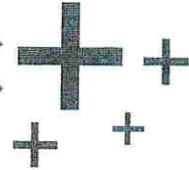


24-25

RICE SULLIVAN, LLC  
Certified Public Accountants



December 2, 2025

To the Sheriff and Board of Commissioners  
Franklin County, Illinois  
403 E Main St  
Benton, IL 62812

We are pleased to confirm our understanding of the terms of our engagement and the nature and limitations of the services we are to provide for the County Jail Commissary System for Franklin County, Illinois.

We will apply the procedures described in the attachment to this letter to the County Jail Commissary System for Franklin County, Illinois. We will apply the procedures enumerated at Illinois County Jail Standards 38 Ill. 19959, Section 701.250 to the County Jail System for Franklin County, Illinois. In accordance with your instructions, the threshold for reporting exceptions for this engagement is defined as anything more than one percent of balance as specified and agreed to by you. By signing this engagement letter, you agree to those procedures and acknowledge that the procedures to be performed are appropriate for the intended purpose of the engagement, which is to provide an examination on management's assertion about the entity's compliance with the provisions of the Illinois County Jail Standards 38 Ill. 19959, Section 701.250. We understand the engagement is required in accordance with Illinois County Jail Standards 38 Ill. 19959, Section 701.250. Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the AICPA. Those standards require that we plan and perform an examination to obtain reasonable assurance about whether management's assertion about compliance with the specified requirements is fairly stated, in all material respects and to obtain your written agreement to the procedures to be applied and your acknowledgment that those procedures are appropriate for the intended purpose of the engagement, as described in this letter. A refusal to provide such agreement and acknowledgment will result in our withdrawal from the engagement. No other parties will be requested to agree to the procedures and acknowledge that the procedures performed are appropriate for their purposes. We make no representation that the procedures we will perform are appropriate for the intended purpose of the engagement or for any other purpose.

An examination involves performing procedures to obtain evidence about whether management's assertion is fairly stated, in all material respects. The nature, timing, and extend of the procedures selected depend on our judgement, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. We will issue an opinion on management's assertion that County Jail Commissary System for Franklin County, Illinois complied with the compliance provisions Illinois County Jail Standards 38 Ill. 19959, Section 701.250, and is fairly statement, in all material respects.

We plan to begin our procedures when the County Jail Commissary System for Franklin County, Illinois has all of the required information prepared, and, unless unforeseeable problems are encountered, the engagement should be completed no later than 6 months after year-end.

We will issue a written report upon completion of our engagement that lists the procedures performed and our findings. Our report will be addressed to the Sheriff and Board of Commissioners. If we encounter restrictions in performing our procedures, we will discuss the matter with you. If we determine the restrictions are appropriate we will disclose the restrictions in our report. Our report will contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you. The attest documentation for this engagement is the property of Rice Sullivan, LLC and constitutes confidential information. However, we may be requested to make certain attest documentation available to the Illinois Department of Corrections pursuant to authority given to it by law or regulation. If requested, access to such attest documentation will be provided under the supervision of Rice Sullivan, LLC's personnel. Furthermore, up request, we may provide copies of selected attest documentation to the Illinois Department of Corrections. The Illinois Department of Corrections may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. You understand that the report is intended solely for the information and use of the County Jail Commissary System for Franklin County, Illinois, and Illinois Department of Corrections and should not be used by anyone other than these specified parties.

Swansea Location:  
3121 N. Illinois St., Suite A  
Swansea, IL 62226  
618-233-0186

*Handwritten signature*

Altamont Location:  
703 S. Main St  
Altamont, IL 62411  
618-483-9137

Ellisville Location:  
226 Clarkson Rd.  
Ellisville, MO 63011  
636-366-1040

DuQuoin Location:  
105 E. Main St.  
DuQuoin, IL 62832  
618-542-4747

Nashville Location:  
1191 W. St. Louis St.  
Nashville, IL 62263  
618-327-4375

There may exist circumstances that, in our professional judgment, will require we withdraw from the engagement. Such circumstances include the following:

- You refuse to provide written agreement to the procedures and acknowledge that they are appropriate for the intended purpose of the engagement.
- You fail to provide requested written representations, or we conclude that there is sufficient doubt about the competence, integrity, ethical values, or diligence of those providing the written representations, or we conclude that the written representations provided are otherwise not reliable.
- We determine that the description of the procedures performed or the corresponding findings are misleading in the circumstances of the engagement.
- We determine that restrictions on the performance of procedures are not appropriate.

You are responsible for the County Jail Commissary System for Franklin County, Illinois' compliance with the provisions of the Illinois County Jail Standards 38 Ill. 19959, Section 701.250. In addition, you are responsible for providing us with (1) access to all information of which you or the appropriate party are aware that is relevant to the performance of the agreed-upon procedures on the subject matter, (2) additional information that we may request from the appropriate party for the purpose of performing the agreed-upon procedures, and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain evidence relating to performing those procedures.

At the conclusion of our engagement, we will require certain written representations in the form of a representation letter from management that, among other things, will confirm management's responsibility for the financial statements and compliance report in accordance with the provisions of the Illinois County Jail Standards 38 Ill. 19959, Section 701.250.

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

Our fee for the year ended November 30, 2025 is \$6,000. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. 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 are payable on presentation.

You agree to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney's fees, resulting from knowing misrepresentations to us.

We appreciate the opportunity to assist you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us. If the need for additional procedures arises, or the procedures need to be modified, our agreement with you will need to be revised. It is customary for us to enumerate these revisions in an addendum to this letter. If additional specified parties of the report are added, we may require that they acknowledge in writing their agreement with the procedures performed, or to be performed, and their acknowledgment that the procedures are appropriate for their purposes.

Very truly yours,

*Rice Sullivan, LLC*

Rice Sullivan, LLC

RESPONSE:

This letter correctly sets forth the understanding of County Jail Commissary System for Franklin County, Illinois:

Sheriff Signature:

*[Handwritten Signature]*  
\_\_\_\_\_  
12/8/2025

Date: