

STATE OF TEXAS §  
COUNTY OF CAMERON §  
TOWN OF LAGUNA VISTA §

MINUTES OF THE AUDIT COMMITTEE MEETING OF THE LAGUNA VISTA TOWN  
COUNCIL

DATE: January 8, 2019

TIME: 5:30 p.m.

PLACE: City Hall Building

MEMBERS PRESENT: Susie Houston, Mayor  
Frank Davalos, Jr., Mayor Pro-Tem  
Rolando Gonzalez, Councilmember Place 4

Rolando Vela, City Manager  
Ricardo Morado, City Attorney  
Tony David, Police Chief  
Alma Deckard, City Secretary

MEMBERS ABSENT: Michael Carter, Council Member, Place 1  
Johvonne Howard, Councilmember Place 2  
Victor Worrell, Councilmember Place 5  
Nadine Smith, Councilmember Place 6

ALSO PRESENT: Rafael Salazar, Audit Committee Member  
David Lohse, Citizen  
Carlos Cascos, Pattillo, Brown & Hill, LLP  
Carlos Arizpe, Pattillo, Brown & Hill, LLP  
Bud Sherman, Citizen  
Donna Sherman, Citizen  
Melinda Giacoma, Citizen  
Rusty Justice, Citizen  
Martha McClain, Citizen  
Silke De Gobeo, Citizen

ORDER OF BUSINESS

**1. Call to Order**

Mayor Houston called the meeting to order at 5:30 pm.

**2. 2017-18 FY AUDIT REVIEW** – To review the 2017-18 fiscal year audit with auditors from Pattillo, Brown and Hill, LLP.

Carlos Cascos presented the audit review for the 2017-18 fiscal year, stating that the Town received an unqualified status. He explained that an unqualified status is a excellent rating. The town has 89 days of operating, which means that if the Town did not collect another penny it could still operate for 89 days. The budget was very accurate to the final expenditures. The Town has approximately \$500,000 in cash.

Council Member Gonzalez asked what caused us to get an unqualified status on the audit. Carlos Cascos stated that this meant there were no balances or amounts posted that could not be justified. Everything was accounted for in the figures posted.

Carlos Cascos informed the Council that his CPA firm has split from Pattillo, Brown and Hill, LLP. The company is based out of Waco and he does all the clients here in the Rio Grande Valley. Pattillo, Brown, and Hill, LLP have decided that they did not want an office in the valley any longer. Carlos Cascos stated that it was an amicable split and he will continue to work with Pattillo, Brown and Hill on certain audits.

**3. ADJOURNMENT**

**Audit Committee member Rafael Salazar made a motion to adjourn meeting at 5:47 pm, Council Member Gonzalez seconded the motion. Mayor Houston, Council Members Davalos, Gonzalez, and Audit Committee member Rafael Salazar voted “aye” to approve, motion carried.**

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Susie Houston, Mayor

Attest:

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Alma Deckard, City Secretary