**DAVIS, HEINEMANN & COMPANY, P.C.**
***CERTIFIED PUBLIC ACCOUNTANTS***
1300 11TH STREET, SUITE 500
P.O. BOX 6308
HUNTSVIL 3 42
PHON [redacted]
FAX [redacted]

July 22, 2026

Freestone County
118 East Commerce, Room 209
Fairfield, TX 75840

To Commissioners' Court and County Auditor:

We are in the process of performing the 2025 audit of Freestone County, which has not been completed yet. We anticipate having the final approved audit by August 31, 2026. In addition, we anticipate this is the date by which the County will submit the Single Audit reporting package. We will assist the County in submitting the Single Audit reporting package, if necessary.

Kyle Heinemann

Kyle Heinemann, CPA