



September 13, 2024

Mr. Alan Day
General Manager
Brazos Valley Groundwater Conservation District
112 W. 3rd Street
Hearne, Texas 77859

Dear Mr. Day:

I am enclosing our statement of qualifications to perform the annual audit of the Brazos Valley Groundwater Conservation District.

We appreciate the opportunity to submit this information to the Board. Please do not hesitate to call if you have any questions.

Very truly yours,

SEIDEL SCHROEDER

A handwritten signature in black ink that reads "Michele Kohring Kwiatkowski".

By: _____
Michele Kohring Kwiatkowski, CPA
Audit Partner

Enclosures

BRAZOS VALLEY GROUNDWATER
CONSERVATION DISTRICT

Statement of Qualifications
Independent Financial Audit Services

Presented By:

SEIDEL SCHROEDER

2707 South Market
Brenham, Texas 77833
www.ssc CPA.com

Contact Person:

Michele Kohring Kwiatkowski, CPA
2707 South Market
Brenham, Texas 77833
mkwiatkowski@ssccpa.com
(979) 836-6131

September 13, 2024



September 13, 2024

To the Board of Directors
of the Brazos Valley Groundwater
Conservation District
112 W. 3rd Street
Hearne, Texas 77859

Dear Ladies and Gentlemen:

Enclosed is our statement of qualifications to perform the annual financial statement audit of the Brazos Valley Groundwater Conservation District.

The audit of the Brazos Valley Groundwater Conservation District would be performed in accordance with generally accepted auditing standards and *Government Auditing Standards*. Those standards require that the auditor plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements and that the District has complied with applicable laws, regulations and grants.

In order to meet these requirements, we would familiarize ourselves with and comply with the provisions of any and all federal and state statutes, bond covenants, administrative code and orders, and rules and regulations.

We would obtain an understanding of the internal controls by reviewing organizational charts and discussing duties, responsibilities and procedures with District personnel and perform walkthroughs of certain procedures even if we assess control risk at maximum. Upon completion of the audit, we would submit reports on significant deficiencies or material weaknesses in internal controls. Any other items noted which would improve controls or provide operating efficiencies would be communicated to management in a written letter.

Any questions or other matters concerning this proposal may be directed to the following who is authorized to make representations for the firm, bind the firm and enter into a contract:

Michele Kohring Kwiatkowski, CPA
Audit Partner
Seidel Schroeder
2707 South Market
Brenham, Texas 77833
mkwiatkowski@ssccpa.com
(979) 836-6131

The firm is licensed to practice in the State of Texas and is independent of the Brazos Valley Groundwater Conservation District.

This statement of qualifications is valid for 90 days from the above date.

Very truly yours,

SEIDEL SCHROEDER

By: *Michele Kohring Kwiatkowski*
Michele Kohring Kwiatkowski, CPA
Audit Partner

1. FIRM PROFILE

Seidel Schroeder is a local accounting firm with offices in Brenham, College Station, and Katy, Texas. The firm is owned by the following individuals, who are also CPA's and principals in the firm:

Michelle Zschech	Hannah Jenkins
Arty Brieden	Michele K. Kwiatkowski
George McCoy	Duane Muehlbrad
Amanda Stolz	Jodi Jones
Christie Hill	Amber Widener

We employ approximately one hundred full-time employees in our three offices combined.

Our audit staff members are located in Brenham and College Station, Texas. The complete audit staff consists of two partners and twelve full-time staff persons. The audit of the District would be performed by our Brenham office. This office provides auditing, accounting, tax, and consulting services. We employ a total of forty-six persons in our Brenham office.

Seidel Schroeder is licensed to practice in the State of Texas and is independent with respect to the Brazos Valley Groundwater Conservation District as defined by U.S. generally accepted auditing standards and the U.S. General Accounting Office's *Government Auditing Standards*. The firm does not have a record of substandard audit work. It has had no federal or state desk or field reviews during the past three years. There have been no disciplinary actions taken or pending against the firm by state regulatory and licensing bodies during the past three years. The firm meets all requirements imposed by state or local law, rules and regulations.

Peer Review

All firms which perform audits in accordance with *Government Auditing Standards* are required to be part of a practice monitoring program which reviews the quality controls of those firms every three years. Seidel Schroeder has been a member of the AICPA Center for Audit Quality (and its predecessor entities) since 1989 and underwent regular peer reviews since 1990. For all years, we received unmodified opinions on our auditing and accounting practice's quality controls. Each of our peer reviews included a review of governmental engagements. Our most recent peer review was performed in 2022.

2. FIRM QUALIFICATIONS

The audit of the Brazos Valley Groundwater Conservation District would be performed by the audit manager and one or two additional staff members under the supervision of the audit partner.

Audit Partner

The audit partner would be Michele Kohring Kwiatkowski. She is a 1989 summa cum laude graduate of Texas A & M University with a BBA in accounting. She has thirty-five years of auditing experience with Seidel Schroeder. She is licensed as a CPA by the Texas State Board of Public Accountancy and is a member of the Texas Society of CPA's and of the American Institute of CPA's. Michele has a strong background in governmental auditing and accounting and has attended numerous continuing professional education courses related to governmental accounting and auditing.

Audit Manager

The audit manager involved would be Taylor Boeker. Taylor is a 2017 graduate of Texas Lutheran University and joined the firm in 2018. Taylor is licensed as a CPA and is a member of the American Institute of Certified Public Accountants and the Texas Society of Certified Public Accountants. Taylor has participated in the audits of numerous governmental entities. Taylor has a strong background in governmental auditing and accounting and has regularly attended continuing professional education courses related to governmental accounting and auditing.

Audit Staff

Additional team members include staff members, Lyssa Zettel, Logan Spence, Katelyn Dyer, and Byanca Villalvazo. Each of these individuals is a degreed accountant, has attended governmental training and participated in various governmental audits.

To maintain the quality of audit staff, Seidel Schroeder has a quality control document covering its hiring practices. All staff members participating in engagements in accordance with *Government Auditing Standards* must obtain the necessary continuing education to meet its requirements.

3. Assistance from District personnel

Assistance from District personnel is needed to hold audit costs down to an affordable level for the District. Our proposal is based upon the District personnel preparing various schedules and locating documents selected by us for testing. We would provide detailed lists and schedules after selection to perform the audit.

4. Timing of Audit Procedures

We would begin planning procedures shortly after acceptance of our proposal. Fieldwork would be performed at a mutually agreed upon date in April 2025. Report issuance would be prior to July 2025. The level of staff and number of hours assigned to the segments are as follows:

<u>Segment</u>	<u>Level of Staff</u>	<u>Bill rate</u>	<u>Hours</u>
Planning	Partner	\$ 385	3
	Manager	170	24
	Staff	140	4
Fieldwork	Partner	385	2
	Manager	170	6
	Staff	140	37
Wrap up/Reporting	Partner	385	7
	Manager	170	4
	Staff	140	14
			100

5. Estimated Fees

We estimate that our total fee to perform the audit for the year ending December 31, 2024 would range from \$15,000 and \$16,000. This is an estimate and the firm will not be bound to provide the services for the estimated amount. This includes time required to perform setup procedures required for the initial audit.

Additional services would be performed at our standard hourly rates.

6. Litigation

There is no current litigation or any pending claims against the firm.

7. References

We perform audits for 26 governmental entities including cities, appraisal districts, and special districts. In addition to the references listed in Exhibit B, we perform audits for the following governmental entities:

- Austin County Emergency Communications District
- Calhoun County E911 Emergency Communications District
- Fort Bend County Emergency Services District #3
- Austin County Emergency Services District #3
- Waller County Appraisal District
- Grimes County Appraisal District
- Washington County Appraisal District
- Burleson County Hospital District
- City of Fayetteville, Texas
- City of Beasley, Texas
- City of Pattison, Texas
- City of Industry, Texas
- Town of Thompsons, Texas
- City of Bedias, Texas
- City of Snook, Texas
- City of Orchard, Texas
- City of Calvert, Texas
- City of Kurten, Texas
- City of Wallis, Texas

EXHIBIT B

REFERENCES	
Proposer shall provide a minimum of three (3) References with three (3) or more years' experience with the Proposer.	
REFERENCE #1	
NAME	Colorado County Groundwater Conservation District
ADDRESS	910 Milam Street
CITY, STATE ZIP CODE	Columbus, TX 78934
TELEPHONE #	979-732-9300
CONTACT	James Brasher, General manager
DATES OF SERVICE	2016-2022 (No longer perform due to fee increase.)
DESCRIPTION OF SERVICES	Audit of financial statements
REFERENCE #2	
NAME	City of Brenham, Texas
ADDRESS	PO Box 1059
CITY, STATE, ZIP CODE	Brenham, Tx 77833
TELEPHONE #	979-337-7570
CONTACT	Stacy Hardy, Finance Director
DATES OF SERVICE	2005 - current
DESCRIPTION OF SERVICES	Audit of financial statement
REFERENCE #3	
NAME	Austin County Appraisal District
ADDRESS	906 E Amelia St.
CITY, STATE, ZIP CODE	Bellville, TX 77418
TELEPHONE #	979-865-9124
CONTACT	Greg Cook, Chief Appraiser
DATES OF SERVICE	2005 - Current
DESCRIPTION OF SERVICES	Audit of financial statements

(ATTACH ADDITIONAL SHEETS IF DESIRED)

EXHIBIT B

REFERENCES	
Proposer shall provide a minimum of three (3) References with three (3) or more years' experience with the Proposer.	
REFERENCE #1	
NAME	City of Milano, Texas
ADDRESS	120 W Avenue E
CITY, STATE ZIP CODE	Milano, TX 76556
TELEPHONE #	979-224-0227
CONTACT	Carolyn Vinton, City Secretary
DATES OF SERVICE	2020 - Current
DESCRIPTION OF SERVICES	Audit of financial statements
REFERENCE #2	
NAME	Austin County Emergency Services District #2
ADDRESS	1207 Hwy 90 W
CITY, STATE, ZIP CODE	Sealy, TX 77474
TELEPHONE #	979-472-9972
CONTACT	Charles Verm, Board President
DATES OF SERVICE	2012 - Current
DESCRIPTION OF SERVICES	Audit of financial statements
REFERENCE #3	
NAME	Town of Anderson, Texas
ADDRESS	PO Box 592
CITY, STATE, ZIP CODE	Anderson, TX 77830
TELEPHONE #	936-727-4839
CONTACT	Marc Benton, Mayor
DATES OF SERVICE	2021 - Current
DESCRIPTION OF SERVICES	Audit of financial statements

(ATTACH ADDITIONAL SHEETS IF DESIRED)

EXHIBIT B

REFERENCES	
Proposer shall provide a minimum of three (3) References with three (3) or more years' experience with the Proposer.	
REFERENCE #1	
NAME	Burleson County Appraisal District
ADDRESS	111 E Fawn Street
CITY, STATE ZIP CODE	Caldwell, TX 77836
TELEPHONE #	979-567-2318
CONTACT	Tonya Barnes, Chief Appraiser
DATES OF SERVICE	2014 - current
DESCRIPTION OF SERVICES	Audit of financial statements
REFERENCE #2	
NAME	
ADDRESS	
CITY, STATE, ZIP CODE	
TELEPHONE #	
CONTACT	
DATES OF SERVICE	
DESCRIPTION OF SERVICES	
REFERENCE #3	
NAME	
ADDRESS	
CITY, STATE, ZIP CODE	
TELEPHONE #	
CONTACT	
DATES OF SERVICE	
DESCRIPTION OF SERVICES	

(ATTACH ADDITIONAL SHEETS IF DESIRED)

EXHIBIT A

CERTIFICATION OF NON-DISCRIMINATION

TO BE EXECUTED BY PROPOSER AND SUBMITTED WITH
STATEMENT OF QUALIFICATIONS

Proposer hereby certifies in performing work or providing services for the District, there shall be no unlawful discrimination in its hiring or employment practices, and Proposer shall comply with applicable federal and Texas anti-discrimination laws.

IN WITNESS WHEREOF, the undersigned has executed this Certificate of Non-Discrimination this 13th day of September, 2024, 2019.

PROPOSER:

Seidel Schroeder

(Type or print complete legal name of firm)

BY:

Michele Kohring Kwaitkowski

(Signature)

NAME:

Michele Kohring Kwaitkowski

(Type or Print)

TITLE:

Audit Partner

(Type or Print)

ADDRESS:

2707 S. Market Street

CITY Brenham, STATE TX, ZIP 77833