

BEYER & Co.
CERTIFIED PUBLIC ACCOUNTANTS

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To the County Judge and Commissioners' Court
Jackson County, Texas

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Jackson County, Texas as of and for the year ended September 30, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered Jackson County, Texas' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Jackson County, Texas' internal control. Accordingly, we do not express an opinion on the effectiveness of Jackson County, Texas' internal control.

A deficiency in internal control 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. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

During our audit, we became aware of the following deficiencies in internal control other than significant deficiencies or material weaknesses, and other matters that are opportunities for strengthening internal controls and operating efficiency:

Sheriff – We noted the Inmate Trust account is not being reconciled monthly, therefore it has an unknown balance in it. We suggest this account be balanced to \$0.00 monthly. *This comment was listed on prior year's report.*

This communication is intended solely for the information and use of management, Commissioners' Court, others within Jackson County, Texas, and is not intended to be, and should not be, used by anyone other than these specified parties.

Beyer & Co.

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July 26, 2021