

**BOLINGER, SEGARS, GILBERT & MOSS, L.L.P.**

CERTIFIED PUBLIC ACCOUNTANTS

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December 18, 2024

City of Wolfforth, Texas  
P.O. Box 36  
Wolfforth, Texas 79382

We are pleased to confirm our understanding of the services we are to provide for City of Wolfforth, Texas (the City).

We will examine the compliance with the compliance requirements “activities allowed or unallowed” and “allowable cost/cost principles” (the specified requirements) as described in Part IV “Requirements for an Alternative Compliance Examination Engagement for Recipients That Would Otherwise be Required to Undergo a Single Audit or Program-Specific Audit as a Result of Receiving Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)” of the CSLFRF section of the 2022 OMB *Compliance Supplement* of the City as of September 30, 2024. The objectives of our examination is to obtain reasonable assurance about whether the City was in compliance with the requirements for an Alternative CSLFRF Compliance Examination Engagement.

Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and in the “Requirements for an Alternative CSLFRF Compliance Examination Engagement.” Accordingly, it will include examining, on a test basis, the City’s records and other procedures to obtain evidence necessary to enable us to express our opinion. We will issue a written report upon completion of our examination. Our report will be addressed to the City of Wolfforth, Texas. Our firm cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion. If our opinion is other than unmodified, we will discuss the reasons with the City in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or may withdraw from this engagement.

Because of the inherent limitations of an examination engagement, together with the inherent limitations of internal control, an unavoidable risk exists that some material misstatements may not be detected, even though the examination is properly planned and performed in accordance with the attestation standards.

We are inherently limited by the following:

- We will not test internal controls related to the grant program.

We will plan and perform the examination to obtain reasonable assurance about whether the City had complied with the requirements for an Alternative CSLFRF Compliance Examination. Our engagement will not include a detailed inspection of every transaction and cannot be relied on to disclose all material errors, or known and suspected fraud or noncompliance with laws or regulations, or internal control deficiencies, that may exist. However, we will inform the City of any known and suspected fraud and noncompliance with laws or regulations, internal control deficiencies identified during the engagement, and uncorrected misstatements that come to our attention unless clearly trivial.

We understand that the City will provide us with the information required for our examination and that the City is responsible for the accuracy and completeness of that information. We may advise the City about appropriate criteria, but the responsibility for the subject matter remains with the City.

The City is responsible for, and agrees to provide us with, a written assertion about whether the City has complied with the requirements for an Alternative CSLFRF Compliance Examination. Failure to provide such an assertion will result in our withdrawal from the engagement. The City is also responsible for providing us with (1) access to all information of which the City is aware that is relevant to the measurement, evaluation, or disclosure of the subject matter; (2) additional information that we may request for the purpose of the examination; and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain evidence.

At the conclusion of the engagement, the City agrees to provide us with certain written representations in the form of a representation letter.

Tyler Canady is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

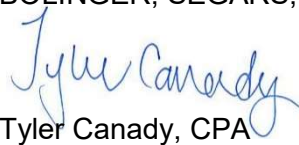
We estimate that our fees for these services will not exceed \$5,000. The fee estimate is based on anticipated cooperation from the City's personnel and the assumption that unexpected circumstances will not be encountered during the examination. If significant additional time is necessary, we will discuss it with the City and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if the City's account becomes 90 days or more overdue and will not be resumed until the City's account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. The City will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

We appreciate the opportunity to be of service to the City and believe this letter accurately summarizes the significant terms of our engagement. If the City has any questions, please let us know. If the City agrees with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

BOLINGER, SEGARS, GILBERT & MOSS, L.L.P.

By:

  
Tyler Canady, CPA

RESPONSE:

This letter correctly sets forth the understanding of the City of Wolfforth, Texas.

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_



## Report on the Firm's System of Quality Control

October 31, 2023

To the Partners of Bolinger, Segars, Gilbert & Moss, LLP  
and the Texas Society of CPAs Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Bolinger, Segars, Gilbert & Moss, LLP (the firm) in effect for the year ended May 31, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitation of, and the procedures performed in a System Review as described in the standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

### Required Selections and Considerations

Engagements selected for review included engagements performed under *Governmental Auditing Standards*, compliance audits under the Single Audit Act, and audits of employee benefit plans.

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Bolinger, Segars, Gilbert & Moss, LLP in effect for the year ended May 31, 2023, has been suitable designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Bolinger, Segars, Gilbert & Moss, LLP has received a peer review rating of *pass*.

MWH Group, P.C.

MWH Group, PC