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Proposal to Perform  
Audit Services

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for

**San Antonio – Bexar County  
Soccer Public Facility Corporation**

San Antonio, Texas

Contact Person: René E. Gonzalez, CPA  
Senior Partner  
or  
Eli Mendoza, CPA  
Partner

Proposal Due Date: August 19, 2022 @ 11:00 am (CST)



Garza/Gonzalez & Associates  
CERTIFIED PUBLIC ACCOUNTANTS

## **PART A - EXPERIENCE, BACKGROUND, & QUALIFICATIONS**

### **Relevant Experience**

Garza/Gonzalez and Associates (GGA) has performed the financial audit of the San Antonio- Bexar County Soccer Public Facility Corporation for the past four (4) years. We have performed numerous similar financial audits over our 45 years of existence. Below is a partial list of the relevant audit engagements performed over the past four years:

Client	Scope	Years of Service
Alamo Area Metropolitan Planning Organization San Antonio, Texas	Financial & Compliance Audit	10+
Fire and Police Retiree Health Care Fund San Antonio, Texas	Financial Audit	10+
Bexar County Community Arenas San Antonio, Texas	Financial Audit	6

### City of San Antonio Experience

Our firm has performed the following services for the City of San Antonio:

Project Name	Department	Years
Audit of Financial Statements & Single Audit	Early Childhood Education Municipal Development Corporation	2022
Audit of Financial Statements of San Antonio Bexar County Soccer Public Facility Corporation	Convention and Sports Facilities	2018-2021
Financial & Compliance Audit	SA Tricentennial Commission	2017-2019
Agreed Upon Procedures	SA Tricentennial Commission	2017

### **Proposed Audit Engagement Team**

We anticipate that the audit team will include a team of at least three (3) staff members including the individuals below or individuals of similar staff level and years of experience:

Name & Title	Years of Audit Experience
René E. Gonzalez, CPA – Senior Partner	45
Eli Mendoza, CPA – Partner	41
Chika Cherry, CPA, CFE – Senior Auditor	16

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## Part A – Experience, Background & Qualifications

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### Resumes

**René E. Gonzalez, CPA (Senior Partner)** has responsibility for a broad range of clients with primary emphasis on governmental audits. His forty-five (45) years in public accounting have provided extensive experience in compliance and financial audits of municipalities, school districts, housing authorities and various other governmental units and programs. He has provided consulting services to various governmental entities. He has also provided training to officials of governmental entities on financial reporting and government requirements.

René has conducted training on the requirements to establish a nonprofit organization and OMB's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). He has also taught a seminar to Texas school district superintendent and business officials on the audit implications of GASB 34. His experience also includes performing and supervising the internal audit function for various state agencies, including the Texas Real Estate Commission.

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

**Eleazar "Eli" Mendoza, CPA (Partner)** has forty-one (41) years of experience in providing audit and consulting services. He has performed, supervised, and managed the following types of engagements: school districts, municipalities, public utilities, for profit corporations and non-profit organizations.

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

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

**Chikako "Chika" Cherry, CPA, CFE (Senior Auditor)** has sixteen (16) years audit experience and has been with our firm for six (6) years and is an auditor that participates in Texas State Agencies internal audits, governmental and not-for-profit audit engagements. She also is a Certified Fraud Examiner.

Chika has also participated in governmental and not-for-profit audit engagements as an audit team member for **SABC Soccer PFC**, Bexar County, San Antonio Independent School District, Pearsall Independent School District, Charlotte Independent School District, School of Excellence in Education, and Henry Ford Academy. Her past experience includes check fraud detection and debit card fraud analysis at a large bank in San Antonio.

Chika was admitted as a Certified Public Accountant (Certificate No. 107288) by the Texas State Board of Public Accountancy in March 30, 2016. Chika is also a Certified Fraud Examiner (Certificate No. 587487). She has a Bachelor of Business Administration degree and a Master of Accountancy from the University of Texas at San Antonio.

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## Part A – Experience, Background & Qualifications

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### **Training/Development Program**

GGA has an established continuing professional education program as part of its system of quality control. All audit staff members are required to obtain professional education of at least forty (40) hours per year. The Firm utilizes a combination of in-house training, CPE providers, and professional organizations. CPE providers include the AICPA, Thompson Reuters Checkpoint learning, since our Firm's practice is concentrated in performing audits subject to governmental auditing standards (Yellow Book), 70% of the education is obtained in governmental accounting, auditing, and compliance requirements.

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## Audit Work Plan & Timeline

**Preliminary Activities** - We will meet with your officials to discuss the engagement reporting objectives and the timing requirements. During this phase we will also hold a planning meeting to discuss the performance of the audit from beginning to end. We will develop a cooperative plan of action for the performance of the audit.

***Test of Controls and Compliance & Interim Fieldwork*** - Based on the results of planning, risk assessment, and understanding of internal controls, we will identify internal controls in which we plan to rely upon in order to reduce substantive testing.

**Reporting (December-January)** - We will review all financial statements, footnotes, and schedules to ensure compliance with GAAP, and any City of San Antonio reporting requirements, and any other applicable regulations. We will also prepare all required audit reports on the financial statements, compliance with laws and regulations, and internal control.

Garza/Gonzalez & Associates performance on this audit engagement will largely depend on the specific individuals assigned to the engagement. We will select an audit team that will provide you with a depth of experience to meet Corporation's needs. Our extensive experience in the area of government financial, compliance and internal audits and our staff structure and size reflects our ability to perform the proposed auditing services on a timely and professional basis.

## Part B- Proposed Plan

Below is the percentage of time by position that key personnel will devote to be dedicated on site during the audit engagement.

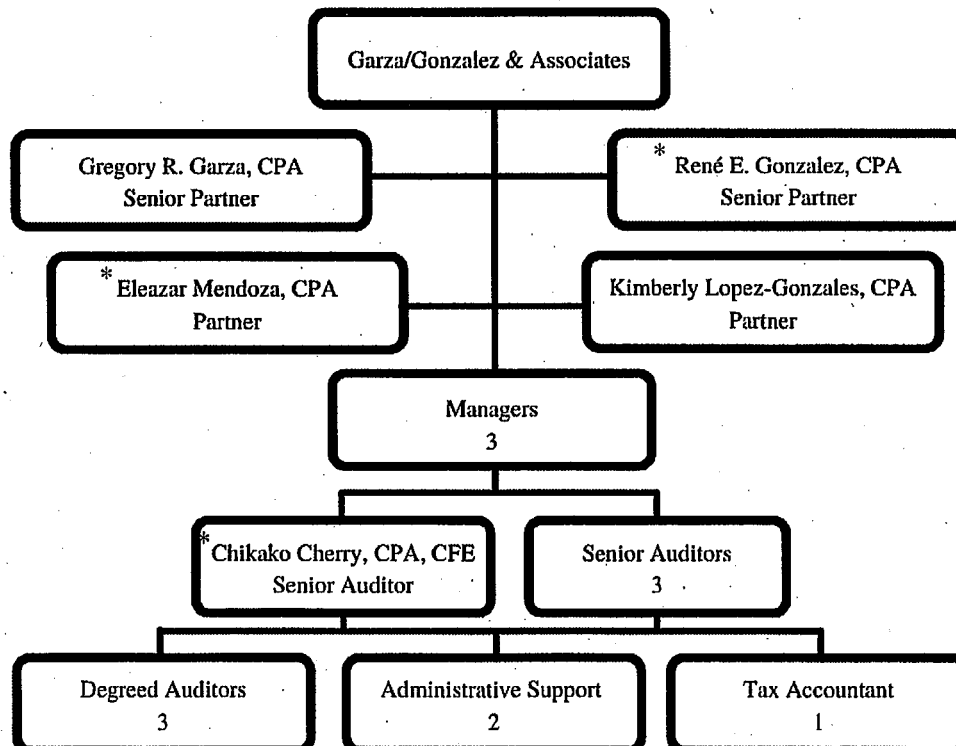
<u>Position</u>	<u>Time</u>
<i>Senior Partner</i>	10%
<i>Partner</i>	25%
<i>Senior Auditor</i>	65%

The **senior partner** will function as the administrative partner and will also function as a concurrent review partner. He will also be available to the board of the corporation for consultation on any business matters and issues that may arise during the audit.

The **partner** will be primarily responsible for the conduct of the audit will be responsible for ascertaining that our firm quality control and AICPA professional standards are adhered to throughout this engagement. He will direct the audit plan activities, review the audit results and conclusions. He will coordinate and direct the day-to-day activities of the audit team and will review all phases of the engagement.

The **senior auditor** will be responsible for conducting the engagement's fieldwork. They will be extensively involved in planning the audit work and preparing the audit working papers. They will perform the audit procedures as outlined in our tailor-made audit programs and review and supervise staff auditors.

### Firm Organizational Chart



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## Part B– Proposed Plan

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### Additional Services

Our firm has experience in accounting, auditing, federal and state tax return preparation and consulting services, such as, agreed upon procedure engagements, contract compliance reviews, or any other type of attestation engagement. The multi-services that our firm provides may be categorized into the following general areas:

1. **Accounting Services.** This area of our practice deals primarily with providing recording and reporting services for the transactions of our various clients, including small businesses and nonprofit organizations. We provide monthly, quarterly or annual financial statements to be used in the decision making by the various entities.
2. **Internal Audit Function.** This area also includes the internal audit services. We currently perform internal audits for eleven (11) Texas state agencies and the North American Development Bank. We provide internal audit services for Texas state agencies to encompass audit areas we identify in the risk assessment plan. These audits comply with the requirements of the **Texas Internal Auditing Act**, as follows:
  - Standards for the Professional Practice of Internal Auditing;
  - Certified Internal Auditor Code of Professional Ethics; and
  - Statement of Responsibilities of Internal Auditing.
3. **Consulting Services.** This area deals primarily in servicing our client in a wide range of accounting and managerial functional areas. This area may deal with training and technical assistance as well as with designing and implementing accounting systems and procedures that will ensure compliance with regulatory agencies; or, converting from one information technology system to another. Our consulting services have included: Enterprise Resource Project (ERP) implementation, performance reviews, personnel studies and feasibility studies.
4. **Attestation Services.** This area of our practice deals primarily with the audit of financial statements for the purpose of expressing an opinion as independent CPAs on the fairness of the presentation of the financial statements. This area includes financial and compliance audits, as well as audits prepared to meet the requirements of the Single Audit Act and Texas State Single Audit.
5. **Non-Attest Services.** Our Firm provides non-attest services to our audit clients as requested. Such services primarily include: Financial statement preparation, tax and information returns, etc.

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## PART C – PROPOSED PRICING

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Estimated annual hours to complete the audit: 80-90

Estimated annual fee to complete the audit: \$ 13,500 to \$ 14,600

The above estimated hours assume that the Corporation will prepare the financial statements, footnotes and schedules to be included in the Annual Financial Report. Additionally, the time estimates assume that the corporation has financial activities and operations similar to prior years. If audit conditions change we will discuss with management and arrive at a new estimate fee before work is performed.

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