February 26, 2025

Snow Garrett Williams
1207 Santa Fe Drive
Weatherford, Texas 76086

This representation letter is provided in connection with your audit of the financial statements of Texas Juvenile Justice Department Grant Funds of Jack and Wise Counties, Texas (Department), which comprise the respective financial position of the grant funds as of August 31, 2024, and the respective changes in financial position for the year then ended, and the disclosures (collectively, the "financial statements"), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with the basis of the financial reporting provisions of the Texas Juvenile Justice Department (TJJD), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Certain representations in this letter are described as being limited to matters that are material. Items are considered to be material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of February 26, 2025, the following representations made to you during your audit.

Financial Statements

1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated May 30, 2024, including our responsibility for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions of the TJJD, which is a basis of accounting other than accounting principles generally accepted in the United States of America, and for preparation of the supplementary information in accordance with the applicable criteria
2) The financial statements referred to above are fairly presented in conformity with the other comprehensive basis of accounting described above.
3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5) There are no known related-party relationships or transactions that need to be accounted for or disclosed in accordance with the other comprehensive basis of accounting described above.
6) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements or in the schedule of findings and questioned costs.

7) We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the Department's accounts.

8) Guarantees, whether written or oral, under which the Department is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

9) We have provided you with:

   a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.

   b) Additional information that you have requested from us for the purpose of the audit.

   c) Unrestricted access to persons within the Department from whom you determined it necessary to obtain audit evidence.

   d) Minutes of the meetings of the Department or summaries of actions of recent meetings for which minutes have not yet been prepared.

10) All material transactions have been recorded in the accounting records and are reflected in the financial statements.

11) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

12) We have no knowledge of any fraud or suspected fraud that affects the Department and involves:

- Management,
- Employees who have significant roles in internal control, or
- Others where the fraud could have a material effect on the financial statements.

13) We have no knowledge of any allegations of fraud or suspected fraud affecting the Department's financial statements communicated by employees, former employees, regulators, or others.

14) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing the financial statements.

15) We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.

16) We have disclosed to you the names of the Department's related parties and all the related party relationships and transactions, including any side agreements.

Government-specific

17) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

18) We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.

19) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.

20) The Department has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, and fund balance.

21) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.

22) We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.

23) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.

24) As part of your audit, you assisted with preparation of the financial statements and disclosures. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures.

25) The Department has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

26) The Department has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

27) The financial statements properly classify all funds and activities.

28) Expenses have been appropriately classified in or allocated to the grant programs in the statement of revenues, expenditures, and changes in fund balance, and allocations have been made on a reasonable basis.

29) Revenues are appropriately classified in the statement of revenue, expenditures, and changes in fund balance.

30) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

31) Deposits and investment securities and derivative instrument transactions are properly classified as to risk and are properly disclosed.

32) With respect to the accompanying financial information listed as supplementary information in the table of contents:

    a) We acknowledge our responsibility for presenting the supplementary information in accordance with the other comprehensive basis of accounting described in the first paragraph, and we believe the information, including its form and content, is fairly presented in accordance the other comprehensive basis of accounting described in the first paragraph. The methods of measurement and presentation of the information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

    b) If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the

33) General Financial Assurances: The Department has complied with the TJJD general accounting rules, procedures, and assurances requirements noted in the State Financial Assistance Contract and General Grant Requirements 2023 – 2025 Biennium, Article VIII Section (I) Financial Assurances.

34) Financial Match Requirements: We certify that the amount of local or county funds expended for juvenile services is at least equal to or greater than the amount spent in the 2022 county fiscal year, excluding construction and capital outlay expenses, per the State Financial Assistance Contract, Article VIII, Section (D) Financial Match Requirements.

35) Title IV-E Assurances: The Department has complied with the TJJD general assurances and the individual assurances from Title IV-E Federal Foster Care Reimbursement Program Requirements Section IV, 4.2.1, Financial Assurances.

Signature:_____ Signature: _____

Title:_____ Title:_____