

# GREGG COUNTY JUVENILE PROBATION

310 Turk Street, Longview, Texas 75601  
(903) 758-0121



DEPUTY CHIEF  
Aris Johnson

CHIEF JUVENILE PROBATION OFFICER  
Bing Canion

BUSINESS MANAGER  
Cathy Cerliano

February 16, 2022

Henry & Peters, P.C.  
2101 Judson Road  
Longview, Texas 75605

This representation letter is provided in connection with your audit of the statement of revenues, expenditures and changes in fund balance by contract budget and actual (regulatory basis) of the Texas Juvenile Justice Department Grant Funds of Gregg County Juvenile Probation Department for the year ended August 31, 2021, and the related notes to the financial statement, for the purpose of expressing opinions as to whether the financial statement is presented fairly, in all material respects, in accordance with the Texas Juvenile Justice Department's required basis of accounting.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of February 16, 2022, the following representations made to you during your audit.

## Financial Statement

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated October 7, 2021, including our responsibility for the preparation and fair presentation of the financial statement in accordance with the applicable criteria.
- 2) The financial statement referred to above is fairly presented in conformity with the Texas Juvenile Justice Department's required basis of accounting.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statement that is free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related

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## GREGG COUNTY JUVENILE BOARD

KENT PHILLIPS  
Judge  
County Court at Law #1

VINCENT DULWEBER  
Judge  
County Court at Law #2

BILL STOUTT  
Chairman  
County Judge

ALFONSO CHARLES  
Judge  
124<sup>th</sup> District Court

SCOTT NOVY  
Judge  
188<sup>th</sup> District Court

TIM WOMACK  
Judge  
307<sup>th</sup> District Court

parties have been appropriately accounted for and disclosed in accordance with the Texas Juvenile Justice Department's required basis of accounting.

- 7) All events subsequent to the date of the financial statement and for which the Texas Juvenile Justice Department's required basis of accounting requires adjustment or disclosure have been adjusted or disclosed. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statement.
- 8) We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statement, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- 9) Guarantees, whether written or oral, under which the Gregg County Juvenile Probation Department is contingently liable, if any, have been properly recorded or disclosed.

**Information Provided**

- 10) We have provided you with:
  - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statement, such as records, documentation, and other matters.
  - b) Additional information that you have requested from us for the purpose of the audit.
  - c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
  - d) Minutes of the meetings of Commissioners' Court or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 11) All material transactions have been recorded in the accounting records and are reflected in the financial statement.
- 12) We have disclosed to you the results of our assessment of the risk that the financial statement may be materially misstated as a result of fraud.
- 13) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - a) Management,
  - b) Employees who have significant roles in internal control, or
  - c) Others where the fraud could have a material effect on the financial statement.
- 14) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statement communicated by employees, former employees, regulators, or others.
- 15) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statement.
- 16) We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

**Government—specific**

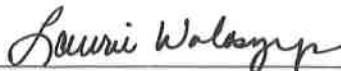
- 17) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 18) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

- 19) The Gregg County Juvenile Probation Department has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity
- 20) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and legal and contractual provisions for reporting specific activities in separate funds.
- 21) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statement or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 22) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 23) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statement or other financial data significant to the audit objectives.
- 24) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statement, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 25) As part of your audit, you assisted with preparation of the financial statement and related notes. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have assumed all management responsibilities. We have reviewed, approved, and accepted responsibility for those financial statement and related notes.
- 26) The Gregg County Juvenile Probation Department has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 27) The Gregg County Juvenile Probation Department has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.
- 28) We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
- 29) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.

Gregg County Juvenile Probation Department



Bing Canion, Chief Juvenile Probation Officer



Laurie Woloszyn, Gregg County Auditor