

Addendum to Engagement Letter Dated February 18, 2022

April 3, 2024

The Honorable Sydney Murphy, County Judge
Polk County
101 W. Church Street, Suite 300
Livingston, Texas 77351-3246

We are currently engaged to audit Polk County (the "County"), Texas's financial statements for fiscal years ending September 30, 2022, and September 30, 2023. Our proposed scope of services did not include a state single audit, nor did it appear these services were necessary. A state single audit is required when grant funds that originated from the State of Texas (this does not include federal monies passed through the State) over \$750,000 are expended. State single audit fees vary based on the number of major programs as defined by the *State of Texas Single Audit Circular*.

We will conduct our audit in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State of Texas Single Audit Circular*. Those standards, the Uniform Guidance, and the *State of Texas Single Audit Circular* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal and state program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

Our fees to perform the state single audit will be equal to the federal single audit fees in the original engagement letter. Please see fee structure below:

	<u>2023</u>
State Single Audit-Base Fee	\$ 4,655
State Single Audit-Per Major Program	\$ 5,895

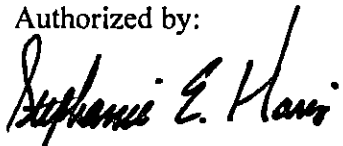
We appreciate the opportunity to serve the County. If you have any questions regarding the need for this addendum, please contact us via phone or email. Upon approval, please sign and return this letter to us at your earliest convenience.

AUDITING TEXAS GOVERNMENTS WITH EXCELLENCE

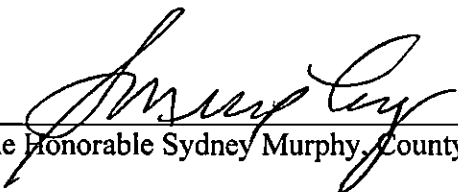
Sincerely,

Belt Harris Pechacek, LLLP
Certified Public Accountants

Authorized by:



Stephanie E. Harris, CPA, CGMA
Partner



The Honorable Sydney Murphy, County Judge

April 12, 2024

Date