

Melinda L. McGrath
Executive Director

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Director, Office of Intermodal Planning

January 5, 2018

Mr. David Bishop, President
Madison County Board of Supervisors
P. O. Box 608
Canton, MS 39046-0608

Dear Mr. Bishop:

Our records show the Madison County Board of Supervisors (County) for the year ended September 30, 2017 has received \$750,000 or more from the Mississippi Department of Transportation (MDOT), the pass-through entity of the state's Federal Highway Administration (FHWA) funds. The money that was received during the fiscal year was for the reimbursement of incurred federal expenditures on the County's Local Public Agency (LPA) project(s). Therefore, the County is regarded as a subrecipient of FHWA funds. The OMB circular "Uniform Administrative Requirements, Cost Principles and Audit Requirements" codified under 2 C.F.R. Part 200 requires the MDOT to monitor its subrecipients. As part of its monitoring responsibilities, MDOT must ensure the audit requirements of Subpart F of the uniform guidance are met. Therefore, the MDOT respectfully requests the Madison County Board of Supervisors submit its audit report for the year ended September 30, 2017 for review.

The submission due date to MDOT is within the earlier of 30 days after receipt of the CPA's audit report or nine months after the end of the audit period, which is June 30, 2018. Upon receipt, please forward a copy of the audit report to MDOT. MDOT will accept either a hard copy or pdf copy of the audit report package (addresses are provided below). **If the audit report is not submitted by the stipulated due date, MDOT reserves the right to suspend reimbursement payments and pending projects.**

Please keep in mind that **time extensions to submit the requested audit report will not be granted.** The granting of a time extension would be in conflict with the principles of transparency and accountability.

Please mail the audit report package to: Internal Audit Division (Mail code: 68-01)
Mississippi Department of Transportation
P.O. Box 1850
Jackson, MS 39215-1850

A pdf copy of the audit report package may be sent to: jmcnair@mdot.ms.gov and cc: dgavin@mdot.ms.gov

If there are any concerns or questions regarding this request, please contact us through the e-mail address provided or by phone: (601) 359-7500.

Sincerely,

Sonya L. McNair
Audit Supervisor

cc: Shelton Vance
County Administrator