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Board of Supervisors, Harrison County  
John McAdams; Chancery Clerk

In planning and performing our audit of the financial statements of Harrison County for the year ended September 30, 2005, we considered the County's system of internal control to plan our audit procedures and not to provide assurance on the internal control.

However, during our audit, we noted certain matters involving the internal control and other operational matters that are presented for your consideration. This letter does not affect our report dated August 5, 2006, on the financial statements of Harrison County. Our comments and recommendations, all of which have been discussed with management, are intended to improve internal control or result in operating efficiencies. Our comments are summarized as follows:

- Fixed Assets
  1. Additional efforts need to be placed on tracking construction costs to be capitalized during the year. We suggest that the County work with your software vendor to develop an interface to automatically date fixed asset additions.
  
- Federal Awards
  1. It is very difficult for the County to identify all of the federal awards due to a lack of centralization of the grant process. We suggest that the County consider centralizing the grant process by hiring a federal programs coordinator.

We believe that the implementation of these recommendations will provide Harrison County with a stronger system of internal control while also making its operations more efficient. This report is intended solely for the information and use of Harrison County and is not intended to be used by any other parties.

*Wright CPA Group*  
Wright CPA Group, PLLC  
August 5, 2006