



MAYOR
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City of Jacinto City

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CITY ATTORNEY
JIM DEFOYD

October 20, 2005

To Whom It May Concern:

In 2001, the City of Jacinto City selected Robert Belt's firm, Sandersen Knox & Belt L.L.P. as the City's independent auditor. Since that time, they have performed both our annual financial statement audits and the single audits of the City's federal grant programs in accordance with the Texas Water Development Board guidelines.

This firm was instrumental in ensuring that Jacinto City was prepared for GASB 34, in particular the development of a cost-effective capital asset record database. With their assistance, the City enjoyed a trouble-free implementation of this new standard. In addition, when we have needed technical assistance in other areas, they have always provided us with the solution we needed.

Despite everyone's best efforts, fraud happens, and sadly, it occurred in our City this past year. Our staff detected a problem, which brought about the usual questions: "Who?;" "How?"; "How long?;" and "How much?" We called in Sandersen Knox & Belt L.L.P. to get us these answers. They provided us with a detailed report which was the basis for the District Attorney's successful prosecution of this matter. They helped us deal with an unfortunate problem in a professional manner, resulting in the best possible outcome for the City.

In summary, I do not hesitate to recommend Sandersen Knox & Belt L.L.P. to serve as independent auditors for any city. The firm has proven itself to us.

Sincerely yours,

Jack D. Maner
City Manager