

RUTHERFORD, TAYLOR & COMPANY, P.C.

A PROFESSIONAL CORPORATION
CERTIFIED PUBLIC ACCOUNTANTS

JAMES A. RUTHERFORD
(1917-2003)

MICHAEL E. TAYLOR
CERTIFIED PUBLIC ACCOUNTANT

ROBERT K. LAKE
CERTIFIED PUBLIC ACCOUNTANT

GLENETTE COX
CERTIFIED PUBLIC ACCOUNTANT

2802 WASHINGTON STREET
GREENVILLE, TEXAS 75401-4115
903-455-6252
FAX 903-455-6667

1300 W. AUDIE MURPHY SUITE 5
FARMERSVILLE, TEXAS 75442
972-782-7572

March 2, 2016

Dear Ms. Sanders:

Aubrey Independent School District
415 Tisdell
Aubrey, TX 76227

In 2015, the Texas Legislature adopted House Bill 1295, which added Section 2252.908 to the Government Code. This addition states that a governmental entity may not enter into certain contracts with a business entity unless the business entity submits a disclosure of interested parties (Form 1295) to the governmental entity at the time the business entity submits the signed contract to the governmental entity. The Texas Ethics Commission has adopted rules requiring a business entity to file Form 1295 electronically with the Commission.

Form 1295 applies to contracts between business entities and a governmental entity that either (a) requires an action or vote by the governing body of the entity before the contract may be signed or (b) has a value of at least \$ 1 million dollars. We believe our engagement letter meets these requirements as the Board of Trustees should approve the engagement of the auditor and sign the engagement letter.

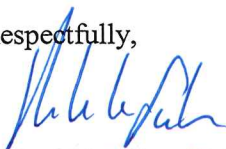
We are enclosing a completed Form 1295 for your records. The Form 1295 has been notarized and we understand you will retain this form along with your copy of the engagement letter. Once the engagement letter is approved, you have 30 days to acknowledge receipt of the Form 1295 with the Texas Ethics Commission.

We suggest you review information concerning Form 1295 by accessing the Texas Ethics Commission website searching for Form 1295.

As this is a new requirement (effective for contracts after December 31, 2015), we suggest you review all contracts to be considered in future periods to determine the application of Form 1295.

Thank you for your attention to this matter and if you have any questions, please feel free to contact us.

Respectfully,



Robert K. Lake, CPA
Rutherford, Taylor & Company, P.C.

Enclosure

CERTIFICATE OF INTERESTED PARTIES

FORM 1295

1 of 1

Complete Nos. 1 - 4 and 6 if there are interested parties.
Complete Nos. 1, 2, 3, 5, and 6 if there are no interested parties.

OFFICE USE ONLY CERTIFICATION OF FILING

1 Name of business entity filing form, and the city, state and country of the business entity's place of business.

Rutherford, Taylor & Company, PC
Greenville, TX United States

Certificate Number:
2016-17362

Date Filed:
02/23/2016

2 Name of governmental entity or state agency that is a party to the contract for which the form is being filed.

Aubrey Independent School District

Date Acknowledged:

3 Provide the identification number used by the governmental entity or state agency to track or identify the contract, and provide a description of the goods or services to be provided under the contract.

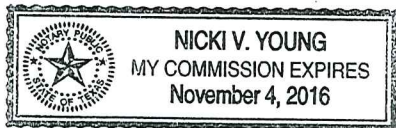
1
Annual Independent Audit

4	Name of Interested Party	City, State, Country (place of business)	Nature of interest (check applicable)	
			Controlling	Intermediary
	Lake, Robert	Greenville, TX United States	X	
	Taylor, Michael	Greenville, TX United States	X	

5 Check only if there is NO Interested Party.

6 AFFIDAVIT

I swear, or affirm, under penalty of perjury, that the above disclosure is true and correct.



Robert K Lake

Signature of authorized agent of contracting business entity

AFFIDAVIT NOTARY STAMP / SEAL ABOVE

Sworn to and subscribed before me, by the said Robert K Lake, this the 29 day of February, 2016, to certify which, witness my hand and seal of office.

Nicki V. Young
Signature of officer administering oath

Nicki V. Young
Printed name of officer administering oath

Notary
Title of officer administering oath