

November 11, 2024

Mr. Caleb J. Rees, CPA
Rees CPA
337 S Main Street Suite 130
Cedar City, UT 84720

We are providing this letter in connection with your engagement to apply agreed-upon procedures related to Rockville Town's Financial Survey, accounting records, and compliance with applicable state laws, rules, and requirements for the period July 1, 2023 to June 30, 2024, as required by UCA 51-2a-201 and the *Guide for Agreed-Upon Procedures Engagements for Local Government Entities with Annual Revenues or Expenditures Greater than \$350,000 and Less than \$1 million*, issued by the Office of the State Auditor.

We confirm, to the best of our knowledge and belief, as of November 11, 2024, the following representations made to you during your engagement:

Accounting Records and Financial Survey:

- We are responsible for our accounting records and Financial Survey.
- The Large Financial Survey as of June 30, 2024 agrees with our accounting records and instructions for submitting the report to the Office of the Utah State Auditor.
- We are responsible for establishing and maintaining effective internal control relevant to our accounting records and the accuracy and completeness of the Large Financial Survey.
- We are responsible for selecting and determining the suitability and appropriateness of the criteria upon which the accounting records and Financial Survey were evaluated.
- We have provided you access to all information of which we are aware that is relevant to our accounting records and Large Financial Survey and we are responsible for the accuracy and completeness of such information.
- We have disclosed to you any transactions with related parties, officers, or key personnel.

Compliance with State Laws:

- We are responsible for complying with applicable state laws.
- We are responsible for establishing and maintaining effective internal control over compliance.
- We have performed an evaluation of our compliance with applicable state laws.
- We have disclosed to you all known noncompliance with applicable state laws, including noncompliance occurring after November 11, 2024 through the date of this letter.
- We have made available to you all documentation and other information related to compliance with applicable state laws.
- There have been no communications from regulatory agencies, internal auditors, or other independent accountants or consultants regarding possible noncompliance with applicable state laws, including communications received between June 30, 2024 and the date of this letter.

Other Matters:

- We have responded fully to all inquiries made to us by you during the engagement.
- Your report is intended solely to describe the scope of your testing of our Financial Survey, accounting records, and compliance with applicable state laws, rules, and requirements and the results of that testing, and not to provide an opinion or conclusion on the Financial Survey, the accounting records, or compliance with applicable state laws, rules, and requirements. Accordingly, this communication is not suitable for any other purpose.

[NAME], Chief Administrative Officer

[NAME], Chief Financial Officer