



**COMMISSIONERS COURT  
COMMUNICATION**

COURT ORDER NUMBER \_\_\_\_\_

PAGE 1 OF 10

DATE: 11/19/2024

**SUBJECT: CONSIDERATION OF AN ENGAGEMENT LETTER BETWEEN  
TARRANT COUNTY, D/B/A TARRANT COUNTY TAX ASSESSOR-  
COLLECTOR AND WHITLEY PENN, LLP FOR THE SERVICE  
ORGANIZATION CONTROLS STATEMENT ON STANDARDS FOR  
ATTESTATION ENGAGEMENTS AUDIT REPORT**

**\*\*\* CONSENT AGENDA \*\*\***

**COMMISSIONERS COURT ACTION REQUESTED**

It is requested that the Commissioners Court consider the Engagement Letter between Tarrant County, d/b/a Tarrant County Tax Assessor-Collector and Whitley Penn, LLP for the Service Organization Controls Statement on Standards for Attestation Engagements (SSAE) Audit Report for the period of September 1, 2023 through February 29, 2024.

**BACKGROUND**

On September 4, 2024, the Commissioners Court, through Court Order #143806, awarded Tarrant County Tax Assessor-Collector's Service Organization Controls SSAE audit report to Whitley Penn, LLP. The Tax Office conducts these audits once every four (4) years as part of their best practice procedures.

With approval, Whitley Penn, LLP, will conduct a Service Organization Controls SSAE audit report of the Tarrant County Tax Assessor's Office Property Tax Department to test the design and operating effectiveness of the Tax Office internal controls over processing property tax transactions for Tarrant County taxing entities. The Engagement Letter is attached.

The District Attorney's office has approved this letter as to form.

**FISCAL IMPACT**

There is no fiscal impact associated with this item. Funds for services provided through RFP No. F2024132 (Court Order No. 143806) are available in account 10000-2024 General Fund/1310100000 Tax Administration/569011 Professional Services.

SUBMITTED BY	Tax Assessor-Collector	PREPARED BY:	Charlotte Sadler
		APPROVED BY:	Miriam Garza

October 4, 2024

Ms. Wendy Burgess  
Tarrant County Tax Assessor-Collector  
Tarrant County Tax Office  
100 E. Weatherford, suite 303  
Fort Worth, Texas 76196

Dear Ms. Burgess:

You have requested that Whitley Penn LLP (“Whitley Penn”, “we”, “us”, of “Firm”) examine Tarrant County Tax Office’s (the “Tax Office”) description of its tax collection and processing system throughout the period of September 1, 2023 to February 29, 2024 (the “description”), and the suitability of the design and operating effectiveness of controls included in the description to achieve the related control objectives stated in the description. We are pleased to confirm our acceptance and our understanding of this examination engagement by means of this letter. Our examination will be conducted with the objective of expressing a written opinion as to whether the description is presented fairly, in all material respects, based on the criteria described in the Tax Office’s assertion and on the suitability of design and operating effectiveness of controls to achieve the related control objectives stated in the description.

The objectives of our examination are to:

1. obtain reasonable assurance about whether, in all material respects, based on the criteria identified in the Tax Office’s assertion:
  - a. management’s description of the system fairly presents the system that was designed and implemented throughout the period of September 1, 2023 to February 29, 2024.
  - b. the controls related to the control objectives stated in the description were suitably designed to provide reasonable assurance that the control objectives would be achieved if the controls operated effectively throughout the period of September 1, 2023 to February 29, 2024.
  - c. the controls, which were those necessary to provide reasonable assurance that the control objectives stated in the description were achieved, operated effectively throughout the period of September 1, 2023 to February 29, 2024.
2. express our opinion in a written report about the matters referred to above.

### **Service Auditor Responsibilities**

We will conduct our examination in accordance with attestation standards related to examinations established by the American Institute of Certified Public Accountants (“AICPA”). An examination-level attestation engagement involves performing procedures to obtain reasonable assurance about whether management’s description is fairly presented, in all material respects, based on the criteria described in the Tax Office’s assertion, and the suitability of the design and operating effectiveness of controls to achieve the related control objectives stated in the description. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement or misrepresentation of the description, whether due to fraud or error.

Because of the inherent limitations of an examination engagement, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements or misrepresentations may not be detected, even though the examination is properly planned and performed in accordance with the attestation standards related to examinations of the AICPA. However, we will inform you of any material errors or fraud that comes to our attention, unless clearly inconsequential.

Our responsibility as service auditors is, of course, limited to the period covered by our examination and does not extend to any other periods.

### **Management Responsibilities**

Our examination will be conducted on the basis that the Tax Office’s management acknowledge and understand that they have responsibility for:

1. Defining the scope of the engagement, including the type of engagement.
2. Determining the type of engagement and the period to be covered by the report (Type 2) or the specified “as of” date of the report (Type 1).
3. Determining whether any services provided by subservice organizations are likely to be relevant to user entities’ internal control over financial reporting and if so, whether these subservice organizations will be included or carved-out of the description.
4. Preparing and presenting the description of the Tax Office’s system, including the completeness, accuracy, and method of presentation of the description and assertion.
5. Providing a written assertion that will be included in, or attached to, management’s description of the Tax Office’s system and furnished to user entities.
6. Having a reasonable basis for its assertion.
7. Selecting the criteria to be used and stating them in the assertion.
8. Determining that the criteria are suitable, will be available to the intended user(s), and are appropriate for the purposes of the engagement.

9. Specifying the control objectives, stating them in the description of the Tax Office's system, and, if the control objectives are specified by law, regulation, or another party (e.g., a user group or a professional body), identifying in the description the party specifying the control objectives.
10. Identifying the risks that threaten the achievement of the control objectives.
11. Designing, implementing, maintaining, and documenting controls that are suitably designed and operating effectively to provide reasonable assurance that the control objectives stated in the description of the service organization's system will be achieved.
12. Providing us with the following:
  - Access to all information relevant (such as records, documentation, service level agreements, internal audit or other reports that management is aware of) to the description of the Tax Office's system and accompanying assertion.
  - Any additional relevant information that we may request.
  - Unrestricted access to personnel within the Tax Office from whom we determine it is necessary to obtain evidence relevant to the engagement.
  - Written representations at the conclusion of the engagement.
13. Disclosing to us any:
  - Incidents of noncompliance with laws and regulations, fraud, or uncorrected errors attributable to management or other Tax Office personnel that are clearly not trivial and that may affect one or more user entities and whether such incidents have been communicated appropriately to affected user entities.
  - Knowledge of any actual, suspected, or alleged intentional acts by management or the Tax Office's employees that could adversely affect the fairness of the presentation of management's description of the service organization's system or the completeness or achievement of the control objectives stated in the description.
  - Deficiencies in the design of controls of which it is aware.
  - Instances in which controls have not operated as described.
  - Events subsequent to the period covered by management's description of the Tax Office's system up to the date of the service auditor's report that could have a significant effect on management's assertion.

We understand that you will provide us with the basic information required for our examination and that you are responsible for the accuracy and completeness of that information.

As part of our examination process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the examination.

### **Reporting**

We will issue a written report upon completion of our examination of management's description and the suitability of the design and operating effectiveness of controls to achieve the related control objectives stated in the description. Our report will be addressed to the Tax Office. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

### **Other**

We understand that your employees will locate any documents or support for any other transactions and/or internal controls we select for testing.

If you intend to publish or otherwise reproduce the examination report in another document and make reference to our Firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

During the course of the engagement, we may communicate with you or with your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

Our Firm may transmit confidential information that you provided us to third parties in order to facilitate delivering our services to you. We have obtained confidentiality agreements with all our service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have the appropriate procedures in place to prevent the unauthorized release of confidential information to others. We will remain responsible for the work provided by any third-party service providers used under this agreement. By your signature below, you consent to having confidential information transmitted to entities outside the Firm. Please feel free to inquire if you would like additional information regarding the transmission of confidential information to entities outside the Firm.

Regarding the electronic dissemination of our examination report, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

John Williamson is the engagement partner for the services specified in this letter. The engagement partner's responsibilities include supervising Whitley Penn's services performed as part of this engagement and signing or authorizing another qualified Firm representative to sign the examination report.

Our engagement ends on delivery of our examination report. Any follow-up services, including any services related to a restatement of the previously issued examination, that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

Our fee for the examination services will be based on the amount of time required and the difficulty of the work involved which we estimate to be \$38,000. The Tax Office will also be billed for out-of-pocket expenses such as travel, electronic confirmations, report production and postage, as well as an administrative fee of four (4) percent to cover technology related costs including software licensing and research tools in addition to other administrative costs. The fee estimate for the examination is based on anticipated cooperation from the Tax Office's personnel and the assumption that unexpected circumstances will not be encountered during the examination. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

In the event we are requested and authorized by the Tax Office, required by government regulation, by subpoena, court order, or other legal process to produce information or our personnel for interviews or depositions in relation to a matter involving the Tax Office, the Tax Office will, so long as we are not a party or the focus of the proceeding or inquiry in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

Our invoices for these fees, plus any applicable state and local taxes, will be rendered each month as work progresses and are payable on presentation and payment is due in Tarrant County. You agree to pay reasonable attorney fees and collection costs incurred relating to collection of fees for services performed under the terms of this engagement. In accordance with Whitley Penn policy, work may be suspended if your account becomes 30 days or more past due and will not resume until your account is paid in full. In addition, invoices not paid in full by the last day of the month will be assessed interest at a rate of one percent per month. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been complete even if we have not issued our report. You 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 as well as any costs incurred in collecting amounts owed under this agreement. Our final report will be released upon final payment of any outstanding invoices.

Whitley Penn's liability for all claims, damages, and costs arising from this engagement is limited to the amount of fees paid by the Tax Office to Whitley Penn for the service giving rise to this liability. Notwithstanding anything to the contrary in this agreement, Whitley Penn shall not be liable for any lost profits, indirect, special, incidental, punitive, or consequential damages of any nature even if we have been advised by the Company of the possibility of such damages.

You agree to hold us harmless from any and all claims which arise from knowing misrepresentations to us, or the intentional withholding or concealment of information from us by your management. You also agree to indemnify us for any claims made against us by third parties, which arise from any of these actions by your management. The provisions of this paragraph shall apply regardless of the nature of the claim.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you concerning the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

We would like to make the following comments regarding the fee estimates:

1. Our fee estimates have not considered the effects of any changes to attestation standards and accounting principles, which may be promulgated by the AICPA, Congress, or any other regulatory body in the future and are unknown to us at this time. If significant additional time is necessary resulting in increased fees, we will endeavor to notify you of any such circumstances as they are assessed.
2. The Tax Office's personnel are responsible for the preparation of all items requested in the Prepared by Client ("PBC") listing and ensuring they are received by the date requested. Any delays caused by not preparing the items when requested may result in additional fees, as well as the possibility of postponing our fieldwork. The PBC listing will be provided to you during the planning process of the engagement.
3. Time incurred for adjustments identified during our examination and the related additional testing required has not been considered in our fee estimates. Prior to performing any additional testing, we will notify you of the exceptions and obtain approval for any additional fees which may be incurred.
4. The scheduling of our professional staff requires complex models to balance the needs of our clients and the utilization of our people. Last minute client requested scheduling changes result in costly downtime due to our inability to make alternate arrangements for our professional staff. If after scheduling our work, you do not provide proper notice, which we consider to be one week, of your inability to meet the agreed-upon date(s) for any reason, or do not provide us with sufficient information required to complete the work in a timely manner, additional billings will be rendered for any downtime of our professional staff.

The ethics of our profession prohibit the rendering of professional services where the fee for such services is contingent, or has the appearance of being contingent, upon the results of such services. Accordingly, it is important that our bills be paid promptly when received. If a situation arises in which it may appear that our independence would be questioned because of significant unpaid bills, we may be prohibited from issuing our examination report.

In the unlikely event that differences concerning our services or fees should arise that are not resolved by mutual agreement, to facilitate judicial resolution and save time and expense of both parties, the Tax Office and Whitley Penn agree not to demand a trial by jury in any action, proceeding, or counterclaim arising out of or relating to our services and fees for this engagement. Any controversy, dispute, or questions arising out of or in connection with this agreement or our engagement shall be determined by arbitration conducted in accordance with the rules of the American Arbitration Association, and any decision rendered by the American Arbitration Association shall be binding on both parties to this agreement. The costs of any arbitration shall be borne equally by the parties. Any and all claims in arbitration relating to or arising out of this contract/agreement shall be governed by the laws of the State of Texas and to the extent any issue regarding the arbitration is submitted to a court, including the appointment of arbitrators or confirmation of an award, the District courts in Tarrant County shall have exclusive jurisdiction. Any action arising out of this agreement or the services provided shall be initiated within two years of the service provided.

This letter replaces and supersedes any previous proposals, correspondence and understanding, whether written or oral. The agreements contained in this engagement letter shall survive the completion or termination of this engagement.

During the course of the engagement, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

The examination documentation for this engagement is the property of Whitley Penn and constitutes confidential information. However, we may be requested to make certain examination documentation available to various regulators pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such examination documentation will be provided under the supervision of Whitley Penn's personnel. Furthermore, upon request, we may provide copies of selected examination documentation to the applicable regulator. The regulator may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

To ensure that Whitley Penn's independence is not impaired under the AICPA *Code of Professional Conduct*, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel. If you determine to hire one of our current employees without our consent, that is a current or former engagement team member, you agree to pay us 40% of the employee's annual compensation that you pay them.

You agree to inform us of facts that may affect the description of the Company's system of which you may become aware from the date of the service auditor's report to the date the examination report is issued.

Each party hereto agrees that any electronic signature is intended to authenticate a written signature, shall be valid, and shall have the same force and effect as a manual signature. For purposes hereof, "electronic signature" includes, but is not limited to, a scanned copy of a manual signature, an electronic copy of a manual signature affixed to a document, a signature incorporated into a document utilizing touchscreen capabilities, or a digital signature. Documents may be executed in one or more counterparts, each of which shall be considered an original instrument, but all of which shall be considered one and the same agreement.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our examination including our respective responsibilities. If you have any questions, please let us know.

We appreciate the opportunity to be of service to you and look forward to working with you and your staff.

Respectfully,

*Whitley Penn LLP*



John Williamson, Risk Advisory Services Partner

**ACCEPTED:**

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of Tarrant County Tax Office by:

*Wendy Burgess*

Ms. Wendy Burgess, Tarrant County Tax Assessor-Collector

*10-15-2024*

Date

Mr. Tim O'Hare, County Judge

Date

**APPROVED AS TO FORM:**

*Patricia*

Criminal District Attorney's Office\*

*10/14/2024*

Date

\* By law, the Criminal District Attorney's Office may only approve contracts for its clients. We reviewed this document as to form from our client's legal perspective. Other parties may not rely on this approval. Instead, those parties should seek contract review from independent counsel.

137

CO#144303



COMMISSIONERS COURT  
COMMUNICATION

COURT ORDER NUMBER \_\_\_\_\_  
PAGE 1 OF 10  
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**BACKGROUND**

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**FISCAL IMPACT**

Funding of the amount of \$38,000.00 is available in account 569011/10000-2025/1310100000 General Fund.

SUBMITTED BY	Tax Assessor-Collector	PREPARED BY:	Charlotte Sadler
		APPROVED BY:	Miriam Garza



Dallas Office  
8343 Douglas Avenue  
Suite 400  
Dallas, Texas 75225  
214.393.9300 Main

whileypenn.com

October 4, 2024

Ms. Wendy Burgess  
Tarrant County Tax Assessor-Collector  
Tarrant County Tax Office  
100 E. Weatherford, suite 303  
Fort Worth, Texas 76196

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  - Access to all information relevant (such as records, documentation, service level agreements, internal audit or other reports that management is aware of) to the description of the Tax Office's system and accompanying assertion.
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  - Unrestricted access to personnel within the Tax Office from whom we determine it is necessary to obtain evidence relevant to the engagement.
  - Written representations at the conclusion of the engagement.
13. Disclosing to us any:
  - Incidents of noncompliance with laws and regulations, fraud, or uncorrected errors attributable to management or other Tax Office personnel that are clearly not trivial and that may affect one or more user entities and whether such incidents have been communicated appropriately to affected user entities.
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You agree to hold us harmless from any and all claims which arise from knowing misrepresentations to us, or the intentional withholding or concealment of information from us by your management. You also agree to indemnify us for any claims made against us by third parties, which arise from any of these actions by your management. The provisions of this paragraph shall apply regardless of the nature of the claim.

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We would like to make the following comments regarding the fee estimates:

1. Our fee estimates have not considered the effects of any changes to attestation standards and accounting principles, which may be promulgated by the AICPA, Congress, or any other regulatory body in the future and are unknown to us at this time. If significant additional time is necessary resulting in increased fees, we will endeavor to notify you of any such circumstances as they are assessed.
2. The Tax Office's personnel are responsible for the preparation of all items requested in the Prepared by Client ("PBC") listing and ensuring they are received by the date requested. Any delays caused by not preparing the items when requested may result in additional fees, as well as the possibility of postponing our fieldwork. The PBC listing will be provided to you during the planning process of the engagement.
3. Time incurred for adjustments identified during our examination and the related additional testing required has not been considered in our fee estimates. Prior to performing any additional testing, we will notify you of the exceptions and obtain approval for any additional fees which may be incurred.
4. The scheduling of our professional staff requires complex models to balance the needs of our clients and the utilization of our people. Last minute client requested scheduling changes result in costly downtime due to our inability to make alternate arrangements for our professional staff. If after scheduling our work, you do not provide proper notice, which we consider to be one week, of your inability to meet the agreed-upon date(s) for any reason, or do not provide us with sufficient information required to complete the work in a timely manner, additional billings will be rendered for any downtime of our professional staff.

The ethics of our profession prohibit the rendering of professional services where the fee for such services is contingent, or has the appearance of being contingent, upon the results of such services. Accordingly, it is important that our bills be paid promptly when received. If a situation arises in which it may appear that our independence would be questioned because of significant unpaid bills, we may be prohibited from issuing our examination report.

Ms. Wendy Burgess  
Tarrant County Tax Office

October 4, 2024  
Page 7

In the unlikely event that differences concerning our services or fees should arise that are not resolved by mutual agreement, to facilitate judicial resolution and save time and expense of both parties, the Tax Office and Whitley Penn agree not to demand a trial by jury in any action, proceeding, or counterclaim arising out of or relating to our services and fees for this engagement. Any controversy, dispute, or questions arising out of or in connection with this agreement or our engagement shall be determined by arbitration conducted in accordance with the rules of the American Arbitration Association, and any decision rendered by the American Arbitration Association shall be binding on both parties to this agreement. The costs of any arbitration shall be borne equally by the parties. Any and all claims in arbitration relating to or arising out of this contract/agreement shall be governed by the laws of the State of Texas and to the extent any issue regarding the arbitration is submitted to a court, including the appointment of arbitrators or confirmation of an award, the District courts in Tarrant County shall have exclusive jurisdiction. Any action arising out of this agreement or the services provided shall be initiated within two years of the service provided.

This letter replaces and supersedes any previous proposals, correspondence and understanding, whether written or oral. The agreements contained in this engagement letter shall survive the completion or termination of this engagement.

During the course of the engagement, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

The examination documentation for this engagement is the property of Whitley Penn and constitutes confidential information. However, we may be requested to make certain examination documentation available to various regulators pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such examination documentation will be provided under the supervision of Whitley Penn's personnel. Furthermore, upon request, we may provide copies of selected examination documentation to the applicable regulator. The regulator may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

To ensure that Whitley Penn's independence is not impaired under the AICPA *Code of Professional Conduct*, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel. If you determine to hire one of our current employees without our consent, that is a current or former engagement team member, you agree to pay us 40% of the employee's annual compensation that you pay them.

You agree to inform us of facts that may affect the description of the Company's system of which you may become aware from the date of the service auditor's report to the date the examination report is issued.

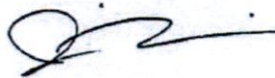
Each party hereto agrees that any electronic signature is intended to authenticate a written signature, shall be valid, and shall have the same force and effect as a manual signature. For purposes hereof, "electronic signature" includes, but is not limited to, a scanned copy of a manual signature, an electronic copy of a manual signature affixed to a document, a signature incorporated into a document utilizing touchscreen capabilities, or a digital signature. Documents may be executed in one or more counterparts, each of which shall be considered an original instrument, but all of which shall be considered one and the same agreement.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our examination including our respective responsibilities. If you have any questions, please let us know.

We appreciate the opportunity to be of service to you and look forward to working with you and your staff.

Respectfully,

*Whitley Penn LLP*



John Williamson, Risk Advisory Services Partner

**ACCEPTED:**

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of Tarrant County Tax Office by:

*Wendy Burgess*

Ms. Wendy Burgess, Tarrant County Tax Assessor-Collector

*10-15-2024*

Date

Mr. Tim O'Hare, County Judge

Date

**APPROVED AS TO FORM:**

*Hatun Chen*

Criminal District Attorney's Office\*

*10/14/2024*

Date

\* By law, the Criminal District Attorney's Office may only approve contracts for its clients. We reviewed this document as to form from our client's legal perspective. Other parties may not rely on this approval. Instead, those parties should seek contract review from independent counsel.

Consideration of an Engagement Letter between Tarrant County, d/b/a Tarrant County Tax Assessor-Collector and Whitley Penn, LLP for the Service Organization Controls Statement on Standards for Attestation Engagements Audit Report

**SIGNED AND EXECUTED** this <#SignedAndExecutedDay#> day of <#SignedAndExecutedMonth#>, <#SignedAndExecutedYear#>.

**COUNTY OF TARRANT  
STATE OF TEXAS**

Consideration of an Engagement Letter between Tarrant County, d/b/a Tarrant County Tax Assessor-Collector and Whitley Penn, LLP for the Service Organization Controls Statement on Standards for Attestation Engagements Audit Report

**SIGNED AND EXECUTED** this 22 day of 11, 2024.

**COUNTY OF TARRANT  
STATE OF TEXAS**

A handwritten signature in black ink that reads "Tim O'Hare". The signature is written in a cursive style with a long horizontal line extending to the right.

Tim O'Hare  
County Judge  
11/22/2024