

**TYLER TECHNOLOGIES, INC.
INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES
COMPLIANCE WITH RULE 5 OF THE
NEVADA ELECTRONIC FILING RULES
JANUARY 1, 2013 – DECEMBER 31, 2013**



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(1941-2007)



**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

Tyler Technologies, Inc.
5101 Tennyson Parkway
Plano, TX 75024

Eighth Judicial District Court
of Clark County, Nevada
200 Lewis Avenue
Las Vegas, NV 89155

Ladies and Gentlemen:

We have performed the procedures enumerated in Appendix A, which were agreed to by Tyler Technologies, Inc. and the Clerk of the Eighth Judicial District Court of Clark County, Nevada solely to assist you in assessing compliance with Rule 5 of the Nevada Electronic Filing Rules (NEFR) for the period January 1, 2013 through December 31, 2013. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described in Appendix A either for the purpose for which this report has been requested or for any other purpose.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion, on the accounting records. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might come to our attention that would be reported to you.

This report is intended solely for the information of Tyler Technologies, Inc. and the Clerk of the Eighth Judicial District Court of Clark County, Nevada and is not intended to and should not be used by anyone other than those specified parties.

Benda, Grace, Stulz & Company, P.C.

Sterling Heights, Michigan
February 24, 2014

TYLER TECHNOLOGIES, INC. (TYLER)

**AGREED-UPON PROCEDURES AND RESULTS
FOR THE YEAR ENDED DECEMBER 31, 2013**

1. Procedure: We reviewed the fee schedule used for the Document Access Program (DAP) and the Electronic Filing Program (EFP) and compared the fees to those charged for similar services. We also compared the fees to the savings obtained by the end users of these services. Both comparisons were used to determine the reasonableness of the fees charged.

Findings: Based on interviews with TYLER customers regarding the overall savings realized by using the DAP and EFP Programs and a comparison to fees charged for similar services, the fee schedules used by TYLER for the DAP Program and the EFP Program are reasonable.

2. Procedure: We selected a random sample of charges to determine that the fees charged were properly assessed and the court fees collected were properly and timely forwarded to Clark County Courts.

Findings: No exceptions were found as a result of our testing.

3. Procedure: We tested several transmissions and filings in a variety of formats to mimic those of an end user to assess the accuracy and authenticity of data produced, stored and/or transmitted by TYLER.

Findings: No exceptions were found as a result of our testing.

4. Procedure: We interviewed appropriate personnel at TYLER and obtained an understanding and assessed the reliability of all hardware and software used as well as appropriate security and disaster plans in place. We also obtained a customer list from TYLER and contacted a random sample of customers to accumulate feedback relating to the reliability of the system and whether they have been affected by hardware malfunctions or software errors.

Findings: Based on explanation and documentation provided to us by TYLER, relating to the reliability of the hardware and software used and security and disaster plans in place, the hardware and software are adequately reliable.

5. Procedure: We interviewed appropriate personnel at TYLER and obtained an understanding and assessed the integrity and security of TYLER's system relating to information, including but not limited to, customers' personal information.

Findings: Based on explanation and documentation provided by TYLER, relating to the integrity and security of the TYLER system and interviews with TYLER customers, we assessed the system as adequate in this area and no indication of a lack of integrity or security, specifically relating to customer's personal information, was communicated to us by TYLER customers.

6. Procedure: We tested several transmissions and filings in a variety of formats to mimic those of an end user to assess the timeliness of access to documents and other data produced, stored and/or transmitted by TYLER. We also obtained a customer list from TYLER and contacted a random sample of customers to accumulate feedback relating to the timeliness of access to documents and other data produced, stored and/or transmitted by TYLER.

Findings: No exceptions were found as a result of our testing.

7. Procedure: We reviewed Nevada law regarding safeguarding of personal information. We interviewed appropriate personnel at TYLER and obtained an understanding of systems in place to assure TYLER's compliance with Nevada law requiring the safeguarding of personal information.

Findings: Based on explanation and documentation provided by TYLER relating to compliance with Nevada law requiring the safeguarding of personal information we assessed the above referenced compliance as adequate, and noted no exceptions by customers during interviews.

8. Procedure: We obtained a customer list from TYLER and contacted a random sample of customers to accumulate feedback relating to: pricing, accuracy and authenticity of data, reliability of the system, security of information and timeliness of access to documents and other data.

Findings: Following is a summary of our customer interviews:

Questions

Responses

In what ways do the TYLER Document Access Program (DAP) and the Electronic Filing Program (EFP) save you money?

The TYLER DAP and EFP Programs typically saved on courier service fees, attorney and assistant time, mileage and other automobile related expenses.

How much would you estimate the cost of filing a single document with the court to be, without using EFP?

The typical response to the average cost of filing a Document without the EFP Program ranged from \$20 to \$80.

How would you assess the reliability of on a TYLER's DAP and EFP Programs?

The average response was 4.50 scale of 1 to 5, with 1 being poor and 5 being excellent.

Have you been affected by software errors or interruption in service due to system hardware malfunctions? If so, how much time elapsed before your problem was solved, and your service was restored?

All customers responded "No".

To the best of your knowledge, has the data transferred to and from the DAP and EFP Programs been accurate and authentic?

All customers interviewed responded "Yes".

Have you ever had reason to believe that any personal information entered by you was not secure? If not, why?

All customers interviewed responded "No".

How would you assess the timeliness of the EFP Program and access to documents and other data through the use of the DAP Program?

The average response was 4.34 on a scale from 1 to 5, with 1 being poor and 5 being excellent. Also noted, delays are impacted by approval processing time of documents, especially over weekends.