



State of Mississippi
OFFICE OF THE STATE AUDITOR
Shad White
AUDITOR

NOTICE

TO: CPA FIRMS INTERESTED IN PERFORMING FINANCIAL & COMPLIANCE AUDITS
OF COUNTIES IN THE STATE OF MISSISSIPPI
FROM: Joe McKnight, CPA - DIRECTOR, COUNTY AUDIT SECTION
DATE: AUGUST 16, 2018
SUBJECT: COUNTY AUDITS TO BE CONTRACTED

The following counties will have a two-year contracted financial & compliance audit covering the 2017 and 2018 fiscal years:

Clay
Lafayette
Pontotoc
Prentiss
Union

The following counties will have a two-year contracted financial & compliance audit covering the 2018 and 2019 fiscal years:

Benton	Coahoma	Issaquena	Lee	Pearl River	Tippah
Bolivar	Forrest	Itawamba	Lowndes	Quitman	Warren
Carroll	Hancock	Jasper	Monroe	Sharkey	Wilkinson
Chickasaw	Harrison	Jefferson	Noxubee	Simpson	Winston
Choctaw	Holmes	Kemper	Panola	Tate	Yazoo

If there is a single audit, the final audit report on your letterhead and copies will be due June 30, 2019 for the first year with a similar timetable for the second year. The draft report and working papers, if requested, are due for review by the Office of the State Auditor 60 days before the June 30 dates. If there is no Single Audit, the due date for the final audit report is extended until August 31 with the draft report and completed working papers due June 30. This review should not be considered as a quality control review, which is the responsibility of your audit firm. Audit reports should be reviewed by your firm prior to submission to the Office of the State Auditor as our review will be limited.

Development of the financial and federal (Single Audit) plans/programs will be the responsibility of the CPA auditor performing the audit. The Office of the State Auditor will provide a state legal compliance audit program which will be provided to aid in completing and reporting on the state legal compliance portion of the audit.

If interested in submitting proposals for any of the contract audits, please contact the chancery clerk or county administrator of the county.

Counties must have contracts fully executed (signed by all 3 parties) by October 31, 2018. It is the responsibility of the CPA firm to ensure contracts are routed to OSA for final signature once the County and CPA firm have signed. Failure to secure a signature from OSA prior to work beginning could result in removal from the registered list. Please note that if any work is subcontracted to another CPA firm, OSA must also approve that subcontract.