EVIDENCE BINDER

Complaint Under Tex. Gov’t Code §§ 552.221 and 552.328
Texas Public Information Act, Tex. Gov’t Code ch. 552

Complainant / Requestor: [redacted]
Governmental Body: City of Mount Pleasant, Texas
Records Officer: Candias Webster, Assistant City Manager / City Secretary
Request Date: June 2, 2026
Binder Prepared: July 3, 2026

Submitted to the Office of the Attorney General of Texas, Open Records Division

Office of the Attorney General of Texas
Open Records Division
P.O. Box 12548, Austin, TX 78711-2548
Open Records Complaint portal: oag.my.site.com/OpenRecords | Open Government Hotline: (877) 673-6839

July 3, 2026

RE: Complaint under Texas Government Code §§ 552.221 and 552.328, and the OAG Open Records complaint process, regarding the City of Mount Pleasant's failure to produce, properly deny, or seek an Attorney General decision — Public Information Act request dated June 2, 2026 (FY2025 BrooksWatson & Co. audit internal-control letter and Government Auditing Standards report).

To the Open Records Division:

I, [redacted], submit this written complaint under the Texas Public Information Act (the "Act"), Tex. Gov't Code ch. 552, including Section 552.328, which authorizes a requestor to file a written complaint with the Attorney General when a governmental body fails to respond as required by Section 552.221. Section 552.328 applies to requests received on or after September 1, 2025; my request was received by the City of Mount Pleasant (the "City") on June 2, 2026 and therefore falls within it. As required, this complaint includes my original request for information and all correspondence received from the City (Exhibit A).

More than thirty days after my request, the City has not produced the requested records, has not provided a written response addressing each specific record, and has not requested a decision from your office authorizing it to withhold them — even though the City's own audit materials show the records exist. I ask the Open Records Division to review this matter under Section 552.328 and to determine whether the City failed to respond as required by Section 552.221.

I. The records requested

My June 2, 2026 request sought a narrow, specifically identified set of records: the City's FY2025 audit internal-control letter or report prepared by BrooksWatson & Co., specifically including (1) the document referenced in the FY2025 audit presentation as the "Communication Letter" containing internal-control findings related to the City, and (2) the separate Government Auditing Standards report dated May 13, 2026 concerning internal control over financial reporting and compliance. I expressly limited the request to that letter/report and its attachments, and did not request emails, work papers, or the full audit file. The full request is at Exhibit A.

II. The requested records demonstrably exist

Two records already in my possession — both produced by the City or its auditor — establish that the requested documents exist:

(a) The Government Auditing Standards report dated May 13, 2026. The City's FY2025 Annual Comprehensive Financial Report (ACFR), in the independent auditor's report signed by BrooksWatson & Co. (Houston, Texas), expressly states: "In accordance with Government Auditing Standards, we have also issued our report dated May 13, 2026 on our consideration of the City's internal control over financial reporting and on our tests of its compliance …" This is the very date and report the City claims not to have. Although this ACFR excerpt itself bears the auditor's report date of May 12, 2026, the relevant sentence identifies a separate Government Auditing Standards report dated May 13, 2026; my request seeks that separate report, not merely the ACFR page. (Exhibit B.)

(b) The Communication Letter containing internal-control findings. Slide 12 of the BrooksWatson & Co. FY2025 audit presentation, titled "Communication Letters," states under "Communication Regarding Internal

Controls”: “See letter for internal controls findings noted related to the City.” This confirms the existence of the internal-control Communication Letter I requested. (Exhibit C — cropped excerpt of Slide 12.)

To the extent the City contends the records are held by BrooksWatson & Co. rather than physically held by the City Secretary, the requested audit reports appear to be information prepared for the City in connection with official City business and the City’s FY2025 audit. Under Section 552.002, public information includes information written, produced, collected, assembled, or maintained in connection with official business for a governmental body when the body owns the information, has a right of access to it, or spends public money for its production or maintenance.

III. The City’s handling of the request

The City did not respond at all until June 15, 2026 — the ninth business day after submission — and then only to request “clarification.” When I explained that no clarification was needed because the records are identified by name in the City’s own FY2025 audit and audit presentation, the City repeatedly replied only that it “has no documents dated May 13, 2026,” and asked me either to remove the date or face closure of the request. The City never addressed the “Communication Letter” portion of my request at all, and never reconciled its “no documents dated May 13, 2026” statement with its own ACFR, which states that exact report was issued on exactly that date. A complete copy of the email thread, including the original request, is at Exhibit A.

As of the date of this complaint, the City has produced nothing, has sent no further communication since June 17, 2026, and — to my knowledge — has not requested a decision from your office.

IV. Why this warrants review

The Act requires a governmental body to promptly produce public information in its possession (Tex. Gov’t Code § 552.221) and, if it wishes to withhold information, to request an Attorney General decision within ten business days (§ 552.301). The City did neither.

Section 552.222 permits clarification only when the information requested is unclear. Here, the request identified the records by name and by reference to the City’s own FY2025 audit materials. Even if the City’s June 15, 2026 email were treated as a request for clarification, I responded the same day and reiterated that I sought the audit internal-control Communication Letter and the Government Auditing Standards report. The City’s statement that the request would be “closed in 10 days” does not match the framework in Section 552.222 and the OAG’s 2026 Public Information Act Handbook, under which a request may be treated as withdrawn only if the requestor fails to respond to a proper clarification request within 61 days and the clarification request includes the required statement of consequences. Moreover, when a governmental body in good faith requests clarification of an unclear request, the ten-business-day period runs from the date it receives the requestor’s clarification response — here, the same day. In any event, I did respond, and the request was not unclear.

V. Relief requested

I respectfully ask the Open Records Division to: (1) review this matter under Section 552.328 and determine whether the City failed to respond as required by Section 552.221; (2) direct the City to produce the FY2025 BrooksWatson & Co. internal-control Communication Letter and the May 13, 2026 Government Auditing Standards report; and (3) if the City maintains any specific record does not exist or should be withheld, direct the City to state that in writing as to each record and to request an Attorney General decision as required by the Act.

I note that, as described in the OAG’s 2026 Public Information Act Handbook, if the Attorney General determines a governmental body improperly failed to comply with Section 552.221, the body may not assess costs to the requestor for producing the information, and if the body then seeks to withhold information it must request an

Attorney General decision within five business days after receiving notice from this office and must release the information unless there is a compelling reason to withhold it.

Thank you for your attention to this matter.

Respectfully submitted,

/s/ [redacted]
[redacted]
[redacted]
Email: [redacted]

Chronology of Events

All correspondence is contained in Exhibit A unless otherwise noted.

Date / Time	Event
June 2, 2026, 10:27 AM	Requestor submits written TPIA request to Candias Webster for the FY2025 BrooksWatson & Co. internal-control “Communication Letter” and the separate Government Auditing Standards report dated May 13, 2026. City receives it the same day (per City’s own thread).
June 15, 2026, 4:58 PM	City (Webster) first responds — the 9th business day — requesting “clarification” before processing.
June 15, 2026, 10:12 PM	Requestor replies: no clarification needed; records are identified in the FY2025 audit and the presentation; states this does not reset the ten-business-day clock.
June 16, 2026, 7:00 AM	City (Webster) replies: “The City has no documents dated May 13, 2026,” and asks requestor to remove the date. The City copies outside counsel Austin Beck on this email — the first time he is added to the thread.
June 16, 2026, 7:10 AM	Requestor replies, keeping Austin Beck copied. (The City, not the requestor, first added Mr. Beck to the thread.)
June 17, 2026, 7:25 AM	City replies: “The City has no documents dated May 13, 2026 related to this request. Please clarify your request or the request will be closed in 10 days.”
June 17, 2026, 2:18 PM	Requestor replies: requests a written statement of non-existence; points out the records are referenced in the City’s ACFR (Exhibit B) and the audit presentation (Exhibit C).
June 17 – July 3, 2026	No records produced. No further response from the City. No Attorney General decision requested by the City.

Index of Exhibits

Exhibit	Description	Relevance
A	Full email thread, June 2–17, 2026, between requestor and Candias Webster, including the original June 2, 2026 request and all City responses.	Documents the request, the City's delayed response, its "clarification" demands, and its non-production. Satisfies the § 552.328 requirement to include the original request and all correspondence.
B	Excerpt from the City's FY2025 ACFR — independent auditor's report, "Other Reporting Required by Government Auditing Standards," signed by BrooksWatson & Co.	The City's own audit states BrooksWatson issued a separate report "dated May 13, 2026" on internal control — proving the record the City claims not to have exists.
C	Cropped excerpt of Slide 12 ("Communication Letters") of the BrooksWatson & Co. FY2025 audit presentation to the City.	Under "Communication Regarding Internal Controls," directs the reader to "see letter for internal controls findings" — proving the requested Communication Letter exists.

EXHIBIT A

Correspondence record — individual emails in chronological order (June 2–17, 2026), including the original June 2 request and the TPIA Request.pdf attachment

Correspondence Record

Public Information Act request — “OPEN RECORDS REQUEST” thread
Individual emails in chronological order (June 2–17, 2026)

#	Date / Time (CDT)	From → To	Note
1	Jun 2, 2026 10:27 AM	[redacted] (via City portal) → Candias Webster	Original request (City portal)
2	Jun 15, 2026 4:58 PM	Candias Webster → [redacted]	
3	Jun 15, 2026 10:12 PM	[redacted] → Candias Webster	
4	Jun 16, 2026 7:00 AM	Candias Webster → [redacted]	
5	Jun 16, 2026 7:10 AM	[redacted] → Candias Webster	Attachment: TPIA Request.pdf
6	Jun 17, 2026 7:25 AM	Candias Webster → [redacted]	
7	Jun 17, 2026 2:18 PM	[redacted] → Candias Webster	

Note on copied recipients: Outside counsel Austin Beck (abeck@dtrglaw.com) was first added to this thread by Candias Webster on the City’s June 16, 2026 7:00 AM email (Email 4). The Requestor then kept Mr. Beck copied on the 7:10 AM reply (Email 5). The Requestor did not introduce Mr. Beck to the thread.

Email 1 of 7

From: [redacted] — submitted via City online records portal (mpcity.net) <mpcitytx@gmail.com>
To: Candias Webster <cwebster@mtpleasanttx.gov>
Date: Tuesday, June 2, 2026, 10:27 AM CDT
Subject: OPEN RECORDS REQUEST

Under the TPIA, please email me a copy of the FY2025 audit internal control letter or report from BrooksWatson & Co. for the City of Mount Pleasant.

This request includes the document referenced in the FY2025 audit presentation as the “Communication Letter” containing internal control findings related to the City, and the separate Government Auditing Standards report dated May 13, 2026 concerning internal control over financial reporting and compliance, if that is a separate document.

I am requesting only this letter/report and any attachments included with it. I am not requesting emails, work papers, or the full audit file.

Please provide the record by email in PDF format to [redacted]. If the record does not exist, please state that in writing.

Please let me know in advance if any charge will be more than $20.00.

Thank you,

[redacted] — [redacted]

Email 2 of 7

From: Candias Webster <cwebster@mtpleasanttx.gov>
To: "[redacted]" <[redacted]>
Date: Monday, June 15, 2026, 4:58 PM CDT
Subject: FW: OPEN RECORDS REQUEST

Good afternoon, The City received your request for the FY2025 audit internal control letter/report prepared by BrooksWatson & Co., including the “Communication Letter” and the Government Auditing Standards report dated May 13, 2026.

Before processing, we need a brief clarification to ensure we identify the correct records on the dates you have listed in the request.

Once we receive your clarification, we will proceed with processing your request. If responsive records exist, they will be provided in PDF format by email as requested.

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

Email 3 of 7

From: [redacted] <[redacted]>
To: Candias Webster <cwebster@mtpleasanttx.gov>
Date: Monday, June 15, 2026, 10:12 PM CDT
Subject: Re: OPEN RECORDS REQUEST

No clarification should be required. It is specifically mentioned in the FY2025 audit. It was also mentioned in the slideshow presentation by Jon Watson. This does not reset the ten day business clock. Please provide the requested records. Much appreciated.

Email 4 of 7

From: Candias Webster <cwebster@mtpleasanttx.gov>
To: [redacted] <[redacted]>
Cc: Austin Beck <abeck@dtrglaw.com>
Date: Tuesday, June 16, 2026, 7:00 AM CDT
Subject: RE: OPEN RECORDS REQUEST

The City has no documents dated May 13, 2026, which is why I'm asking you to clarify your request and or remove the date from your request.

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

Email 5 of 7

From: [redacted] <[redacted]>
To: Candias Webster <cwebster@mtpleasanttx.gov>
Cc: Austin Beck <abeck@dtrglaw.com>
Date: Tuesday, June 16, 2026, 7:10 AM CDT
Subject: Re: OPEN RECORDS REQUEST
Attachment: TPIA Request.pdf (1 page) — shown below

[Austin Beck was first copied by the City on the preceding 7:00 AM email; kept copied here.]

Sent from my iPhone

Attachment — TPIA Request.pdf

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of changes in net pension liability and related ratios, schedule of employer contributions to pension plan, schedule of changes in other postemployment benefits liability and related ratios, and budgetary comparison information be presented to supplement the 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 context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

This accompanying supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 13, 2026 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

BrooksWatson & Co.

BrooksWatson & Co.
Certified Public Accountants
Houston, Texas

May 12, 2026

Attachment as sent: 1-page PDF reproducing the City's FY2025 ACFR excerpt, including the passage stating BrooksWatson & Co. issued a report dated May 13, 2026.

Email 6 of 7

From: Candias Webster <cwebster@mtpleasanttx.gov>
To: [redacted] <[redacted]>
Cc: Austin Beck <abeck@dtrglaw.com>
Date: Wednesday, June 17, 2026, 7:25 AM CDT
Subject: RE: OPEN RECORDS REQUEST

The City has no documents dated May 13, 2026 related to this request.

Please clarify your request or the request will be closed in 10 days.

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

Email 7 of 7

From: [redacted] <[redacted]>
To: Candias Webster <cwebster@mtpleasanttx.gov>
Date: Wednesday, June 17, 2026, 2:18 PM CDT
Subject: Re: OPEN RECORDS REQUEST

Hi Candias. Please provide me with a signed certification of non-existence for this then. Because what you are telling me is you do not have a document that Jon Watson stated in a city council meeting was readily available with the rest of the ACFR materials provided. Rob Vine also mentioned at the end of that meeting the material weaknesses and how the City planned to address them. I am requesting the document that BrooksWatson specifically mentioned was dated May 13, 2026 regarding internal controls and material weaknesses. No further clarification is needed. If you continue to insist that there is not any records responsive to this request, I plan on forwarding this email thread to KLTV and KETK because it is obvious that there seems to be some major records management issues with the city or you are just flat out withholding records from the public. I also want to point out that your own email thread shows you received my request on June 2 and you waited until the very last day to respond. Please provide the records I requested as soon as possible. Much appreciated.

EXHIBIT B

FY2025 ACFR excerpt — separate Government Auditing Standards report dated May 13, 2026

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 13, 2026 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.



BrooksWatson & Co.
Certified Public Accountants
Houston, Texas

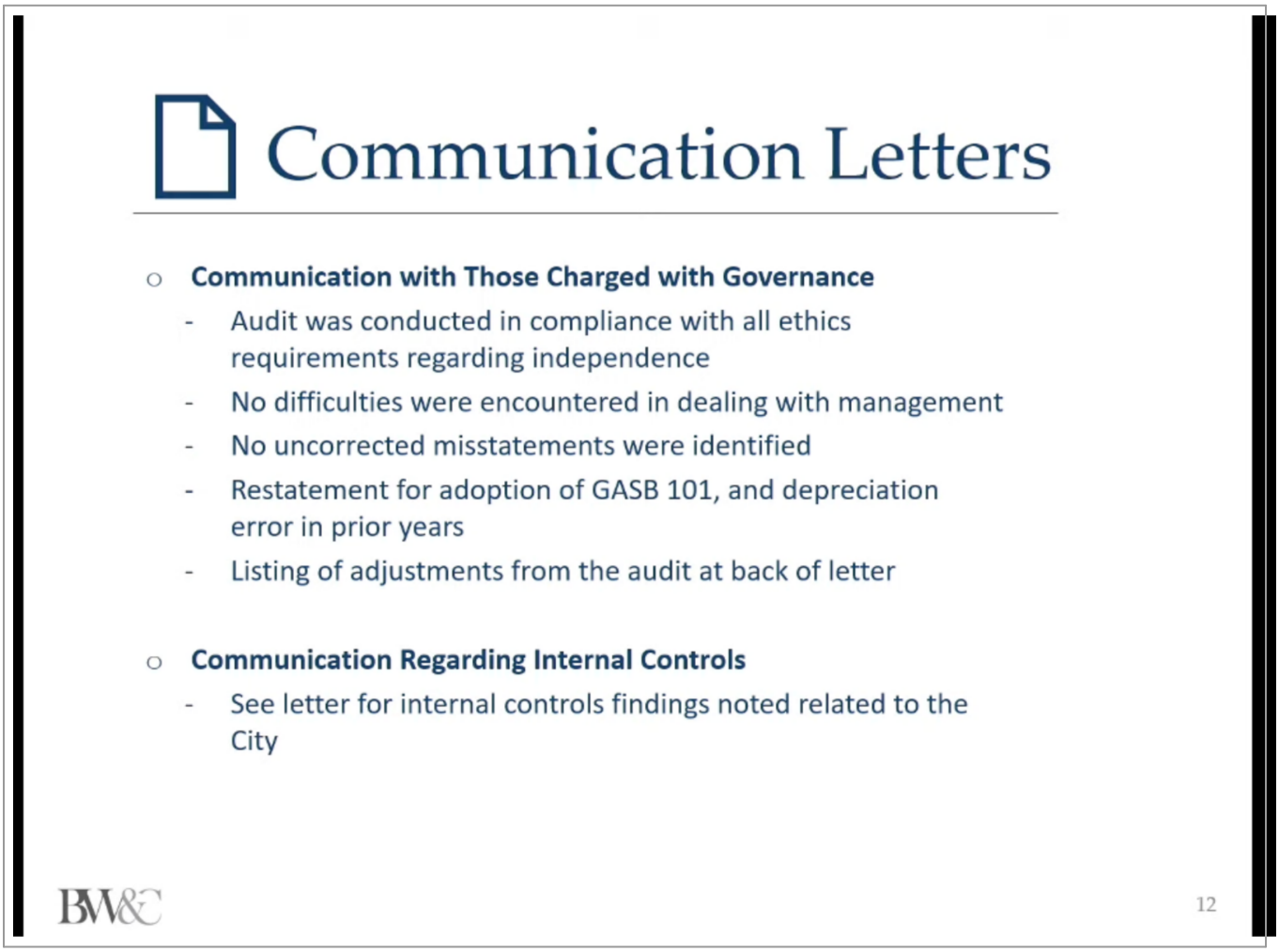
May 12, 2026

EXHIBIT C

BrooksWatson & Co. FY2025 audit presentation — cropped excerpt of Slide 12, “Communication Letters”

Exhibit C

BrooksWatson & Co. FY2025 Audit Presentation — Slide 12, “Communication Letters” (cropped excerpt)



Excerpt reproduced from the City of Mount Pleasant FY2025 audit presentation. Under “Communication Regarding Internal Controls,” the slide states: “See letter for internal controls findings noted related to the City,” confirming the existence of the requested internal-control Communication Letter.