



# SNOW GARRETT WILLIAMS

CERTIFIED PUBLIC ACCOUNTANTS

## Proposal for Independent Audit Services

### Ferris Independent School District

Contact Person:

Lindsey Kennimer, CPA, Partner  
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Weatherford, Texas 76086  
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PRESENTED TO

# Ferris Independent School District





**SNOW GARRETT WILLIAMS**  
CERTIFIED PUBLIC ACCOUNTANTS

April 2, 2025

Ferris Independent School District  
301 E. 5<sup>th</sup> Street  
Ferris, Texas 75125

Dear Board of Trustees:

**We are enthusiastic about the possibility to provide Ferris Independent School District with our professional services.** The partners of Snow Garrett Williams are confident that we have the capability of rendering creative and constructive services of the highest quality in an efficient, timely, and economical manner.

We believe the District needs an accounting firm offering a full range of services and a firm that can respond, on short notice, to meet its needs and requirements. Our concept of service emphasizes an integrated approach to the needs of our clients, bringing to bear the experience and expertise of our team in auditing and systems planning, development, and implementation. Our office includes a full staff of individuals qualified and dedicated to this concept. We believe that Snow Garrett Williams has the expertise that your District requires in the areas of governmental accounting and auditing and can provide the District a high quality of service throughout the year.

Again, we are very pleased to have been invited to present our firm to serve as the independent auditors for Ferris Independent School District. We have prepared a proposal describing our audit approach, proposed audit schedule, a summary of the firm's history, as well as the qualifications of the staff members who will have the responsibility for your engagement, and our service philosophy.

## **Purpose of the Audit**

Our audit will be performed in accordance with applicable auditing rules and financial presentations for governmental entities including generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants, the standards required for financial audits by the U.S. General Accounting Office's *Government Auditing Standards*, Title 2 U.S. *Code of Federal Regulations (CFR)* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), Texas Education Agency guidelines, and State and Federal Laws or regulations.

Our understanding of the purpose of the financial statement audit is to determine whether (1) the financial statements present fairly the financial position, results of operations, and cash flows or changes in financial positions in accordance with generally accepted accounting principles, and (2) whether the District has complied with laws and regulations for those transactions and events that may have a material effect on the financial statements.

As a part of the audit of the financial statements, we will also obtain an understanding of the District's internal control structure and report any reportable conditions relating to the internal control systems coming to our attention. To comply with Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), a study and evaluation of internal controls will include internal accounting and administrative controls over direct and material compliance requirements subject to audit for all federal programs determined to be major for single audit. Any significant deficiencies or material weakness noted during the study and evaluation of internal accounting and administrative controls over compliance will be reported.

We will review and test transactions and records for material compliance with applicable federal and state laws, rules, and regulations and report all instances of noncompliance that are required to be reported under *Government Auditing Standards* and the Uniform Guidance.

Additionally, we will perform certain audit procedures for the purpose of reviewing the accuracy of fiscal information provided by the District through the Public Education Information Management System (PEIMS), as required by Section 44.008(b) of the Texas Education Code.

## **Audit Approach**

We approach each engagement as a collaborative effort and combine our years of experience working on independent school districts with a finely tuned process to provide quality services with personalized attention. In order to ensure the audit process runs as smoothly as possible, we begin communicating with our school district audit clients several months prior to the year-end under audit, which enables us to properly plan our audit and outline a timeline from start to finish, ensuring our expectations are in alignment with the district's.

Our approach to your audit will take into account the following strategies, which have been successful at other independent school districts:

- Communication throughout the year to understand your issues and risks;
- Advance planning of the audit to ensure there are no surprises;
- Performance of interim fieldwork, including obtaining an understanding of your internal controls;
- Performance of year-end fieldwork and addressing of key issues identified;
- Customized audit approach.

Our audit approach is implemented in distinct phases: planning, systems evaluation, testing, and reporting.

## **Planning Phase**

Planning is necessary to ensure an effective, timely and cost-efficient audit. In this phase, we will establish the audit framework. In order to efficiently perform the audit, we expect it will require approximately 2 members of our professional staff hours to complete the planning phase. Staff members involved in this phase will include the Partner and Managers; additionally, the majority of the work performed during this phase will be completed in the office. Specifically, we will:

- Identify major areas of audit concern and define the major audit objectives in compliance with the risk assessment auditing standards.
- Perform an analytical review.
- Discuss financial statement format.
- Prepare the detailed audit schedule.
- Discuss and finalize District staff assistance.
- Expand our understanding of the District's operations.

## **Systems Evaluation Phase**

Having established the audit framework in the planning phase, we will then develop an understanding of the district's internal controls, including work done by the District's accounting system to produce reliable and timely financial data, and perform procedures for identified controls to determine proper design and implementation. We will perform a risk assessment of significant audit areas at the relevant assertion level. We expect it will require approximately 3 members of our professional staff to complete the systems evaluation phase. The Partner, Managers, and Staff Auditor will be involved with completing this phase of our audit approach. Specifically, we will:

- Discuss internal controls with key District personnel.
- Identify the significant accounts, assets and transaction cycles, and document information flows.
- Communicate control deficiencies.
- Develop a tailored audit program for the audit utilizing our audit manuals.

## **Testing Phase**

Once the tailored audit program is prepared, we will perform the following procedures to meet all audit objectives.

- Test internal controls and compliance
- Test financial data

The testing procedures are expected to require approximately 5 members of our professional staff, which will include the Partner, Managers, and 1-3 Staff Auditors. We will perform testing for the District's major single audit programs during this time.

Testing is performed in 2 phases, interim and final fieldwork. Preliminary financial data testing along with tests of internal controls and preliminary single audit testing is performed during interim fieldwork.

## **Reporting Phase**

As a result of our audit:

- We will issue our opinion on the District's financial statements and supplementary information to meet the requirements of TEA's FASRG.
- We will provide the District's financial statements in a format that complies with the requirements for the Texas Education Agency within 150 days after the close of the fiscal year for which the audit was performed as stipulated in TEC 44.008 (d).
- We will also be available to answer any questions by the Administration or the Board.
- We will be available to meet with the Board, Audit Committee, or the Administration throughout the year as requested.

We expect it will require approximately 2-3 members of our professional staff comprised primarily of the Partner and Manager to complete the reporting phase for preparation of the annual financial report.

We will periodically review and explain our observations and recommendations with the Board, Audit Committee, Administration, and responsible departmental personnel to ensure our observations are accurate and that they understand the recommendations and are able to implement the changes suggested. Following the completion of this process, we will finalize our comments and issue a management letter to the Board.

The audit partner or an audit manager will present the final AFR to the Board of Trustees in October or November following the end of the fiscal year.

We will prepare the Single Audit Report and prepare the submission to the Federal Audit Clearinghouse after the audit report has been approved by the Board.

## **Proposed Audit Schedule**

To meet all reporting and filing requirements on a timely basis we propose the following audit schedule:

- Entrance conference, preparation of detailed audit work plan, and provide list of schedules to be prepared by the District (PBC List) – upon award of the contract
- Interim fieldwork – May 2025
- Final fieldwork – August 2025
- Prepare preliminary draft of reports and deliver to the District for review – October 2025
- Deliver the District's completed report and Management letter – October or November 2025

We will confirm the exact fieldwork dates with the District's personnel several weeks ahead of time, additionally, the schedule above is based on receiving the necessary information from the District's staff to complete our audit fieldwork. It is our understanding that the District's staff will provide us with various work papers and schedules that will agree to the detailed general ledger.

## Firm History and Qualifications

Snow Garrett Williams is a local public accounting firm that began its operation in Weatherford, Texas in 1978. We are committed to achieving the highest quality and most efficient audits possible with our specialized team of auditors. We have over 40 years of experience in performing governmental audits and we currently audit over 50 governmental and/or nonprofit entities.

Our clients represent many facets of the economic spectrum. Through them we have become closely identified with many fields and are recognized to have expertise in these industries. Partial lists of existing governmental clients, which may be of interest to you, are enclosed.

Boyd Independent School District  
Carroll Independent School District\*  
Decatur Independent School District\*  
Era Independent School District  
Garner Independent School District  
Glen Rose Independent School District\*  
Godley Independent School District  
Granbury Independent School District\*  
Huckabay Independent School District  
Joshua Independent School District\*  
Lipan Independent School District  
Millsap Independent School District  
Mineral Wells Independent School District\*  
Palo Pinto Independent School District  
Santo Independent School District  
Springtown Independent School District  
Stephenville Independent School District  
Three Way Independent School District  
Tolar Independent School District  
Weatherford College of the Parker County Junior College District  
Benbrook Water Authority  
City of Lake Worth, Texas  
City of Joshua, Texas  
City of Willow Park, Texas  
Parker County Appraisal District  
Santo Special Utility District  
Wise County, Texas

We encourage you to contact any of the above clients about our work, service, and approach.

\*See Appendix A for detailed reference information.





## **Peer Review**

Snow Garrett Williams has been a member of the American Institute of Certified Public Accountants (AICPA) since 1978. The AICPA sponsors a peer review program which helps to monitor a CPA firm's accounting and auditing practice and promotes quality in accounting and auditing services provided by CPA firms. The program requires firms to undergo a peer review once every three years. We have received unmodified (pass rating with no deficiencies) reports upon the completion of all past peer reviews by the AICPA. Our last peer report was dated February 26, 2024, for the year ended August 31, 2023. Additionally, Snow Garrett Williams is a member of the AICPA's Governmental Audit Quality Center (GAQC). As part of our Center membership requirements and commitment to quality, Lindsey Kennimer, CPA, is our firm's designated partner in charge of ensuring the quality of our governmental audit services, particularly our services performed under Government Auditing Standards and Uniform Guidance. Please see the attached document at the end of the proposal for a copy of our most recent peer review report.

## **Confirmation of Good Standing**

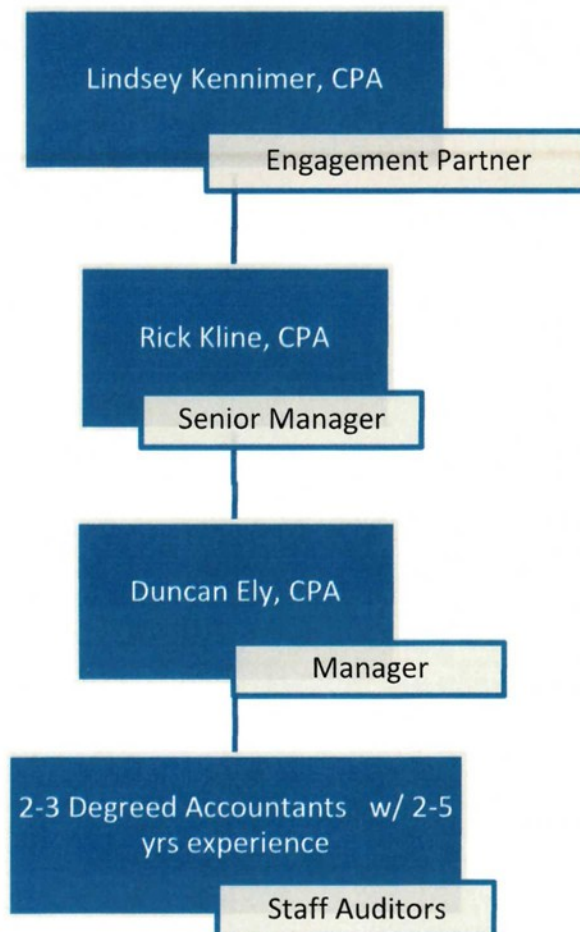
We confirm to the District that our firm is not under the terms of any public or private reprimand by the Texas State Board of Public Accountancy and/or licensing boards of other states.

## **Confirmation of Independence**

We confirm to the Board that we are independent of the District. We confirm that no member of our firm has a direct or indirect financial interest with any Board member or key administrative personnel that would be construed as a conflict.

## Engagement Team

The chart below depicts the firm personnel we propose to assign to your audit:



In addition to the audit team listed above, we have additional CPAs and degreed accountants to assist in the engagement if needed. We also have several support staff members available to assist the accountants. We confirm to you that our firm is adequately staffed, and time is available to perform your audit in a timely and proficient manner. We will not utilize any outside specialists or consultants.

## **Engagement Team- Continued**

We are committed to providing continuity throughout this engagement. It is our policy to maintain the same staff throughout an engagement, providing maximum efficiency and keeping the learning curve low. We are also flexible in exploring alternative strategies to non-mandatory rotation policies.

In any business, however, turnover is inevitable. When it happens, we will provide summaries of suggested replacements and will discuss re-assignments prior to finalizing. We have an adequate number of qualified staff members to provide Ferris Independent School District with top service over the term of the engagement.

Snow Garrett Williams is committed to maintaining high staff retention rates, which we believe are a strong indicator of service quality. Continuity results in increased efficiency and quality because staff assigned to the engagement will not have to go through a "learning curve" with annual engagements or each new project. Client staff spends less time orienting the engagement team, and more time working toward goals. With a solid, steady engagement team, each year brings the additional benefits of trust and familiarity. High retention rates also indicate that our staff members have the resources they need to perform their tasks and maintain a positive work/life balance

We have included detailed information on the team members listed above to provide a description of each member's general responsibilities and levels of experience.

## **LINDSEY KENNIMER, CPA, ENGAGEMENT PARTNER**

As the engagement partner, Ms. Kennimer would be directly involved in the audit of your District. She will be responsible for reviewing all planning, audit programs and workpapers for technical accuracy and adequacy as well as supervising fieldwork conducted. She will also closely review the audit report and management letter for completeness, accuracy, and technical compliance.

### **Educational Background**

BBA in Accounting – University of Texas at Arlington

### **Career Experience**

Snow Garrett Williams - Partner

### **Professional Organizations**

American Institute of Certified Public Accountants  
Texas Society of Certified Public Accountants  
Fort Worth Chapter of Certified Public Accountants  
Texas Association of School Business Officials

### **Governmental Audit Experience and Training**

Ms. Kennimer has 19+ years of public accounting experience with a heavy concentration in governmental auditing, specifically school district audits, and is the engagement partner for the Firm's school district audits. Ms. Kennimer has attended training seminars on governmental entities, including school districts, and was awarded the Advanced Single Audit certification issued by the AICPA. Ms. Kennimer is currently serving on the TXCPA Planning Committee for the Texas School District Accounting and Auditing Conference (Chair of the Committee), TXCPA Professional Standards Committee, GFOA Special Review Committee, TASBO Accounting Research Committee. Ms. Kennimer previously served on the AICPA Government Audit Quality Center (GAQC) Executive Committee from May 2021-May 2024, and beginning in May 2025 she will serve as a member of the AICPA State and Local Government Expert Panel. Ms. Kennimer is a frequent speaker and has presented various school district accounting and auditing topics at the Education Service Center (Region XI), TXCPA Texas School District Accounting and Auditing Conference, TASBO Engage, and for various AICPA conferences. Ms. Kennimer performs peer reviews of other CPA firms throughout the State of Texas through the AICPA's peer review program and serves as a subject matter expert performing enhanced oversight reviews of *Government Auditing Standards*/Single Audit engagements reviewed during a firm's peer review for the AICPA's Oversight Task Force.



## **KATHY P. WILLIAMS, CPA, CONCURRING REVIEW PARTNER**

As a Partner of the firm, Ms. Williams would assist with any necessary research of accounting or governmental auditing issues and perform a secondary review of any complex audit areas. Ms. Williams will be available in the absence of the engagement partner.

### **Educational Background**

BBA in Accounting - Texas A&M University

### **Career Experience**

Snow Garrett Williams - Partner  
Ernst & Young - Dallas - Senior

### **Professional Organizations**

American Institute of Certified Public Accountants  
Texas Society of Certified Public Accountants  
Fort Worth Chapter of Certified Public Accountants

### **Governmental Audit Experience and Training**

Ms. Williams is responsible for many of the Firm's audits including cities, counties, nonprofit organizations, colleges, appraisal districts, utility authorities, and water companies. Ms. Williams has over 30 years of public accounting experience with a heavy concentration in governmental auditing, and has attended training seminars on governmental entities.



## **RICK KLINE, CPA, SENIOR MANAGER**

Mr. Kline will be directly involved in the audit of the District. These responsibilities include the actual review of the District's accounting and internal control procedures; designing of specific audit programs; supervision of fieldwork conducted including performing much of the audit field work and report writing and review of work papers.

### **Educational Background**

BBA in Accounting – University of Texas at Arlington  
MS in Accounting – University of Texas at Arlington

### **Career Experience**

Snow Garrett Williams – Senior Manager

### **Professional Organizations**

American Institute of Certified Public Accountants  
Texas Society of Certified Public Accountants  
Fort Worth Chapter of Certified Public Accountants

### **Governmental Audit Experience and Training**

Mr. Kline has been with Snow Garrett William since 2011 and has had experience in most of our audit clients including school districts, counties, cities, nonprofit organizations and water companies. He has attended training seminars on governmental entities including school districts. Mr. Kline is also a member of the firm's internal inspection team which ensures quality is maintained for our audit and attest engagements.



## **DUNCAN ELY, CPA, MANAGER**

Mr. Ely will be directly involved in the audit of the District. These responsibilities include the actual review of the District's accounting and internal control procedures; designing of specific audit programs; performing much of the audit field work and report writing assistance.

### **Educational Background**

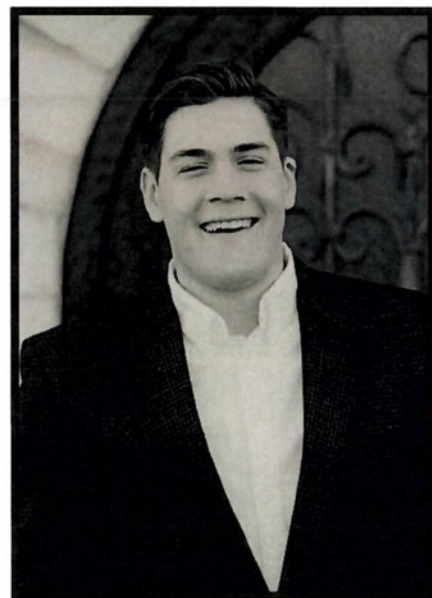
BBA in Accounting – Texas Tech University  
MS in Accounting – Texas Tech University

### **Career Experience**

Snow Garrett Williams – Manager  
Coleman, Horton & Company LLP- Senior  
BDO LLP- Staff

### **Professional Organizations**

American Institute of Certified Public Accountants  
Texas Society of Certified Public Accountants  
Fort Worth Chapter of Certified Public Accountants



### **Governmental Audit Experience and Training**

Mr. Ely has been with Snow Garrett Williams since 2018 and has had experience with and is directly involved in all of our school district audit clients. He has attended training seminars on governmental entities, including school districts, and was awarded the Intermediate Single Audit Certification issued by the AICPA. Mr. Ely is also a member of the firm's internal inspection team which ensures quality is maintained for our audit and attest engagements.



## **Continuing Professional Education**

As a firm committed to quality work and due to our heavy concentration in governmental auditing, all firm members working on governmental audits have met and exceeded the minimum continuing education requirements as required by the Federal government and the AICPA. Every professional working on the District's audit has also (and will continue to) attended annual courses on governmental auditing. Our professionals focus on serving a specific industry, and the team chosen to serve you is continuously exposed to and trained on issues impacting Texas independent school districts.

## **Quality Controls**

The workpapers for each audit engagement are reviewed by the supervisory members of the audit team to ensure that the audit procedures set forth in the work program have been satisfactorily completed and that the working papers provide support for the conclusions reached.

We will use our firm's disclosure checklist and audit programs customized for governmental entities along with our experience and knowledge from other governmental entities to perform our audit. In addition, all audit working papers will be maintained for a minimum of at least five years after the report release date and we understand that all information disclosed by the Ferris Independent School District for the purpose of audit work performed is to be kept strictly confidential.

We are also voluntary members of the Private Companies Practice Section of the AICPA. The Section requires strict quality control procedures and a high degree of commitment to continuing professional development. The Section requires a continuous monitoring system and periodic inspections by the Institute of the firm's procedures to maintain membership. The Section's membership is voluntary, and the requirements are stringent, but we believe strongly in the purpose of the Section as a result of our personal commitment to excelling.

## **Service to Independent School Districts**

We are currently engaged to perform audit services to nineteen other school districts throughout the area as well as two community colleges. Our school district audit team strives to stay current in Texas Education Agency (TEA) requirements by attending the Texas School District Accounting and Auditing Conference annually and through memberships with TASBO and TEA's ListServ. In addition, we have presented various topics at the TXCPA Texas School District Accounting & Auditing Conference, as well as at TASBO Engage.

We encourage your staff to take advantage of our accessibility throughout the year for questions that may arise. We pride ourselves in being experts in the school district audit field and make every effort to keep our clients updated on GASB and TEA topics throughout the year. We also host an annual client training during the summer, which is held virtually via zoom, for our school district audit clients and is free of cost.

## Service Philosophy

Our philosophy of personalized service means that the knowledge and experience of our partners and the rest of the professional staff will be readily at your service throughout the year not only to answer questions but also to take the initiative to keep you informed of pending changes and developments.

Whenever possible, during the audit, we will utilize your personnel to keep our chargeable time (and billings) to a minimum. This will be accomplished without disruption by having your personnel prepare many of the necessary schedules and organize needed material in advance.

## Estimate of Costs for Services to be performed

If we are selected to be responsible for the engagement based upon our qualifications and our proposed approach to the work, we can assure you that our fees will be competitive. Our services will be performed in the highest professional manner and will conform to the standards and rules of ethics of the various professional societies of which we are members. Professional ethics prohibit us from providing you with a competitive bid; however, we can provide an estimate of fees as follows:

2025 Fiscal Year	\$33,000
2026 Fiscal Year	\$34,500
2027 Fiscal Year	\$35,500
2028 Fiscal Year	\$37,000
2029 Fiscal Year	\$38,500

The estimated fees are based on current auditing standards. In the absence of an internal control evaluation and a customized audit program, an estimate of our fees for professional services as described above cannot be precise. We will keep you informed of any problems that we encounter that may require significant additional time, and the potential fee implications. In addition, our estimated fees are based on performing the audit primarily remotely and do not include out-of-pocket costs associated with travel; however, we will make every effort to contain these costs as much as possible.

Furthermore, the actual fees incurred may vary from the fee quoted below because of the following factors:

- Competence and performance of your key accounting personnel
- Presence and implementation of accounting policies and procedures manual
- Quality and quantity of internal accounting controls
- Organization and maintenance of accounting records
- Level of assistance provided by the District's personnel during the audit

We understand that you will provide us with the basic information required for our audit and that you are responsible for the completeness and accuracy of that information. Therefore, the estimated fee provided above is intended to indicate the order of magnitude of your investment in our services.

## Conclusion

**In conclusion, we are enthusiastic about the possibility to provide Ferris Independent School District with our professional services.** Our concept of service emphasizes an integrated approach to the requirements and needs of our clients, bringing to bear the experiences and expertise of our people in auditing and systems planning, development, and implementation. Our office has a full staff of individuals qualified and dedicated to this concept.

We are confident that we have the capability of rendering creative and constructive services of the highest quality in an efficient, timely, and economical manner. If you should have any questions or desire any additional information, please contact us.

Respectfully submitted,

A handwritten signature in black ink that reads "Snow Garrett Williams".

Snow Garrett Williams

## ***References***

### **Granbury Independent School District**

Contact: Mr. Emmett Whitefield, CFO

217 N Jones  
Granbury, Texas 76048  
(817) 408-4015  
[Emmett.whitefield@granburyisd.org](mailto:Emmett.whitefield@granburyisd.org)  
Years Audited by SGW: 10+  
ADA: 7,962

### **Carroll Independent School District**

Contact: Mr. Bryan Myres, ED of Finance  
2400 N Carroll Ave  
Southlake, Texas 76092  
(817) 949-8271  
[Bryan.myres@southlakecarroll.edu](mailto:Bryan.myres@southlakecarroll.edu)  
Years Audited by SGW: 8  
ADA: 8,105

### **Glen Rose Independent School District**

Contact: Ms. Kayla O'Quinn, Director of Finance  
PO Box 2129  
Glen Rose, Texas 76043  
(254) 898-3910  
[oquika@grisd.net](mailto:oquika@grisd.net)  
Years Audited by SGW: 10+  
ADA: 2,119

### **Mineral Wells Independent School District**

Contact: Mr. Paul Hearn, CFO

906 S W 5<sup>th</sup> Avenue  
Mineral Wells, Texas 76067  
(940) 325-6404  
[phearn@mwisd.net](mailto:phearn@mwisd.net)  
Years Audited by SGW: 10+  
ADA: 3,321

### **Joshua Independent School District**

Contact: Ms. Carla Martin, CFO  
310 E 18<sup>th</sup> Street  
Joshua, TX 76058  
(817) 202-2500  
[martinc@joshuaisd.org](mailto:martinc@joshuaisd.org)  
Years Audited by SGW: 10+  
ADA: 6,020

### **Decatur Independent School District**

Contact: Ms. Cindy Watson, CFO  
307 S Cates  
Decatur, Texas 76234  
(940) 393-7100  
[Cindy.watson@decaturisd.us](mailto:Cindy.watson@decaturisd.us)  
Years Audited by SGW: 10+  
ADA: 3,786

## Report on the Firm's System of Quality Control

February 28, 2024

To the owners of Snow Garrett Williams, CPAs  
and the TXCPA Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Snow Garrett Williams, CPAs (the firm) in effect for the year ended August 31, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

### Required Selections and Considerations

Engagements selected for review included engagements performed under Government Auditing Standards, including a compliance audit under the Single Audit Act; and an examination of a service organization (SOC 1® engagement).

### Considerations

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Snow Garrett Williams, CPAs, in effect for the year ended August 31, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Snow Garrett Williams, CPAs has received a peer review rating of *pass*.

*Condley and Company, LLP*

Condley and Company, LLP  
Abilene, Texas