

FORTENBERRY & BALLARD, PC  
CERTIFIED PUBLIC ACCOUNTANTS

Mr. Shelton Vance  
County Administrator  
Madison County, Mississippi  
Post Office Box 608  
Canton, MS 39046

This letter is to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide.

We will provide the services outlined below.

At the end of the year, Fortenberry and Ballard, PC agrees to perform the following functions:

- Propose adjusting and government-wide journal entries to be reviewed and approved by Madison County, Mississippi
- Answer inquiries on specific matters

Fortenberry and Ballard, PC will not perform management functions or make management decisions on behalf of Madison County, Mississippi. However, we will provide advice and recommendations to assist management of the Madison County, Mississippi in performing its functions and making decisions.

***Madison County, Mississippi's Responsibilities***

Madison County, Mississippi agrees to perform the following functions in connection with Fortenberry and Ballard, PC's provision of these non-attest services described above:

- Make all management decisions and perform all management functions, including determining account coding and approving all proposed journal entries;
- Assign the appropriate personnel to oversee the services and evaluate the adequacy and results of these services;
- Accept responsibility for the results of the services, including the journal entries, government-wide statements, and Management, Discussion and Analysis, if applicable

**Fortenberry and Ballard, PC's Responsibilities and Limitations of the Engagement**

Fortenberry and Ballard, PC will perform the services in accordance with applicable professional standards, including the Government-Wide Financial Statements, issued by GASB 34.

This engagement is limited to the services outlined above. Fortenberry and Ballard, PC, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or performing management functions, including determining account coding and approving journal entries. Fortenberry and Ballard, PC will advise Madison County, Mississippi regarding Generally Accepted Auditing Standards as well as Uniform Guidance requirements, but Madison County, Mississippi must make all decisions with regard to those matters.

Signature: \_\_\_\_\_

Title: County Administrator  
Madison County, Mississippi

Date: August 19, 2019

Signature: *FORTENBERRY & BALLARD, PC*

Fortenberry and Ballard, PC

Date: August 7, 2019