

City Council

520 E Ocean Blvd.

Special Meeting

Los Fresnos, TX 78566

<http://citylf.cloudaccess.net/en/>

~ Agenda ~

Tuesday, March 26, 2024

6:00 PM

City Hall

NOTICE IS HEREBY GIVEN THAT THE CITY COUNCIL OF THE CITY OF LOS FRESNOS PURSUANT TO CHAPTER 551, TITLE 5 OF THE TEXAS GOVERNMENT CODE, THE TEXAS OPEN MEETINGS ACT, WILL MEET ON TUESDAY, MARCH 26, 2024 AT 6:00 PM AT CITY HALL, 520 EAST OCEAN BLVD., LOS FRESNOS, TX 78566.

I. AGENDA

- A. Call meeting to order
- B. Invocation and Pledge of Allegiance
- C. Visitors remarks-To speak you must sign in with the City Secretary prior to the meeting you have a limit of 5 minutes to speak.
- D. Presentation
 - 1. Presentation of a Proclamation from Cameron County Commissioners Court Honoring the Los Fresnos Volunteer Fire Department.
 - 2. Presentation of Certificate of Achievement for Excellence Financial Reporting.
- E. Action Items
 - 1. Consideration and ACTION to approve the Audit Report for the 2022-2023 fiscal year.
- F. Adjournment

This is to certify that I, Jacqueline Moya, posted this agenda on the front bulletin board of the City Hall on March 22, 2024 on or before 5:30 p.m. and it shall remain so posted continuously for at least 72 hours preceding the scheduled time of said meeting.

Jacqueline Moya, City Secretary

Persons with any disabilities that would like to attend meetings must notify City Secretary 24 hours in advance so that the City can make arrangements for that disabled person.

City Council
520 E Ocean Blvd.
Los Fresnos, TX 78566

Meeting: 03/26/24 06:00 PM
Department: City Secretary
Category: Proclamation
Prepared By: Jacqueline Moya
Initiator: Jacqueline Moya
Sponsors:

SCHEDULED

ACTION ITEM (ID # 5354)

DOC ID: 5354 A

**Presentation of a Proclamation from Cameron County
Commissioners Court Honoring the Los Fresnos Volunteer
Fire Department.**

The Judge and Commissioners will be present to honor the Fire Department. They passed the proclamation months ago but wanted to make the presentation in Los Fresnos instead of the County offices. Representatives of the Fire Department will be here. We are just providing the venue.

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Los Fresnos, TX 78566

Meeting: 03/26/24 06:00 PM
Department: City Secretary
Category: Presentation
Prepared By: Jacqueline Moya
Initiator: Jacqueline Moya
Sponsors:

SCHEDULED

ACTION ITEM (ID # 5190)

DOC ID: 5190 A

Presentation of Certificate of Achievement for Excellence Financial Reporting.

The Finance Department led by Pablo A. Garza has been awarded the Certificate of Achievement for Excellence Financial Reporting. This is a tribute to our entire team, the Mayor and Council, the Finance Department staff as well as each department carrying out their responsibilities effectively. We have received this beginning in 2008, 15 years. Congratulations and job well done!!



Government Finance Officers Association
203 North LaSalle Street, Suite 2700
Chicago, Illinois 60601-1210
312.977.9700 fax: 312.977.4806

11/13/2023

Pablo Garza
Director of Finance
City of Los Fresnos, Texas

Dear Pablo:

Congratulations!

We are pleased to notify you that your annual comprehensive financial report for the fiscal year ended September 30, 2022 has met the requirements to be awarded GFOA's Certificate of Achievement for Excellence in Financial Reporting. The GFOA established the Certificate of Achievement for Excellence in Financial Reporting Program (Certificate Program) in 1945 to encourage and assist state and local governments to go beyond the minimum requirements of generally accepted accounting principles to prepare annual comprehensive financial reports that evidence the spirit of transparency and full disclosure and then to recognize individual governments that succeed in achieving that goal. The Certificate of Achievement is the highest form of recognition in governmental accounting and financial reporting. Congratulations, again, for having satisfied the high standards of the program.

Your electronic award packet contains the following:

- **A "Summary of Grading" form and a confidential list of comments and suggestions for possible improvements.** We strongly encourage you to implement the recommended improvements in your next report. Certificate of Achievement Program policy requires that written responses to these comments and suggestions for improvement be included with your 2023 fiscal year end submission. If a comment is unclear or there appears to be a discrepancy, please contact the Technical Services Center at (312) 977-9700 and ask to speak with a Certificate of Achievement Program in-house reviewer.
- **Certificate of Achievement.** A Certificate of Achievement is valid for a period of one year. A current holder of a Certificate of Achievement may reproduce the Certificate in its immediately subsequent annual comprehensive financial report. Please refer to the instructions for reproducing your Certificate in your next report.
- **Award of Financial Reporting Achievement.** When GFOA awards a government the Certificate of Achievement for Excellence in Financial Reporting, we also present an Award of Financial Reporting Achievement (AFRA) to the department identified in the application as primarily responsible for achievement of the Certificate.
- **Sample press release.** Attaining this award is a significant accomplishment. Attached is a sample news release that you may use to give appropriate publicity to this notable achievement.

In addition, award recipients will receive via mail either a plaque (if first-time recipients or if the government has received the Certificate ten times since it received its last plaque) or a brass medallion to affix to the plaque (if the government currently has a plaque with space to affix the medallion). Plaques and medallions will be mailed separately.

As an award-winning government, we would like to invite one or more appropriate members of the team that put together your annual comprehensive financial report to apply to join the Special Review Committee. As members of the Special Review Committee, peer reviewers get exposure to a variety of reports from around the country; gain insight into how to improve their own reports; achieve professional recognition; and provide valuable input that helps other local governments improve their reports. Please see our website for [eligibility requirements](#) and [information on completing an application](#).

Thank you for participating in and supporting the Certificate of Achievement Program. If we may be of any further assistance, please contact the Technical Services Center at (312) 977-9700.

Sincerely,

A handwritten signature in black ink that reads "Michele Mark Levine". The signature is written in a cursive, flowing style.

Michele Mark Levine
Director, Technical Services

Certificate of Achievement for Excellence in Financial Reporting Summary of Grading

City of Los Fresnos, Texas

Member ID: 300128492

Report #: COA-2022-02346

The Certificate of Achievement Program Special Review Committee (SRC) has completed its review of your annual comprehensive financial report. The grades awarded for each grading category are listed below, followed by comments and suggestions for improvement grouped by category.

Grading Category	Grade
101 - Cover, table of contents, and formatting	Proficient
102 - Introductory section	Proficient
103 - Report of the independent auditor	Proficient
104 - Management's discussion and analysis (MD&A)	Proficient
105 - Basic financial statements (preliminary considerations)	Proficient
106 - Government-wide financial statements	Proficient
107 - Fund financial statements (general considerations)	Proficient
108 - Governmental fund financial statements	Proficient
109 - Proprietary fund financial statements	Proficient
110 - Fiduciary fund financial statements	Not Applicable
111 - Summary of significant accounting policies (SSAP)	Proficient
112 - Note disclosure (other than the SSAP and pension-related disclosures)	Proficient
113 - Pension-related note disclosures	Proficient
114 - Required supplementary information (RSI)	Proficient
115 - Combining and individual fund information and other supplementary information	Proficient
118 - Statistical section	Proficient
119 - Other considerations	Proficient



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**City of Los Fresnos
Texas**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2022

Christopher P. Morill

Executive Director/CEO

City Council
520 E Ocean Blvd.
Los Fresnos, TX 78566

Meeting: 03/26/24 06:00 PM
Department: City Secretary
Category: Report
Prepared By: Jacqueline Moya
Initiator: Jacqueline Moya
Sponsors:

SCHEDULED

ACTION ITEM (ID # 5355)

DOC ID: 5355 A

**Consideration and ACTION to approve the Audit Report for
the 2022-2023 fiscal year.**

Representatives from Burton, McCumber & Longoria, LLP will be present to review the annual audit with you.

I recommend approval.