

ROBINSON & PAYNE, PLLC

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

TELEPHONE
(903) 693-8522

August 3, 2017

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

We are pleased to confirm our understanding of the services we are to provide for the fiscal year ended August 31, 2017

We will prepare the Chapter 59 Asset Forfeiture Report for the Panola County Criminal District Attorney's Office for September 1, 2016 to August 31, 2017, and perform a compilation engagement with respect to that report

Our Responsibilities

The objective of our engagement is to –

1. prepare the Chapter 59 Asset Forfeiture Report in accordance with the format prescribed by the Office of the Attorney General – Criminal Law Enforcement Division of the State of Texas based on information provided by you and in accordance with accounting principles generally accepted in the United States of America, and
2. apply accounting and financial reporting expertise to assist you in the preparation of the Chapter 59 Asset Forfeiture Report undertaking to obtain or provide any assurance that there are no material modifications that should be made to the report in order for them to be in accordance with the format prescribed by the Office of the Attorney General – Criminal Law Enforcement Division of the State of Texas and accounting principles generally accepted in the United States of America

We will conduct our compilation engagement in accordance with Statements on Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the applicable professional standards, including the AICPA's Code of Professional Conduct and its ethical principles of integrity, objectivity, professional competence, and due care, when preparing the Chapter 59 Asset Forfeiture Report and performing the compilation engagement.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion or a conclusion nor provide any assurance on the Chapter 59 Asset Forfeiture Report.

Our engagement cannot be relied upon to identify or disclose any misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the Panola County Criminal District Attorney's Office or noncompliance with laws and regulations.

We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities

Your Responsibilities

The engagement to be performed is conducted on the basis that you acknowledge and understand that our role is to prepare the Chapter 59 Asset Forfeiture Report in accordance with the format prescribed by the Office of the Attorney General-Criminal Law Enforcement Division of the State of Texas and accounting principles generally accepted in the United States of America and assist you in the presentation of the Chapter 59 Asset Forfeiture Report in accordance with the format prescribed by the Office of the Attorney General-Criminal Law Enforcement Division of the State of Texas and accounting principles generally accepted in the United States of America

You have the following overall responsibilities that are fundamental to our undertaking the engagement in accordance with SSARS.

- 1 The selection of the format prescribed by the Office of the Attorney General-Criminal Law Enforcement Division of the State of Texas and accounting principles generally accepted in the United States of America as the financial reporting framework to be applied in the preparation of the Chapter 59 Asset Forfeiture Report.
- 2 The preparation and fair presentation of the Chapter 59 Asset Forfeiture Report in accordance with the format prescribed by the Office of the Attorney General-Criminal Law Enforcement Division of the State of Texas and accounting principles generally accepted in the United States of America
3. The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Chapter 59 Asset Forfeiture Report.
- 4 The prevention and detection of fraud.
5. To ensure that the Panola County Criminal District Attorney's Office complies with the laws and regulations applicable to its activities.
6. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement
- 7 To provide us with –
 - access to all information of which you are aware that is relevant to the fair presentation of the Chapter 59 Asset Forfeiture Report, such as records, documentation, and other matters
 - additional information that we may request from you for the purpose of the compilation engagement.
 - unrestricted access to persons within the Panola County Criminal District Attorney's Office of whom we determine it necessary to make inquiries

You are also responsible for all management decisions and responsibilities and for designating an individual with suitable skills, knowledge, and experience to oversee our services and the preparation of the Chapter 59 Asset Forfeiture Report. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

Our Report

As part of the engagement, we will issue a report that will state that we did not audit or review the Chapter 59 Asset Forfeiture Report and that, accordingly, we do not express an opinion, a conclusion, or provide any assurance on the report. If, for any reason, we are unable to complete the compilation of the Chapter 59 Asset Forfeiture Report, we will not issue a report as a result of this engagement

Our report will disclose that the Chapter 59 Asset Forfeiture Report is presented in a prescribed form in accordance with the requirements of the Office of the Attorney General-Criminal Law Enforcement Division of the State of Texas and is not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

You agree to include our accountant's compilation report in any document containing the Chapter 59 Asset Forfeiture Report that indicates that we have performed a compilation engagement on such report and, prior to the inclusion of the report, ask our permission to do so

Other Relevant Information

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 District Attorney's accounts after August 31, 2017, and will conclude no later than October 30, 2017. We will be pleased to discuss this letter with you at any time

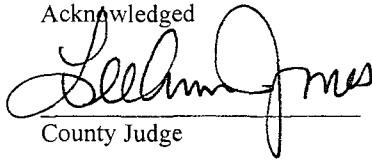
You agree to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to us.

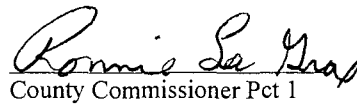
We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return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


Sincerely,

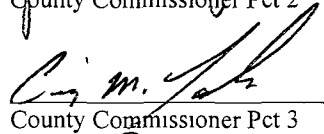
Robinson & Payne
Robinson & Payne, PLLC
Certified Public Accountants


Acknowledged


County Judge 8-14-17
Date


County Commissioner Pct 1 8-14-17
Date


County Commissioner Pct 2 8-14-17
Date


County Commissioner Pct 3 8-14-17
Date


County Commissioner Pct 4 8-14-17
Date