



Your auditors at Belt Harris Pechacek, LLP thank you in advance for your assistance in the audit of Seguin Independent School District (the "District")'s financial statements. Your input is invaluable with helping us to assess risk so that we can allocate our time appropriately. This will allow you to get the maximum value from your audit.

The questionnaire is designed to obtain information about nepotism in the employment of personnel, the existence of any financial interest by the governing body members and key employees in firms doing business with the District, and/or any fraud. The enclosed questionnaire relates to these items as they may apply during the *fiscal year ending June 30, 2023*.

We take responses seriously and we will follow up on the relevant items you have noted. Understandably, proper weight should be given to balance the fiduciary duty to note a concern, with the additional cost which is required in determining the material impact to the District. For any matters that take additional time to validate and determine, there will be an additional fee.

1. Are you related to anyone who is/was an employee of the District at any time during the year ending June 30, 2023? (1)

☒ YES
☐ NO

If you answered yes, please provide written details to the questions below:

A.) Name of employee: Kimberly Saunders

B.) Relationship to you: Sister

C.) Date of hire of employee: Unknown

D.) Date of your election to the board (or hire date of administrator): November 2018

E.) Employee's position held within the District: Teacher - Seguin High School

2. Did the District conduct business with companies in which you had a substantial business interest? (2)

☒ YES
☐ NO

If you answered yes, please provide written details to the questions below:

A.) Name of Company: Red Spoon Producers

B.) Relationship of company to you: Co-Owner

3. Are you aware of any allegations or actual instances of fraud that have occurred within the District during the year ending June 30, 2023?

☐ YES
☒ NO

If you answered yes, please provide written details to the questions below:

A.) Details of Fraud: _____

4. Are there any areas of concern to you related to the financial statements or internal controls used by the District during the year ending June 30, 2023?

☐ YES
☒ NO

If you answered yes, please provide written details to the questions below:

A.) Details of Concern: _____

By replying to this message, you are stating that the answers to the foregoing questions are correctly stated to the best of your knowledge and belief.

Date: 10/16/23

Print Name: Denise Cretenden

Signature: Denise Cretenden

Title: District 5 Trustee, Seguin ISD

Thank you again for your assistance.

Sincerely,



Belt Harris Pechacek, LLP
Certified Public Accountants

1 Generally, Chapter 573 of the Government Code prohibits you (acting in your capacity as a trustee) from appointing, confirming the appointment of, or voting for the appointment or confirmation of a person that is to be directly or indirectly compensated from public funds if that person is related to you by birth within the third degree or by marriage within the second degree. (The first degree includes: spouse, parent, or child of the trustee or spouse. The second degree includes: brother, sister, grandparent, or grandchild of the trustee or spouse. The third degree includes: great-grandparent, great-grandchild, aunt or uncle who is a sister or brother of a parent of the trustee or spouse, or a niece or nephew who is a child of a brother or sister of the trustee or spouse).

2 Chapter 171 of the Local Government Code defines substantial interest in a business as (1) the ownership of 10 percent or more of the voting stock of the business, or 10 percent or \$15,000 or more of the fair market value of the business; or (2) funds received by the trustee from the business entity exceed 10 percent of that person's gross income for the previous year; or (3) the trustee has a substantial interest in real property if the interest is an equitable or ownership interest with a fair market value of \$2,500 or more. (The trustee is considered to have a substantial interest if a relative within the first degree by consanguinity or affinity has a substantial interest as defined above.) The effect of this provision may be mitigated by the filing of an affidavit with the official record keeper of the Entity stating the nature and extent of his/her interest and by abstaining from discussion and voting on matters related to the purchase of goods and/or services from such businesses.

LOCAL GOVERNMENT OFFICER CONFLICTS DISCLOSURE STATEMENT

FORM CIS

(Instructions for completing and filing this form are provided on the next page.)

This questionnaire reflects changes made to the law by H.B. 23, 84th Leg., Regular Session.

This is the notice to the appropriate local governmental entity that the following local government officer has become aware of facts that require the officer to file this statement in accordance with Chapter 176, Local Government Code.

OFFICE USE ONLY

Date Received

1 Name of Local Government Officer

Denise Crettenden

2 Office Held

District 5 School Board of Trustees

3 Name of vendor described by Sections 176.001(7) and 176.003(a), Local Government Code

Red Spoon Productions

4 Description of the nature and extent of each employment or other business relationship and each family relationship with vendor named in item 3.

Self-General Partner - Red Spoon Productions

5 List gifts accepted by the local government officer and any family member, if aggregate value of the gifts accepted from vendor named in item 3 exceeds \$100 during the 12-month period described by Section 176.003(a)(2)(B).

Date Gift Accepted N/A Description of Gift N/A

Date Gift Accepted N/A Description of Gift N/A

Date Gift Accepted N/A Description of Gift N/A

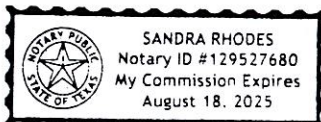
(attach additional forms as necessary)

6 SIGNATURE

I swear under penalty of perjury that the above statement is true and correct. I acknowledge that the disclosure applies to each family member (as defined by Section 176.001(2), Local Government Code) of this local government officer. I also acknowledge that this statement covers the 12-month period described by Section 176.003(a)(2)(B), Local Government Code.

Denise Crettenden

Signature of Local Government Officer



(1) Affidavit

Please complete either option below:

NOTARY STAMP / SEAL

Sworn to and subscribed before me by Denise Crettenden this the 28th day of November.

20 23, to certify which, witness my hand and seal of office.

Sandra Rhodes

~~Petra Nancy Ramirez~~

Sandra Rhodes ^{SR}

Notary Public

Signature of officer administering oath

Printed name of officer administering oath

Title of officer administering oath

OR

(2) Unsworn Declaration

My name is _____, and my date of birth is _____.

My address is _____.

(street)

(city)

(state)

(zip code)

(country)

Executed in _____ County, State of _____, on the _____ day of _____, 20____.

(month)

(year)

Signature of Local Government Officer (Declarant)

LOCAL GOVERNMENT OFFICER CONFLICTS DISCLOSURE STATEMENT

Section 176.003 of the Local Government Code requires certain local government officers to file this form. A "local government officer" is defined as a member of the governing body of a local governmental entity; a director, superintendent, administrator, president, or other person designated as the executive officer of a local governmental entity; or an agent of a local governmental entity who exercises discretion in the planning, recommending, selecting, or contracting of a vendor. This form is required to be filed with the records administrator of the local governmental entity not later than 5 p.m. on the seventh business day after the date on which the officer becomes aware of the facts that require the filing of this statement.

A local government officer commits an offense if the officer knowingly violates Section 176.003, Local Government Code. An offense under this section is a misdemeanor.

Refer to chapter 176 of the Local Government Code for detailed information regarding the requirement to file this form.

INSTRUCTIONS FOR COMPLETING THIS FORM

The following numbers correspond to the numbered boxes on the other side.

- 1. Name of Local Government Officer.** Enter the name of the local government officer filing this statement.
- 2. Office Held.** Enter the name of the office held by the local government officer filing this statement.
- 3. Name of vendor described by Sections 176.001(7) and 176.003(a), Local Government Code.** Enter the name of the vendor described by Section 176.001(7), Local Government Code, if the vendor: a) has an employment or other business relationship with the local government officer or a family member of the officer as described by Section 176.003(a)(2)(A), Local Government Code; b) has given to the local government officer or a family member of the officer one or more gifts as described by Section 176.003(a)(2)(B), Local Government Code; or c) has a family relationship with the local government officer as defined by Section 176.001(2-a), Local Government Code.
- 4. Description of the nature and extent of each employment or other business relationship and each family relationship with vendor named in item 3.** Describe the nature and extent of the employment or other business relationship the vendor has with the local government officer or a family member of the officer as described by Section 176.003(a)(2)(A), Local Government Code, and each family relationship the vendor has with the local government officer as defined by Section 176.001(2-a), Local Government Code.
- 5. List gifts accepted, if the aggregate value of the gifts accepted from vendor named in item 3 exceeds \$100.** List gifts accepted during the 12-month period (described by Section 176.003(a)(2)(B), Local Government Code) by the local government officer or family member of the officer from the vendor named in item 3 that in the aggregate exceed \$100 in value.
- 6. Signature.** Signature of local government officer. Complete this section after you finish the rest of this report. You have the option to either: (1) take the completed form to a notary public where you will sign above the first line that says "Signature of Local Government Officer" (an electronic signature is not acceptable) and your signature will be notarized, or (2) sign above both lines that say "Signature of Local Government Officer (Declarant)" (an electronic signature is not acceptable), and fill out the unsworn declaration section.

Local Government Code § 176.001(2-a): "Family relationship" means a relationship between a person and another person within the third degree by consanguinity or the second degree by affinity, as those terms are defined by Subchapter B, Chapter 573, Government Code.

Local Government Code § 176.003(a)(2)(A):

- (a) A local government officer shall file a conflicts disclosure statement with respect to a vendor if:

- (2) the vendor:

(A) has an employment or other business relationship with the local government officer or a family member of the officer that results in the officer or family member receiving taxable income, other than investment income, that exceeds \$2,500 during the 12-month period preceding the date that the officer becomes aware that:

- (i) a contract between the local governmental entity and vendor has been executed; or
- (ii) the local governmental entity is considering entering into a contract with the vendor.

**AFFIDAVIT DISCLOSING SUBSTANTIAL INTEREST IN A
BUSINESS ENTITY OR REAL PROPERTY**

STATE OF TEXAS

COUNTY OF GUADALUPE _____(name)

I, Denise Crettenden _____(name), as a local public official of
Seguin Independent School District _____(name), make this affidavit and on my
oath state the following:

1. ☐ I, or a person(s) related to me in the first degree, do not have a substantial interest in:
- (a) any business entity, as those terms are defined in Local Government Code Sections 171.001-.002, that would experience a special economic effect distinguishable from its effect on the public by a vote or decision of the Board.

AND

- (b) any real property for which it is reasonably foreseeable that the Board's action or my action will have a special economic effect on the value of the property distinguishable from its effect on the public.
2. I, or a person(s) related to me in the first degree, have a substantial interest in:
- ☒ a business entity, as those terms are defined in Local Government Code Sections 171.001-.002, that would experience a special economic effect distinguishable from its effect on the public by a vote or decision of the Board.

OR

- ☐ real property for which it is reasonably foreseeable that the Board's action or my action will have a special economic effect on the value of the property distinguishable from its effect on the public.

3. The business entity or real property is
Red Spoon Productions
(name/address of business or description of property).
- I ("I" or name of relative and relationship) (have)(has) a
substantial interest in this business entity or real property as follows:

(Check all that apply.)

- ☒ Ownership of ten percent or more of the voting stock or shares of the business entity.
- ☒ Ownership of ten percent or more of the fair market value of the business entity.
- ☒ Ownership of \$15,000 or more of the fair market value of the business entity.
- ☒ Funds received from the business entity exceed ten percent of _____(my, her, his) gross income for the previous year.
- ☐ Real property is involved and _____(I, she, he) (have)(has) an equitable or legal ownership with a fair market value of \$2,500 or more.

ETHICS
CONFLICT OF INTEREST DISCLOSURES

4. The statements in this affidavit are based on my personal knowledge and are true and correct.
5. Upon the filing of this affidavit with the Board's official record keeper, I affirm that I will abstain from participation in any decision involving this business entity or real property, unless permitted according to Local Government Code 171.004(c).

Signed: 11/28/23 (date)

Signature of official: Dennis C. Kelly

Title: District 5 School Board Trustee

STATE OF TEXAS
COUNTY OF GUADALUPE (name)

Sworn to and subscribed before me on this 28th (date) day of
November (month), 2023 (year).

Sandra Rhodes, Notary Public, State of Texas

