

ROBERT BELT, CPA

PARTNER



EXPERIENCE:

- **Partner – Sandersen Knox & Belt, L.L.P. Certified Public Accountants**
July 1999 to Present
- **Senior Manager -White Petrov McHone Certified Public Accountants**
Feb. 1997 to July 1999
- **Partner - Lairson, Stephens & Reimer, L.L.P. Certified Public Accountants**
Jan. 1989 to Feb. 1997
(progressed from staff accountant to partner - Formerly Earl Lairson & Co.)
- **Accountant, Bookkeeper & Teller - Timberland Savings & Loan (Nacogdoches, TX)**
Jan. 1985 to April 1988

EDUCATION:

- **Bachelors of Business Administration, Stephen F. Austin State University**
December 1988 - Accounting Major

ACCOMPLISHMENTS:

- Recipient of the AICPA's Certification of Educational Achievement in Financial Audits.
- Served on Government Finance Officers Association (GFOA) Special Review committee
- Speaking engagements:
 - Audit and Budget Process - Texas Association of Appraisal District
 - Compilation and review procedures – NCCPAP
 - Compilation and review procedures update – NCCPAP
 - Financial statement disclosures - NCCPAP

INDUSTRIES SERVED:

Governments (see following list)
Non-profits
Hazardous Waste (Storage, Shipping, & Abatement)
Oil Well Service
Banking
Law firm

Casino
Benefit Plans (401k)
Meat Processing
Chemical
Manufacturing

ROBERT BELT, CPA, *Continued*

Government audit/consulting engagements in which substantial work was personally performed:

<u>Cities</u>	<u>Years</u>
City of Sugar Land*	5
City of League City*	5
City of Friendswood*	1
City of Pearland *	2
City of Bellaire*	7
City of Katy*	4
City of La Porte*	1
City of Humble	7
City of Conroe	1
City of El Lago	10
City of Spring Valley	9
City of Galena Park	4
City of Jacinto City	4
City of Shenandoah	7
City of Webster	5
City of Bunkerhill Village	1
City of Hilshire Village	6
City of Taylor Lake Village	4
City of Onalaska	3
City of Seabrook	4
City of Crocket	1
City of Goodrich	4
City of South Houston	2
City of Mont Belvieu	2
 <u>Other Governmental Units</u>	
Harris County Appraisal District*	7
County of Polk*	8
County of San Jacinto	3
Alabama-Coushatta Tribe of Texas	7
Alabama-Coushatta Economic Development Authority	2
Alabama-Coushatta Indian Housing Authority	2
La Marque Economic Development Corporation	3
Harris Co. W.C.I.D. Fondren Road	12
Montgomery County MUD No. 2	1
Northwest Harris Co. MUD No. 19	1
Pearland Industrial Development Corporation	1
Shenandoah Economic Development Corporation	4
Sugar Land Economic Development Corporation	2
League City Volunteer Fire Dept.	5
League City Emergency Medical Service	5
258th Judicial District Adult Probation	6
258th Judicial District Juvenile Probation	6
Gulf Coast Waste Disposal Authority	2
Polk Central Appraisal District	2
San Jacinto County Headstart	2

ROBERT BELT, CPA, *Continued*

Other governmental audits managed or in which technical review was performed:

City of Rosenberg*	City of Brookshire
City of Oakridge North	City of Manvel
City of Piney Point	Town of Beasley
City of Hillcrest	Brookshire Municipal Utility District
City of West University*	Rosenberg Development Corp.
City of Wallis	Katy Volunteer Fire Department
City of Hedwig	Oak Ridge North EDC
Fort Bend County*	County of Galveston

* Received certificate for excellence in financial reporting

CAREER HIGHLIGHTS:

A partial listing of special audit, consulting, and fraud engagements performed:

RACIAL DISPARITY STUDY

Evaluated racial disparity in the issuance of citations to motorists and arrests. This study was prompted by an unfavorable article that appeared in the Houston Chronicle. The report issued outlined deficiencies in the way in which data for the article was gathered and the manner in which conclusions were reached.

CITY MANAGER PURCHASES

Investigated unusual purchases made by management under allegations of improprieties. The information gathered resulted in the resignation of the City Manager.

OFFICIAL MISCONDUCT OF PUBLIC OFFICIALS

Testified regarding audit findings resulting in the successful prosecution of the Finance Director and Mayor.

MISAPPROPRIATIONS BY UTILITY CLERK

Conducted detailed review of utility collections resulting in the resignation of the billing clerk and restitution to the City of misappropriated funds.

INTERNAL CONTROL REVIEW

Performed detailed analysis of the internal control structure for a small City and prepared a complete policy and procedures manual.

INTERNAL AUDIT FUNCTIONS

Conducted a turn-key project to develop and implement an internal auditing function in a rapidly growing City with a current population of over 40,000.

CAPITAL ASSET SYSTEM

Constructed a detailed database of all capital assets (over 15,000 items) owned by a City of over 40,000 utilizing bar coding equipment.

ROBERT BELT, CPA, *Continued*

CASH AND INVESTMENT MANAGEMENT SYSTEM

Designed turn-key cash and management system complete with cash forecasting models and policy and procedures manual for a \$30,000,000 portfolio.

INVESTMENT POLICIES

Prepared and reviewed numerous investment policy manuals for compliance with the investment act.

LANDFILL MARKET ANALYSIS

Performed final review and act as liaison in a special marketing analysis for a County (client) owned landfill.

MUNICIPAL COURT CLERK RETIREMENT

Performed agreed upon procedures for the municipal court operations at the request of the municipal court clerk at her retirement.

INVESTIGATION OF ALLEGED IMPROPRIETIES – Police Department

Performed detail investigation of eight alleged improprieties regarding the police departments operations.