



DAVIS,
BROWN
& COMPANY
PLLC

CERTIFIED PUBLIC ACCOUNTANTS

Board of Directors
Sumner County C.A.S.A.
182 West Franklin Street
Gallatin, TN 37066

This is to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide.

We will perform the following services:

We will compile, from information you provide, the statement of financial position and related statements of activities, functional expenses, and cash flows of Sumner County C.A.S.A. for the year ended June 30, 2023 and prepare the organization's form 990.

We will compile the financial statements and issue an accountant's report thereon in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. A compilation is limited to presenting, in the form of financial statements, information that is the representation of management. We will not audit or review the financial statements and, accordingly, will not express an opinion or any other form of assurance on them.

A compilation differs significantly from a review or an audit of financial statements. A compilation does not contemplate performing inquiry, analytical procedures, or other procedures performed in a review. Additionally, a compilation does not contemplate obtaining an understanding of the entity's internal control; assessing fraud risk; tests of accounting records by obtaining sufficient appropriate audit evidence through inspection, observation, confirmation, the examination of source documents (for example, cancelled checks or bank images); or other procedures ordinarily performed in an audit. Therefore, a compilation does not provide a basis for expressing any level of assurance on the financial statements being compiled.

Our engagement cannot be relied upon to disclose errors, fraud or illegal acts that may exist. However, we will inform the appropriate level of management of any material errors, and of any evidence or information that comes to our attention during the performance of our compilation procedures, that fraud may have occurred. In addition, we will report to you any evidence or information that comes to our attention during the performance of our compilation procedures regarding illegal acts that may have occurred, unless they are clearly inconsequential. We have no responsibility to identify and communicate deficiencies in your internal control as part of this engagement.

You are responsible for:

- (a) Making all management decisions and performing all management functions;
- (b) Designating an individual who possesses suitable skill, knowledge, and /or experience, preferably within senior management, to oversee the services;
- (c) Evaluating the adequacy and results of the services performed;
- (d) Accepting responsibility for the results of the services; and
- (e) Establishing and maintaining internal controls, including monitoring ongoing activities.

If, for any reason, we are unable to complete the compilation of your financial statements, we will not issue a report on such statements as a result of this engagement.

Craig Brown is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

We estimate that our fees for these services will be \$1,300-\$1,500. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the work performed. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered at the completion of the work and are payable at presentation.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our agreement. If you have any questions please let us know.

If the foregoing is in accordance with your understanding, please sign the copy of this letter in the space provided and return it to us.

Sincerely yours,

Davis, Brown & Company PLLC

Davis, Brown & Company, PLLC

Acknowledged:

Sumner County C.A.S.A.

June 8, 2023

Member