

# *Medack & Oltmann, LLP*

Certified Public Accountants

---

**PARTNERS**

James E. Medack, CPA  
Melodi J. Oltmann, CPA

**PROFESSIONAL STAFF**

Remington O'Dell, CPA

**MEMBERS**

American Institute of  
Certified Public Accountants

Texas Society of  
Certified Public Accountants

December 5, 2017

To the Board of Commissioners  
Travis County Emergency Services District No. 8

We have audited the financial statements of the governmental activities of Travis County Emergency Services District No. 8 for the year ended September 30, 2017. 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 October 24, 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 Travis County Emergency Services District No. 8 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 2016-2017. We noted no transactions entered into by Travis County Emergency Services District No. 8 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. Management has corrected all such misstatements (as reported in Exhibit 1). Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

### *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 December 5, 2017.

### *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 Travis 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 Travis 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.

### Other Matters

We applied certain limited procedures to the MD&A section and the Budget vs Actual report, 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 Board of Commissioners of Travis County Emergency Services District No. 8 and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,



Medack & Oltmann, LLP  
Giddings, TX  
December 5, 2017

**ESD 8\_Pedernales Fire Department  
Corrected Misstatements (Exhibit 1)**

September 30, 2017

Date	Num	Name	Memo	Account	Account Type	Debit	Credit
09/30/2017	Audit 17-1	je customer je customer	To properly record sales tax revenue and receivable To properly record sales tax revenue and receivable	1100 - Accounts Receivable 4104 - Sales Tax	Accounts Receivable Income	2,414.00	2,414.00
09/30/2017	Audit 17-2		To properly state deferred tax To properly state deferred tax	4101.0 - Property Tax 2300 - Deferred taxes	Income Other Current Liability	2,414.00 1,416.00	2,414.00 1,416.00
09/30/2017	Audit 17-3		Reclass Prepaid Health Insurance (20.4) Reclass Prepaid Health Insurance (20.4)	1200 - Prepaid Expense 5002.3 - Health	Other Current Asset Expense	1,416.00 12,475.20	1,416.00 12,475.20
09/30/2017	Audit 17-4		To reclass reimbursement from Fire Recovery for hurricane deployment (C.5) To reclass reimbursement from Fire Recovery for hurricane deployment (C.5)	5001.1 - Salaries 4200 - Additional Income	Expense Income	12,475.20 19,790.83	12,475.20 19,790.83
<b>TOTAL</b>						<b>36,096.03</b>	<b>36,096.03</b>