

**COMMISSIONERS' COURT
SPECIAL MEETING
MAY 28, 1996**

BE IT REMEMBERED THAT THE TITUS COUNTY COMMISSIONERS' COURT met in *Special Session* on Tuesday, May 28, 1996, in the Titus County Courtroom with the following members present:

DANNY P. CROOKSCOUNTY JUDGE
MIKE PRICECOMMISSIONER PRECINCT 1
MIKE FIELDSCOMMISSIONER PRECINCT 2
J. W. TERRELL, JR.COMMISSIONER PRECINCT 3
THOMAS E. HOCKADAYCOMMISSIONER PRECINCT 4
JEAN CROVERDEPUTY COUNTY CLERK

ABSENT: NONE

PUBLIC AND COUNTY OFFICIALS ATTENDING MEETING:

CARL JOHNSON, AUDITOR
GENE ALEXANDER, JUSTICE OF THE PEACE PRECINCT 2

STEVE AGAN	ELMER PATTON
BILL THOMPSON	ANN RUNDLE
MIKE ROSS	

**IN THE MATTER OF
APPROVING AGREEMENT FOR
AUDIT OF FINANCIAL STATEMENTS**

Motion was made by Commissioner J. W. Terrell, Jr. and seconded by Commissioner Thomas E. Hockaday to approve the agreement for audit of financial statements by the firm of Oakerson, Arnold, Walker & Company. Motion carried unanimously. *SEE ATTACHMENT "A"*

IN THE MATTER OF
APPROVING BUDGET AMENDMENTS

Auditor, Carl Johnson said, "I have only one amendment. It is for \$750.00 request by Justice of the Peace, Precinct 2, Gene Alexander for office supplies."

Commissioner Mike Fields asked, "Does Judge Alexander not have any D. C. Funds to take care of this? I was under the impression office supplies were to come out of the Justice of Peace Defensive Driving Fees know as the D. C. Fund."

Mr. Johnson explained that Judge Alexander had no funds left in the D. C. Fund because his office had not generated money into this fund. Judge Alexander receives fewer tickets that generate this fund than Judge Walker's Court does.

Motion was made by Commissioner Mike Fields and seconded by Commissioner Thomas E. Hockaday to approve the \$750.00 budget amendment strictly for office supplies for Justice Of The Peace, Precinct 2, Gene Alexander. Motion carried unanimously.

Judge Alexander explained that part of the budget amendment would be for a shortage in salary of about \$300.00 for a clerk in his office who was hired back with over 4 years County experience.

Commissioner Price said, "If at the time this should arise we could approve line item adjustment."

IN THE MATTER OF
SIGNING PAY ORDERS AND PAYING BILLS

Motion was made by Commissioner Thomas E. Hockaday and seconded by Commissioner J. W. Terrell, Jr. to sign pay orders and pay bills. Motion carried unanimously.

IN THE MATTER OF
APPROVING COUNTY OFFICIAL REPORTS

Motion was made by Commissioner Mike Price and seconded by Commissioner J. W. Terrell, Jr. to approve reports from the County Extension Service, City of Talco, Veterans Service Office and Cookville Volunteer Fire Department. Motion carried unanimously.

Commissioner Mike Price said, "I have received a complaint from Mr. Shorty Reese that one of our sheriff deputies had an accident destorying some fence on private property. He has also talked to Mike Fields about this. I assured him the Court would check into seeing that our insurance adjuster is contacted."

Commissioner Mike Fields stated, "We need to get a list of all Volunteer Fireman wanting to attending Fire Training School at A. & M. University. Last year we allowed for twelve fireman to attend school. The departments can determine amongst themselves which fireman can attend the school. We feel this on going training is very important to this county."

IN THE MATTER OF
ADJOURNMENT

Motion was made by Commissioner J. W. Terrell, Jr. and seconded by Commissioner Thomas E. Hockaday to adjourn. Motion carried unanimously.

AGREEMENT FOR AUDIT OF FINANCIAL STATEMENTS

Agreement made as of April 30, 1996, between Titus County (hereinafter called the "County") and Oakerson, Arnold, Walker & Co., Certified Public Accountants (hereinafter called the "Accountant").

In consideration of the mutual undertakings contained, the parties hereto agree as follows:

1. We will audit the financial statements of the County of Titus as of and for the period ended September 30, 1996, for the purpose of expressing an opinion on them. The financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on the financial statements based on our audit.
2. Our audit will be a single audit made in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit will provide a reasonable basis for our opinion.
3. The Accountant shall perform the audit in the offices of the County beginning not later than December 23, 1996.
4. The County shall make available to the Accountant all books, records, minutes, files and other documents necessary for the satisfactory completion of the audit.
5. The Accountant shall promptly bring to the attention of the Commissioner's Court any unusual conditions which may, in the opinion of the Accountant, require auditing or accounting services to exceed those contemplated by this Agreement. The Accountant shall not proceed with performance of the additional services required by such unusual conditions unless specifically authorized to do so by the Commissioner's Court.
6. Our audit is subject to the inherent risk that material errors, irregularities, or illegal acts, including fraud or defalcations, if they exist, will not be detected. However, we will inform the County of any such matters that come to our attention.

AGREEMENT FOR AUDITS OF
FINANCIAL STATEMENT

April 30, 1996

7. At the conclusion of our audit, we will request certain written representations from you about the financial statements and matters related thereto.
8. The Accountant shall not later than the last January 1997 commissioner's court meeting deliver fifteen copies of the audit reports and management letters to the County Judge.
9. The County shall pay the Accountant for services rendered a fee of \$8,250.00.

In the event significant new grants are obtained, the Accountant reserves the right to negotiate additional fees to cover the cost to audit the grants based upon the same rates as used to arrive at the above fees. Any additional fee would be billed to the grant to the extent possible so that no local expenditure would be required.

Fees will be billed as work progresses each month and due upon your receipt of our invoice.

10. Upon completion of the audit, at a time agreed upon by the Accountant and the County, the Accountant shall report orally the findings of the audit of the financial statements to the County, if requested.

We are pleased to have this opportunity to serve you.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement all as of the day and year first above written.

OAKERSON, ARNOLD, WALKER & CO.
Certified Public Accountants

Titus County

By: _____

By: Denny P. Clark

Date: April 30, 1996

Attest: Jean Craver, Deputy County Clerk

Date: May 28, 1996

