

Presentation on the Water and Wastewater Impact Fee Financial Audit



October 29, 2026

Legislation: Senate Bill 1883



SB 1883 added an independent review component to the impact fee update process, equipping the Board of Trustees and Impact Fee Advisory Committee with verified data for evaluation.

Auditor Selection

The Engagement (Agreed-Upon Procedures)

Review Period: Feb 1, 2023 – July 31, 2025

Standards: Performed in accordance with AICPA SSAE No. 19

Purpose: Provide factual findings related to NBU's collection, allocation, and use of impact fees.

Key Distinction: This is an Agreed-Upon Procedures engagement, providing factual findings rather than a traditional financial statement audit.

The Independent Auditor (JMS CPAs, PLLC)

Independent San Antonio firm serving Texas municipalities. Confirmed independence under professional/ethical standards.



Highest Peer Review Rating ("Pass") in National Program.



Juan M. Sanchez, CPA (Engagement Partner) – Governmental & Compliance Expert (Serves on TSCPA Professional Ethics Committee).



2024 TSCPA San Antonio Distinguished Services Award Recipient.

Management Information & Representations





Mission

Strengthening our community by providing resilient essential services

+

Vision

Be a trusted community partner dedicated to excellence in service

+

Core Values

Safety, Team, Integrity, Culture, and Stewardship