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Honorable Mayor and Board of Aldermen
Town of Beaumont, Mississippi

We have applied certain agreed upon procedures, as discussed below, to the accounting records of the Town of Beaumont, Mississippi, as of September 30, 2009 and for the year then ended, as required by the Office of the State Auditor, under the provisions of Section 21-35-31, Mississippi Code Ann. (1972). It is understood that the report is solely for the use of the governing body of the Town of Beaumont, Mississippi, and the Office of the State Auditor and should not be used for any other purposes. Our procedures and findings are as follows:

1. We reconciled cash on deposit with the following bank to balance in the respective general ledger accounts and obtained confirmation of the related balances from the bank:

<u>Bank</u>	<u>Fund</u>	<u>Balance Per</u> <u>General Ledger</u>
Trustmark Bank	General	\$ 97,651
Trustmark Bank	General	45,484
Trustmark Bank	General	16,995
Trustmark Bank	General	1,298
Trustmark Bank	General	13,600
Trustmark Bank	General	11,638
Trustmark Bank	General	37,617
Trustmark Bank	Utility System	39,260
Trustmark Bank	Utility System	84,925
Trustmark Bank	Utility System	33,804

2. We physically examined securities held for investment. Securities held in trust were confirmed directly with respective trustees. All investment transactions during the year were examined for compliance with investments authorized by Section 21-33-323, Miss. Code Ann. (1972).

<u>General Security</u>	<u>Fund</u>	<u>Balance Per General Ledger</u>
Trustmark Bank	Utility System	\$ 164,436
Trustmark Bank	Utility System	116,313
First Southern Bank	Utility System	114,795
First Southern Bank	Utility System	106,499
Trustmark Bank	General	123,918
Trustmark Bank	General	23,781
Trustmark Bank	General	31,361
Morgan Stanley	General	7,014
Morgan Stanley	General	20,877

3. We performed the following procedures with respect to taxes on real and personal property (including motor vehicles) levied during the fiscal year:

- a. Verified use of certified county assessment rolls and traced levies to governing body minutes;
- b. Examined uncollected taxes for proper handling.
- c. Traced distribution of taxes collected to proper funds; and
- d. Analyzed increase in taxes for most recent period for completion with increase limitations of Sections 27-39-320 to 27-39-323, Miss. Code Ann. (1972).

The distribution of taxes to funds was found to be in accordance with prescribed tax levies, and uncollected taxes were determined to be properly handled.

Ad valorem tax collections were found to be within the limitations of Sections 27-39-320 to 27-39-323, Mississippi Code Ann. (1972).

Ad valorem tax collections for the retirement of general obligation debt was found to be sufficient for payment of current principal and interest in accordance with limitations imposed by Sections 21-33-87 and 21-33-303, Mississippi Code Ann. (1972).

4. We obtained a statement of payments made by the Department of Finance and Administration to the municipality. Payments indicated were traced to deposits in the respective bank accounts and recorded in the general ledger without exception. Payments traced were as follows:

<u>Payment Purpose</u>	<u>Receiving</u>	<u>Balance Per General Ledger</u>
Sales Tax Allocation	General Fund	\$ 92,512
General Municipal Aid	General Fund	509
Gasoline Tax	General Fund	2,747
Homestead Reimbursement	General Fund	2,871
Fire Protection	General Fund	5,163
Emergency Management Grant	General Fund	28,336
Police Grant	General Fund	38,213

5. We selected a sample of purchases made by the municipality during the fiscal year. Each sample item was evaluated for compliance with purchasing requirements set forth in Title 31, Chapter 7, Mississippi Code Ann. (1972), as applicable.

The sample consisted of the following:

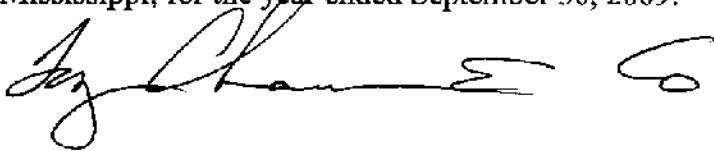
Number of Sample Items	31
Dollar Value of Sample	\$ 95,563

We found the municipality's purchasing procedures to be in agreement with the requirements of the above mentioned sections.

6. We have read the Municipal Compliance Questionnaire completed by the municipality. The completed survey indicated no instances of noncompliance with state requirements.

Town of Beaumont
June 16, 2010
Page 4

Because the above procedures do not constitute an audit in accordance with generally accepted auditing standards, we do not express an opinion on any of the specific accounts or classes of transactions referred to above. In connection with the procedures referred to above, no matters came to our attention that caused us to believe that the items specified in paragraphs 1, 2 or 3 should be adjusted. Had we performed additional procedures or had we made an examination in accordance with generally accepted auditing standards, matters might have come to our attention that would have been reported to you. This report should not be associated with the financial statements of the Town of Beaumont, Mississippi, for the year ended September 30, 2009.

A handwritten signature in black ink, appearing to read "J. Chaney", followed by a stylized flourish or mark.

Forest, Mississippi
June 16, 2010