



SINGLETON, CLARK
& COMPANY, PC CERTIFIED PUBLIC ACCOUNTANTS

September 18, 2023

To the Honorable Judge and Commissioners
Of Terrell County, Texas

I would like to thank Judge Carruthers, the current Terrell County Commissioners, and all of the predecessor officials of the Terrell County Commissioners Court since 2015 for allowing Singleton, Clark & Company - CPAs to serve as the independent auditing firm of Terrell County. It has been an honor to work with everyone at the County each year completing the last eight annual financial audits.

It is with great regret however that I send this letter of resignation to notify you that effective September 18, 2023, Singleton Clark will cease our services as your auditors. We have reached this decision reluctantly and after much deliberation, but believe it is the best course of action at this time. This decision is based on review of our last four audits of Terrell County, and the related communications arising from those audits regarding reported issues of deficient accounting and financial reporting practices.

The County should begin taking steps soon to retain a new auditing firm for your Fiscal Year 2023 audit. We will of course cooperate fully with your new auditors during the transition and provide them access to our workpapers and files at your request.

Thank you again for your trust in our firm over the last eight years.

Sincerely,

Preston K. Singleton, CPA

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Singleton, Clark & Company, PC