

COMMISSIONERS COURT OF WEBB COUNTY, TEXAS
ORDER NO. 07-27-2026-39

**AN ORDER AUTHORIZING THE ENGAGEMENT OF AN INDEPENDENT
CERTIFIED PUBLIC ACCOUNTANT TO CONDUCT A FORENSIC AUDIT OF
THE FINANCIAL RECORDS AND ACCOUNTS OF THE WEBB COUNTY
SHERIFF'S OFFICE**

WHEREAS, the Commissioners Court of Webb County, Texas (the "Court") is the county's governing body and, pursuant to Texas Local Government Code Chapter 111 and Chapter 115, holds general authority and responsibility over county budgets, funds, and financial oversight; and

WHEREAS, Texas Local Government Code §115.033 and related provisions authorize the Commissioners Court to have the accounts and records of any county office, officer, or department examined and audited; and

WHEREAS, the Webb County Sheriff's Office receives, disburses, and is responsible for public funds; and

WHEREAS, the Court has determined that it is in the public interest of Webb County and its taxpayers to engage an independent, qualified certified public accountant or accounting firm with forensic audit experience to conduct a thorough forensic audit of the financial records, accounts, receipts, expenditures, and internal controls of the Sheriff's Office for the period of January 1, 2020 through present; and

WHEREAS, the purpose of the forensic audit is to ensure the proper stewardship of public funds, verify compliance with applicable state law and county policy, and promote transparency and public confidence in county government; and

WHEREAS, the Court finds it appropriate to direct the County Purchasing Agent to solicit proposals from qualified independent certified public accounting firms in accordance with applicable state procurement law;

NOW, THEREFORE, BE IT ORDERED BY THE COMMISSIONERS COURT OF WEBB COUNTY, TEXAS, THAT:

SECTION 1. The Commissioners Court hereby authorizes and directs that an independent forensic audit be conducted of the financial records, accounts, receipts, disbursements, and internal financial controls of the Webb County Sheriff's Office for the period of January 1, 2020 through present.

SECTION 2. The County Purchasing Agent is hereby authorized and directed to solicit requests for qualifications from qualified independent certified public accounting firms with demonstrated forensic audit experience, in accordance with the Texas Local Government Code and any applicable county purchasing policy.

SECTION 3. Upon selection of a qualified firm, an agreement shall be presented to the Commissioners Court for action.

SECTION 4. The Sheriff and all employees of the Sheriff's Office are hereby directed to fully cooperate with the forensic auditor, and to provide timely access to all requested financial records, accounts, receipts, ledgers, bank statements, and related documentation necessary to complete the audit.

SECTION 5. Upon completion, the forensic auditor shall present a written report of findings to the Commissioners Court.

SECTION 6. This Order shall take effect immediately upon its passage.

PASSED AND APPROVED this 27th day of July, 2026.

FILED July 27 20 2026 @ 3:55 pm
MARGIE RAMIREZ IBARRA
COUNTY CLERK, WEBB COUNTY, TEXAS
BY [Signature] DEPUTY



Tano E. Tijerina, County Judge



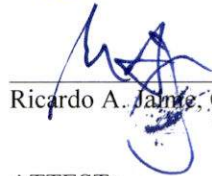
Jesse Gonzalez, Commissioner, Precinct 1



Rosaura "Wawi" Tijerina, Commissioner, Precinct 2

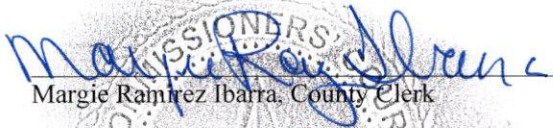


John Galo, Commissioner, Precinct 3



Ricardo A. Jaime, Commissioner, Precinct 4

ATTEST:



Margie Ramirez Ibarra, County Clerk

