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

January 2, 2026

Mr. Ronny Lott, Chancery Clerk
Mr. Greg Higginbotham, County Administrator
Madison County Board of Supervisors
Canton, Mississippi

RE: Proposal for Audit Services for FY 2025 and FY 2026

Dear Mr. Lott, Mr. Higginbotham, and Members of the Board:

We are pleased to have the opportunity to make a proposal on performing the audit of **Madison County** for fiscal years **2025** and **2026**. Our audits will be performed in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the *Government Auditing Standards*, as issued by the Comptroller General of the United States.

We would perform these audits according to a mutually agreeable schedule, and the contract is subject to the approval of the Office of the State Auditor.

Our fee for performing the above-referenced audits will be as follows:

FY 2025	\$46,000 + \$4,500 if a Single Audit is required
FY 2026	\$46,000 + \$4,500 if a Single Audit is required

I have also attached a copy of our latest peer review report.

Bridgers, Goodman, Baird & Clarke, PLLC

L. Karl Goodman, CPA
Member

Accepted: _____

Name & Title: _____

Date: _____



CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

Report on the Firm's System of Quality Control

July 11, 2025

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, 2024. Our peer review was conducted in accordance with the 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 on 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 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 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 a compliance audit 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, 2024, 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*.

Anglin Reichmann Armstrong P.C.

Anglin Reichmann Armstrong, P.C.

CONTRACT SIGNER INFORMATION

Note: Please make any necessary corrections so that the contract emails will go to the appropriate inbox.

Board President: Gerald Steen

Email Address: gerald.steen@madison-co.com

Chancery Clerk: Ronny Lott

Email Address: ronny.lott@madison-co.com