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May 7, 2025

To the Board of Commissioners
Williamson County Emergency Services District No. 1

We have audited the financial statements of the governmental activities of Williamson County Emergency Services District No. 1 for the year ended December 31, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted 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 November 11, 2024. 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 Williamson County Emergency Services District No. 1 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 2024. We noted no transactions entered into by Williamson County Emergency Services District No. 1 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. The most sensitive estimate affecting the District's financial statements was:

Management's estimate of the depreciable lives of capital assets is based on the expected useful life of the asset. We evaluated the key factors and assumptions used to develop the depreciable lives of capital assets in determining they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We noted no misstatements that required corrections.

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 May 7, 2025.

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 Williamson County Emergency Services District No 8'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 Williamson County Emergency Services District No 8's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

We have reported findings and recommendations on the following page.

Other Matters

We applied certain limited procedures to Management Discussion and Analysis, the Governmental Fund Revenues, Expenditures and Budget to Actual Comparison – General Fund, the Schedule of Proportionate Share of Net Pension Liability and Related Footnotes which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

This information is intended solely for the use of the Board of Commissioners of Williamson County Emergency Services District No. 1 and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Medack + Oltmann, LLP

Medack & Oltmann, LLP
Giddings, Texas

FINDINGS AND RECOMMENDATIONS

Management Monitoring of Controls

Due to the small size of the entity, it is managements responsibility to establish, maintain and monitor internal controls in order to reduce the risk of fraud and/or misrepresentation of financial information. The purpose of this comment is for the Board to be aware of the situation and realize that small offices are more susceptible to the risks of fraud be it intentional or unintentional.

As the industry is moving towards paying bills electronically, it is prudent for the Board to adopt policies and procedures to ensure proper controls (segregation of duties) are functioning to mitigate the potential misappropriation of assets (theft/fraud).

General Accounting

As a reminder, it is best practice for all meal/travel related charges to contain documentation as to the attendees and the purpose of the meeting.

When paying reimbursements, all supporting documentation should be attached to the reimbursement request and maintained by the District.