

September 25, 2019

Finance and Audit Committee c/o Dennis Waits
Vince Ortega, COMBAT Director
Jackson County Missouri
415 E 12th Street
Kansas City, MO 64106

Our **BKD, LLP** team members have reviewed and evaluated the alleged “inaccuracies, omissions, and misleading statements” the County Executive’s Chief of Staff communicated to us during our September 20, 2019 meeting related to our Agreed-Upon Procedures Report for the Jackson County Community Backed Anti-Crime Tax (COMBAT).

As stated in our report, our findings and observations were as of May 3, 2019. Our report also stated that we placed reliance upon information provided to us or through conversations and interviews with relevant parties. One concern that the County Executive’s Chief of Staff specifically raised related to the 2018 actual COMBAT sales tax revenues listed in the table on Page 6 of our report, which amounted to \$26,372,034. This amount was originally provided to us by County management prior to the May 3, 2019 procedures date noted in our report. Subsequent to our May 3, 2019 procedures date, the Jackson County, Missouri comprehensive annual financial report was issued on June 27, 2019, which reflected final COMBAT sales tax revenues of \$24,626,625.

We have determined that updating our report for the final revised audited COMBAT sales tax revenues would not change the overall theme of our observations or the recommendations that we have presented in our report.

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Careful consideration was provided to each of the concerns raised by the County Executive's Chief of Staff. We have concluded, as of the date of this letter, that our agreed-upon procedures report will not be retracted or supplemented, and can be relied upon by its intended users which consist of COMBAT management, the County Finance and Audit Committee and the County Legislators.

Sincerely,

A handwritten signature in black ink that reads "BKD, LLP". The letters are stylized and slanted to the right.

BKD, LLP