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CERTIFIED PUBLIC ACCOUNTANTS
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MEMBERS OF
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
TEXAS SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

TELEPHONE
(903) 693-8522

August 6, 2015

To The Honorable Members
Of The Commissioners' Court
Of Panola County, Texas

Dear Sirs:

This letter is to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide.

We will perform the following services.

1. We will compile, from information you provide, the "Chapter 59 Asset Forfeiture Report" for the Panola County Sheriff's Office and the Panola County Constables' Offices for January 1, 2015 to December 31, 2015, to be included in the form prescribed by the Office of the Attorney General-Criminal Law Enforcement Division of the State of Texas and issue an accountant's report thereon in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Public Accountants.

The objective of a compilation is to assist you in presenting financial information in the form of financial statements. We will utilize information that is your representation without undertaking to obtain or provide any assurance that there are not material modifications that should be made to the financial statements for them to be in conformity with the requirements prescribed by the Office of the Attorney General-Criminal Law Enforcement Division of the State of Texas.

You are responsible for –

- a. the preparation and fair presentation of the financial statements in accordance with the requirements prescribed by the Office of the Attorney General-Criminal Law Enforcement Division of the State of Texas
- b. designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements
- c. preventing and detecting fraud.
- d. identifying and ensuring that the company complies with the laws and regulations applicable to its activities.
- e. making all financial records and related information available to us and for the accuracy and completeness of that information.

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We will conduct our compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation differs significantly from a review or an audit of financial statements. A compilation does not contemplate performing inquiry, analytical procedures, or other procedures performed in a review. Additionally, a compilation does not contemplate obtaining an understanding of the entity's internal control; assessing fraud risk, testing accounting records by obtaining sufficient appropriate audit evidence through inspection, observation, confirmation, or the examination of source documents (for example, cancelled checks or bank images); or other procedures ordinarily performed in an audit. Accordingly, we will not express an opinion or provide any assurance regarding the financial statements being compiled.

Our engagement cannot be relied upon to disclose errors, fraud, or illegal acts. However, we will inform the appropriate level of management of any material errors, and of any evidence or information that comes to our attention during the performance of our compilation procedures that fraud may have occurred. In addition, we will report to you any evidence or information that comes to our attention during the performance of our compilation procedures regarding illegal acts that may have occurred, unless they are clearly inconsequential. We have no responsibility to identify and communicate deficiencies in your internal control as part of this engagement.

If, for any reason, we are unable to complete the compilation of your financial statements, we will not issue a report on such statements as a result of the engagement.

You are responsible for assuming all management responsibilities, and for overseeing any bookkeeping services or other services we provide by designating an individual who possesses suitable skills, knowledge, or experience to oversee any bookkeeping services or other services we provide. In addition, you are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

Rachael Payne is the engagement partner and is responsible for supervising the engagement and signing the report.

We estimate that our fees for these services will be approximately \$1,650. We will begin work on the Panola County Sheriff's and the Panola County Constables' accounts after December 31, 2015, and will conclude no later than February 28, 2016. We will be pleased to discuss this letter with you at any time.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,

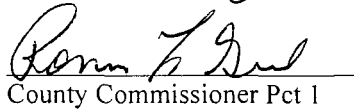
Robinson & Payne

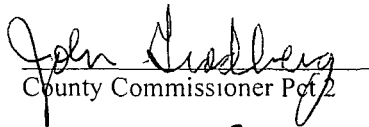
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Acknowledged:


County Judge 8-10-15
Date


County Commissioner Pct 1 8-10-15
Date


County Commissioner Pct 2 8-10-15
Date


County Commissioner Pct 3 8-10-15
Date


County Commissioner Pct 4 8-10-15
Date