

# CITY OF ROLLINGWOOD, TEXAS

Request for Qualifications/Proposals  
Professional Auditing Services

Fiscal Year Ending September 30, 2024

**Michael Del Toro, CPA**  
Partner

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7330 San Pedro Ave, Suite 901  
San Antonio, TX 78216

June 17, 2024

**abip**

CPAs | ADVISORS

CLIENT **FOCUSED.** RELATIONSHIP **DRIVEN.**

June 17, 2024

City of Rollingwood, Texas  
403 Nixon Drive  
Rollingwood, Texas 78746

**abip, PC (abip)** is pleased to have the opportunity to submit this response to the request for qualifications/proposals to provide professional auditing services to the **City of Rollingwood, Texas** ("the City") for the fiscal year ending September 30, 2024 with an option for four (4) one-year extensions for fiscal years 2025 to 2028. The remainder of this document highlights the qualifications and benefits **abip's** Texas municipality entities audit professionals will provide to your City for an efficient, cost-effective audit.

The City needs an accounting firm that understands the challenges facing Texas municipalities financial reporting. You also want to work with professionals who share your same commitment to quality service and are dedicated to building a long-term, responsive relationship with your City.

With **abip**, you get audit services from senior professionals who focus on Texas municipalities and local governmental entities. You also experience a collaborative culture, have direct access to top technical resources, and receive straightforward, proactive communication delivered through a centralized, committed, and knowledgeable client service team. In addition to addressing your immediate audit needs, **abip** is ready to leverage our resources and capabilities to support your financial and internal control strategies.

**The Audit Will Be Performed in Accordance with the Following Standards:**

- Generally Accepted Auditing Standards adopted by the AICPA
- Compliance with Policies and Procedures Established by the City
- Applicable State and Federal Laws and Regulations

**abip's** evaluation of the City's internal controls will provide public confidence that your financial statements are fairly stated and that the City has complied with relevant laws and regulations.

**We are Different from Other Firms**

**Our Professionals are Focused on Texas Municipalities and Other Local Governments**

- No need to train or educate our team on the basics of your City
- Minimal interruptions to your staff's day-to-day operations
- Team member continuing education is focused on local government accounting and auditing
- Federal and state agency experience you can rely on

### **Our Partners and Senior Managers are Actively Involved in all Aspects of the Engagement**

- Engagement team stability
- No surprises – technical issues and questions are resolved during the audit
- Prompt and clear communication throughout the audit
- Year-round resource for information and advice

### **We are a Full-Service Firm with Extensive Resources Such as Cybersecurity and Forensics**

- That makes **abip** a one-stop-shop for various resources

### **Your Engagement Team**

Your team, led by Michael Del Toro, is made up of industry leaders who are experienced with the technical assignments like yours. They understand that you have key concerns when it comes to choosing your accounting professionals and are dedicated to addressing your requirements.

Our office is located at 7330 San Pedro Avenue, Suite 901, San Antonio, Texas 78216, telephone **(210) 341-2581**, fax (210) 341-2588. I will serve as your engagement partner for the City's audit should we be selected as your independent auditors. As an authorized representative of the firm, I am empowered to submit this request for qualifications/proposals and to sign a contract with the City. If we can be of any assistance or answer any questions concerning this request for proposal, please feel free to call or email me at [mdeltoro@abipcpa.com](mailto:mdeltoro@abipcpa.com).

Sincerely



**Michael Del Toro, CPA**  
Partner

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## Independence

At **abip**, we take the utmost care in determining that our firm and staff are independent with respect to the governmental client. We determine independence prior to making a decision to submit our qualifications by complying with our quality control standards and standards prescribed by *Government Auditing Standards*.

We are independent with respect to the City; there have been no prohibited transactions including direct or indirect financial interest with the City, and no one on our staff is related to City personnel or any member of the City Council.

## License to Practice in the State of Texas

**abip** and all key professional employees who will be assigned to perform the audit, should we be awarded the contract, are properly registered and licensed to practice in the state of Texas.

## Firm Qualifications and Experience

**abip** is a regional firm with fully staffed offices in Houston, San Antonio and New Braunfels, Texas. The services you have requested will be coordinated from and provided by the San Antonio office. **abip** has over 150 employees on staff. **abip** provides accounting, auditing, consulting, and tax planning and preparation services to various industries such as nonprofit, governmental, employee benefit plans, real estate, oil and gas, health care, construction, manufacturing, technology, and professional service companies.

The partners of your engagement team have over 50 combined years of experience auditing clients similar to the City of Rollingwood, Texas. Our partners and managers are highly involved in the day to day fieldwork which will allow us to supervise our staff, catch any major issue early and be available for questions from you.

## abip's Commitment to Quality Control

The AICPA peer review involves a rigorous inspection of our engagements every three years. At the conclusion of the peer review, the peer reviewer expresses an opinion on the design of our quality control system for our accounting and auditing practice and our compliance with that system. Our latest peer review, conducted in 2020, received the highest possible rating of "pass." The peer review included a review of engagements performed under *Governmental Auditing Standards*, including compliance audits under the Single Audit Act.



### Report on the Firm's System of Quality Control

August 30, 2021

To the Shareholders of ABIP, PC  
and the Peer Review Committee of the TSCPA

We have reviewed the system of quality control for the accounting and auditing practice of ABIP, PC (the firm) in effect for the year ended December 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

#### Firm's Responsibility

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

#### Peer Reviewer's Responsibility

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

#### Required Selections and Considerations


Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

ABIP, PC  
August 30, 2021  
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#### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of ABIP, PC in effect for the year ended December 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. ABIP, PC has received a peer review rating of *pass*.

  
Briggs & Veselka Co.  
Austin, Texas

[www.bvccpa.com](http://www.bvccpa.com)

Member of the Center for Public Company Audit Firms  
of the American Institute of Certified Public Accountants



## History Servicing Texas Municipalities/References

Client Name	Services Provided	Contact Person	Telephone Number
City of San Marcos, Texas 630 East Hopkins San Marcos, Texas 78666	Financial and Federal Single Audit ACFR Certificate Awarded	Ismael Garcia, Assistant Director of Finance igarcia@sanmarcostx.gov	(512) 393-8179
City of Cibolo 200 South Main Street Cibolo, Texas 78108	Financial and Federal Single Audit ACFR Certificate Awarded	Anna Miranda, CPA Director of Finance asmiranda@cibolotx.gov	(210) 566-6146
City of Alamo Heights, TX 6116 Broadway San Antonio, Texas 78209	Financial and Federal Single Audit ACFR Certificate Awarded	Robert Galindo, CPA Director of Finance rgalindo@alamoheightstx.gov	(210) 882-1502
City of Fair Oaks Ranch, TX 7286 Dietz Elkhorn Fair Oaks Ranch, TX 78015	Financial and Federal Single Audit ACFR Certificate Awarded	Summer Fleming, CPA Finance Director sfleming@fairoaksranchtx.org	(210) 698-0900
City of Fredericksburg, TX 126 West Main Street Fredericksburg, TX 78624	Financial and Federal Single Audit	Krista Wareham, CPA Director of Finance kwareham@fbgtx.org	(830) 990-2039

## Canceled Contracts / Legal Proceedings

**abip** has not had a contract canceled or terminated for unsatisfactory performance in the history of the firm nor have we had legal proceedings.

## Principal Supervisory and Staff Qualifications and Experience

Team Member	Title	Engagement Role	Experience Similar to City of Rollingwood, TX
<b>Michael Del Toro, CPA</b>	Partner	<ul style="list-style-type: none"> <li>Overall responsibility for the Engagement</li> <li>Directing the planning, testing, communications, and financial statement decisions</li> <li>Provide accounting and auditing technical assistance</li> <li>Coordinate all meetings with management</li> </ul>	City of San Marcos, TX * City of Boerne, TX * City of Del Rio, TX * City of Alamo Heights, TX * City of Live Oak, TX * City of Leon Valley, TX * City of Fair Oaks Ranch, TX * City of Cibolo, TX * City of Schertz, TX * City of Rollingwood, TX City of Universal City, TX City of Hill Country Village, TX City of Shavano Park, TX City of Somerset, TX City of Floresville, TX City of Windcrest, TX City of Fredericksburg, TX City of Woodcreek, TX
<b>Janet Pitman, CPA</b>	Concurring Partner	<ul style="list-style-type: none"> <li>Review the Audit to ensure it was performed in accordance with the Firms quality control standards</li> <li>Provide accounting and auditing technical assistance</li> <li>Review final Annual Financial Report</li> </ul>	City of San Marcos, TX * City of Boerne, TX * City of Del Rio, TX * City of Alamo Heights, TX * City of Live Oak, TX * City of Leon Valley, TX * City of Fair Oaks Ranch, TX * City of Cibolo, TX * City of Schertz, TX * City of Rollingwood, TX City of Universal City, TX City of Hill Country Village, TX City of Shavano Park, TX City of Somerset, TX City of Floresville, TX City of Windcrest, TX City of Fredericksburg, TX City of Woodcreek, TX
<b>Jeremy Barbatto, CPA</b>	Engagement Manager	<ul style="list-style-type: none"> <li>Serve as the day-to-day contact for the City and manage the overall work plan developed by the Partner</li> <li>Oversee the staff on the engagement and filter questions from staff to the City</li> <li>Lead the audit planning and risk assessment for the financial audit and single audit and direct the staff through the process</li> <li>Provide technical assistance to the staff assigned to the engagement</li> </ul>	City of San Marcos, TX * City of Boerne, TX * City of Del Rio, TX * City of Alamo Heights, TX * City of Live Oak, TX * City of Leon Valley, TX * City of Fair Oaks Ranch, TX * City of Cibolo, TX * City of Schertz, TX * City of Rollingwood, TX City of Universal City, TX City of Hill Country Village, TX City of Shavano Park, TX City of Somerset, TX City of Floresville, TX City of Windcrest, TX City of Fredericksburg, TX City of Woodcreek, TX



Team Member	Title	Engagement Role	Experience Similar to City of Rollingwood, TX
Selena Jones, CPA	Concurring Engagement Manager	<ul style="list-style-type: none"> <li>Serve as an additional resource for technical guidance to the engagement manager and staff</li> <li>Assist the engagement manager with reviewing staff work</li> </ul>	City of Alamo Heights, TX * City of Lockhart, TX Bexar Appraisal District, TX * Habitat for Humanity of SA Tobin Center for Performing Arts Merced Housing, Texas

\* Denotes client who issues an Annual Comprehensive Financial Report and receives GFOA's Certificate of Achievement for Excellence in Financial Reporting.

**Notes:** All engagements listed above were serviced out of our San Antonio Location. Please see resumes at the end of the proposal.

## Principal Supervisory and Management Staff

### Michael Del Toro, CPA – Partner

As audit partner, Michael will coordinate the services of our firm and will have overall responsibility for the audit and any matters related to the audit. Mike has over twenty-five (25) years of experience in auditing and accounting for governmental and nonprofit entities. Mike is licensed to practice as a certified public accountant in the State of Texas.

### Janet Pitman – Concurring Partner

As concurring partner, Janet will provide a technical review of the audit as well as provide technical assistance throughout the audit as needed. Janet has over thirty (30) years of experience in auditing and accounting for governmental and nonprofit entities. Janet is licensed to practice as a certified public accountant in the State of Texas.

### Jeremy Barbatto, CPA – Engagement Manager

As engagement manager, Jeremy will perform work under the direct supervision of the partners. His functions will be gathering data and performing detail tests, such as vouching expenses and determining eligibility of costs and assisting other team members assigned to the engagement. Jeremy is licensed to practice as a certified public accountant in the State of Texas.

### Selena Jones, CPA – Concurring Engagement Manager

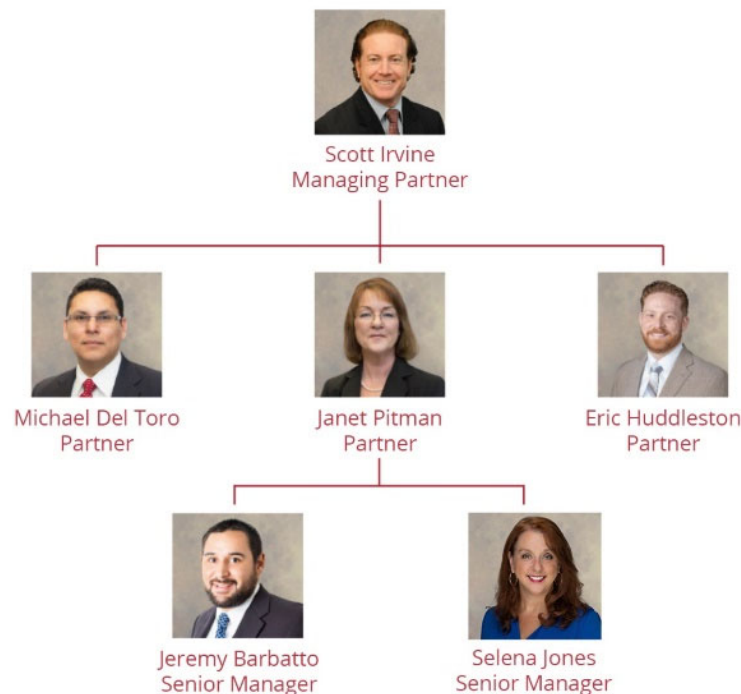
As the concurring engagement manager, Selena will serve as an additional resource for technical guidance to the engagement manager and staff. Selena has over twenty-five (25) years of accounting experience and over 15 years of experience in auditing and accounting for governmental entities. She will assist the engagement manager with reviewing staff work. Selena is licensed to practice as a certified public account in the State of Texas

## Continuing Professional Education of Audit Team

**abip** requires all accountants that will be involved in governmental audits to complete a minimum of 80 hours of continuing education in a two year period in accounting and auditing with a minimum of 20 hours each year and with at least 24 hours of the 80 hours in governmental courses. This is done in order to comply with *Governmental Auditing Standards*. All employees have met or exceeded this requirement. Additional State Board requirements for all licensed professionals to have 120 hours every three years were also met.

## Organizational Structure

We are a regional CPA and Advisory Firm with 20 partners in Houston, San Antonio, and New Braunfels. The audit leadership team is made up of **3 Partners** (Michael Del Toro, Janet Pitman, and Eric Huddleston) and **2 Senior Managers** (Jeremy Barbatto and Selena Jones) overseen by our **Managing Partner**, Scott Irvine. The audit will be serviced by the San Antonio office.



## Firm Audit Philosophy

Our audit will be performed in accordance with the following standards:

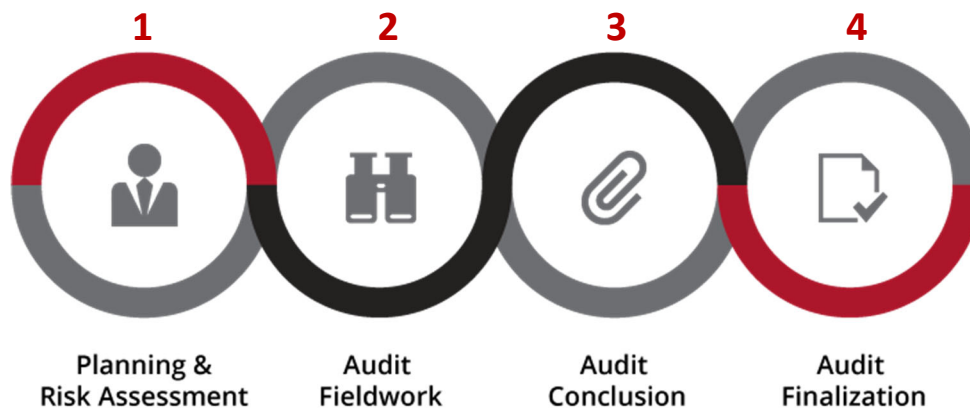
- Generally Accepted Auditing Standards adopted by the AICPA
- Financial, Compliance, and Internal Control Requirements with *Government Auditing Standards*
- Compliance with Policies and Procedures established by the City
- Applicable State and Federal Laws and Regulations

We will perform specific audit procedures on the accounts of the City in order to form an opinion on the fair presentation of the basic financial statements in conformity with generally accepted accounting principles and an “in relation to” opinion on the fair presentation of the combining and individual fund financial statements and schedules. In addition, we will perform limited procedures on the required supplementary information that is presented in the financial statements. The specific audit procedures are determined each year based on the results of our planning and risk assessment for the year.

## Specific Audit Approach and Strategy

### Overall Audit Phases

abip's audit approach is divided into four phases:



### Phase 1 – Planning & Risk Assessment

Planning and risk assessment is essential to ensure a quality audit, efficient use of professional team members, timely delivery of reports and other letters, and to reach the objectives agreed to in the engagement letter. Efficient planning minimizes disruption to your operations.

### Planning Procedures Include, But Are Not Limited To:

- Preliminary consideration of audit risk and materiality
- The effects of computer processing
- Understanding of the City's:
  - Environment
  - Determining laws and regulations that affect the City's financial reporting and compliance that are material to the financial statements
  - Operations
  - Organizational charts
  - Annual budget
  - Internal control structure over major financial process
- Preliminary analytical review of the current year financial statements to prior year results and the current year annual budget
- Review of the City's minutes from City Council meetings and subcommittees
- Consideration of risk of material misstatement due to fraud

Planning and risk assessment activities conclude with an audit strategy focused on areas of the City based on risk and/or materiality through a specifically **tailored audit program**.

### Phase 2 – Audit Fieldwork

Audit fieldwork is the completion of the audit approach specifically tailored for the City through the risk assessment. The approach focuses on procedures to test management's assertions over the financial statements.

#### The Assertions Are:

Assertion	Description
Existence or Occurrence	Assets and liabilities actually exist at the balance sheet date, and transactions reported in the operating statement actually occurred during the period covered.
Completeness	Transactions and accounts that should be included in the financial statements are included, and there are no undisclosed assets, liabilities, or transactions.
Accuracy	Amounts and other data relating to recorded transactions and events have been recorded accurately.
Rights and Obligations	Clear title to the assets, the liabilities are obligations of the City, and the City was actually a party to the reported transactions.
Cutoff	Transactions and events have been recorded in the correct accounting period.
Valuation or Allocation	Assets and liabilities are valued properly, and the revenues and expenses are measured properly.
Presentation and Disclosure	Assets, liabilities, revenues, and expenses are properly described and disclosed in the financial statements.

**Audit Procedures Include:**

- Inquiry of City personnel
- Analytical procedures
- Observation of processes
- Scanning general ledger activity
- Inspection of policies and procedures
- Reperformance of calculations
- Confirmation of accounts

**Phase 3 – Audit Conclusion**

The audit conclusion is the finalization of the audit approach. It consists of the following:

- Final reviews of the fieldwork procedures to ensure an effective audit in accordance with professional standards
- Final analytical review of financial reporting
- Conclude on audit completion checklists

**Phase 4 – Audit Finalization**

Audit finalization is formalizing the finale of the audit services. Finalization consists of:

- Reviewing the annual financial report draft
- Completion of the disclosure checklist
- Obtaining the representation letter from the City's management
- Finalizing the independent auditors reporting letters and the management letter
- Presentation of audit results and auditor reports to City management and City Council

**Sampling**

**abip** uses a comprehensive and systematic sampling plan that focuses directly on the assessment of audit risk and integrates statistical theory with the use of audit judgment. The sampling plan is taken from the guidance of the AICPA Audit Guide and Governmental Auditing Standards. Statistical sampling is used when the data set is in a logical order or sequence, and nonstatistical sampling is used if the data is not in sequential order.

**The Sample Size is Based on Various Factors Such As:**

- Size of the Data Set
- Audit Risk in the Sample
- Tolerable Misstatement
- Unusual Items in the Data Set
- Number of Exceptions Allowed From the Sample Test (if any)

Area of the Audit	Data set is more than 250	Data set is less than 250
<b>Account Balance Testing (Receivables, Revenue, Payables, Expenses, etc.)</b>	All material and unusual transactions. Addition samples based on the dollar value of the remaining balance in the account being tested.	All material and unusual transactions. Addition samples based on the dollar value of the remaining balance in the account being tested.
<b>Testing Coding or Classifications of Transactions</b>	25 or 60 samples depending on risk and deviations expected.	Judgment based on risk -25 samples or less.
<b>Obtain an Understanding of Control Processes and Procedures</b>	Sample size based on auditor judgment. Typically between 3 to 5 samples per process or procedure.	Sample size based on auditor judgment. Typically between 3 to 5 samples per process or procedure.

## Computer Audit Tools

**abip** uses a paperless audit tool to manage and coordinate the audit in a secure, cloud-based environment. The advantage of a paperless environment is that we do not maintain physical documents, and client information is not maintained locally on workstations. The City has 24/7 access to our online document portal to easily share files for the engagement. **abip** also utilizes electronic tools such as trial balance software to manage the reporting and analytical review of the City's financial information, sampling tools, and risk assessment management.

**abip** utilizes Microsoft Teams and a secure web based portal for prepared by client items which assist in remote capabilities. **abip** is capable of performing most of the fieldwork remotely but prepare onsite for improved efficiencies on the audit.

## Analytical Procedures

**abip** uses analytical procedures in the audit during the planning and risk assessment phase to obtain an understanding of financial results during the fiscal year and assess the risk of material misstatement based on knowledge obtained from the City. Analytical procedures are also used as an audit tool to quickly conclude whether an account is materially stated. Analytical procedures are typically used as follows:

Audit Area	Type of Procedure	Example
<b>Planning of the Audit</b>	Compare current year results to the prior year and the budget	Assessment of the variance for each account against expectation developed from knowledge of City
<b>Revenues &amp; Expenses</b>	Compare current year results to the prior year and the budget	Assessment of the variance for each account against expectations developed from knowledge of the City
	Reasonableness test of results based on nonfinancial factors	Revenues and expenses based on consumption data times rates appear reasonable
	Reasonable averages per transaction	Average utility charges by month appear reasonable
	Reasonableness of ratio to other account balances	Salary-related expense ratios appear reasonable compared to the prior year

## Understanding the Internal Controls

**abip** will obtain an understanding of the City's internal control by performing the following:

Objective for Identifying Controls	Procedure
Identify the Significant Transaction Activities and Compliance Material to the Financial Statements	Perform preliminary analytics, assess prior knowledge of the City, review prior year financial reports, review the City's annual budget, read minutes of City Council meetings and review the schedule of federal awards
Review the City's Written Policies and Procedures	Inquire of City management and staff of written policies and procedures and review minutes
Obtain an Understanding of the City's Environment, Significant Activities, and Compliance Material to the Financial Statements to Assess Controls	Make inquiries of management and others, observe entity procedures and controls, inspect documents and records, and trace sampled transactions through the system

## Compliance with Laws and Regulations

abip will obtain an understanding of the laws and regulations that will be subject to the Audit by performing the following:

Objective for Identifying Laws and Regulations	Procedure
Identify the Significant Operations and Sources of Revenue	Perform preliminary analytics, assess prior knowledge of the City, review prior year financial reports, review the City's annual budget, read minutes of City Council meetings, review the schedule of federal awards, review notices of grant awards
Identify Regulatory Requirements	Read oversight reports and communications from Federal, State, and other grantors
Reviewing Guidance Publications	<ul style="list-style-type: none"> <li>• Texas Public Funds Investment Act</li> <li>• AICPA Audit Guide, Audits of State and Local Governmental Units</li> <li>• The Single Audit Act of 1996</li> <li>• Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)</li> <li>• <i>Government Auditing Standards</i> (Yellow Book), as amended</li> <li>• Federal Cognizant Agency Audit Organization Guidelines</li> <li>• Texas Local Government Code</li> <li>• State of Texas Single Audit Circular</li> </ul>



# Resumes of Key People



## Michael Del Toro, CPA

### Partner

### Educational Background

- Certified Public Accountant - Texas
- BBA in Accounting – University of the Incarnate Word, 1997

### Career Experience

#### abip, PC

- Partner – January 2013 to Present

#### Thompson, Williams, Biediger, Kastor & Young, L.C.

- Partner – January 2009 to December 2012
- Audit Manager – January 2007 to December 2008
- Audit Supervisor – February 2005 to December 2006

#### Burnside & Rishebarger, PLLC

- Audit Supervisor – March 2004 – January 2005

#### Harte–Hanks, Inc.

- Internal Audit – June 2001 – February 2004

#### Padgett, Stratemann & Co., LLP

- Audit In-Charge – January 1999 – May 2001

#### Garza Gonzales & Associates

- Staff Auditor – October 1997 – December 1998

### Engagement Experience

Mike has over twenty-five (25) years of experience in auditing and accounting for government entities. He has been associated with the financial and compliance audits for the City of San Marcos, City of Del Rio, City of Alamo Heights, City of Live Oak, City of Universal City, City of Cibolo, City of Kyle, City of Boerne, City of Fair Oaks Ranch, VIA Metropolitan Transit, San Antonio River Authority, multiple school districts and other government entities. Mike attends seminars of the Texas Association of School Business Officials and its local chapter, the Alamo Area Association of School Business Officials. In addition, Mike is a member of the Special Review Committee for the GFOA's Certificate of Achievement for Excellence in Financial Reporting.

### PROFESSIONAL ASSOCIATIONS

- American Institute of Certified Public Accountants
- Texas Society of Certified Public Accountants
- Government Finance Officers Association
- Alamo Area Association of School Business Officials
- Texas Association of School Business Officials



## Janet A. Pitman, CPA

Partner

### Educational Background

- Certified Public Accountant - Texas
- BBA in Accounting – University of Texas at San Antonio – 1991

### Career Experience

#### abip, PC

- Partner – January 2013 to Present

#### Thompson, Williams, Biediger, Kastor & Young, L.C.

- Partner – January 2009 to December 2012
- Manager – October 2003 to December 2008

#### Bexar County Auditor's Office

- Accounting Manager – May 2001 to September 2003

#### Padgett, Stratemann & Co., L.L.P.

- Manager – June 1996 to April 2001
- Audit Team Member – September 1991 to May 1996

### Engagement Experience

Janet has over thirty (30) years of experience in auditing and accounting of government entities. She has been associated with the financial and compliance audits of the City of San Marcos, City of Del Rio, City of Alamo Heights, City of Live Oak, City of Universal City, City of Cibolo, City of Kyle, City of Boerne, City of Fair Oaks Ranch, VIA Metropolitan Transit, San Antonio River Authority, multiple school districts, and other government entities. While at Bexar County, she was the project manager for the implementation of GASB 34. Janet has presented to and attends seminars of the Texas Association of School Business Officials and its local chapter, the Alamo Area Association of School Business Officials. In addition, Janet is a member of the Special Review Committee for the GFOA's Certificate of Achievement for Excellence in Financial Reporting.

### PROFESSIONAL ASSOCIATIONS

- American Institute of Certified Public Accountants
- Texas Society of Certified Public Accountants
- San Antonio CPA Society, a Chapter of the Texas Society of CPAs
- Government Finance Officers Association
- Alamo Area Association of School Business Officials
- Texas Association of School Business Officials



## **Jeremy Barbatto, CPA**

### **Senior Audit Manager**

#### **Educational Background**

- Certified Public Accountant – Texas
- Masters in Accountancy – Texas State University, 2010
- BBA in Accounting – Texas State University, 2008

#### **Career Experience**

##### **abip, PC**

- January 2013 to Present

##### **Thompson, Williams, Biediger, Kastor & Young, L.C.**

- August 2010 to December 2012

#### **Engagement Experience**

Jeremy has over thirteen (13) years of experience in auditing and accounting of government entities. Jeremy has been assigned to the financial and compliance audits for the City of San Marcos, City of Del Rio, City of Alamo Heights, City of Live Oak, City of Universal City, City of Cibolo, City of Kyle, City of Boerne, City of Fair Oaks Ranch, multiple school districts, and other government entities. In addition, Jeremy is a member of the Special Review Committee for the GFOA's Certificate of Achievement for Excellence in Financial Reporting.

#### **PROFESSIONAL ASSOCIATIONS**

- American Institute of Certified Public Accountants
- Texas Society of Certified Public Accountants
- San Antonio CPA Society, a Chapter of the Texas Society of CPAs
- Alamo Area Association of School Business Officials
- Government Finance Officers Association



## Selena Jones, CPA

### Senior Audit Manager

### Educational Background

- Certified Public Accountant - Texas
- Bachelor of Business Administration with specialization in accounting – Wayland University, 2010
- AICPA Not-for-Profit Certificate II

### Career Experience

#### abip, PC

- Audit Senior Manager - February 2024 to Present

#### Braination, Inc.

- Chief Financial Officer – February 2023 to February 2024

#### Shriver, Carmona & Company, PLLC

- Audit Senior Manager – February 2022 to February 2023

#### Armstrong, Vaughan & Associates, PC

- Audit Manager – August 2018 to February 2022
- Senior Auditor – August 2017 to July 2018

#### St. Michael's Catholic College

- Finance Manager – September 2014 to June 2016

#### Mencap

- Interim Assistant Finance Manager – March 2014 to August 2014

#### Look Ahead Housing and Care

- Financial Accountant – November 2012 to March 2013

#### Armstrong, Vaughan & Associates, PC

- Audit Staff – April 2007 to January 2012

### Engagement Experience

Selena has over twenty five (25) years of accounting experience and over fifteen (15) years of experience in auditing and accounting for governmental and nonprofit entities. She has been associated with financial and/or compliance audits of the City of San Antonio, City of Alamo Heights, City of Lockhart, Bexar Appraisal District, Habitat for Humanity of San Antonio, the Tobin Center for Performing Arts, Merced Housing Texas and various other entities.

### PROFESSIONAL ASSOCIATIONS

- American Institute of Certified Public Accountants

### VOLUNTEER

- San Antonio Christian Dental Clinic – Board Treasurer – January 2023 to present