

MWH GROUP
CERTIFIED PUBLIC ACCOUNTANTS
CONSULTANTS

September 12, 2024

Honorable Judge and Members of the Commissioners Court
Jack County, Texas

This letter is to confirm our understanding of the terms and objectives of our engagement to provide general ledger accounting and consulting for the fiscal year ended September 30, 2021.

You have asked our firm to provide you with limited consulting services to assist you in the accounting and reconciliation of certain key operating accounts and controls related to the operations of the County. More specifically, we will center our assistance on the following areas:

- Cash accounts (including bank reconciliation assistance),
- Controls over recording financial information,
- Recordkeeping,
- Fixed assets schedules,
- Debt and notes payable,
- Revenues and receivables, and
- Inter-fund accounts.

We will interview personnel within each department to determine their involvement in the reconciliation process and to gain an understanding of the system. We will also gather various documents related to the system to see how information is being processed through the system. As part of our engagement, we may need to consult directly with the software provider and this will be directed through a Jack County employee. Training will also be provided to Jack County personnel to help ensure that the accounts remained reconciled and an appropriate process is implemented.

In performing our engagement, we will be relying on the accuracy and reliability of information provided by Jack County personnel. We will not audit, examine, or review the information. Please also note that our engagement cannot be relied on to disclose errors, fraud, or other illegal acts that may exist. The procedures we perform in our engagement will be heavily influenced by the representations that we receive from Jack County personnel. Accordingly, false representations could cause inaccurate findings and, therefore, inappropriate recommendations may be developed and critical recommendations may go unidentified. By signing this agreement, you indicate you understand and accept responsibility for the accuracy and completeness of the information provided to us by Jack County personnel.

Any recommendations we provide will be based on the continuing commitment of management. You will, of course, be free to follow or to disregard, in whole or in part, any recommendations we may make. You will be responsible for any and all decisions regarding implementation of the recommendations.

Our fees for this work will be at our regular hourly rates for the individuals involved plus out-of-pocket expenses, not to exceed \$15,500. Payment for services is due when rendered and interim billings may be submitted as work progresses and expenses are incurred. Billings become delinquent if not paid within 30 days of the invoice date. If billings are past due in excess of 30 days, we may stop all work until your account is brought current or withdraw from this engagement. Jack County acknowledges and agrees that we are not required to continue work in the event of Jack County's failure to pay on a timely basis for services rendered as required by this engagement letter. Jack County further acknowledges and agrees that in the event we stop work or withdraw from this engagement as

a result of Jack County's failure to pay on a timely basis for services rendered as required by this engagement letter, we shall not be liable for any damages that occur as a result of our ceasing to render services.

It is our policy to keep records related to this engagement for seven years. However, MWH Group, P.C. does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies. By your signature below, you acknowledge and agree that upon the expiration of the seven-year period, MWH Group, P.C. shall be free to destroy our records related to this engagement.

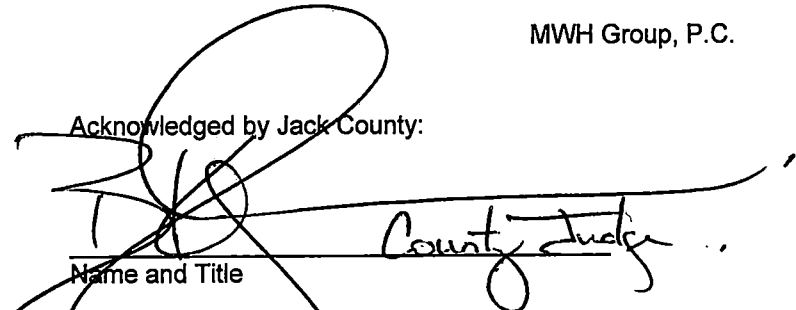
If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties. In agreeing to arbitration, we both acknowledge that, in the event of a dispute over fees charged by the accountant, each of us is giving up the right to have the dispute decided in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution. The prevailing party shall be entitled to an award of reasonable attorneys' fees and costs incurred in connection with the arbitration of the dispute in an amount to be determined by the arbitrator.

If this letter correctly sets forth your understanding of the terms and objectives of the engagement, please so indicate by signing in the space provided below.

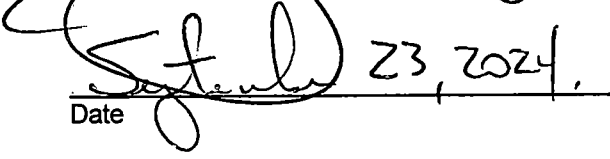
MWH Group, P.C.

MWH Group, P.C.

Acknowledged by Jack County:



Name and Title *County Judge*



Date *September 23, 2024*

FILED FOR RECORD

_____ O'CLOCK _____ M

SEP 23 2024

VANESSA JAMES, County Clerk
JACK COUNTY, TEXAS

BY _____ DEPUTY