittal with six (6) copies to include the following sequentially:
  - 3.1.1** Title Page showing the request for qualifications subject; the firm’s name;
  - 3.1.2** Table of Contents;
  - 3.1.3** Transmittal Letter (signed) briefly stating the Proposer’s understanding of the work to be done, the commitment to perform the work within the time period recommended, a

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statement why the firm believes itself to be best qualified to perform the engagement and a statement that the submittal is a firm offer for period stated;

- 3.1.4** Detailed Proposal shall follow the order set forth in the Table of Contents;
- 3.1.5** Proposer Guarantee (signed) stating the Proposer can and will provide and make available, as a minimum, all services set forth in Part IV, Scope of work;
- 3.1.6** Proposer Warranties (signed) stating;
  - 3.1.6.1** Proposer is willing and able to comply with State of Texas laws;
  - 3.1.6.2** Proposer is willing and able to obtain an errors and commissions insurance policy providing prudent amount of coverage for willful or negligent acts, or omissions of any officers, employees or agendas thereof and shall continue to maintain the insurance policy in full force and effect during the term of a contract entered into as a result of this RFQ;
  - 3.1.6.3** Proposer will not delegate or subcontract its responsibilities under this agreement without the prior written permission of the City;
  - 3.1.6.4** Proposer warrants that all information provided by it in connection with this submittal is true and accurate;
- 3.1.7** Proposed audit schedule;
- 3.1.8** Standard Agreement as would customarily be executed between your firm and clients reflecting the goods and services specified in the Request for Qualifications.
  - 3.1.8.1** A one-year contract is contemplated, subject to satisfactory performance, the satisfactory negotiation of terms (including price acceptable to both the City and the selected firm);
  - 3.1.8.2** The City reserves the right to negotiate all elements that comprise the successful respondent's response to ensure that the best possible consideration be afforded to all concerned;
  - 3.1.8.3** The Agreement shall include a cancellation clause allowing either party to cancel upon 30 days written notice.
- 3.2** The proposer shall be responsible for any and all costs associated with the preparation, transmittal, presentation, material, or any other costs associated with a submitted response to this RFQ.

**4. TECHNICAL SUBMITTAL:**

**4.1 General Requirements:**

- 4.1.1** The purpose of the Technical Submittal is to demonstrate the qualifications, competence and capacity of the firms seeking to undertake an independent forensic audit of the City in conformity with the requirements of this RFQ. As such, the substance of submittals will carry more weight than their form or manner of presentation. The Technical Submittal shall demonstrate the qualifications of the firm and of the particular staff to be assigned to this engagement. It shall also specify an audit approach that will meet these RFQ requirements.
- 4.1.2** The Technical Submittal shall address all the points outlined in this RFQ. The Submittal shall be prepared simply and economically, providing straightforward, concise description of the Proposer's capabilities to satisfy the requirements of this RFQ. While additional data may be presented, the following subjects shall be included. They represent the criteria against which the proposal will be evaluated.

**4.2 Independence:**

- 4.2.1** The proposer shall provide an affirmative statement that it is independent of the City as defined by the U.S. General Accounting Office's *Government Auditing Standards* (1994) or most current version.
- 4.2.2** The proposer also shall provide an affirmative statement that it is independent of all of the component units of the City as defined by those same standards.
- 4.2.3** The proposer shall also list and describe the proposer's professional relationship involving the City or any of its agencies or component units for the past five (5) years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit.
- 4.2.4** In addition, the proposer shall give the City written notice of any professional relationship entered into during the period of this agreement.

**4.3 License to Practice in Texas:**

- 4.3.1** An affirmative statement shall be included that the proposer and all assigned key professional staff and any and all proposed sub-contractors are properly registered and/or licensed to practice in Texas.

**4.4 Firm Qualifications and Experience:**

**4.4.1** The proposer shall state the size of the firm, the size of the proposer's governmental audit staff, the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement on a full-time basis and the number and nature of the staff to be so employed on a part-time basis.

**4.4.2** The proposer is also required to submit a copy of the report on its most recent external quality control review, with a statement whether that quality control review included a review of specific government engagements.

**4.5 Staff Qualifications and Experience:**

**4.5.1** Identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement. Indicate whether each such person is registered or licensed to practice as a certified public accountant in Texas. Proposal shall also include resumes of all staff that will be assigned to the engagement and their corresponding roles. Provide information on the forensic auditing experience of each person, including information on relevant continuing professional education for the past three (3) years and membership in professional organizations relevant to the performance of this audit.

**4.5.2** Provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education of the specific staff to be assigned to this engagement. Indicate how the quality of staff over the term of the agreement will be assured.

**4.6 Prior Engagement with the City of Poteet:**

**4.6.1** List separately all engagements within the last five (5) years, ranked on the basis of total staff hours, for the City by type of engagement (e.g., audit, forensic, management advisory services, etc.). Indicate the scope of work, date, engagement partners, total hours, the location of the firm's office from which the engagement was performed, and the name and telephone number of the principal client contact.

**4.7 Similar Engagements with other Governmental Entities:**

**4.7.1** For the proposer's office that will be assigned responsibility for the audit, list the most significant engagements (maximum 5) performed in the last five (5) years that are similar to the engagement described in this RFQ. These engagements

shall be ranked on the basis of total staff hours. Indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact.

**4.8 Specific Audit Approach:**

**4.8.1** The proposal shall set forth a work plan, including an explanation of the methodology to be followed, to perform the services required in **PART IV, Scope of Work**, of this RFQ. In developing the work plan, reference shall be made to such sources of information as City budget and related materials, organizational charts, manuals and programs, and financial and other management information systems.

**4.8.2** Proposers shall provide the following information on their audit approach:

**4.8.2.1** Proposed segmentation of the engagement

**4.8.2.2** Level of staff and estimated number of hours to be assigned to each proposed segment of the engagement

**4.8.2.3** Sample size and the extent to which statistical sampling is to be used in the engagement

**4.8.2.4** Extent of use of computer audit tools in the engagement

**4.8.2.5** Type and extent of analytical procedures to be used in the engagement

**4.8.2.6** Approach to be taken in determining laws and regulations that will be subject to audit test work

**4.8.2.7** Approach to be taken in determining laws and regulations that will be subject to audit test work

**4.8.2.8** Approach to be taken in drawing audit samples for purpose of test of compliance

**4.8.2.9** Approach and frequency to be taken regarding regular communication regarding the engagement status.

**4.9 Identification of Anticipated Potential Audit Problems:**

**4.9.1** The proposal shall identify and describe any anticipated potential audit problems; the firms approach to resolving these problems and any special assistance that will be requested from the City.

**4.10 Report Format:**

**4.10.1** The proposal shall include sample formats for required report(s).

**4.11** A proposer may withdraw their proposal by submitting written request for its withdraw by the signature of an authorized individual to the City Secretary any time prior to the submission deadline. The prospective proposer may thereafter offer a new proposal prior to the deadline. Modification offered in any manner will not be considered if submitted after the deadline.

**5. CLARIFICATION OF PROPOSAL:**

The City in its sole discretion, expressly reserves the right to request and/or require any additional information from the proposer(s) that it may deem relevant with respect to this RFQ. The contents of this proposal and any clarification or counter-proposal thereto submitted by the successful vendor shall become part of the contractual obligation and incorporated by reference into the ensuing contract.

**6. BEST VALUE EVALUTAION:**

All proposals received shall be evaluated based on the best value for the City. Best value shall be determined by considering all or part of the criteria listed below, as well as any relevant criteria specifically listed in the solicitation.

**6.1** Qualifications;

**6.2** Reputation of the proposer and the proposer's good and services;

**6.3** The quality of the proposer's good or services;

**6.4** The extent to which the goods or services meet the City's needs;

**6.5** Proposer's past relationship with the City. All vendors shall be evaluated on their past performance and prior dealings with the City to include, but not limited to, failure to meet specifications, poor quality, poor workmanship, and late delivery.

**7. EVALUATION PROCESS:**

**COST WILL NOT BE THE PRIMARY FACTOR IN THE SELECTION OF AN AUDIT FIRM.**

A committee comprised of City Staff and others as appropriate will review the proposals and may develop a short list of firms.

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**7.1** Interviews and/or oral presentations may be conducted with any responding firms/teams to discuss their qualifications, resources, and availability to provide services requested.

**7.1.1** The City will not provide compensation or defray any cost incurred by any firm related to the proposal or this request.

**7.2** The City reserves the right to request additional information or to meet with representatives from proposing organizations to discuss points in the proposal after submission, any and all of which may be used in forming a recommendation.

**7.3** The City reserves the right to negotiate with any and all persons or firms. The City also reserves the right to reject any or all proposals, or to accept any proposal deemed most advantageous, or to waive any irregularities or informalities in the proposal received, and to revise the process and/or schedule as circumstances require.

**8. AGREEMENT:**

A one-year contract is contemplated, subject to satisfactory performance, the satisfactory negotiation of terms (including price acceptable to both the City and the selected firm).

**9. CANCELLATION:**

Either party reserves the right to cancel the Agreement without penalty by providing 30 days prior written notice to the other party. Termination under this paragraph shall not relieve the Contractor of any obligation or liability that has occurred prior to cancellation. **NOTE: This Agreement is subject to cancellation, without penalty, at any time the City deems the vendor to be non-compliant with contractual obligations.**

**PART IV**  
**SCOPE OF WORK**

**1. SCOPE:**

These qualifications cover only the general requirements as to the provisions of forensic auditing services for the City. If it should become necessary for the City to request the auditor perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the contract. Any such additional work agreed to between the City and the Firm shall be performed at the same rates set forth in the proposed Cost of Services.

**2. MINIMUM SERVICE REQUIREMENTS:**

The selected firm shall:

- 2.1** Express an opinion on the legitimacy of City spending and whether the spending habits of the City are deemed appropriate;
- 2.2** The auditor will examine the following questions in relation to all funds and departments:
  - 2.2.1** Did fraud, theft, waste, abuse or collusion occur in relation to any aspect of the financials?
  - 2.2.2** Were all applicable local, state, and federal policies, regulations and laws adhered to?
  - 2.2.3** Did City employees and officials act diligently, and in the interest of the City?
- 2.3** The above list is not meant to constitute an exhaustive list of duties. The contract negotiated with the firm may include other services. Proposers are also invited to describe other services or functions that they would recommend.

**3. AUDITING STANDARDS TO BE FOLLOWED:**

To meet the requirements of this RFQ, the audit should be performed in accordance with generally accepted auditing standards and standards set forth for forensic and valuation services by the American Institute of Certified Public Accountants.

**4. REPORT(S) TO BE ISSUED**

- 4.1** The following reports shall be issued:
  - 4.1.1** A report identifying whether any irregularities or illegal acts were detected in connection with all funds and departments identified in the scope of services.
  - 4.1.2** The report shall detail any evidence of illegal or irregular acts, and contain recommendations for the correction of conditions that may lend themselves to irregular or illegal acts.
  - 4.1.3** The report should cite relevant laws or regulations; where findings in the audit are related to irregularities, the report should identify best practices.
- 4.2** The auditor shall communicate any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the

organization's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements.

- 4.3** Non-reportable conditions discovered by the auditors shall be reported in a separate letter to management, which shall be referred to in the report(s) on compliance and internal controls.
- 4.4** Report(s) regarding irregularities and illegal acts shall be immediately sent, as they become evident, to the following parties:  
**City Administrator, City Attorney, and City Council**

**5. DATE AUDIT MAY COMMENCE:**

The City will have all records ready for audit and all management personnel available to meet with the firm's personnel upon mutual agreement.

Awards will be made during a succeeding City Council meeting.

**6. TIME SCHEDULE FOR AUDIT:**

- 6.1** The auditor will submit for review and approval by the City Administrator a schedule of audit functions as follows:
  - 6.1.1** Interim work start and completion dates.
  - 6.1.2** Detailed audit plan and a list of all schedules and assistance to be provided by the City.
  - 6.1.3** Date final report will be issued to the Council and City Management.

**7. SPECIAL CONSIDERATIONS:**

- 7.1** If irregularities or illegalities are discovered as a result of the forensic audit, the City anticipates that the audit report will be submitted to legal authorities for review.
- 7.2** In the event of civil or criminal proceedings, the City expects that the auditor will make him or herself available.

**8. WORKING PAPER RETENTION AND ACCESS:**

All working papers and reports shall be retained, at the auditor's expense, for a minimum of three (3) years, unless the firm is notified in writing by the City of the need to extend the retention period. In addition, the firm shall respond to the reasonable inquiries of successor

auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

**9. STAFF CHANGES:**

**9.1** Engagement partners, managers, other supervisory staff and specialists may be changed if those personnel leave the firm, are promoted or are assigned to another office. These personnel may also be changed for other reasons **with the express prior written permission of the City**. A succession plan to address such occurrences shall be included in the response. The City retains the right to approve or reject replacements.

**9.2** Consultants and firm specialists mentioned in response to this RFQ can only be changed with the express prior written permission of the City, which retains the right to approve or reject replacements.

**9.3** Other audit personnel may be changed at the discretion of the selected Firm provided that replacements have substantially the same or better qualifications or experience.

**10. PRINCIPAL CITY CONTACT:**

The auditor’s principal contact with the City will be Kim Davis, City Administrator.

**11. BUDGETARY BASIS OF ACCOUNTING:**

The City prepares fund type budgets on a basis consistent with generally accepted accounting principles.

**12. MAGNITUDE OF FINANCE OPERATIONS:**

The Finance Department of the City is comprised of four (4) employees and currently contracted accounting services. The principal functions performed and the number of employees assigned to each is as follows:

<u>Function</u>	<u>Number of Employees</u>
Accounts Payable/Accounts Receivable	1
Utility Billing/Customer Service	2
Municipal Court Clerk	1

**13. CITY ASSISTANCE TO THE AUDITOR:**

The City Staff and responsible management personnel will be available during the audit to assist the firm by providing information, documentation and explanations. The preparation of the confirmations will be the responsibility of the City and the auditor.

**14. WORK AREA AND SUPPORT:**

**14.1** The City will provide the auditor with reasonable workspace, desks and chair. The auditor will also be provided with access to telephone lines and photocopying facilities.

**15. INTERNAL AUDIT FUNCTION:**

The City does not have an internal audit staff.

**16. PRIOR FINANCIAL REPORTS:**

Interested firms who wish to review prior financial reports may download a copy from the City's website at [www.poteettx.org](http://www.poteettx.org).

**17. COMPUTER SYSTEMS:**

The City uses Springbrook Version 7 for Payroll and Accounts Payable. The City also uses Springbrook Version 7 for Municipal Court and Utility Billing.