



STATE OF MISSISSIPPI
OFFICE OF THE STATE AUDITOR
Shad White
AUDITOR

Limited Internal Control and Compliance Review

March 23, 2020

**Board of Supervisors
Madison County
146 W. Center Street
Canton, MS 39046**

Board of Supervisors:

For the year ended September 30, 2019, we will examine Madison County's records and supplemental information to perform a limited internal control and compliance review. Our review will include obtaining an understanding of the entity's internal control for assessment of control risk and tests for compliance with applicable state laws. The nature, timing, or extent of the audit procedures may be modified to address any changes to the assessed controls.

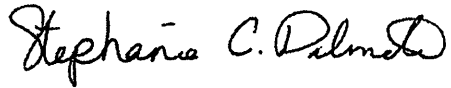
Because of the test nature and other inherent limitations of a review, together with the inherent limitations of any system of internal control, there is an unavoidable risk that even some material weaknesses in internal control and/or material noncompliance with laws and regulations may remain undiscovered.

Madison County will be issued a management letter at the conclusion of the review detailing our findings of any legal compliance violations or weaknesses in internal control that may have come to our attention during the course of the review. Madison County's management will be allowed to respond to our comments on any findings included in our report. Management's response, along with our management letter, will be available on the Office of the State Auditor's website.

As part of our review, Madison County's management will cooperate by providing access to all records and other information required in connection with the review including access to any computer media data maintained at the agency or datasets. We understand that your employees will locate any records selected by us for testing; that adequate working space in your offices will be provided; and unrestricted access to all records and other information requested in connection with the review will be provided in a timely manner.

If you have any questions, please let us know. Also, please complete the response section below and return the original of this letter to us.

Sincerely,



STEPHANIE C. PALMERTREE, CPA, CGMA
Director, Financial and Compliance Audit Division
Office of the State Auditor

Acknowledged:

_____ (Board President) _____ (Date)