

MADISON COUNTY BOARD OF SUPERVISORS

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March 27, 2015

Office of the State Auditor 501 N. West Street, Suite 801 Jackson, Mississippi 39201

Dear Auditor Pickering,

The management of Madison County, Mississippi has assessed the risk that the financial statements may be materially misstated as a result of fraud, and has determined that the risk level with respect to this to be that of a low level.

Sincerely,

President, Board of Supervisors

Chancery Clerk

County Administrator

Comptroller

John Bell Crosby, District One

John Howland, District Two