From: **Candias Webster** cwebster@mtpleasanttx.gov
Subject: RE: Texas Public Information Act Request – Complete FY2025 Audit Package, Internal-Control Report, Single Audit Records, and May 19, 2026 Audit Agenda Materials
Date: June 1, 2026 at 8:47 AM
To: Kyle Moring [redacted]
Cc: Austin Beck abeck@dtrglaw.com, Rob Vine rvine@mtpleasanttx.gov, Lea Ream lream@dtrglaw.com, Wesley Lyon wlyon@mtpleasanttx.gov, Carl Hinton CHinton@mtpleasanttx.gov, Debbie Corbell DCorbell@mtpleasanttx.gov, Kelly Redfearn KRedfearn@mtpleasanttx.gov, Jonathan Hageman JHageman@mtpleasanttx.gov, Melanie Knight melanie.knight@mtpleasanttx.gov

Mr. Moring,
These are the dates and times for your inspection of the information you requested.
June 2, 2026 @ 8 AM
June 2, 2026 @ 4 PM
June 3, 2026 @ 8:30 AM

Thank you,
Candias Webster, TRMC, CMC
Assistant City Manager/ City Secretary
City of Mt. Pleasant
Office: 903-575-4000
Cell: 903-285-8271
Fax: 903-577-1828

This document/description/text may have been generated by Microsoft Copilot and edited by me

ATTENTION OFFICIALS: A "Reply to All" on this e-mail or reply or forward to one other official could lead to violations of the Texas Open Meetings Act. Please reply only to the sender.

CONFIDENTIALITY NOTICE: This e-mail is intended solely for the person or entity to which it is addressed and may contain confidential and/or privileged information. Any review, dissemination, copying, printing, or other use of this e-mail by persons or entities other than the addressee is prohibited. If you have received this e-mail in error, please contact the sender immediately and delete the material from your computer.

From: Kyle Moring <[redacted]>
Sent: Friday, May 29, 2026 11:42 AM
To: Candias Webster <cwebster@mtpleasanttx.gov>
Cc: Austin Beck <abeck@dtrglaw.com>; Rob Vine <rvine@mtpleasanttx.gov>; Lea Ream <lream@dtrglaw.com>; Wesley Lyon <wlyon@mtpleasanttx.gov>; Carl Hinton <CHinton@mtpleasanttx.gov>; Debbie Corbell <DCorbell@mtpleasanttx.gov>; Kelly Redfearn <KRedfearn@mtpleasanttx.gov>; Jonathan Hageman <JHageman@mtpleasanttx.gov>; Melanie Knight <melanie.knight@mtpleasanttx.gov>
Subject: Re: Texas Public Information Act Request – Complete FY2025 Audit Package, Internal-Control Report, Single Audit Records, and May 19, 2026 Audit Agenda Materials

Ms. Webster,

I am responding to your May 29, 2026 email regarding the City's continued reliance on the May 27, 2026 cost

I am responding to your May 29, 2026 email regarding the City's continued reliance on the May 27, 2026 cost estimate for my May 13, 2026 TPIA request and my later follow-up narrowing the request to the FY2025 audit Communication Letter, internal-control findings, Government Auditing Standards report, and audit-adjustment listing.

I am keeping the Mayor and City Council copied for awareness because this thread concerns the FY2025 audit materials Council was asked to accept, including audit communications directly relevant to Council's oversight of the City's financial reporting, internal controls, compliance, and audit adjustments. I am not asking the Council to deliberate, discuss, decide, or take action by email. No response from any individual Councilmember is requested. Please do not reply-all. Any response regarding this request should come from the City Secretary, City Manager, City Attorney, or other appropriate records custodian.

Your May 29 email states that the information I am requesting is the same information identified in my original request. I understand that as the City's confirmation that the FY2025 Communication Letter, internal-control findings, Government Auditing Standards report, and audit-adjustment listing were already encompassed by my May 13 request. Accordingly, my May 20 and May 27 emails should not be treated as a withdrawal of the May 13 request or as a basis to restart deadlines for records already requested.

To avoid further delay, I elect to inspect the narrowed records first. This is an election to inspect and a further narrowing for immediate access. It is not an acceptance of the $72 estimate, not an agreement to post a bond, and not a withdrawal of my May 13 request, May 20 follow-up, April 24 request, or any other pending request.

For immediate inspection, please make available only the following readily identifiable FY2025 audit records:

1. The complete **Communication Letter** referenced on Slide 12 of the BrooksWatson FY2025 audit presentation.
2. The complete **Communication with Those Charged with Governance** letter or report for the FY2025 audit, including any AU-C 260, SAS 114, governance communication, significant audit matters communication, independence communication, or substantially similar auditor communication.
3. The complete letter, report, schedule, attachment, or communication referenced on Slide 12 under "**Communication Regarding Internal Controls**," including the internal-control findings noted related to the City.
4. The complete separate **Government Auditing Standards** report dated May 13, 2026 referenced in the FY2025 ACFR, including the report commonly titled or substantially equivalent to:

   "Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards."
5. The listing of audit adjustments referenced on Slide 12 as being at the back of the Communication Letter.
6. Any attachments, appendices, schedules, management responses, corrective-action plans, or supporting exhibits included with or transmitted with the records identified above.

Please provide at least three available dates and times for inspection during normal City business hours. Because these records were specifically identified by the auditor in a public Council presentation, and because the ACFR states that the Government Auditing Standards report is an integral part of the audit, these records should be readily identifiable and should not require a broad search.

If these records are maintained electronically, please make them available for electronic inspection or produce them electronically by email, direct download link, file-transfer link, or PDF. If producing them electronically is less burdensome than arranging in-person inspection, please produce them electronically instead.

I continue to object to the City's bond demand. The May 27 estimate totals $72.00 and requires a $72.00 bond because the estimate exceeds $40.00. Please identify the legal basis for requiring a bond on a $72.00 estimate.

Texas Government Code § 552.263 appears to authorize a deposit or bond only when the charge is estimated to exceed $100 for a governmental body with more than 15 full-time employees, or $50 for a governmental body with fewer than 16 full-time employees. If the City contends the $50 threshold applies, please state whether the City contends it has fewer than 16 full-time employees. If the City is relying on another basis, including alleged unpaid amounts from prior requests, please identify that basis and provide the documentation required by § 552.263.

I also continue to object to the estimate as insufficiently itemized. The estimate states only four hours of personnel time and 20% overhead. It does not identify the specific tasks included in the four-hour estimate, the categories of records creating the charge, whether the records are maintained electronically, whether any responsive records can be made available without charge, or whether any time is included for legal review, determining exceptions, or preparing an Attorney General ruling request.

Your May 29 email offers inspection as an alternative. I accept inspection of the narrowed records identified above, without accepting the charge estimate or bond demand. If the City contends that even inspection of this narrowed set will result in charges above $40.00, please provide a corrected itemized estimate limited to inspection of these specific records and identify the statutory basis for each charge.

The May 27 estimate also states that the City has identified certain responsive information that may be excepted from disclosure and may be withheld following an Attorney General decision. Please confirm whether the City has requested an Attorney General decision for any records responsive to my May 13 request, May 20 follow-up, or this narrowed inspection request. If so, please provide the required notice and a copy of the City's request for decision and written comments, with only those redactions necessary to avoid disclosing the substance of the requested information.

If the City contends that any of the narrowed records do not exist, please state that in writing. If the City contends that the Communication Letter exists but has not been received by the City, please state that in writing and produce or make available for inspection any records showing the status, issuance, transmittal, or receipt of that letter. If the City contends that the Communication Letter referenced on Slide 12 is the same document as the Government Auditing Standards report, please state that clearly and make the complete report available for inspection.

Please confirm receipt of this response, confirm that the City will not treat my request as withdrawn, withdraw or explain the bond demand, and provide available dates and times for inspection of the narrowed records.

With gratitude,

Kyle Moring
([redacted] | [redacted])

> On May 29, 2026, at 11:09 AM, Candias Webster <cwebster@mtpleasanttx.gov> wrote:
>
> Mr. Moring,
>
> The information you are requesting here is the same information identified in your original request. As a result, the applicable cost estimate would remain the same as previously stated.
>
> If you prefer, we can arrange a date and time for you to come in and inspect the

If you prefer, we can arrange a date and time for you to come in and inspect the records.

Please let me know if you intend to proceed under the original estimate, coordinate an inspection, or further revise.

Thank you,
Candias Webster, TRMC, CMC
Assistant City Manager/ City Secretary
City of Mt. Pleasant
Office: 903-575-4000
Cell: 903-285-8271
Fax: 903-577-1828

This document/description/text may have been generated by Microsoft Copilot and edited by me

ATTENTION OFFICIALS: A "Reply to All" on this e-mail or reply or forward to one other official could lead to violations of the Texas Open Meetings Act. Please reply only to the sender.

CONFIDENTIALITY NOTICE: This e-mail is intended solely for the person or entity to which it is addressed and may contain confidential and/or privileged information. Any review, dissemination, copying, printing, or other use of this e-mail by persons or entities other than the addressee is prohibited. If you have received this e-mail in error, please contact the sender immediately and delete the material from your computer.

From: Kyle Moring <[redacted]>
Sent: Wednesday, May 27, 2026 1:19 PM
To: Candias Webster <cwebster@mtpleasanttx.gov>
Cc: Austin Beck <abeck@dtrglaw.com>; Rob Vine <rvine@mtpleasanttx.gov>; Lea Ream <lream@dtrglaw.com>; Wesley Lyon <wlyon@mtpleasanttx.gov>; Carl Hinton <CHinton@mtpleasanttx.gov>; Debbie Corbell <DCorbell@mtpleasanttx.gov>; Kelly Redfearn <KRedfearn@mtpleasanttx.gov>; Jonathan Hageman <JHageman@mtpleasanttx.gov>; Melanie Knight <melanie.knight@mtpleasanttx.gov>
Subject: Re: Texas Public Information Act Request – Complete FY2025 Audit Package, Internal-Control Report, Single Audit Records, and May 19, 2026 Audit Agenda Materials

Ms. Webster,

I am responding in writing to the City's May 27, 2026 cost-estimate letter regarding my May 13, 2026 TPIA request for FY2025 audit package records.

This response is timely under Texas Government Code § 552.2615. It should not be treated as a withdrawal of my request.

I am keeping the Mayor and City Council copied for awareness because this thread already concerns the FY2025 audit materials Council was asked to accept, and because the records at issue relate directly to Council's oversight of the City's financial reporting, internal controls, compliance, and audit adjustments. I am not asking the Council to deliberate, discuss, decide, or take action by email. No response from any individual Councilmember is requested. Please do not reply-all. Any response regarding this request should come from the City Secretary, City Manager, City Attorney, or other appropriate records custodian.

I do not accept the $72.00 estimate as stated, and I do not agree to post a bond based on the current estimate. The estimate provides only a general four hour personnel time charge and 20% overhead. It does not identify the specific record categories creating the charge, the tasks included in the four hour estimate, whether any responsive records can be produced without charge, whether any less costly method of access is available, or whether the estimate includes time for legal review, determining exceptions, or preparing an Attorney General ruling request.

In response to the estimate, I am modifying and narrowing my request for immediate production to the following readily identifiable FY2025 audit records:

1. The complete Communication Letter referenced on Slide 12 of the BrooksWatson FY2025 audit presentation.
2. The complete Communication with Those Charged with Governance letter or report for the FY2025 audit, including any AU-C 260, SAS 114, governance communication, significant audit matters communication, independence communication, or substantially similar auditor communication.
3. The complete letter, report, schedule, attachment, or communication referenced on Slide 12 under "Communication Regarding Internal Controls," including the internal control findings noted related to the City.
4. The complete separate Government Auditing Standards report dated May 13, 2026 referenced in the FY2025 ACFR, including the report commonly titled or substantially equivalent to:

   "Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards."

5. The listing of audit adjustments referenced on Slide 12 as being at the back of the Communication Letter.
6. Any attachments, appendices, schedules, management responses, corrective-action plans, or supporting exhibits included with or transmitted with the records identified above.
7. Any FY2025 Single Audit determination, including any record documenting that a Single Audit was or was not required. If a FY2025 Single Audit was required or issued, please produce the Single Audit package, Schedule of Expenditures of Federal Awards, schedule of findings and questioned costs, and corrective-action plan.

Please produce these narrowed records electronically by email, direct download link, file-transfer link, or PDF.

If the City contends that production of this narrowed set of records still exceeds $40.00, please provide a corrected itemized estimate limited to the narrowed records above. Any corrected

estimate should identify the specific record category, the specific task, the estimated time for each task, whether each record is maintained electronically or only in paper form, and whether any less costly method of access is available. Please also confirm that the estimate excludes time for legal review, determining whether exceptions apply, or preparing a request for an Attorney General decision.

In the alternative, if the City will not produce the narrowed records electronically without charge, I request to **inspect**the narrowed records first. Please make the records available for inspection, including electronic inspection if the records are maintained electronically. After inspection, I may identify any specific pages or records for copying.

I also object to the bond demand. The City's May 27 letter requires a $72.00 bond because the estimated charges exceed $40.00. **Please identify the legal basis for requiring a bond on a $72.00 estimate. Texas Government Code § 552.263 appears to authorize a deposit or bond for anticipated copy costs only when the estimated charge exceeds $100 for a governmental body with more than 15 full-time employees.** The City's FY2025 ACFR identifies the City as having 175 full-time equivalent employees. Unless the City is relying on a different statutory basis, please withdraw the bond demand.

This modification is intended to secure immediate production of the most specific, highest-priority audit records. It does not withdraw my May 13 request or my April 24 request. To the extent any of the narrowed records are also responsive to those earlier requests, please produce them promptly under either request.

If the City contends that any requested record does not exist, please state that in writing. If the City contends that the Communication Letter exists but has not been received by the City, please state that in writing and produce any records showing the status, issuance, transmittal, or receipt of that letter. If the City contends that the Communication Letter referenced on Slide 12 is the same document as the Government Auditing Standards report, please state that clearly and produce the complete report.

If the City withholds or redacts any responsive record, please identify the specific legal basis for each withholding or redaction and release all reasonably segregable non-exempt portions. If the City seeks a ruling from the Texas Attorney General, please provide me with a copy of the City's request for ruling and any written comments submitted in support of withholding the records.

Please confirm receipt of this written response, confirm that the City will not treat my request as withdrawn, and confirm whether the City will produce the narrowed records electronically, make them available for inspection, or issue a corrected itemized estimate limited to the narrowed records.

With gratitude,

Kyle Moring
([redacted] | [redacted]

> On May 27, 2026, at 12:45 PM, Candias Webster <cwebster@mtpleasanttx.gov> wrote:
>
> Mr. Moring,
> Please find attached your cost estimate letter.

Thank you,
Candias Webster, TRMC, CMC
Assistant City Manager/ City Secretary
City of Mt. Pleasant
Office: 903-575-4000
Cell: 903-285-8271
Fax: 903-577-1828

This document/description/text may have been generated by Microsoft Copilot and edited by me

ATTENTION OFFICIALS: A "Reply to All" on this e-mail or reply or forward to one other official could lead to violations of the Texas Open Meetings Act. Please reply only to the sender.

CONFIDENTIALITY NOTICE: This e-mail is intended solely for the person or entity to which it is addressed and may contain confidential and/or privileged information. Any review, dissemination, copying, printing, or other use of this e-mail by persons or entities other than the addressee is prohibited. If you have received this e-mail in error, please contact the sender immediately and delete the material from your computer.

From: Kyle Moring <[redacted]>
Sent: Wednesday, May 20, 2026 7:44 AM
To: Candias Webster <cwebster@mtpleasanttx.gov>
Cc: Austin Beck <abeck@dtrglaw.com>; Rob Vine <rvine@mtpleasanttx.gov>; Lea Ream <lream@dtrglaw.com>; Wesley Lyon <wlyon@mtpleasanttx.gov>; Carl Hinton <CHinton@mtpleasanttx.gov>; Debbie Corbell <DCorbell@mtpleasanttx.gov>; Kelly Redfearn <KRedfearn@mtpleasanttx.gov>; Jonathan Hageman <JHageman@mtpleasanttx.gov>; Melanie Knight <melanie.knight@mtpleasanttx.gov>
Subject: Re: Texas Public Information Act Request – Complete FY2025 Audit Package, Internal-Control Report, Single Audit Records, and May 19, 2026 Audit Agenda Materials

Ms. Webster,

I am writing as a follow-up to my May 13, 2026 TPIA request regarding the FY2025 audit package, internal control report, Single Audit records, and May 19, 2026 audit agenda materials.

This email is a targeted follow-up and further specification of records already requested in that May 13 request. To the extent the City contends that any portion of this email identifies records not already encompassed by the May 13 request or my earlier audit records requests, please treat that portion as a supplemental TPIA request as of today. Nothing in this email withdraws, narrows, supersedes, or resets the deadlines for any pending request.

~~the deadlines for any pending requests.~~

As of the time of this email, I have not received production of responsive records from either of my pending financial/audit-related TPIA requests.

I am copying the Mayor and City Council for awareness because Council was asked to accept the FY2025 audit at the May 19, 2026 meeting, and because this follow-up concerns audit communications directly relevant to Council's oversight of the City's financial reporting, internal controls, compliance, and audit adjustments. I am not asking the Council to deliberate, discuss, decide, or take action by email. No response from any individual Councilmember is requested. Please do not reply-all. Any response regarding this request should come from the City Secretary, City Manager, City Attorney, or other appropriate records custodian.

At the May 19 meeting, Jon Watson of BrooksWatson & Co., PLLC presented a PowerPoint regarding the FY2025 ACFR audit. Slide 12 of that presentation identified a **"Communication Letter".** Under **"Communication with Those Charged with Governance,"** the slide referenced, among other things, the GASB 101 restatement, the prior year depreciation error, and a listing of audit adjustments at the back of the letter. Under **"Communication Regarding Internal Controls,"** the slide stated: **"See letter for internal controls findings noted related to the City."**

The timestamped livestream reference is here, at approximately 36:55:

https://www.youtube.com/live/5cRTxuz0tJ0?si=EuYr13qfgVqJA9QT&t=2215

I have attached Slide 12 for reference.

The public agenda packet for the May 19, 2026 meeting included the ACFR, but it did not appear to include the separate Communication Letter, the internal control findings referenced in that letter, or the audit adjustment listing referenced as being at the back of that letter. The PowerPoint presentation also did not display or present that letter in full. The letter was only briefly referenced, despite the auditor's slide stating that the letter contains internal control findings related to the City.

This is material. The ACFR itself states that BrooksWatson issued a separate Government Auditing Standards report dated May 13, 2026 concerning internal control over financial reporting and compliance, and states that the report is an integral part of the audit performed under Government Auditing Standards. Council and the public should not have to infer the existence of internal control findings from one slide while the underlying letter or report is omitted from the public agenda packet.

At the meeting, City officials repeatedly emphasized honesty, transparency, and accountability. Those principles require prompt production of the complete audit communications, not merely the ACFR and a summary presentation, especially where the auditor's own public presentation identified a letter containing internal-control findings related to the City.

Accordingly, please promptly produce the following records:

1. The complete **Communication Letter** referenced on Slide 12 of the

BrooksWatson FY2025 audit presentation.

2. The complete **Communication with Those Charged with Governance** letter or report for the FY2025 audit, including any AU-C 260, SAS 114, governance communication, significant audit matters communication, independence communication, or substantially similar auditor communication.

3. The complete letter, report, schedule, attachment, or communication referenced on Slide 12 under "**Communication Regarding Internal Controls**," including the internal control findings noted related to the City.

4. The complete separate **Government Auditing Standards** report dated May 13, 2026 referenced in the FY2025 ACFR, including the report commonly titled or substantially equivalent to:

   "Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards."

5. The listing of audit adjustments referenced on Slide 12 as being at the back of the letter.

6. Any attachments, appendices, schedules, management responses, corrective action plans, or supporting exhibits included with or transmitted with the records identified above.

7. Any FY2025 management letter, internal control deficiency communication, significant deficiency communication, material weakness communication, compliance finding communication, or similar written communication from BrooksWatson & Co., PLLC to the City.

8. The complete BrooksWatson PowerPoint presentation used at the May 19, 2026 Council meeting, including any speaker notes, handouts, transmittal emails, or materials provided to Council before, during, or after the presentation, to the extent not already produced.

These records should be readily identifiable because the auditor specifically referenced the letter in a public Council presentation. Please do not delay production of these records based on any unresolved cost-estimate, bond, or production format dispute concerning broader categories in my April 24, 2026 request or any other pending request. To the extent any of these records are also responsive to an earlier request, please produce them promptly under either request.

Please produce the records electronically by email, direct download link, file transfer link, or PDF. If the City maintains any of the requested records in native electronic format, please produce the native or customary electronic version where available.

If the City contends that any requested record does not exist, please state that in writing. If the City contends that the referenced Communication Letter exists but has not been received by the City, please state that in writing and produce all records showing the status, issuance, transmittal, or receipt of that letter. If the City contends that the Communication Letter referenced on Slide 12 is the same document as the Government Auditing Standards report, please state that clearly and produce the complete report.

If the City withholds or redacts any responsive record, please identify the specific legal basis for each withholding or redaction and release all reasonably segregable non-exempt portions. If the City seeks a ruling from the Texas Attorney General, please provide me with a copy of the City's request for ruling and any written comments submitted in support of withholding the records.

Because these records concern the City's annual audit, internal controls, compliance, audit adjustments, and Council's acceptance of the FY2025 audit, disclosure primarily benefits the public. I request a waiver or reduction of any charges. I do not authorize charges exceeding $40.00 without my prior written approval. If the City estimates charges will exceed $40.00, please provide an itemized written estimate before proceeding.

Please confirm receipt of this follow-up, identify the date on which the City received it, and confirm whether the records identified above are being processed as responsive to my May 13, 2026 TPIA request, my April 24, 2026 TPIA request, this supplemental request, or some combination of those requests.

With gratitude,

Kyle Moring
([redacted] | [redacted]

On May 13, 2026, at 2:22 PM, Kyle Moring <[redacted]> wrote:

Ms. Webster,

Pursuant to the Texas Public Information Act, Texas Government Code Chapter 552, I request access to and electronic copies of the records described below.

I am copying the Mayor and City Council for awareness because the May 19, 2026 City Council agenda includes an item titled **"Presentation, discuss, and consider acceptance of the Fiscal Year 2025 Financial Audit,"** with a recommended motion to accept the 2025 audit. The agenda item states that Jon Watson of BrooksWatson & Co., PLLC will present the results of the FY2025 audit and identifies the attached record as **"City of Mount Pleasant - 9.30.25 Report - FINAL."**

I am not asking the Council to deliberate, discuss, decide, or take action by email. No response from any individual Councilmember is requested. Please do not reply-all. Any response concerning this request should come from the City Secretary, Public Information Officer, City Manager, City Attorney, or other appropriate City records custodian.

I am also copying Council because this request arises in the context of my pending April 24, 2026 TPIA request for audit records, Chapter 103 filings, and Council materials for FY2019 through FY2026. That prior request sought electronic production, direct URLs for records already posted online, native or customary electronic formats where available, and rolling production of readily available records. Since that request, production of financial and audit-related records remains unresolved, and the correspondence has involved disputed cost estimates, paper-copy charges, bond issues, and production-format questions, including whether records available or maintained electronically may instead be treated as paper-copy records.

This is relevant because Council is now being asked to accept the FY2025 audit while related audit records and complete audit-package materials remain the subject of pending public-information issues. My concern is that the public agenda packet appears to present the FY2025 audit as a routine acceptance item without clearly identifying or including the complete audit results and related audit reports.

The FY2025 ACFR states that, in accordance with Government Auditing Standards, BrooksWatson & Co. issued a separate report dated May 13, 2026 on the City's internal control over financial reporting and compliance testing, and states that report is an integral part of the audit performed under Government Auditing Standards. That separate internal control/compliance report does not appear to be included in the public agenda packet. The ACFR also includes an Emphasis of Matter regarding restated beginning net position due to GASB 101 compensated absences and corrections to prior-year accumulated depreciation.

This request is separate from, and in addition to, my April 24, 2026 request. It does not withdraw, narrow, or modify that prior request. To the extent records responsive to this request are also responsive to my April 24 request, please produce them promptly under either request. Please do not delay production of the records requested below based on unresolved cost or format disputes concerning separate categories of records in the April 24 request.

Please provide the following records:

1. The complete FY2025 audit package for the City of Mount Pleasant, Texas, including all final reports, schedules, attachments, letters, supplemental reports, and related audit communications issued by BrooksWatson & Co., PLLC or

communications issued by BrooksWatson & Co., PLLC or otherwise received by the City.

2. The separate Government Auditing Standards report referenced in the FY2025 ACFR as dated May 13, 2026, including the report commonly titled or substantially equivalent to:
   "Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards."
3. Any FY2025 report, letter, schedule, finding, or communication identifying or discussing internal control deficiencies, significant deficiencies, material weaknesses, compliance findings, questioned costs, audit findings, recommendations, management responses, or corrective-action plans.

4. Any FY2025 Single Audit/Uniform Guidance records, if any exist, including but not limited to:

   - Schedule of Expenditures of Federal Awards
   - Independent Auditor's Report on Compliance for Each Major Federal Program
   - Independent Auditor's Report on Internal Control Over Compliance Required by the Uniform Guidance
   - Schedule of Findings and Questioned Costs
   - Summary Schedule of Prior Audit Findings
   - Corrective Action Plan
   - Management responses
   - Data Collection Form / Form SF-SAC
   - Federal Audit Clearinghouse submission confirmation
   - Any records documenting whether the City determined that a Single Audit was or was not required for FY2025

5. Any FY2025 management letter, auditor communication to those charged with governance, AU-C 260 communication, AU-C 265 communication, SAS 114 / SAS 115 letter, independence letter, significant audit findings communication, or similar written communication from BrooksWatson & Co., PLLC to the City, City Council, City Manager, Interim Finance Director, City Secretary, or City Attorney.

6. All records concerning the Emphasis of Matter in the FY2025 independent auditor's report, including records concerning:
    - GASB 101 compensated absences
    - Accrued vacation, sick leave, and other compensated absences
    - Restatement of beginning net position
    - Corrections to prior-year accumulated depreciation
    - Capital assets, fixed assets, construction in progress, depreciation, and accumulated depreciation
    - Audit adjustments, restatement entries, or adjusting journal entries related to those matters
7. All FY2025 audit adjustment records, including proposed audit adjustments, posted audit adjustments, passed adjustments, adjusting journal entries, restatement entries, and schedules supporting those entries.
8. All records concerning the FY2025 expenditures over appropriations disclosed in the ACFR, including records related to the Debt Service Fund and Capital Replacement Fund, budget amendments, budget transfers, Council approvals, explanations, corrective actions, and management responses.
9. All records concerning FY2025 deficit fund balances disclosed in the ACFR, including records related to the Hotel/Motel Fund, Park Improvement Fund, and Capital Replacement Fund, and any plan to reduce or eliminate those deficits.
10. All records concerning FY2025 interfund receivables, interfund payables, temporary loans, due-to/due-from balances, and repayment plans disclosed or considered in connection with the FY2025 ACFR or audit.
11. All records provided to Council, intended to be provided to Council, or made available to Council concerning the FY2025 audit before the May 19, 2026 Council meeting, including:
    - The complete audit package
    - The ACFR
    - The Government Auditing Standards internal control/compliance report

- Any Single Audit records
- Presentation slides
- Speaking notes
- Staff memoranda
- Agenda item drafts
- Attachments
- Emails transmitting audit materials
- Records showing when Council members received audit materials

12. All records concerning the preparation of the May 19, 2026 agenda item for acceptance of the FY2025 audit, including records discussing:
    - What audit materials would be included in the public packet
    - What audit materials would be omitted
    - Whether the Government Auditing Standards internal control/compliance report would be included
    - Whether any Single Audit records would be included
    - Whether the Emphasis of Matter, restatements, budget overages, or deficit fund balances would be identified in the agenda item summary or staff materials

13. All communications between the City and BrooksWatson & Co., PLLC from October 1, 2025 through the date of this request concerning:
    - The FY2025 audit
    - The ACFR
    - The Government Auditing Standards report
    - Internal controls
    - Compliance testing
    - Single Audit / Uniform Guidance applicability

Single Audit / Uniform Guidance applicability

- Audit findings
- Management responses
- Restatements
- GASB 101
- Accumulated depreciation
- Budget overages
- Deficit fund balances
- Interfund balances
- The May 19, 2026 Council presentation or agenda packet.

14. All records explaining or addressing the date discrepancy between the independent auditor's report dated May 12, 2026 and the separate Government Auditing Standards report referenced as dated May 13, 2026.
15. Any corrected, revised, supplemental, or later-issued version of the FY2025 ACFR, Government Auditing Standards report, Single Audit package, management letter, auditor presentation, or audit-related Council material.
16. All records concerning whether records responsive to this request were previously identified, gathered, reviewed, withheld, delayed, or considered for production in response to my April 24, 2026 TPIA request for audit records, Chapter 103 filings, and Council materials.

For communications and electronically stored records, please search at least the following custodians to the extent applicable: City Manager, Interim Finance Director, Finance Department staff involved in the FY2025 audit, City Secretary, Public Information Officer, City Attorney, Mayor, Council members, and any City account or system used to communicate with BrooksWatson & Co., PLLC.

Please include emails, attachments, memoranda, letters, reports, schedules, spreadsheets, presentations, agenda-system records, PDFs, native files, and electronic records maintained by or for the City. For spreadsheets, please provide the native Excel file where available, not only a PDF image.

Please provide records electronically by email, file-transfer link, direct download link, or native/customary electronic format. For records already posted online, please provide direct URLs to the

exact responsive records. A general reference to the City website is not sufficient.

Please produce records on a rolling basis. In particular, please promptly produce the Government Auditing Standards internal control/compliance report and any Single Audit determination or Single Audit package, because those records directly relate to the pending May 19, 2026 Council agenda item.

If the City contends that any requested record does not exist, please state that in writing. If the City contends that a FY2025 Single Audit was not required, please provide the records documenting that determination. If the City contends that the separate Government Auditing Standards report has not been received by the City, please state that in writing and produce any records reflecting the status, issuance, transmittal, or receipt of that report.

If the City withholds or redacts any responsive record, please identify the specific legal basis for each withholding or redaction and release all reasonably segregable non-exempt portions. If the City seeks a ruling from the Texas Attorney General, please provide me with a copy of the City's request for ruling and any written comments or briefing submitted in support of withholding records.

Because these records concern the City's annual audit, internal controls, compliance, budgetary compliance, public funds, and a pending Council vote to accept the FY2025 audit, disclosure primarily benefits the public. I request a waiver or reduction of any charges.

I do not authorize charges exceeding $40.00 without my prior written approval. If the City estimates that charges will exceed $40.00, please provide an itemized written estimate before proceeding. Any estimate should identify the specific records or categories creating the charge, distinguish electronic records from paper-only records, identify any less costly method of production, and exclude time for legal review, determining whether exceptions apply, or preparing an Attorney General ruling request.

Please confirm receipt of this request and identify the date on which the City received it.

With gratitude,

Kyle Moring

([redacted])

<Kyle Moring 05-27-2026 Cost Estimate.pdf>