



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 15, 2019
SUBJECT: COUNTY AUDITS TO BE CONTRACTED

The following counties will have a two-year contracted financial & compliance audit covering the 2019 and 2020 fiscal years:

Adams	Copiah	Leflore	Pontotoc	Union	2018 and 2019 Only Marion
Alcorn	Desoto	Lincoln	Prentiss	Washington	
Attala	Grenada	Madison	Sunflower	Yalobusha	
Calhoun	Hinds	Marshall	Tallahatchie		
Claiborne	Humphreys	Oktibbeha	Tishomingo		
Clay	Lafayette	Pike	Tunica		

The following counties will have a three-year contracted financial & compliance audit covering the 2018, 2019 and 2020 fiscal years:

Carroll Winston
Issaquena Yazoo
Panola

The following county will have a four-year contracted financial & compliance audit covering the 2017, 2018, 2019 and 2020 fiscal years:

Noxubee

The following counties will have a five-year contracted financial & compliance audit covering the 2016, 2017, 2018, 2019 and 2020 fiscal years:

Choctaw
Jefferson
Wilkinson

If there is a single audit, the final audit report on your letterhead and copies will be due June 30, 2020 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, 2019. 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.