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PRESS RELEASE OF ACUITY CxO REPORT *Analysis of allegations made by Anne Smith*

May 18, 2026

Today the Aransas County Navigation District is releasing the report of an independent investigation of certain statements by employee Anne Smith, including allegations about the ACND's financial records and accounting system.

Ms. Smith's allegations are contained in a 35-page November 2025 statement, which Ms. Smith states she prepared upon instructions from former Executive Director Joshua Nguyen.

This investigation was conducted by Bob Roe, of Acuity CxO, a Certified Public Accountant who is also an expert in financial forensics. Mr. Roe's credentials include CPA/CFF/CGMA/CRFAC. The ACND is making the full report available to the public.

The events and circumstances alleged by Ms. Smith occurred more than 3 years ago and most of them had already been investigated or considered and found to be without merit or not material.

However, as the allegations have been renewed and compiled into a new statement, the ACND Commission decided to put this matter to rest with a new and independent study.

Three months ago, the ACND Commission hired Mr. Roe to investigate and report on the allegations. He was given full authority to investigate all statements, including the alleged accounting and financial reporting irregularities, system operations, and the actions of accounting personnel and other ACND employees and commissioners.

Among the key findings by Mr. Roe are the following:

1. Mr. Roe disagrees with Ms. Smith's portrayal of the ACND as a dysfunctional organization that lacks accountability, effective leadership or organization.
2. He characterizes Ms. Smith's 35-page document as a listing of her personal grievances with claims that are either inaccurate, incomplete, mischaracterized or otherwise misconstrued.



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3. Contrary to the Smith allegation, the ACND did NOT maintain two sets of books. Further, Ms. Smith stated to Mr. Roe that there were not two sets of books; she merely had not understood the relationship between certain records.
4. The Smith statement alleges that the ACND books contained \$2.7 million in errors, which she assisted in correcting. Mr. Roe found that these items were NOT errors or fraudulent and that there was no misappropriation of the district's assets. We note that Ms. Smith did not allege that there was money missing and Mr. Roe confirmed that NO MONEY WAS MISSING. In contrast, the 2022 audit showed adjustments resulting in a positive credit to the District in the amount of \$901,757.
5. The ACND did not have 16 years of fraudulent or false audits, as alleged by the Smith Statement. Mr. Roe found that the past audits were valid and were conducted in compliance with the applicable auditing standards.
6. There were no fraudulent bank accounts as alleged by Ms. Smith. The records to which she referred were not bank accounts but were proper internal accounts.
7. The District did not fraudulently respond to an Open Records Request. Mr. Roe found that the District did not have some information in the format requested and attempted to create the requested format.
8. The Smith statement alleges that a District employee improperly used a District credit card for personal use. Mr. Roe concluded that this claim is true but incomplete since it omits the fact that the employee reimbursed the ACND for the personal use. We note also that the Commission already had this matter investigated in 2024 by attorney Alan Ozuna, who concluded that the employee did not seek to enrich herself at the District's expense but rather made a mistake, partially due to illness.
9. Ms. Smith alleges that, in connection with a public information request, former Executive Director Keith Barrett instructed her to "erase the computer server." Mr. Roe found that Mr. Barrett denies making this statement and notes that Mr. Barrett was aware that erasing the computer server would not have eliminated the accounting records, which were backed up off-site. Mr. Roe found that the information was not erased.

Mr. Roe's report provides greater detail on these and other allegations such as Ms. Smith's claim of improper termination by an ACND commissioner, her description of a hostile work environment, and a claim that she was retaliated against for disclosing alleged fraud, which is not supported by the record.

The District has made great progress in recent years to modernize and improve its accounting systems and procedures. In 2022 the District hired an independent accounting



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advisor to help upgrade existing procedures and train staff. It has also hired a new outside auditor, which gave the ACND a clean audit for 2022. The ACND expects the same results for the 2023 audit and anticipates the audits for 2024 and 2025 will be completed by the end of 2026.

As part of its commitment to full disclosure in all financial matters, the ACND is making Mr. Roe's full report available by written or emailed request to Janine@acnd.org. A written request can be mailed to ACND, 911 Navigation Circle, Rockport, TX 78382.

For more information about ACND and other related projects, please contact:

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About the ACND

The Texas Constitution authorizes the Aransas County Navigation District, which exists to conserve and develop natural resources, including the navigation of inland and coastal waterways, the surface and submerged land deeded to it by letters of patent and acts of the Texas Legislature, and all other land and water resources acquired for the benefit of the citizens of Aransas County. Please visit the ACND website at www.ACND.org.

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