

**ROBINSON & PAYNE, PLLC**  
CERTIFIED PUBLIC ACCOUNTANTS  
325 WEST SABINE ST, STE 8  
CARTHAGE, TEXAS 75633

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

TELEPHONE  
(903) 693-8522

March 22, 2016

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

Gentlemen:

We are pleased to confirm our understanding of the nature and limitations of the services we are to provide for Panola County, Texas in connection with the preparation of the comprehensive annual financial report (CAFR) for the year ending December 31, 2015.

We will apply the agreed-upon procedures which Panola County, Texas has specified below, related to the other post-employment benefits and fiduciary fund financial information, for the year ended December 31, 2015. This engagement is solely to assist Panola County, Texas for the purpose specified below. Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. If, for any reason, we are unable to complete the procedures, we will describe any restrictions on the performance of the procedures in our report, or we will not issue a report as a result of this engagement.

We will prepare the financial statement information applicable to the Panola County Retiree Health Benefits Trust Fund in a manner so that it can be submitted to the County's independent auditor for inclusion in the County's fiduciary fund section of its comprehensive annual financial report (CAFR).

We will prepare a footnote on other post-employment benefits. This footnote will include such information as a description of the Panola County Retiree Health Benefit Trust (RHBT); the annual other post-employment benefit (OPEB) cost and net OPEB obligations; trend information of the RHBT for the last three years; funding policy; actuarial methods and assumptions; and the funded status of the RHBT at December 31, 2015. This footnote will be submitted to the independent auditor for inclusion in the CAFR.

We will prepare the required supplementary information applicable to the OPEB plan to include a schedule of funding progress and notes to the schedule of funding progress.

The above information will be prepared in a manner to meet the requirements of the Governmental Accounting Standards Board. The actual documents, summaries and narratives associated with the work will be submitted to the County Auditor, or at his request, directly to the independent auditor of the County.

Because the agreed-upon procedures described above do not constitute an examination, we will not express an opinion the information related to the other post-employment benefits and fiduciary fund financial information of Panola County, Texas. In addition, we have no obligation to perform any procedures beyond those listed below.

We will submit a report listing the procedures performed in our findings. This report is intended solely for the use of Panola County, Texas, and should not be used by anyone other than these specified parties. Our report will contain a paragraph indicated that had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

March 22, 2016  
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You are responsible for the presentation of the financial statement information applicable to the Panola County Retiree Health Benefits Trust Fund. You are responsible for assuming all management responsibilities and overseeing our services by designating an individual, Sidney Burns, County Auditor, who possesses suitable skill, knowledge, and experience. In addition, you are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for the results of such services.

Jackie Robinson is the engagement partner and is responsible for supervising the engagement and signing the report.

This work will involve working closely with the County Auditor's office and the consultant employed by the County to perform an actuarial study of the funded progress of the plan. Work on this project will begin as soon as the consultant's actuarial study is available and is expected to be completed in sufficient time for inclusion in the CAFR in time for the independent auditor's presentation of its audit report to the Commissioners' Court.

We estimate that our fees for these services will be approximately \$1,600. This fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement.

We appreciate the opportunity to assist 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. If the need for additional services arises, our agreement with you will need to be revised. It is customary for us to enumerate these revisions in an addendum to this letter.

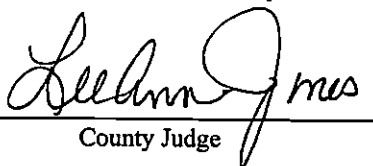
Sincerely,

*Robinson & Payne*

Robinson & Payne, PLLC  
Certified Public Accountants

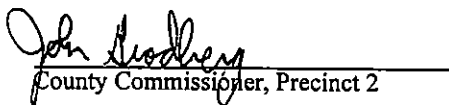
TO: Robinson & Payne, PLLC  
Certified Public Accountants

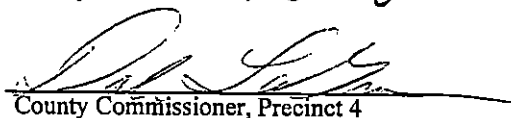
The services described in this letter are in accordance with our requirements and are acceptable to us.

  
County Judge

  
County Commissioner, Precinct 1

  
County Commissioner, Precinct 3

  
County Commissioner, Precinct 2

  
County Commissioner, Precinct 4

# CERTIFICATE OF INTERESTED PARTIES

FORM 1295

1 of 1

Complete Nos. 1 - 4 and 6 if there are interested parties.  
Complete Nos. 1, 2, 3, 5, and 6 if there are no interested parties.

## OFFICE USE ONLY CERTIFICATION OF FILING

**1 Name of business entity filing form, and the city, state and country of the business entity's place of business.**

Robinson & Payne PLLC  
Carthage, TX United States

Certificate Number:  
2016-49499

Date Filed:  
05/04/2016

**2 Name of governmental entity or state agency that is a party to the contract for which the form is being filed.**

County of Panola

Date Acknowledged:

**3 Provide the identification number used by the governmental entity or state agency to track or identify the contract, and provide a description of the services, goods, or other property to be provided under the contract.**

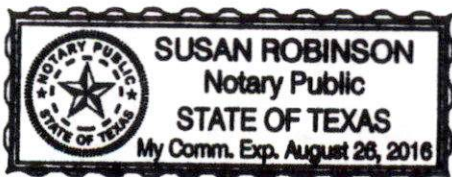
2016-32  
Accounting and audit services

4	Name of Interested Party	City, State, Country (place of business)	Nature of interest (check applicable)	
			Controlling	Intermediary
	Robinson, Jackie	Carthage, TX United States	X	
	Payne, Rachael	Carthage, TX United States	X	

5 Check only if there is NO Interested Party.

**6 AFFIDAVIT**

I swear, or affirm, under penalty of perjury, that the above disclosure is true and correct.



*Rachael Payne*

Signature of authorized agent of contracting business entity

AFFIX NOTARY STAMP / SEAL ABOVE

Sworn to and subscribed before me, by the said Rachael Payne, this the 27<sup>th</sup> day of June, 2016, to certify which, witness my hand and seal of office.

*Susan Robinson*

Signature of officer administering oath

Susan Robinson

Printed name of officer administering oath

Notary Public

Title of officer administering oath