

RESOLUTION NO. 99-2-11R

A RESOLUTION OF THE CITY OF WESTON, COLLIN COUNTY, TEXAS
APPOINTING WILLIAM C. SPORE AS THE CITY AUDITOR AND
APPROVING A FEE SCHEDULE FOR AUDIT SERVICES.

WHEREAS, the City Council finds that appointment of William C. Spore is in the best interest of the City.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WESTON, TEXAS:

1. William C. Spore, whose office address is 1600 Airport Freeway, Suite 208, Bedford, Texas 76022 is appointed as the auditor for the City of Weston.
2. The compensation paid to the auditor shall be in accordance with the schedule of fees attached hereto as Exhibit "A."

ADOPTED this the 9 day of Feb., A.D. 1999, by the Weston City Council.

APPROVED:

by Kenneth R Cowan
Kenneth Cowan, Mayor

ATTEST:

Elizabeth Williams
Elizabeth Williams, City Secretary

APPROVED AS TO FORM:

John E. Rapier
John E. Rapier, City Attorney

SCOPE

The work to be performed is the audit of the general purpose financial statements for the twelve months ending September 30, 1999 for the City of Weston, Texas. The audit will be performed in accordance with generally accepted auditing standards and will include an opinion as to whether the financial statements are presented in conformity with generally accepted accounting principles as established by the American Institute of Certified Public Accountants and the Single Audit Act of 1996. A management letter will be provided and shall include a statement of audit findings regarding the financial statements and the system of internal accounting controls.

Upon completion of the field work an exit conference will be held with the City Secretary at which time the proposed report and management letter will be reviewed. We also expect to present the audit to the City Council after its acceptance by the City Secretary.

The maximum fee for the September 30, 1999 audit, as discussed in the **FEE PROPOSAL** section, is \$2,500.

The following individual is the only person authorized to represent our Firm related to this proposal:

William C. Spore
1600 Airport Freeway, Ste 208
Bedford, Tx 76022

817-545-7725.

PROFILE OF THE PROPOSER:

William C. Spore & Company, P.C. is a single office, local firm, located in Bedford, Texas. The firm provides audit, accounting, financial, tax and management advisory services to our clients. The Firm philosophy emphasis the importance of long-term client relationships. These relationships are maintained due to the smaller size of the Firm, enabling the clients to deal directly with the same individual at all times and to receive prompt responses to their needs. All of the clients of the Firm are valued and treated respectfully.

In October 1997 the Firm successfully completed the Quality Review program of the American Institute of Certified Public Accountants. Successful completion of this review is an indication of the quality of the accounting and auditing practice of the Firm.

PROPOSER QUALIFICATIONS:

William C. Spore is the founder of the Firm. The Firm and Mr. Spore are properly licensed and in good standing in the State of Texas. Mr. Spore and the Firm meet the independence standards of the GAO Standards for Audits of Governmental Organizations, Programs and Functions as it relates to the City of Weston.

William C. Spore has over twenty years of public accounting experience primarily in accounting and auditing. Over the prior eight years the Firm has specialized in governmental audits and the Firm currently has eight governmental audit clients.

GOVERNMENTAL CLIENTS:

City of Pilot Point
Pilot Point, Texas
City Administrator - Carolyn Boerner
Phone (817) 686-2193
Prior audits completed - nine (September 1989 - 1997)

City of Sanger, Texas
Sanger, Texas
City Secretary - Rose Chaivez
Phone (817) 458-7930
Prior audits completed - seven (September 1991 - 1997)

City of Justin, Texas
Justin, Texas
Phone (817) 648-2541
Prior Audits Completed - seven (September 1991 - 1997)

City of Krum, Texas
Krum, Texas
City Secretary - Wendy Soule
Phone (817) 482-3491
Prior audits completed - eight (September 1990 - 1997)

Town of Cross Roads, Texas
Cross Roads, Texas
Prior Audits Completed - eight (June 1991 - 1998)

Tarrant County Municipal Utility District No. 1
Fort Worth, Texas
General Manager - Jerry Lovelady
Phone (817) 236-8701
Prior audits completed - thirteen (September 1985 - 1997)

GOVERNMENTAL CLIENTS - CONTINUED:

Town of Bartonville, Texas
Bartonville, Texas
City Secretary - AnneMarie Moore
Phone - (817) 430-4052
Prior Audits Completed - six (September 1992 - 1997)

Town of Marshall Creek
Marshall Creek, Texas
Phone (817) 491-3564
Prior Audits Completed - five (September 1993 - 1997)

City of Krugerville
Krugerville, Texas
City Secretary - Glenda Cowling
Phone (940) 365-5833
Prior Audits Completed - two (September 1996 - 1997)

The Firm also has several other audit clients, including three HUD audits which Mr. Spore has been providing audit services to for the past four years and several for profit corporations which Mr. Spore has provided audit services to over the prior ten years. As you can see, our Firm prides it self in the long standing relationships we have built with our clients. We feel these relationships have been established through quality service at a fair price.

PROFILE OF PERSONNEL:

WILLIAM C. SPORE -

Graduate of Kearney State College, Kearney, Nebraska, May 1976.

Certified in the State of Nebraska in October 1977 and in the State of Texas, August, 1985.

Over twenty years of public accounting experience primarily in accounting and auditing. Experience includes six years with a large regional firm in Grand Island, Nebraska and five years (three years as a partner) with Duvall, Parr & Company, P.C., a local Bedford, Texas firm.

Started the sole proprietorship, William C. Spore, CPA on October 1, 1989. The sole proprietorship was incorporated as William C. Spore & Company, P.C. on January 1, 1991.

EXAMINATION APPROACH

One of the strengths of our Firm is that Mr. Spore supervises all of the field work and prepares the financial statement himself. The staff of the City of Weston will work directly with Mr. Spore, no part of the audit will be assigned to less qualified staff. Mr. Spore will also present the financial statements to the City Secretary and the City Council.

All of the field work will be performed at the City's offices. The primary assistance the City's staff will provide during the field work will be in pulling paid invoices, canceled checks, legal documents, etc.

Once the field work is completed the financial statements and the management letter will be prepared. Drafts of the financial statements and the management letter will be reviewed with the City Secretary for approval. All adjusting entries and the final trial balance will be provided to the City Secretary for posting to the City's books and records.

The audit will be performed in accordance with generally accepted auditing standards. If conditions are discovered which lead to the belief that material errors, defalcations, or other irregularities may exist, or if any other circumstances are encountered that require extended services we will promptly advise the City Secretary. No extended services will be performed unless they are authorized by the City of Weston.

In accordance with auditing standards, the Firm will select the necessary procedures to test compliance and to disclose noncompliance with specific laws, regulations and contracts.

FEE PROPOSAL

Our fee for these services will not exceed \$2,500 for September 1999 audit. This estimate is based upon anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is required we will discuss it with you before incurring the additional time.

A down payment of \$1,000 will be due prior to starting the audit with the balance of the fee due upon completion of the audit and delivery of the final reports.

EXHIBIT ^A

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