

HONORABLE RALPH H. WALTON, JR.
- District Judge -
355th Judicial District



HONORABLE VINCENT J. MESSINA
- County Court at Law Judge -

HONORABLE DARRELL COCKERHAM
- County Judge -
Hood County, Texas

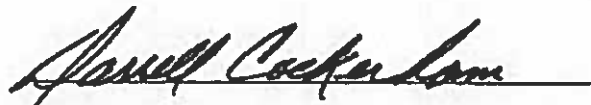
SHELLI BERRY
- Chief Juvenile Probation Officer -
P.O. Box 2081 • Granbury, TX 76048
(817) 579-3273 ext 5428

**HOOD COUNTY YOUTH SERVICES
355TH JUDICIAL DISTRICT**

Notice of the regular meeting of the Hood County Juvenile Board on Tuesday, March 13, 2018, at 8:00 AM in the Central Jury Room located in the Hood County Justice Center at 1200 W. Pearl St., Granbury, TX. At which meeting, the following subjects will be discussed, and the following matters acted upon:

- I. Call to order
- II. Approve minutes from previous meeting(s).
- III. Review requests for budget line item amendments and consider for approval.
- IV. Consider payment of invoices for the period February 28, 2018 through March 13, 2018 and take appropriate action. March 13, 2018 Expenditures: \$40,858.57.
- V. Ratify current payroll.
- VI. Consider and approve personnel changes, new hires, and terminations.
- VII. Receive update from Lake Granbury Youth Services.
- VIII. Consider and take appropriate action regarding 2017 Hood County Juvenile Probation Audit Reports.

ADJOURN


(DARRELL COCKERHAM, COUNTY JUDGE)

Notice of meeting/agenda posted at Hood County Courthouse, 100 E. Pearl St., Granbury, Texas on March 7, 2018, by M. Sutton.

Notice

Policy of Non-Discrimination on the Basis of Disability

County of Hood does not discriminate on the basis of disability in the admission of access to, or treatment or employment in, its programs or activities. Personnel Director, Personnel and Governmental Affairs Dept. 1410 W. Pearl St., Granbury, Texas 76048, phone 817-408-3450 has been designated to coordinate compliance with the non-discrimination requirements in Section 35.107 of the Department of Justice regulations. *Information concerning the provisions of the Americans with Disabilities Act, and the rights provided there under, is available from the Personnel Director.

Hood County Reserves the right to adjourn into Executive Session at any time during the course of this meeting to discuss any of the matters listed, as authorized by the Texas Government Code, §551.071 (Consultation with Attorney), §551.072 (Deliberations about Real Property), §551.073 (Deliberations about Gifts and Donations), §551.074 (Personnel Matters), §551.076 (Deliberations about Security Devices), and §551.087 (Economic Development).

THE FOLLOWING MEMBERS WERE PRESENT:

RALPH H. WALTON, JR., DISTRICT JUDGE
VINCENT MESSINA, COUNTY COURT AT LAW JUDGE
DARRELL COCKERHAM, COUNTY JUDGE

REGARDING ITEM 1: JUDGE WALTON CALLED THE MEETING TO ORDER AT 8:00 A.M. ON THE AFORSAID DATE OF MARCH 13, 2018.

REGARDING ITEM 2: MOTION MADE BY JUDGE COCKERHAM TO APPROVE THE MINUTES OF THE FEBRUARY 27, 2018 MEETING. SECONDED BY JUDGE MESSINA. MOTION CARRIED. SEE ATTACHED.

REGARDING ITEM 3: NO ACTION REQUIRED.

REGARDING ITEM 4: MOTION MADE BY JUDGE COCKERHAM TO APPROVE PAYMENT OF THE BILLS FOR THE JUVENILE PROBATION DEPARTMENT. SECONDED BY JUDGE WALTON. MOTION CARRIED. SEE ATTACHED.


REGARDING ITEM 5: MOTION MADE BY JUDGE MESSINA TO RATIFY PAYROLL FROM FEBRUARY 19, 2018 - MARCH 4, 2018. SECONDED BY JUDGE WALTON. MOTION CARRIED. SEE ATTACHED.

REGARDING ITEM 6: MOTION MADE BY JUDGE MESSINA TO APPROVE THE PERSONNEL CHANGES, NEW HIRES AND TERMINATIONS. SECONDED BY JUDGE WALTON. MOTION CARRIED. SEE ATTACHED.

REGARDING ITEM 7: STEVE PARKER, PROGRAM DIRECTOR FOR LAKE GRANBURY YOUTH SERVICES GAVE A MONTHLY UPDATE.

REGARDING ITEM 8: MOTION MADE BY JUDGE COCKERHAM TO APPROVE THE 2017 HOOD COUNTY JUVENILE PROBATION AUDIT REPORTS. SECONDED BY JUDGE WALTON. MOTION CARRIED. SEE ATTACHED.

ADJOURNED AT 8:10 A.M.



JUDGE RALPH H. WALTON, JR.



JUDGE VINCENT MESSINA



JUDGE DARRELL COCKERHAM

CERTIFICATION FOR THE PAYMENT OF BILLS

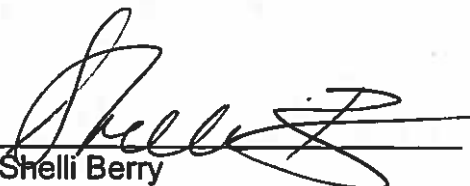
THE STATE OF TEXAS

COUNTY OF HOOD

To certify the authorization for payment of bills as presented and made a part of the minutes of Hood County Juvenile Board on this 13th day of March, 2018 with the following exceptions: None.

(list, if any)

CERTIFIED BY CHIEF ADMINISTRATIVE OFFICER


Shelli Berry



Hood County, TX

Check Register

Packet: APPKT02526 - 03/13/18 JUV PROBATION

By Vendor Name

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: GEN DISB-GENERAL DISBURSEMENT						
018324	ATTENTI US, INC	03/07/2018	Regular	0.00	332.84	
009022	DUE FROM GEN FUND - INDIGENT C	03/07/2018	Regular	0.00	1,050.00	
021504	EIDE BAILLY LLP	03/07/2018	Regular	0.00	5,200.00	
009786	GARY HIVELY	03/07/2018	Regular	0.00	1,127.50	
005618	GRAYSON COUNTY DEPARTMENT	03/07/2018	Regular	0.00	8,710.00	
000018	MARK DEWITT	03/07/2018	Regular	0.00	400.00	
006740	MARK PILAND	03/07/2018	Regular	0.00	650.00	
007521	PEGASUS SCHOOLS INC	03/07/2018	Regular	0.00	3,246.00	
012617	PSYCHOTHERAPY SERVICES & YOKEI	03/07/2018	Regular	0.00	737.58	
010153	RITE OF PASSAGE, INC.	03/07/2018	Regular	0.00	9,340.00	
003003	TEXAS ASSOCIATION OF COUNTIES	03/07/2018	Regular	0.00	693.50	
009866	TRUCORE BEHAVIORAL SOLUTIONS	03/07/2018	Regular	0.00	9,088.80	
009038	XEROX CORPORATION	03/07/2018	Regular	0.00	282.35	

Bank Code GEN DISB Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	13	13	0.00	40,858.57
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	13	13	0.00	40,858.57

**HOOD COUNTY JUVENILE BOARD
JUVENILE PROBATION PAYROLL**

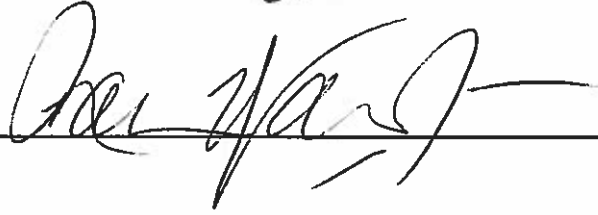
Payroll from February 19, 2018 through March 04, 2018

Paid on March 9, 2018

Total Payroll - Fund 56	\$	<u>12,187.22</u>
Total Employees Paid		5

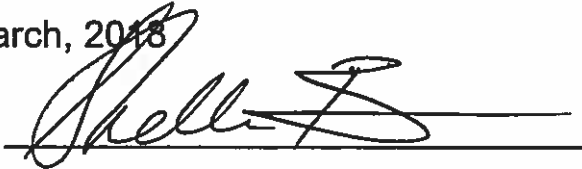
Motion Made by Board Member 

To ratify Payroll as presented.

Seconded by Board Member 

All voted AYE, motion carried.

Approved this 13th day of March, 2018

Juvenile Probation Director 

Treasurer 

Auditor 



HOOD COUNTY PERSONNEL AND RISK MANAGEMENT

THE ATTACHED PERSONNEL CHANGES HAVE BEEN APPROVED BY THE JUVENILE BOARD ON
MARCH 13, 2018.

Richard Argus
PERSONNEL DIRECTOR

Rebecca Kidd
AUDITOR

Samuel Cookson
COUNTY JUDGE

Dee H. J.
DISTRICT JUDGE

Shelli Z.
JUVENILE PROBATION DIRECTOR

Mindy
COUNTY COURT AT LAW JUDGE

Juvenile Board
 Changes For
 March 13, 2018

Salary Changes	Effective Date	From	To	Increase	Annual Salary	Next Review Date	Employee #
Terminations							
None							
New Hires							
None							
Comp Time In Excess of 50 hours as of 03/04/2018							
None							
Comp Time Liability as of 03/04/2018		From	To				
Juvenile Probation Fund 056		39.07	14.57				
Total Liability		From	To	Difference			
Fund		# Employees	# Employees				
Juvenile Probation Department		5	5	0			
Additional Information							



CPAs & BUSINESS ADVISORS

February 23, 2018

Members of the Board
Hood County Juvenile Probation Board
Hood County, Texas:

We have audited the financial statement of the Hood County Juvenile Probation Department Grant Funds (the Department) for the year ended August 31, 2017, which are prepared using a regulatory basis of accounting prescribed by the Texas Juvenile Justice Department (TJJD) and are not in accordance with Generally Accepted Accounting Principles. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated September 29, 2017. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Department are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended August 31, 2017. We noted no transactions entered into by the Department during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We do not believe that there are any sensitive estimates affecting the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing and completing our audit. Management of the Department did a commendable job in preparing for the audit. They prepared the requested schedules and documents in a timely manner and were available for questions at all times.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no uncorrected misstatements detected as a result of audit procedures.

What inspires you, inspires us. | eidebailly.com

400 Pine St., Ste. 600 | Abilene, TX 79601-5190 | T 325.672.4000 | TF 800.588.2525 | F 325.672.7049 | EOE

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated February 23, 2018.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Department's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Department's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Restriction on Use

This information is intended solely for the use of the judges and management of the Hood County Juvenile Probation Department and the Texas Juvenile Justice Department and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Eide Bailly LLP

Certified Public Accountants



**HOOD COUNTY JUVENILE
PROBATION DEPARTMENT**

**FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED AUGUST 31, 2017**

**HOOD COUNTY
JUVENILE PROBATION DEPARTMENT**

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CPAs & BUSINESS ADVISORS

INDEPENDENT AUDITOR'S REPORT

Members of the Board
Hood County Juvenile Probation Board
Hood County, Texas

Report on the Financial Statements

We have audited the accompanying regulatory basis financial statement of the Texas Juvenile Justice Department Grant Funds of Hood County Juvenile Probation (the Department), which comprise the statement of revenues, expenditures and changes in fund balance by contract (budget and actual) - regulatory basis for the year ended August 31, 2017 and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statement in accordance with financial reporting provisions of the Texas Juvenile Justice Department, as described in Note 1. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the regulatory basis financial statement referred to above presents fairly, in all material respects, the regulatory basis revenue earned and expenditures incurred compared to budgeted revenues and expenditures of the Department's Texas Juvenile Justice Department Grant Funds for the year ended August 31, 2017 in accordance with the financial reporting provisions of the Texas Juvenile Justice Department as described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statement, which describes the basis of accounting. The financial statement is prepared in accordance with the financial reporting provisions of the Texas Juvenile Justice Department, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the Texas Juvenile Justice Department. Our opinion is not modified with respect to that matter.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the operations of the Department's TJJD Grant Funds in accordance with the financial reporting provisions of the Texas Juvenile Justice Department and do not purport to, and do not, present fairly the financial position of Hood County, Texas, as of August 31, 2017, the changes in its financial position, or, where applicable, its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 23, 2018, on our consideration of the Department's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on effectiveness of the Department's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Department's internal control over financial reporting and compliance.

Restriction on Use

This report is intended solely for the information and use of management of Hood County, others within the Department and the Texas Juvenile Justice Department and is not intended to be and should not be used by anyone other than these specified parties.

Eide Bailly LLP

Abilene, Texas
February 23, 2018

FINANCIAL STATEMENT

**HOOD COUNTY JUVENILE PROBATION DEPARTMENT
TEXAS JUVENILE PROBATION COMMISSION GRANT FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE BY CONTRACT (BUDGET AND ACTUAL) -
REGULATORY BASIS
FOR THE YEAR ENDED AUGUST 31, 2017**

State Aid - A-2017-111

	<u>Final</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenue			
Receipts from TJJD	\$ 351,593	\$ 351,593	\$ -
Total revenue	<u>351,593</u>	<u>351,593</u>	<u>-</u>
Expenditures			
Basic probation supervision	158,316	152,689	5,627
Community programs	111,280	110,797	483
Pre post-adjudication	25,301	25,301	-
Commitment diversion	25,985	25,985	-
Mental health services	30,711	30,711	-
Total expenditures	<u>351,593</u>	<u>345,483</u>	<u>6,110</u>
Excess revenues over (under) expenditures	-	6,110	6,110
Fund balance beginning of the year	-	-	-
Refund due to TJJD	<u>-</u>	<u>(6,110)</u>	<u>(6,110)</u>
Fund balance end of the year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Additional information:

Refunds paid to the TJJD subsequent to 8/31/17:

10/4/2017 \$ 6,110

The accompanying notes are an integral part of this statement.

HOOD COUNTY JUVENILE PROBATION DEPARTMENT
NOTES TO FINANCIAL STATEMENT

Note 1: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Entity

The Texas Juvenile Justice Department Grant Funds of Hood County (the Funds) were established to account for juvenile probation services funded by the Texas Juvenile Justice Department (TJJD) in Hood County. The financial statements present only the activity of the Funds and do not include the activity of Hood County (the County).

The Funds provide separate accountability as required under the State Financial Assistance Contract, by TJJD. The Funds are used to account for each separate program, matching funds and all related expenditures incurred.

Basis of Accounting

Since the Department receives funding from State government, it must comply with requirements of the State. The financial statements are presented in accordance with a regulatory basis of accounting prescribed by the TJJD, which is a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP) as established by the Governmental Accounting Standards Board. This regulatory basis of accounting involves the reporting of revenues, expenditures and changes in fund balance (budget and actual) to meet the financial reporting requirements of the TJJD.

This regulatory basis of accounting differs from GAAP primarily because the financial statement format does not include the GAAP presentations of government-wide and fund financial statements. As a result, all economic assets, deferred outflows of resources, liabilities, and deferred inflows of resources that would be reported in GAAP basis financial statements are not reported in this regulatory basis presentation.

The financial statements were prepared in conformity with the accounting practices prescribed by the TJJD, which prescribes policies and procedures for county probation departments, which is a comprehensive basis of accounting other than generally accepted accounting principles. These accounting practices include the following:

- The financial statements are reported using the accrual basis of accounting. Revenues are recorded when all eligibility requirements have been met and expenditures are recognized when incurred.
- The accompanying financial statements do not represent financial statements prepared in accordance with provisions for governmental funds as prescribed by the Government Accounting Standards Board.
- The accompanying financial statements are prepared in a format to facilitate uniform financial reporting by county probation departments.

HOOD COUNTY JUVENILE PROBATION DEPARTMENT
NOTES TO FINANCIAL STATEMENT

Note 2: RECONCILIATION OF INTEREST EARNED

Idle funds were maintained in an interest bearing account. The reconciliation of interest earned on funds received from TJJD is as follows:

	Interest Earned TJJD Funds	Interest Earned Title IV-E Funds	Total Interest
Beginning Balance, September 1, 2016	\$ -	\$ -	\$ -
Interest earned on funds received from the period of 9/1/16 - 8/31/17	303	-	303
Total interest at August 31, 2017	303	-	303
Minus interest expenditures in FY 2017	-	-	-
Ending Balance, August 31, 2017	\$ -	\$ -	\$ 303

Note 3: OPERATING COST FOR A SECURE JUVENILE FACILITY OPERATED BY YOUR COUNTY

The Hood County Juvenile Probation Department does not operate a secure juvenile facility.

Note 4: FEDERAL FINANCIAL ASSISTANCE

The Texas Juvenile Probation Commission administers, along with the Texas Department of Family and Protective Services, the Title IV-E Program (CFDA 93.658). TJJD disburses funds to Hood County Juvenile Probation Department on a cost reimbursement basis. No revenue was received for the Title IV-E Program in the year ended August 31, 2017.

Note 5: FINANCIAL MATCH REQUIREMENTS

To receive TJJD state funds, the juvenile probation departments are required to certify that the amount of local or county funds expended for juvenile services is at least equal to or greater than the amount spent in the 2006 county fiscal year excluding construction and capital outlay expenses. A confirmation of local funds for the year ending August 31, 2017 is required and presented below:

Local Funding Expended (less construction and capital outlay)

FY 2016	\$ 338,982
FY 2006	\$ 225,074

Hood County Juvenile Probation Department certified the financial match requirements were fulfilled in FY 2017.

OTHER INFORMATION REQUIRED BY GAO



CPAs & BUSINESS ADVISORS

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Members of the Board
Hood County Juvenile Probation Board
Hood County, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of the Texas Juvenile Justice Department Grant Funds of Hood County Juvenile Probation Department as of and for the year ended August 31, 2017, and the related notes to the financial statement, and have issued our report thereon dated February 23, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered Hood County Juvenile Probation Department's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Hood County Juvenile Probation Department's internal control. Accordingly, we do not express an opinion on the effectiveness of Hood County Juvenile Probation Department's 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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Hood County Juvenile Probation Department's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Restriction on Use

This report is intended solely for the information and use of management of Hood County, others within the Department and the Texas Juvenile Justice Department and is not intended to be and should not be used by anyone other than these specified parties.

Eide Bailly LLP

Abilene, Texas
February 23, 2018

HOOD COUNTY JUVENILE PROBATION DEPARTMENT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended August 31, 2017

There were no findings or questioned costs in the current year.

HOOD COUNTY JUVENILE PROBATION DEPARTMENT

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

For the Year Ended August 31, 2017

There were no findings or questioned costs in the prior year.