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MISSISSIPPI SOCIETY OF CPAs
AMERICAN INSTITUTE OF CPAs
GOVERNMENT AUDIT QUALITY CENTER

November 1, 2022

Madison County Board of Supervisors
Attn: Greg Higginbotham, County Administrator
125 W. North St.
Canton, MS 39046

Re: Proposal for performing audit of your financial statements for the years ending September 30, 2021 & 2022.

We are pleased to have the opportunity to make a proposal on performing the above referenced the audits of Madison County, for the years ending, September 30, 2021 & 2022. Our audits will be performed in accordance with Government Auditing Standards and will meet the requirements prescribed by the Office of the State Auditor.

Our fee for the above referenced services will be:

FYE	9-30-2021	\$ 40,000.00
FYE	9-30-2022	\$ 40,000.00

An additional \$ 3,500.00 will be added to the above price for any year required to have a single audit. We expect to complete your 2021 audit no later than February 15, 2023.

I have attached a copy of our latest peer review, which is for the year ended August 31, 2021.

Sincerely,

Bridgers, Goodman, Baird & Clarke, PLLC

David I. Bridgers, C.P.A.

TAYLOR, POWELL, WILSON & HARTFORD, P.A.
CERTIFIED PUBLIC ACCOUNTANTS
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Report on the Firm's System of Quality Control

June 24, 2022

To the Owners of Bridgers, Goodman, Baird & Clarke, PLLC and the
Partners in Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Bridgers, Goodman, Baird & Clarke, PLLC (the firm) in effect for the year ended August 31, 2021. Our peer review was conducted in accordance with Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of the applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of the applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Bridgers, Goodman, Baird & Clarke, PLLC in effect for the year ended August 31, 2021, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Bridgers, Goodman, Baird & Clarke, PLLC has received a peer review rating of *pass*.


TAYLOR, POWELL, WILSON & HARTFORD, P.A.