Crowe LLP
Independent Member Crowe Global

To the Honorable Mayor and
Town Council Members of the
Town of Fulton, Texas

In planning and performing our audit of the financial statements of the Town of Fulton, Texas (the "Town") as of and for the year ended September 30, 2024, in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, we considered the Town's internal control over financial reporting ("internal control") as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified certain matters that we wish to communicate to you. Matters communicated in this letter are classified as follows:

- Deficiency – A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis.

2024-003. Review Documentation	**Deficiency**
Control Deficiency:	During single audit testing for reporting and special tests, it was noted that management could not provide documentation for review of monthly activity status reports and annual/quarterly Section 3 reports for the Community Development Block Grant – State's Program grant. It was also noted that documentation for review of the Schedule of Expenditures of Federal Awards could not be provided.
Potential Effect:	The absence of documented reviews increases the risk that errors or irregularities in financial reporting or compliance with federal program requirements may not be detected and corrected in a timely manner.
Recommendation:	It is recommended that management implement procedures requiring reviews in financial reporting and compliance with federal programs be formally documented. This should include reviewer initials or signatures and the date of review.

The purpose of this letter is solely to describe the scope of our testing of internal control over financial reporting and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the Town's internal control over financial reporting or on compliance. This letter is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control over financial reporting and compliance. Accordingly, this letter is not suitable for any other purpose.

Additional findings considered to be material weaknesses are reported within the Town's single audit report. The Town's written response to the significant deficiencies (and material weaknesses) identified in our audit was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Crowe LLP

Crowe LLP

Houston, Texas
August 17, 2026