

**TOWN OF WESTLAKE**

**RESOLUTION NO. 25-27**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF WESTLAKE, TEXAS, AWARDING THE BID AND APPROVING THE FIRM OF MACIAS GINI & O'CONNELL LLP, PLLC TO PERFORM INDEPENDENT AUDITING SERVICES FOR A 3-YEAR PERIOD WITH THE OPTION OF 2 ADDITIONAL YEARS AND AUTHORIZING THE FINANCE DIRECTOR TO EXECUTE THE FY 2025 AND SUBSEQUENT YEARS' ENGAGEMENT LETTERS ON BEHALF OF THE TOWN OF WESTLAKE AND COMPONENT UNITS.**

**WHEREAS** Section 103.001 of the Local Government Code requires that a municipality shall have its records and accounts audited annually and shall have an annual financial statement prepared based on the audit; and

**WHEREAS** Section 103.002 of the Local Government Code requires that a municipality shall employ at its own expense a certified public accountant who is licensed in this state or a public accountant who holds a permit to practice from the Texas State Board of Public Accountancy to conduct the audit and to prepare the annual financial statements, and

**WHEREAS** Section 44.008 of the Texas Education Code requires that a school district shall have its records and accounts audited annually by a certified public accountant holding a permit from the Texas State Board of Public Accountancy and that the financial information must be submitted to the Texas Education Agency, and

**WHEREAS** the Town Council is committed to the financial stability of the Town of Westlake and Westlake Academy and feels it is in the best interest of the citizens to award the bid after a proposal analysis was completed and obtain the services of this firm to perform the Town's audits as set forth above; and,

**WHEREAS** the funds to facilitate the audits will be included in the FY 2025-2026 municipal and academic budgets, and the subsequent year's budgets as necessary.

**NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF WESTLAKE, TEXAS:**

**SECTION 1:** That all matters stated in the Recitals hereinabove are found to be true and correct and are incorporated herein by reference as if copied in their entirety.

**SECTION 2:** That the Town Council of the Town of Westlake does hereby award the recommended bid for auditing services and approves the firm of Macias Gini & O'Connell LLP to perform the independent audits of the Town of Westlake and Westlake Academy for FY2025-27, with a possible 2-year extension option, attached hereto as ***Exhibit "A"***; and further authorizes the Director of Finance to execute this agreement via engagement letter for FY2025, and noted subsequent years' letters, on behalf of the Town of Westlake and Westlake Academy. The component units will be responsible for executing their direct engagement letters.

**SECTION 3:** If any portion of this Resolution shall, for any reason, be declared invalid by any court of competent jurisdiction, such invalidity shall not affect the remaining provisions hereof and the Council hereby determines that it would have adopted this Resolution without the invalid provision.

**SECTION 4:** That this Resolution shall become effective from and after its date of passage.

**PASSED AND APPROVED ON THIS 15<sup>th</sup> DAY OF JULY 2025.**

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Kim Greaves, Mayor

ATTEST:

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Dianna Buchannan, Town Secretary

APPROVED AS TO FORM:

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Matthew C. G. Boyle, Town Attorney