



**LISA CONSTANT WYLIE**  
*County Auditor*

March 28, 2017

The Honorable District Judges  
Brett Hall, 382<sup>nd</sup> Judicial District  
David Rakow, 439<sup>th</sup> Judicial District

The Honorable Commissioners Court, Rockwall County, Texas  
David Sweet, County Judge  
Cliff Sevier, County Commissioner, Precinct 1  
Lee Gilbert, County Commissioner, Precinct 2  
Dennis Bailey, County Commissioner, Precinct 3  
David Magness, County Commissioner, Precinct 4

The Citizens of Rockwall County

Ladies and Gentlemen:

Local Government Code of the State of Texas require that Rockwall County publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Per that requirement, we hereby issue the comprehensive annual financial report of the Rockwall County for the fiscal year ended September 30, 2016.

This report consists of management's representations concerning the finances of Rockwall County. Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed the anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements. As financial management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Pattillo, Brown & Hill, L.L.P., a firm of licensed certified public accountants, has audited Rockwall County financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended September 30<sup>th</sup> are free of material misstatements. The independent audit involving examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing principles used and significant estimates made by management; and evaluating the overall financial presentation. Pattillo, Brown & Hill has issued an unmodified ("clean") opinion on Rockwall County's financial statements for the year ended September 30, 2016. The independent auditor's report is located at the front of the financial section of this report.