

# Rachael Payne, CPA, PLLC

## Certified Public Accountant

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July 7, 2021

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

I am pleased to confirm my acceptance and understanding of the services I am to provide for the year ended August 31, 2021.

You have requested that I prepare the Chapter 59 Asset Forfeiture Report for the Panola County Criminal District Attorney's Office for the year ended August 31, 2021.

### **My Responsibilities**

The objective of my engagement 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 based on information provided by you and in accordance with accounting principles generally accepted in the United States of America. I will conduct my 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 AICPA's *Code of Professional Conduct*, including the ethical principles of integrity, objectivity, professional competence, and due care.

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

My 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 District Attorney's Office, or noncompliance with laws and regulations

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

### **Management Responsibilities**

The engagement to be performed is conducted on the basis that you acknowledge and understand that my role is the preparation 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. Management has the following overall responsibilities that are fundamental to my undertaking the engagement to prepare your Chapter 59 Asset Forfeiture Report 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 design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Chapter 59 Asset Forfeiture Report that is free from material misstatement, whether due to fraud or error.
3. The prevention and detection of fraud.
4. To ensure that the Panola County District Attorney's Office complies with the laws and regulations applicable to their activities.
5. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to me for the engagement to prepare the Chapter 59 Asset Forfeiture Report.
6. To provide me with –
  - access to all information of which you are aware that is relevant to the preparation and presentation of the Chapter 59 Asset Forfeiture Report, such as records, documentation, and other matters.
  - additional information that I may request from you for the purpose of the preparation engagement.
  - unrestricted access to persons within the Panola County District Attorney's Office with whom I determine it necessary to communicate.

The Chapter 59 Asset Forfeiture Report will not be accompanied by a report. However, you agree that the Chapter 59 Asset Forfeiture Report will clearly indicate that no assurance is provided on them.

#### **Other Relevant Information**

I estimate that my fees for these services will be approximately \$1,750. I will begin work on the Panola County District Attorney's Office's accounts after August 31, 2021, and will conclude no later than October 30, 2021. I will be pleased to discuss this letter with you at any time.

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

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

Very truly yours,

*Rachael Payne*

Rachael Payne, CPA, PLLC  
Certified Public Accountant

Acknowledged:

Absent                      7-20-2021  
County Judge                      Date

Billy Alfano                      7-20-2021  
County Commissioner Pct 1                      Date

[Signature]                      7-20-2021  
County Commissioner Pct 2                      Date

Absent                      7-20-2021  
County Commissioner Pct 3                      Date

[Signature]                      7-20-2021  
County Commissioner Pct 4                      Date