



## Public Sector

For more than 40 years, Whitley Penn has provided audit, consulting, and other services for governmental entities. Our team provides audit services for more than 150 public sector entities. Our partners have been recognized for their experience and regularly conduct seminars on various governmental accounting, auditing, and financial reporting topics for the Texas Society of CPAs, other CPA firms, the Texas Association of School Business Officials, the Texas Association of Community College Business Officials, the Texas Municipal League, and the Government Finance Officers Association of Texas. Our experience provides us with a database of best practices that we can draw upon to provide our clients with the highest value in advice and recommendations. In addition to our years of experience, we also offer seminars and training involving the implementation of GASB pronouncements, the Uniform Guidance and other accounting, federal and statutory guidelines and procedures.

### Government Audit, Assurance and Attestation Services

- Audit of annual financial statements
- Federal and State Single Audits in accordance with the OMB Uniform Guidance and the State of Texas UGMS
- Preparation of Annual Comprehensive Financial Reports (ACFRs) and Annual Financial Reports (AFRs)
- Review of control environment, internal control structure and execution of controls
- Agreed-upon procedures for compliance and construction projects
- Fraud investigations

### Consulting and Advisory Services

- Construction Manager At-Risk Procedures
- Efficiency Audits in accordance HB 3, 86<sup>th</sup> Legislature
- Internal controls and best practices advisory services
- Technical assistance with the latest in governmental accounting and reporting
- Implementation of GASB Pronouncements
- Financial close - preparation for the financial statement audit