

Clay County Auditor
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July 25, 2016

The Honorable Dan Slagle
District Clerk
Clay County
Commissioners Court

Dear Ladies and Gentlemen:

The District Clerk financial records and books for the period January-June 2016 were audited in July 2016. Because of certain statutory duties required of the County Auditor, this office is not independent in regard to the District Clerk's office as defined by AICPA professional standards. However, the auditor's review was performed with objectivity and due professional care.

The objective of this review was to verify the accuracy of information contained in the financial reports and books of the District Clerk. The review was also done to provide reasonable assurance that the internal control structure is adequate to safeguard the County's assets from loss, theft, or misuse. The County's internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. Because of inherent limitations in any system of internal controls, errors or irregularities may occur and not be detected.

Dan Slagle
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Testing was done on the financial records and books for the period and resulted in no discrepancies.

The work papers for the District Clerk's audit are on file in the Auditor's office. Please don't hesitate to contact me if you have any questions.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Gina R Blevins". The signature is written in a cursive style with a large initial "G".

Gina R Blevins
Clay Co Auditor

cc: Jack McGaughey
97th District Judge