

## State of Mississippi

## OFFICE OF THE STATE AUDITOR STACEY E. PICKERING AUDITOR

(Date)	
	(Date)

To the Members of the Board of Supervisors Madison County, Mississippi

We are making preparations to begin the audit of Madison County, Mississippi for the fiscal year ending September 30, 2013 and need to know your intentions in regards to the inclusion of the county's component units in those financial statements. The component units of the county are as follows:

- 1. Lake Lorman Utility District
- 2. West Madison Utility District
- 3. Madison County Nursing Home
- 4. Madison County Library System
- 5. Farmhaven Fire District
- 6. South West Madison Fire District
- 7. West Madison Fire District
- 8. Camden Fire District
- 9. South Madison Fire District
- 10. Madison County Economic Development Authority
- 11. Madison County Citizens Service Agency

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RESPONSE (CHECK ONE)
County, Mississippi desires to omit the county's discrete component units. (If the county desires to omit one or more of the county's discrete component units, the auditor's report on the discretely presented component units will be qualified or adverse if material component units that should be included are omitted.)
County, Mississippi desires the financial statements of the county's discrete component units to be included in the county's financial statements. (If the county desires the financial statements of their discrete component units to be included in the county's financial statements, then the county must provide us the audited financial statements of those entities, prepared in accordance with the financial reporting model described in GASB statement No. 34 at the beginning of the audit engagement.)
President, Board of Supervisors
Fresident, Board of Supervisors