



GUILLERMO REYNA
CERTIFIED PUBLIC ACCOUNTANT

Carolyn Thornton

E-signed 2022-05-13 12:29PM CDT
carolyn.thornton@co.hidalgo.tx.us



April 25, 2022

To the Board of Commissioners
Hidalgo County
Edinburg Tx

We are pleased to confirm our acceptance and understanding of the services we are to provide for Hidalgo County. You have requested that we provide CPA assistance with respect to RFP No. 22-0106-03-28-ABV Professional Governmental Accounting and Reporting Services to the County.

Our Responsibilities

The objective of our engagement is to apply accounting and financial reporting expertise to assist you in the presentation of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

We will conduct our engagement in accordance with the Statements on Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion, conclusion, nor provide any assurance on the financial statements.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the County or noncompliance with laws and regulations.

Your Responsibilities

The engagement to be performed is conducted on the basis that you acknowledge and understand that our role is to assist you in the presentation of the financial statements in

accordance with accounting principles generally accepted in the United States of America. You have the following overall responsibilities that are fundamental to our undertaking the engagement in accordance with SSARS:

1. The selection of accounting principles generally accepted in the United States of America as the financial reporting framework to be applied in the preparation of the financial statements.
2. The preparation and fair presentation of financial statements in accordance with accounting principles generally accepted in the United States of America and the inclusion of all informative disclosures that are appropriate for accounting principles generally accepted in the United States of America.
3. The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.
4. The prevention and detection of fraud.
5. To ensure that the County complies with the laws and regulations applicable to its activities.
6. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement.
7. To provide us with—
 - access to all information of which you are aware is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - additional information that we may request from you for the purpose of the compilation engagement.
 - unrestricted access to persons within the County of whom we determine it necessary to make inquiries.

Other Relevant Information

Our fees will be billed at \$130.00/hour for CPA's and \$85.00/hour for accountants. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the work performed. If significant

additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation.

You agree to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to us.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you acknowledge and agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,

GUILLERMO REYNA, CPA
Guillermo Reyna
Certified Public Accountant

This letter correctly sets forth the understanding of Hidalgo County, Texas

Governance or Management Signature *Richard F. Cuatrecasas*

Title Hidalgo County Judge

Date May 13, 2022

EXECUTED as of the day and year first written above.

APPROVED BY COMMISSIONERS' COURT ON May 03, 2022. MS

Agenda Item No. 85702

Executive Office: ms

VENDOR:

Guillermo Reyna, CPA

Guillermo Reyna

Guillermo Reyna, CPA

COUNTY:

COUNTY OF HIDALGO

Richard F Cortez

Hon. Richard F. Cortez, County Judge

APPROVED AS TO FORM

Office of the Criminal District Attorney,
Ricardo Rodriguez, Jr.

Robert Viña, III

Robert Viña, III (May 6, 2022 16:52 CDT)

Robert Vina Assistant District Attorney

ATTEST:



Arturo Guajardo, Jr.

Arturo Guajardo, Jr., County Clerk

ATTACHMENTS:

(If Applicable)

SUPPLEMENTAL SIGNATURES:

(If Applicable)












C-22-0106A-05-03 Guillermo Reyna CPA

Final Audit Report

2022-05-16

Created:	2022-05-06
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 Alexandra Vela (alexandra.vela@co.hidalgo.tx.us) replaced signer richard.cortez@co.hidalgo.tx.us with Richard F Cortez (countyjudge@co.hidalgo.tx.us)


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 Agreement completed.

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