

NUECES COUNTY EMERGENCY SERVICES

DISTRICT #2

FIRE COMMISSIONERS

BOARD MEETING

(Tuesday) September 15, 2020

Meeting will be held on Zoom

ID: 7653630798

361.937.2645

5:00 PM



The Fire Commissioners will meet at the above time and location to
Discuss, Consider and Take Action on the following:

I. Call Meeting to Order

CONFIRM ATTENDANCE OF MEMBERS PRESENT AND CONFIRM A QUORUM

II. Pledge of Allegiance

III. Public Comment

THE BOARD MAY TAKE NO ACTION ON ITEMS NOT POSTED ON THE AGENDA. HOWEVER THE BOARD MAY SET THE ITEM FOR A SUBSEQUENT AGENDA. THE CHAIR MAY SET TIME LIMITS ON PRESENTATIONS

IV. Approval of Previous Meeting Minutes

August 18 & 31, 2020

V. Letter of Engagement to Contract Jake Sanchez for 2019/2020 Audit

VI. Approval of Treasurer Report/Payment of Bills

VII. Chief's Report

VIII. Executive Session

PUBLIC NOTICE IS GIVEN THAT THE BOARD OF FIRE COMMISSIONERS MAY ELECT TO GO INTO AN EXECUTIVE SESSION ANYTIME DURING THE MEETING TO DISCUSS MATTERS LISTED ON THE AGENDA, WHEN AUTHORIZED BY THE PROVISIONS OF THE OPEN MEETINGS ACT, CHAPTER 551 OF THE TEXAS GOVERNMENT CODE. IN THE EVENT THE BOARD ELECTS TO GO INTO EXECUTIVE SESSION REGARDING AN AGENDA ITEM, THE SECTION OR SECTIONS OF THE OPEN MEETINGS ACT AUTHORIZING THE EXECUTIVE SESSION WILL BE PUBLICLY ANNOUNCED BY THE PRESIDING OFFICER. IN ACCORDANCE WITH THE AUTHORITY OF THE GOVERNMENT CODE, VERNON'S TEXAS CODES, SECTIONS 551.071, 551.072, 551.073, 551.074, 551.0745, 551.076, 551.086, THE BOARD OF FIRE COMMISSIONERS WILL HOLD AN EXECUTIVE SESSION TO CONSULT WITH ATTORNEY(S) INCLUDING MATTERS RELATED TO LITIGATION, DELIBERATE REGARDING REAL PROPERTY, PROSPECTIVE GIFT(S), PERSONEL MATTERS, INCLUDING TERMINATION, ADVISORY BODIES, SECURITY DEVICES, AND/OR ECONOMIC DEVELOPMENT NEGOTIATIONS AND OTHER MATTERS THAT MAY BE DISCUSSED IN AN EXECUTIVE SESSION. THE BOARD OF FIRE COMMISSIONERS, UPON COMPLETION OF THE EXECUTIVE SESSION, MAY IN AN OPEN SESSION TAKE SUCH ACTION AS APPROPRIATE IN ITEMS DISCUSSED IN AN EXECUTIVE SESSION

IX. Commissioners Update/Report/Recommendations

X. Adjourn

In Memory of, if Requested



Nueces County Emergency Services District #2

337 Yorktown
Corpus Christi, TX 78418
Fire Commissioners Minutes
August 18, 2020



Agenda Item #1

Call Meeting to Order:

Meeting called to order at 17:4 through ZOOM, with Gary Graham, David Jackson, Tammy Bolton, and Donna Eggenberger in attendance.

Miguel Rodriguez was absent.

Agenda Item #2

Pledge of Allegiance:

Agenda Item #3

Public Comment:

None.

Agenda Item #4

Approval of Previous Meeting Minutes:

D. Eggenberger made motion to approve minutes of July 21, 2020 as presented.

T. Bolton seconded motion.

Motion passed.

Agenda Item #5

Public Hearing – Notice of Public Hearing on Proposed 2020 Tax Rate:

D. Eggenberger made motion to set tax rate at .0300 for tax year 2020.

T. Bolton seconded motion.

G. Graham for.

T. Bolton for.

D. Jackson for.

D. Eggenberger for.

Motion passed.

Agenda Item #6

Approval of Treasurer Report/Payment of Bills:

T. Bolton made motion to approve treasurers report and payment of bills.

D. Eggenberger seconded motion.

Motion passed.

Agenda Item #7

Chief's Report:

Agenda Item #8

Executive Session:

None.

Agenda Item #9

Commissioners Update/Report/Recommendations:

T. Bolton – With everything going on with COVID, what are you thinking on the Christmas float?

D. Scott – We're not sure we'll be able to get the permit. The members don't want to do a fill the boot and be in direct contact with people and money. We also are trying to come up with different ways to raise funds and distribute the goodie bags.

Agenda Item #10

Adjourn:

D. Eggenberger made motion to adjourn.

D. Jackson seconded motion.

Motion passed at 17:29



Nueces County Emergency Services District #2

337 Yorktown
Corpus Christi, TX 78418
Fire Commissioners Minutes
August 31, 2020



Agenda Item #1

Call Meeting to Order:

Meeting called to order at 337 Yorktown, with Gary Graham, David Jackson, Tammy Bolton, and Donna Eggenberger in attendance.

Miguel Rodriguez was absent.

Agenda Item #2

Pledge of Allegiance:

Agenda Item #3

Public Comment:

None.

Agenda Item #4

Public Hearing – Adopt 2020 Tax Rate:

D. Jackson made motion to adopt 2020 tax rate of .0300.

D. Eggenberger seconded motion.

Motion passed.

Agenda Item #5

2020/2021 budget Presentation and Approval:

T. Bolton made motion to approve presented budget.

D. Eggenberger seconded motion.

Motion passed.

Agenda Item #6

Letter of Engagement to Contract Jake Sanchez for 2019/2020 Audit:

No action / table item.

Agenda Item #7

Executive Session:

None.

Agenda Item #8

Adjourn:

D. Eggenberger made motion to adjourn.

D. Jackson seconded motion.

Motion passed at 17:03



Audit Engagement Letter

September 3, 2020

Gary L. Graham, President
Nueces County Emergency Services District #2
337 Yorktown Blvd
Corpus Christi, TX 78418

I am pleased to confirm my understanding of the services I am to provide Nueces County Emergency Services District #2 for the year ended August 31, 2020. I will audit the financial statements of the governmental activities, including the related notes to the financial statements, which collectively comprise the basic financial statements of Nueces County Emergency Services District #2 as of and for the year ended August 31, 2020. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Nueces County Emergency Services District #2's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical content. As part of my engagement, I will apply certain limited procedures to Nueces County Emergency Services District #2's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtain during my audit of the basic financial statements. I will not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary Comparison.

Audit Objective

The objective of my audit is the expression of an opinion as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the first paragraph when considered in relation to the financial statements as a whole.

My audit will be conducted in accordance with auditing standards generally accepted in the United States of America, and will include tests of the accounting records and other procedures I consider necessary to enable me to express an opinion. I will issue a written report upon completion of my audit of Nueces County Emergency Services District #2's financial statements. My report will be addressed to the Board of Directors of Nueces County Emergency Services District #2. I cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for me to modify my opinion or add emphasis-of-matter or other-matter paragraphs. If my opinion on the financial statements is other than unmodified, I will fully discuss the reasons with you in advance. If, for any reason, I am unable to complete the audit or am unable to form or have not formed an opinion, I may decline to express an opinion, or issue a report, or may withdraw from this engagement.

Audit Procedures---General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, my audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management as well as evaluating the overall presentation of the financial statements. I will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or the acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because I will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by me, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, I will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that come to my attention. I will also inform the appropriate level of management of any violations of laws or governmental regulations that come to my attention, unless clearly inconsequential. My responsibility as auditor is limited to the period covered by my audit and does not extend to any later periods for which I am not engaged as auditor.

My procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. I will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of my audit, I will require certain written representations from you about your responsibility for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

My audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risk of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that I consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, I will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I will perform tests of Nueces County Emergency Services District #2's compliance with the provisions of applicable laws, regulations, contracts and agreements, and grants.

Management Responsibilities

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, accounting principles, for the preparation and fair presentation in the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to me and for the accuracy and completeness of that information. You are also responsible for providing me with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that I may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom I determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to me in the management representation letter that the effects of any uncorrected misstatements aggregated by me during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of the programs and controls to prevent and detect fraud, and for informing me about all known or suspected fraud or illegal acts affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibility includes informing me of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications for employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contract agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements or abuse that I report.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other non-audit services I provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved them.

Engagement Administration, Fees, and Other

I expect to begin my audit on approximately January 15, 2021 and to issue my reports no later than March 31, 2021. Juacuin "Jake" Sanchez, CPA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

My fee for these services will be at my standard hourly rates plus out-of-pocket costs except that I agree that my gross fee, including expenses will not exceed \$7,500. My standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. My invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with my firm policies, work may be suspended in your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If I elect to terminate my services for nonpayment, my engagement will be deemed to have been completed upon written notification of termination, even if I have not completed my report. You will be obligated to compensate me for all time expended and to reimburse me for all out-of-pocket costs through the date of termination.

The above fee is based on anticipated cooperation from your personnel and the assumption the unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, I will discuss it with you and arrive at a new fee estimate before I incur the additional costs.

I appreciate the opportunity to be of service to Nueces County Emergency Services District #2 and believe this letter accurately summarizes the significant terms of my engagement. If you have any questions, please let me know. If you agree with the terms of my engagement as described in the letter, please sign the enclosed copy and return it to me.

Very truly yours,



Juakin "Jake" Sanchez
CERTIFIED PUBLIC ACCOUNTANT

RESPONSE:

This letter correctly sets forth the understanding of Nueces County Emergency Services District #2.

Management signature: _____

Title: _____

Date: _____

Governance Signature: _____

Title: _____

Date: _____

Nueces County ESD 2

Corpus Christi, TX

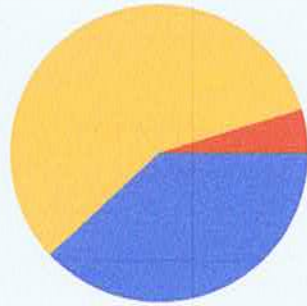
This report was generated on 9/10/2020 8:50:25 AM



Count of Incidents by Incident Type per Zone

Incident Status: Reviewed | Start Date: 08/18/2020 | End Date: 09/10/2020

% of Incidents per Zone



13 - Flour Bluff
15 - Padre Island
OCL - Out side city limits

INCIDENT TYPE	# INCIDENTS	% of TOTAL
13 - Flour Bluff		
111 - Building fire	1	4.76%
113 - Cooking fire, confined to container	1	4.76%
143 - Grass fire	1	4.76%
150 - Outside rubbish fire, other	2	9.52%
321 - EMS call, excluding vehicle accident with injury	1	4.76%
611 - Dispatched & cancelled en route	2	9.52%
Zone: 13 - Flour Bluff Total Incident:	8	38.10%
15 - Padre Island		
364 - Surf rescue	1	4.76%
365 - Watercraft rescue	8	38.10%
611 - Dispatched & cancelled en route	3	14.29%
Zone: 15 - Padre Island Total Incident:	12	57.14%
OCL - Out side city limits		
321 - EMS call, excluding vehicle accident with injury	1	4.76%
Zone: OCL - Out side city limits Total Incident:	1	4.76%
TOTAL INCIDENTS FOR ALL ZONES:	21	100%

Report shows count of incidents for Status selected.

