

Proposal for Furnishing Audit Services to

Madison County, Mississippi

Fiscal Years Ending
September 30, 2015 & 2016

Presented By
Fortenberry & Ballard, PC
Certified Public Accountants

FORTENBERRY & BALLARD, PC
CERTIFIED PUBLIC ACCOUNTANTS

Introduction Letter

September 8, 2015

Arthur Johnston
Chancery Clerk
PO Box 404
Canton, MS 39046

Because the benefits and quality of a personal service contract, like an audit, are far more important than a price comparison of firms the following information will, hopefully, give a brief overview of the benefits derived by contracting with Fortenberry & Ballard, PC, Certified Public Accountants for the performance of the Madison County, Mississippi annual audit.

These benefits include:

Technical Understanding

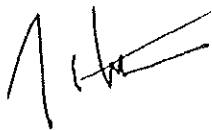
Scott Speights, Director of Audit, will be coordinating the engagement and is the primary contact. Scott held the position of Director of County Audit Division for the State of Mississippi Auditor's Office. In that role, he was responsible for overseeing the annual county audits for the state.

Joining Mr. Speights providing engagement managerial expertise is David Engel and Kathy Albritton. David has performed numerous field audit engagements of county governments since 1996 in employment of both the State of Mississippi Auditor's Office and this firm. Kathy has performed numerous field audit engagements of county governments since 1985 in employment of the State of Mississippi Auditor's Office.

These benefits of **experience** and **technical understanding** will result in a timely, thorough county audit performed by experienced professionals. These attributes will greatly facilitate communication and streamline the procedures required from county personnel during this engagement.

We appreciate the opportunity and hereby submit our proposal for the Madison County, Mississippi audit.

Respectfully,



Jack Fortenberry

1929 SPILLWAY ROAD
BRANDON, MISSISSIPPI 39047
TELEPHONE 601-992-5292 FAX 601-992-2033

DeSoto County School District
Durant Public School District
East Tallahatchie School District
Enterprise School District
Franklin County School District
Forrest County School District
George County School District
Greenville Public School District
Grenada School District
Hinds County School District
Holly Springs School District
Holmes County School District
Itawamba County School District
Jefferson County School District
Jones County School District
Kemper County School District
Leland School District
Lincoln County School District
Lowndes County School District
Madison County School District
Marshall County School District
McComb School District
Meridian Public School District
Montgomery County School District
Moss Point School District
New Albany Public School District
North Pike Consolidated School District
North Tippah Consolidated School District
Noxubee County School District
Okolona Municipal Separate School District
Oxford Municipal School District
Philadelphia Municipal School District
Quitman Consolidated School District
Quitman County School District
Rankin County School District
Richton School District
Sabine Parish School Board, Louisiana
Smith County School District
Webster County School District
West Tallahatchie School District
Wilkinson County School District
Yazoo City Municipal School District

Audits of College and Universities

Coahoma Community College
Copiah-Lincoln Community College
Hinds Community College
Holmes Community College
Southern University System, LA
University of Alabama - Huntsville
University of Mississippi Medical Center

TAYLOR, POWELL, WILSON & HARTFORD, P.A.
CERTIFIED PUBLIC ACCOUNTANTS
POST OFFICE BOX 9369
GREENWOOD, MISSISSIPPI 38930-9369
662-453-6432

SYSTEM REVIEW REPORT

To the Owners
Fortenberry & Ballard, P.C.
and the Peer Review Committee of the Mississippi Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Fortenberry & Ballard, P.C. (the firm) in effect for the year ended December 31, 2013. 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. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under the *Government Auditing Standards*.

In our opinion, the system of quality control for the accounting and auditing practice of Fortenberry & Ballard, P.C. in effect for the year ended December 31, 2013, 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*. Fortenberry & Ballard, P.C. has received a peer review rating of *pass*.

Taylor, Powell, Wilson + Hartford, P.A.

June 3, 2014

Other utilized personnel in the firm include Jeff Adcock, Mario J. Ortiz and Stanton Martin who have experience in county audits including GASB 34 report assistance.

The firm is a member of the Mississippi Society of Certified Public Accountants as well as the American Institute of Certified Public Accountants and, as such, provides continuing professional education to all non-CPA staff, as well as partners and CPA staff who perform work on governmental audits.

Additionally, all members participating in governmental audits attend regular seminars on governmental accounting, including the Annual Mississippi Governmental Accounting and Auditing Conference and Mississippi School Association of Business Officers (MASBO).

The following personnel may be utilized on all audits awarded our firm.

<u>Name</u>	<u>Attainment</u>	<u>Assignment</u>
Jack Fortenberry	CPA	Partner
Brent Ballard	CPA, CIA	Partner
Scott Speights	CPA, CIA, CGAP, CGMA	Director
Kathy Albritton	CPA	Manager
David Engel	MBA	Manager
J. Aponte	BBA	Manager
R. Jeff Adcock	CPA	Manager
Mario J. Ortiz	BBA	Senior
Stanton Martin	BS	Staff Accountant

For the purpose of this engagement, our organization is along functional lines, with each individual participating in their own area of expertise. All utilized individuals are experienced in audit, fund accounting and financial software to avoid delay due to "training" of inexperienced personnel.

The successful completion of our examination will be in large part dependent on the effectiveness of supervision. Jack & Brent will provide partner supervision and review. Scott Speights as director and David Engel as well as Kathy Albritton, as audit managers will provide management to the audit team. Their governmental and audit experience uniquely qualifies them to do this. Scott will be in charge of the engagement and will maintain day-to-day monitoring and supervision of other staff members. Scott will also review staff member's working papers as the documents are completed.

Scott will be primarily responsible for planning the engagement, ascertaining that the work is progressing according to plan and obtaining a sufficient understanding of the entire job, current affairs and operations in order to anticipate important issues and to resolve them promptly. To carry out these responsibilities, audit files will be reviewed routinely during the examination process and he will communicate frequently with both the county and audit personnel. The final review, preparatory to issuance of the firm's report, will naturally be comprehensive.

V. Statement of Understanding

The firm approaches each governmental entity audit as unique. Shortly after a contract is executed, a firm member will visit or contact the audited organization to conduct a preliminary review of internal control, to discuss any items of particular note, and/or to confirm specific details or schedules for field work. Subsequent to this step, an audit program will be written.

After a careful consideration of controls and a risk assessment is documented an audit manager or supervisor along with the assigned associates will return to the county to conduct the field work. They

Madison County, Mississippi
 Schedule of Professional Fees and Expenses for Audit Services

Fiscal Year Ending September 30, 2015

Audit Process	Partner	Director	Manager	Staff	Total Hours	Total Fee
Planning	5	24	3	23	55	\$ 4,400
Entrance conference	2	0	3	0	5	400
Internal control	0	0	7	23	30	2,400
Financial statements & other information accompanying financial statements	0	0	15	96	111	8,880
Supervision	0	24	31	0	55	4,400
Review	11	25	18	0	54	4,320
Report preparation	5	0	47	0	52	4,160
Exit conferences	2	0	3	0	5	400
Internal Control Evaluation	0	0	7	31	38	3,040
Compliance Tests	0	0	13	72	85	6,800
	25	73	147	245	490	\$ 39,200

Plus out-of-pocket costs (travel, report reproduction, etc.) 1,500
 Less professional discount (1,500)
Total Proposed Contract Price - Fiscal Year Ending September 30, 2015 39,200

Average rate per hour \$ 80

Fiscal Year Ending September 30, 2016

Audit Process	Partner	Director	Manager	Staff	Total Hours	Total Fee
Planning	5	24	3	23	55	\$ 4,400
Entrance conference	2	0	3	0	5	400
Internal control	0	0	7	23	30	2,400
Financial statements & other information accompanying financial statements	0	0	15	96	111	8,880
Supervision	0	24	31	0	55	4,400
Review	11	25	18	0	54	4,320
Report preparation	5	0	47	0	52	4,160
Exit conferences	2	0	3	0	5	400
Internal Control Evaluation	0	0	7	31	38	3,040
Compliance Tests	0	0	13	72	85	6,800
	25	73	147	245	490	\$ 39,200

Plus out-of-pocket costs (travel, report reproduction, etc.) 1,500
 Less professional discount (1,500)
Total Proposed Contract Price - Fiscal Year Ending September 30, 2016 39,200

Average rate per hour \$ 80

IX. CERTIFICATIONS SCHEDULE


Audit Service Provider:

(Check blocks, fill in spaces, and sign where appropriate.)

- A. That the proposer is properly licensed for public practice in the State of Mississippi as a certified public accountant. Yes
- B. 1. That the firm meets the independence requirements of the *Government Auditing Standards*, published by the Government Accountability Office. (The Yellow Book). Yes
2. That the firm, under any contract requiring approval by the Office of the State Auditor, will not assign audit responsibilities to any staff member who does not meet the CPE requirements of the *Government Auditing Standards*. (The Yellow Book). Yes
- C. That the firm has had an External Peer Review and will submit a copy of the opinion in the Proposal. Yes
- D. That the firm does (), does not (x), have a record of substandard audit work. Disclosure of any positive enforcement action is made below.
- _____
- _____
- E. That the firm has (), has not (x), employed or retained any company or person, other than a full-time bona fide employee working solely for the audit service provider, to solicit or secure this contract.
- F. That the firm has (), has not (x), paid or agreed to pay any company or person, other than a full-time bona fide employee working solely for the audit service provider, any fee, commission, percentage or brokerage fee, contingent upon or resulting from the award of this contract, and agrees to furnish information relating to letters E and F as requested.
- G. That the firm is (), is not (x), a small business concern. Generally, a small business concern is a concern that is independently owned and operated, is not dominant in the field of operation in which it is bidding, and, with its affiliates, employs not more than 500, or is certified as a small business concern by the Small Business Administration.

2. Each person giving a price proposal represents with regard to collusive pricing that:
- a. he or she is the person in the firm's organization responsible within that organization for the decision as to the prices being offered herein and that he or she has not participated, and will not participate, in any action contrary to numbers K-1-a through K-1-c; or
 - b. he or she is not the person in the firm's organization responsible within that organization for the decision as to the prices being offered herein, but that he or she has been authorized in writing to act as agent for the persons responsible for such decisions in certifying that such persons have not participated, and will not participate in any action contrary to number K-1-a through K-1-c, and as to their agent does hereby so certify; and,
 - c. He or she has not participated, and will not participate, in any action contrary to numbers K-1-a through K-1-c.

A proposal will not be considered for award where numbers K-1-a, K-1-c, or K-2 have been deleted or modified. Where number K-1-b has been deleted or modified, the proposal will not be considered for award unless the firm furnished with the proposal a signed statement which sets forth in detail the circumstances of the disclosure and the State Auditor or his designee determines that such disclosure was not made for the purpose of restricting competition.



SIGNATURE

Partner

TITLE

Fortenberry & Ballard, PC

FIRM

CONTRACT FOR PROFESSIONAL SERVICES

This document reflects a contractual agreement entered into as of the day of ____, 2015 among the Office of the State Auditor, Madison County (herein referred to as the "County") and Fortenberry & Ballard, PC. (herein referred to as the "Firm") to provide services, materials and personnel to perform the work as specified in paragraph 1.

Scope of Services

1. The County and the Office of the State Auditor desire to engage the Firm to render the following professional audit services for the County for the 2014-2015 and 2015-2016 fiscal years:
 - A. Perform a financial audit for all funds of the County.
 - B. Perform a compliance audit with applicable state and federal laws and regulations.
 - C. Perform Items A and B above in conformity with professional standards, laws, rules, regulations and guidelines as contained in, but not limited to, the documents identified in paragraph 4 of this contract.

Indicate which type of financial reporting framework of financial statement reporting for performance of audit services:
Initial Applicable Framework (Select Only One)

County Representative	CPA Firm Representative	Type of Framework of Financial Statement Reporting
		General Purpose Financial Reporting Framework (GAAP)
		Special Purpose Financial Reporting Framework (Cash Basis-OCBOA)

Authorized Representatives

2. The following people have been empowered to act as the duly authorized representatives for this contract:

Office of the State Auditor

Name: Pat Dendy, CPA
Title: Deputy State Auditor
Address: P. O. Box 956, Jackson, MS 39205

Madison County, Mississippi

Name: Ronny Lott
Title: Chancery Clerk
Address: P.O. Box 404, Canton, MS 39046

Fortenberry & Ballard, P.C. CPA Firm

Name: Jack Fortenberry
Title: President
Address: 1929 Spillway Road, Brandon, MS 39047

Termination of Contract

6. The County, with the written consent of the Office of the State Auditor, has the right to reject any work not meeting the terms of this contract. Should either reject any services, the County's or the Office of the State Auditor's authorized representative shall notify the Firm in writing of such rejection giving reason therefore. The right to reject services shall extend throughout the terms of this contract. However, prior to termination of this contract by the County, the County must provide written justification to the Office of the State Auditor documenting the reasons for requesting the contract be terminated. The County must obtain written approval from the Office of the State Auditor prior to terminating the contract.

Firm's Requirements of Services

7. The Firm shall provide a draft report and the workpapers, if requested, to the Office of the State Auditor for review and approval. If a Single Audit, this must be provided to the Office of the State Auditor no later than April 30, 2016, for the fiscal year 2015 audit and April 30, 2017, for the fiscal year 2016 audit. If there is no Single Audit, the draft report and completed workpapers, if requested, must be provided to the Office of the State Auditor no later than June 30, 2016, for the fiscal year 2015 audit and June 30, 2017, for the fiscal year 2016 audit. Upon written notification by the Office of the State Auditor, the Firm shall make any necessary corrections to the report due to this review, and these corrections shall be made within two weeks of such notification. The records shall be maintained for at least five (5) years; however if any litigation or other legal action has begun that is not completed at the end of the five (5) year period, or if audit findings, litigation or other legal action has not been resolved at the end of the five (5) year period, the records shall be retained until resolution.

Responsibility of Firm to Distribute Audit Report

8. If a Single Audit, the Firm shall provide four (4) copies of the completed signed report and (1) CD/electronic media containing a Final Report Adobe PDF File to the Office of the State Auditor by June 30, 2016 for the fiscal year 2015 audit and June 30, 2017 for the fiscal year 2016 audit. If a Single Audit, the Data Collection Form (Form SF-SAC) and one copy of the approved Single Audit reporting package, as required by Section .320 of OMB Circular A-133 should be filed electronically with the Federal Audit Clearinghouse. Instructions for the filing may be accessed at <http://harvester.census.gov/fac/index.html>. If there is no Single Audit, the Firm shall provide four (4) copies of the completed signed report and (1) CD/electronic media containing a Final Report Adobe PDF File to the Office of the State Auditor by August 31, 2016 for the fiscal year 2015 audit and August 31, 2017 for the fiscal year 2016 audit.

The Firm shall also provide six (6) copies of the completed signed reports to the County, with synopsis instructions, at the same time it provides the reports discussed above.

Engagement Letter

9. The Firm should provide an engagement letter for the audit which contains the price quote.

Progress Reports

10. The Firm shall keep on file monthly progress reports which detail the work completed during the month and shall make these reports available to the County and/or the Office of the State Auditor for review, if requested.

Payment

11. The Firm will be entitled to interim payments, which shall not exceed 70% of the contract amount for the applicable fiscal year, from the County. The Firm shall submit a final invoice for all work performed. This invoice shall provide the number of hours worked by each employee. The final payment of the annual contract amount will be paid by the County upon completion of the audit services and acceptance by the Office of the State Auditor and the County. The County shall not pay any part of the final 30% owed the

Termination of Contract

17. In the event the County and/or the Office of the State Auditor exercises its right to terminate this contract pursuant to paragraph 6 and/or paragraph 14 of this contract, the Firm shall bear all costs associated with the issuance of a new contract. However, prior to termination of this contract by the County, the County must provide written justification to the Office of the State Auditor documenting the reasons for requesting the contract be terminated. The County must obtain written approval from the Office of the State Auditor prior to terminating the contract. Also, the Firm shall notify the County and the Office of the State Auditor of any potential conflict of interest resulting from service to other clients. If such conflict cannot be resolved to the County's satisfaction, the County reserves the right to terminate this contract with the written consent of the Office of the State Auditor.

Modification or Renegotiation

18. The County, Office of the State Auditor, or the Firm may request changes in the scope of services to be performed by the Firm. Such changes, including any increase or decrease in the amount of the Firm's compensation, which are mutually agreed upon by and between the County, or its duly authorized representative, and the Firm, shall be included in written amendments to this contract and subject to approval by the Office of the State Auditor.

Contractor Requirements

19. The Firm shall, during the entire term of this contract, be construed to be an independent contractor. Nothing in this contract is intended to nor shall be construed to create an employer-employee relationship, or a joint venture relationship.

The Firm represents that it is qualified to perform the duties to be performed under this contract and that it has, or will secure, if needed, at its own expense, applicable personnel who are qualified to perform the duties required under this contract. Such personnel shall not be deemed in any way, directly or indirectly, expressly or by implication, to be employees of the County.

Any person assigned by the Firm to perform the services hereunder shall be an employee or a subcontractor of the Firm who shall have the sole right to hire and discharge its employees or subcontractors.

The Firm or its subcontractors shall pay, when due, all salaries and wages of their employees and accepts exclusive responsibility for the payment of federal income tax, social security, unemployment compensation and any other withholdings that may be required.

Neither the Firm, its subcontractors nor their employees are entitled to state retirement or leave benefits.

It is further understood that the consideration expressed herein constitutes full and complete compensation for all services and performance hereunder, and that any sum due and payable to the Firm shall be paid as a gross sum with no withholdings or deductions being made by the County for any purpose from said contract sum, except as permitted in paragraphs 14, 15 and 16.

Indemnification: To the fullest extent allowed by law, the Firm shall indemnify, defend, save and hold harmless, protect, and exonerate the County, its officers, employees, agents and representatives, and the State of Mississippi from and against all claims, demands, liabilities, suits, actions, damages, losses and costs of every kind and nature whatsoever, including, without limitation, court costs, investigative fees and expenses, and attorneys' fees, and claims for damage arising out of or caused by the firm and/or its partners, principals, agents, employees and/or subcontractors in the performance of or failure to perform this Contract.

Assignment

25. The Firm shall not assign or otherwise transfer the obligation incurred on its part pursuant to the terms of this contract without the prior written consent of the County and the Office of the State Auditor. Any attempted assignment or transfer of its obligations without such consent shall be null and void. All obligations and duties of either party under this contract shall be binding on all successors in interest or assigns of such party.

Failure to Enforce

26. Failure of any party hereto to insist upon strict compliance with any of the terms, covenants and conditions hereof shall not be deemed a waiver or relinquishment of any similar right or power hereunder at any subsequent time or of any other provision hereof, nor shall it be construed to be a modification of the terms of this contract.

Availability of Funds

27. It is expressly understood by the parties hereto that the fulfillment of the obligations of the County under this agreement is conditioned upon the availability and receipt of funds. In the event that funds are insufficient or otherwise unavailable to satisfy payment due under this agreement, the County shall not be obligated to make such payments, and all further obligations of the County under this agreement shall cease immediately, without penalty, cost or expense to the County of any kind whatsoever. In the event of such insufficiency or unavailability of funding, the County shall notify the Firm in writing, of such event, and this agreement shall be void.

Insurance Requirements

28. Firm represents that it will maintain workers' compensation insurance, if applicable, which shall inure to the benefit of all Firm's personnel provided hereunder, comprehensive general liability or professional liability insurance, and where applicable, employee fidelity bond insurance.

Severability

29. If any term or provision of this contract is prohibited by the laws of the State of Mississippi or declared invalid or void by a court of competent jurisdiction, the remainder of this contract shall not be affected thereby and each term and provision of this contract shall be valid and enforceable to the fullest extent permitted by law.

Entire Agreement

30. This contract constitutes the entire agreement of the parties with respect to the subject matter contained herein and supersedes and replaces any and all prior negotiations, understandings and agreements, written or oral, between the parties relating thereto.

Address Changes

31. The parties agree to promptly notify each other of any change of address.

Employee Status Verification System

32. Firm represents and warrants that it will ensure its compliance with the Mississippi Employment Protection Act (Senate Bill 2988 from the 2008 Regular Legislative Session) and will register and participate in the status verification system for all newly hired employees. The term "employee" as used herein means any person that is hired to perform work within the State of Mississippi. As used herein, "status verification system" means the Illegal Immigration Reform and Immigration Responsibility Act of 1996 that is operated by the United States Department of Homeland Security, also known as the E-Verify Program, or any other successor electronic verification system replacing the E-Verify Program. Firm agrees to maintain records of such compliance and, upon request of the State, to provide a copy of each such verification to the State.

Any non-federal employer receiving recovery funds is required to post a notice of the rights and remedies provided under this section of the Act.

Reporting Requirements

38. The firm is notified that this contract may be paid in full or part with American Recovery and Reinvestment Act of 2009 (hereinafter, "ARRA") Funds. The Firm shall ensure that all subcontracts and other contracts for goods and services for an ARRA-funded project have the mandated provisions of this directive in their contracts. Pursuant to Title XV, Section 1512 of the ARRA, the Agency shall require that the contractor provide reports and other employment information as evidence to document the number of jobs created or jobs retained by this contract from the Firm's own workforce and any subcontractors. No direct payment will be made for providing said reports, as the cost for same shall be included in the various items in the contract.

Required Contract Provision to Implement ARRA Section 902

39. Section 902 of the ARRA requires that each contract awarded using ARRA funds must include a provision that provides the U.S. Comptroller General and his representatives with the authority to:
- A. Examine any records of the Firm or any of its subcontractors, or any State or local agency administering such contract, that directly pertain to, and involve transactions relating to, the contract or subcontract; and
 - B. Interview any officer or employee of the firm or any of its subcontractors, or of any State or local government agency administering the contract, regarding such transactions.

Accordingly, the Comptroller General and his representatives shall have the authority and rights prescribed under Section 902 of the ARRA with respect to contracts funded with recovery funds made available under the ARRA. Section 902 further states that nothing in 902 shall be interpreted to limit or restrict in any way any existing authority of the Comptroller General.

Authority of the Inspector General Provision

40. Section 1515(a) of the ARRA provides authority for any representatives of the United States Inspector General to examine any records or interview any employee or officers working on this contract. The Firm is advised that representatives of the Inspector General have the authority to examine any record and interview any employee or officer of the Firm, its subcontractors or other firms working on this contract. Section 1515(b) further provides that nothing in this section shall be interpreted to limit or restrict in any way any existing authority of an Inspector General.

Availability and Use of Funds

41. The Firm understands and acknowledges that any and all payment of funds or the continuation thereof is contingent upon funds provided solely by ARRA or required state matching funds. Pursuant to Section 1604 of the ARRA, contractors agree not to undertake or make progress toward any activity using recovery funds that will lead to the development of such activity as casinos or other gambling establishments, aquariums, zoos, golf courses, swimming pools or any other activity specifically prohibited by the Recovery Act.

Federal, State and Local Tax Obligations

42. The Firm asserts and self-certifies that all Federal, State and local tax obligations have been or will be satisfied prior to receiving recovery funds.

OFFICE OF THE STATE AUDITOR

SIGNED:

WITNESS:

TITLE: Deputy State Auditor

DATE: _____

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 - A. Perform a financial audit for all funds of the County.
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 - C. Perform Items A and B above in conformity with professional standards, laws, rules, regulations and guidelines as contained in, but not limited to, the documents identified in paragraph 4 of this contract.

Indicate which type of financial reporting framework of financial statement reporting for performance of audit services:

Initial Applicable Framework (Select Only One)

County Representative	CPA Firm Representative	Type of Framework of Financial Statement Reporting
		General Purpose Financial Reporting Framework (GAAP)
		Special Purpose Financial Reporting Framework (Cash Basis-OCBOA)

Authorized Representatives

2. The following people have been empowered to act as the duly authorized representatives for this contract:

Office of the State Auditor

Name: Pat Dendy, CPA

Title: Deputy State Auditor

Address: P. O. Box 956, Jackson, MS 39205

Madison County, Mississippi

Name: Arthur Johnston

Title: Chancery Clerk

Address: P.O. Box 404, Canton, MS 39046

Fortenberry & Ballard, P.C. CPA Firm

Name: Jack Fortenberry

Title: President

Address: 1929 Spillway Road, Brandon, MS 39047

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6. The County, with the written consent of the Office of the State Auditor, has the right to reject any work not meeting the terms of this contract. Should either reject any services, the County's or the Office of the State Auditor's authorized representative shall notify the Firm in writing of such rejection giving reason therefore. The right to reject services shall extend throughout the terms of this contract. However, prior to termination of this contract by the County, the County must provide written justification to the Office of the State Auditor documenting the reasons for requesting the contract be terminated. The County must obtain written approval from the Office of the State Auditor prior to terminating the contract.

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11. The Firm will be entitled to interim payments, which shall not exceed 70% of the contract amount for the applicable fiscal year, from the County. The Firm shall submit a final invoice for all work performed. This invoice shall provide the number of hours worked by each employee. The final payment of the annual contract amount will be paid by the County upon completion of the audit services and acceptance by the Office of the State Auditor and the County. The County shall not pay any part of the final 30% owed the

Termination of Contract

17. In the event the County and/or the Office of the State Auditor exercises its right to terminate this contract pursuant to paragraph 6 and/or paragraph 14 of this contract, the Firm shall bear all costs associated with the issuance of a new contract. However, prior to termination of this contract by the County, the County must provide written justification to the Office of the State Auditor documenting the reasons for requesting the contract be terminated. The County must obtain written approval from the Office of the State Auditor prior to terminating the contract. Also, the Firm shall notify the County and the Office of the State Auditor of any potential conflict of interest resulting from service to other clients. If such conflict cannot be resolved to the County's satisfaction, the County reserves the right to terminate this contract with the written consent of the Office of the State Auditor.

Modification or Renegotiation

18. The County, Office of the State Auditor, or the Firm may request changes in the scope of services to be performed by the Firm. Such changes, including any increase or decrease in the amount of the Firm's compensation, which are mutually agreed upon by and between the County, or its duly authorized representative, and the Firm, shall be included in written amendments to this contract and subject to approval by the Office of the State Auditor.

Contractor Requirements

19. The Firm shall, during the entire term of this contract, be construed to be an independent contractor. Nothing in this contract is intended to nor shall be construed to create an employer-employee relationship, or a joint venture relationship.

The Firm represents that it is qualified to perform the duties to be performed under this contract and that it has, or will secure, if needed, at its own expense, applicable personnel who are qualified to perform the duties required under this contract. Such personnel shall not be deemed in any way, directly or indirectly, expressly or by implication, to be employees of the County.

Any person assigned by the Firm to perform the services hereunder shall be an employee or a subcontractor of the Firm who shall have the sole right to hire and discharge its employees or subcontractors.

The Firm or its subcontractors shall pay, when due, all salaries and wages of their employees and accepts exclusive responsibility for the payment of federal income tax, social security, unemployment compensation and any other withholdings that may be required.

Neither the Firm, its subcontractors nor their employees are entitled to state retirement or leave benefits.

It is further understood that the consideration expressed herein constitutes full and complete compensation for all services and performance hereunder, and that any sum due and payable to the Firm shall be paid as a gross sum with no withholdings or deductions being made by the County for any purpose from said contract sum, except as permitted in paragraphs 14, 15 and 16.

Indemnification: To the fullest extent allowed by law, the Firm shall indemnify, defend, save and hold harmless, protect, and exonerate the County, its officers, employees, agents and representatives, and the State of Mississippi from and against all claims, demands, liabilities, suits, actions, damages, losses and costs of every kind and nature whatsoever, including, without limitation, court costs, investigative fees and expenses, and attorneys' fees, and claims for damage arising out of or caused by the firm and/or its partners, principals, agents, employees and/or subcontractors in the performance of or failure to perform this Contract.

Assignment

25. The Firm shall not assign or otherwise transfer the obligation incurred on its part pursuant to the terms of this contract without the prior written consent of the County and the Office of the State Auditor. Any attempted assignment or transfer of its obligations without such consent shall be null and void. All obligations and duties of either party under this contract shall be binding on all successors in interest or assigns of such party.

Failure to Enforce

26. Failure of any party hereto to insist upon strict compliance with any of the terms, covenants and conditions hereof shall not be deemed a waiver or relinquishment of any similar right or power hereunder at any subsequent time or of any other provision hereof, nor shall it be construed to be a modification of the terms of this contract.

Availability of Funds

27. It is expressly understood by the parties hereto that the fulfillment of the obligations of the County under this agreement is conditioned upon the availability and receipt of funds. In the event that funds are insufficient or otherwise unavailable to satisfy payment due under this agreement, the County shall not be obligated to make such payments, and all further obligations of the County under this agreement shall cease immediately, without penalty, cost or expense to the County of any kind whatsoever. In the event of such insufficiency or unavailability of funding, the County shall notify the Firm in writing, of such event, and this agreement shall be void.

Insurance Requirements

28. Firm represents that it will maintain workers' compensation insurance, if applicable, which shall inure to the benefit of all Firm's personnel provided hereunder, comprehensive general liability or professional liability insurance, and where applicable, employee fidelity bond insurance.

Severability

29. If any term or provision of this contract is prohibited by the laws of the State of Mississippi or declared invalid or void by a court of competent jurisdiction, the remainder of this contract shall not be affected thereby and each term and provision of this contract shall be valid and enforceable to the fullest extent permitted by law.

Entire Agreement

30. This contract constitutes the entire agreement of the parties with respect to the subject matter contained herein and supersedes and replaces any and all prior negotiations, understandings and agreements, written or oral, between the parties relating thereto.

Address Changes

31. The parties agree to promptly notify each other of any change of address.

Employee Status Verification System

32. Firm represents and warrants that it will ensure its compliance with the Mississippi Employment Protection Act (Senate Bill 2988 from the 2008 Regular Legislative Session) and will register and participate in the status verification system for all newly hired employees. The term "employee" as used herein means any person that is hired to perform work within the State of Mississippi. As used herein, "status verification system" means the Illegal Immigration Reform and Immigration Responsibility Act of 1996 that is operated by the United States Department of Homeland Security, also known as the E-Verify Program, or any other successor electronic verification system replacing the E-Verify Program. Firm agrees to maintain records of such compliance and, upon request of the State, to provide a copy of each such verification to the State.

Any non-federal employer receiving recovery funds is required to post a notice of the rights and remedies provided under this section of the Act.

Reporting Requirements

38. The firm is notified that this contract may be paid in full or part with American Recovery and Reinvestment Act of 2009 (hereinafter, "ARRA") Funds. The Firm shall ensure that all subcontracts and other contracts for goods and services for an ARRA-funded project have the mandated provisions of this directive in their contracts. Pursuant to Title XV, Section 1512 of the ARRA, the Agency shall require that the contractor provide reports and other employment information as evidence to document the number of jobs created or jobs retained by this contract from the Firm's own workforce and any subcontractors. No direct payment will be made for providing said reports, as the cost for same shall be included in the various items in the contract.

Required Contract Provision to Implement ARRA Section 902

39. Section 902 of the ARRA requires that each contract awarded using ARRA funds must include a provision that provides the U.S. Comptroller General and his representatives with the authority to:
- A. Examine any records of the Firm or any of its subcontractors, or any State or local agency administering such contract, that directly pertain to, and involve transactions relating to, the contract or subcontract; and
 - B. Interview any officer or employee of the firm or any of its subcontractors, or of any State or local government agency administering the contract, regarding such transactions.

Accordingly, the Comptroller General and his representatives shall have the authority and rights prescribed under Section 902 of the ARRA with respect to contracts funded with recovery funds made available under the ARRA. Section 902 further states that nothing in 902 shall be interpreted to limit or restrict in any way any existing authority of the Comptroller General.

Authority of the Inspector General Provision

40. Section 1515(a) of the ARRA provides authority for any representatives of the United States Inspector General to examine any records or interview any employee or officers working on this contract. The Firm is advised that representatives of the Inspector General have the authority to examine any record and interview any employee or officer of the Firm, its subcontractors or other firms working on this contract. Section 1515(b) further provides that nothing in this section shall be interpreted to limit or restrict in any way any existing authority of an Inspector General.

Availability and Use of Funds

41. The Firm understands and acknowledges that any and all payment of funds or the continuation thereof is contingent upon funds provided solely by ARRA or required state matching funds. Pursuant to Section 1604 of the ARRA, contractors agree not to undertake or make progress toward any activity using recovery funds that will lead to the development of such activity as casinos or other gambling establishments, aquariums, zoos, golf courses, swimming pools or any other activity specifically prohibited by the Recovery Act.

Federal, State and Local Tax Obligations

42. The Firm asserts and self-certifies that all Federal, State and local tax obligations have been or will be satisfied prior to receiving recovery funds.

OFFICE OF THE STATE AUDITOR

SIGNED:

WITNESS:

TITLE: Deputy State Auditor

DATE: _____

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Madison County, Mississippi
Technical and Price Proposal for Audit Services

Part I-General Information

Part II-Independence Statement

Part III- Affirmative Statement of License to Practice in Mississippi

Part IV- Firm Qualifications and Experience

Part V- Partner, Supervisory, and Staff Qualifications and Experience

Part VI- Engagements with Other Federally Funded Programs

Part VII- Audit Work Plan and Price Proposal

Part I-General Information

Part I-General Information

This proposal for the audit of Madison County, Mississippi is from the CPA firm of Herzog CPA Company, PLLC of Hattiesburg, Mississippi and Ridgeland, Mississippi. The firm's contact person is Angela T. Herzog; 1020 Northpark Drive, Ridgeland, MS 39157 and P.O. Box 17986, 12 98 Place Boulevard; Hattiesburg, MS 39404; 601-271-8860.

Part II-Independence Statement

Part II-Independence Statement

The firm of Herzog CPA Company, PLLC is independent of the Madison County, Mississippi as defined by generally accepted auditing standards.

Part III- Affirmative Statement of License to Practice in Mississippi

Part III-Affirmative Statement of License to Practice in Mississippi

Angela T. Herzog, CPA is licensed to practice in the State of Mississippi. Our firm is enrolled in the AICPA external peer review program. The firm's last report was issued in August 2015.

Part IV-Firm Qualifications and Experience

Part IV-Firm Qualifications and Experience

Profile and Location of the Firm:

Herzog CPA Company, PLLC

Angela T. Herzog, CPA opened her office in Hattiesburg, Mississippi on September 1, 1998 for the purpose of providing governmental, non-profit, and corporate accounting and auditing services as well as tax and litigation support services. The firm opened a second location in Ridgeland, Mississippi in August 2012. The firm has one CPA, Angela T. Herzog, one accountant, Michael Stogner, and two paraprofessionals.

Engagement Staffing Plan:

The work on this engagement will be performed out of the Hattiesburg office. Angela T. Herzog, CPA will be the partner in charge of all fieldwork. She will utilize Michael Stogner and Haley Britt as staff accountants on the engagement.

PartV-Partner, Supervisory, and Staff Qualifications and Experience

The Firm of Herzog CPA Company, PLLC

Firm Background and Experience:

Angela T. Herzog, CPA

I, Angela T. Herzog, CPA have over 24 years of governmental and non-profit auditing experience. I became a sole proprietor on September 1, 1998. My experience includes planning, supervision, and completion of the following audits, which are private corporations, or nonprofit and governmental agencies, which receive federal program assistance and/or School Lunch, School Breakfast, Summer Food Service, Student Financial Aid, Community Development Block Grants, and other Department of Human Services assistance:

Pearl River Community College (includes other federal programs)- 2006-present.

Jasper County, Mississippi (includes other federal programs)- 1999-2001, 2005-present.

Rankin County, Mississippi (includes other federal programs)- 2010-present.

Kemper County, Mississippi (includes other federal programs)- 2013-present.

Simpson County, Mississippi (includes other federal programs)- 1999-2001, 2003-2005

Pearl River County, Mississippi (includes other federal programs)- 2003-2005, and 2008 to present

The Library of Hattiesburg, Petal, and Forrest County (a governmental entity) -2004 to present

Covington County Hospital (a governmental entity)-general ledger procedures-2004

The Greater Hattiesburg Community Foundation (non-profit)-2002-2007

Mississippi Seniors Golf Association (non-profit)-2000 to 2007

Healing Touch School of Massage Therapy (private corporation)-2004 to present.

We Care Day Care, Inc. (a non-profit)- 2004-2006.

Stinson Petroleum Company, Inc., Laurel, MS (private corporation)- 1994-1996, 1999-2009.

Stinson Enterprises, LLC; Laurel, MS (private corporation)-1999-present.

Stinson Mini Marts; Laurel, MS (private company)-1994-1996, 1999-present.

Homeless Veterans Base Camp (non-profit)- 1998 to 2001.

Hattiesburg Public School District (includes School Breakfast, School Lunch, and other federal programs)- 1996-97, 1997-98.

Jones County School District (includes School Breakfast, School Lunch, Summer Feeding, and other federal programs)- 1993-94, 1994-95, 1995-96, and 1996-97.

Smith County, Mississippi (includes other federal programs)-1997-99.

Harrison County, Mississippi (includes other federal programs)-1997-98.

Greene County, Mississippi (includes other federal programs)- 1995-96.

Stewart Smith Schools, McComb, Mississippi (non-profit-includes other federal programs and student financial assistance-)- 1995-1997.

Free State Homes Manufacturing, LLC, Laurel, MS (private corporation)- 1996- present.

Grand Bank for Savings, fsb, Hattiesburg, MS (private corporation)- 1995-1997.

South Central Chapter of the American Red Cross (non-profit corporation)- 1996-1998.

Town of Raleigh, Mississippi (includes other federal programs)- 1994-96, 2001 and 2010-present.

Town of Taylorsville, Mississippi (includes other federal programs)- 2000-2001.

Town of Bay Springs, Mississippi (includes other federal programs)- 1994-96.

City of Newton, Mississippi (includes other federal programs)- 1994-96.

City of Magee, Mississippi (includes other federal programs)- 1994-96, 2003-present.

Mississippi Baptist Medical Center, Jackson, MS (non-profit corporation)- 1990-1994.

United Methodist Conference, Jackson, MS (non-profit corporation)- 1990-94.

Mississippi Children's Home Society, Jackson, MS (non-profit corporation-Dept. of Human Services assistance and other federal programs)- 1990-94.

Methodist Children's Home, Madison, MS (non-profit corporation)- 1993-94.

Jackson Iron and Metal, Inc., Jackson, MS (private corporation)- 1991-1994.

Doleac Electric, Inc., Hattiesburg, MS (private corporation)- 1993-94.

Mac's Construction, Inc., Hattiesburg, MS (private corporation) –1993-94.

Paul Moak Pontiac, Inc., Jackson, MS (private corporation)- 1990-94.

East Ford, Inc., Jackson, MS (private corporation)- 1991-93.

Hinds County District Attorney's Office Bad Check Unit (government organization)- 1992-93.

Security Savings and Loan, Jackson, MS (private corporation)- 1990-92.

Bailey Mortgage Company, Jackson, MS (private corporation) –1990-92.

Dixie National Life Insurance Company, Jackson, MS (private corporation)- 1992-93.

Office of the State Auditor, Jackson, MS (government organization) – 1992.

Federal Deposit Insurance Corporation (government organization-agreed upon procedures audit engagements (1991-1993)).

Resolution Trust Corporation (government organization-agreed upon procedures audit engagements (1991-1993).

Angela T. Herzog is a member of the American Institute of Certified Public Accountants, the Mississippi Society of Certified Public Accountants, and the Southeast Chapter of the Mississippi Society of Certified Public Accountants. She was appointed to serve a three year term on the Mississippi Society of Certified Public Accountant's Accounting and Auditing Committee for 1998-2001 and the Governmental Accounting and Auditing Committee for 2001-2004, 2004-2007, 2007-2010, 2010-2013, and 2013-2016. She was also elected Chairperson of the 2010 Governmental Accounting and Auditing Conference for the State of Mississippi. She was also elected as Secretary-Treasurer of the Southeast Chapter of the Mississippi Society of Certified Public Accountants for 1999-2000, Vice-President for 2000-2001, and President for 2001-2002. She was elected to serve on the Board of Governors for the Mississippi Society of Certified Public Accountants for 2005-2007. She served on the Board of Directors for the Rotary Club of Hattiesburg for 2005-2007 and serves on the Board of Directors of Wachovia Bank for the Southern Region of Mississippi.

Angela T. Herzog, CPA has attended over 40 hours of Continuing Professional Education each year for the past nineteen years, of which at least 16 hours of the Continuing Professional Education each year have been for Governmental and Non-Profit Issues.

Michael Stogner

I, Michael Stogner, have over 14 years of accounting experience. I have a Bachelor of Science in Business Administration.

Part VI- Engagements With Other Federally Funded Programs

Part VI- Engagements With Other Federally Funded Programs and Contact Information

Audits:

Jasper County, Mississippi (includes other federal programs)-1999-00, 2005 to present. Engagement Partner- Angela T. Herzog; Hours=550; Contact- Barbara Ravenhorst.

Rankin County-Mississippi (includes other federal programs)-2010-present. Engagement Partner-Angela T. Herzog; Hours=775; Contact-Laura Oster.

Pearl River County, Mississippi (includes other federal programs)-2003-2005, and 2008 to present. Engagement Partner- Angela T. Herzog; Hours=550; Contact-Adrain Lumpkin.

Simpson County, Mississippi (includes other federal programs)-1999-01 and 2003-2005. Engagement Partner- Angela T. Herzog; Hours=550; Contacts-Susan Keyes, Tommy Joe Harvey, and Donnie Caughman.

The Library of Hattiesburg, Petal, and Forrest County (a governmental entity) -2004 to present Engagement Partner- Angela T. Herzog; Hours=120; Contact-Pamela Pridgen and Kathy Keith.

Covington County Hospital (a governmental entity)-general ledger procedures-2004. Engagement Partner: Angela T. Herzog; Hours=60; Contact- Diane Patterson.

Smith County, Mississippi (includes other federal programs)-1997-99. Engagement Partner- Angela T. Herzog and Marcus J. Martin; Hours=550; Contact-Gary Crumpton 601-782-4000.

Harrison County, Mississippi (includes other federal programs)-1996-97. Engagement Partner-Wib Wright; Engagement Manager: Angela T. Herzog; Hours= 780; Greg Jones 228-865-4183.

Greene County, Mississippi (includes other federal programs)- 1995-96. Engagement Manager: Angela T. Herzog; Hours=550; Contact-Cheryl Welford and Latricia Cornelson-601-394-2394;

Hattiesburg Public School District (includes School Breakfast, School Lunch, and other federal programs)-1996-97, 1997-98. Engagement Manager- Angela T. Herzog; Hours= 375; Contact- David Phillips, CPA 601-582-5078.

Jones County School District (includes School Breakfast, School Lunch, Summer Feeding, and other federal programs)- 1993-94, 1994-95, 1995-96, and 1996-97. Engagement Partner-Marcus J. Martin, Engagement Manager- Angela T. Herzog; Hours=375; Contact- Scott Lewis, CPA 601-649-5201.

Part VII-Audit Work Plan and Price Proposal- Madison County, Mississippi

Part VII-Audit Work Plan and Price Proposal- Madison County, Mississippi-9/21/15

Members Assigned to Perform the Engagement

Angela T. Herzog, CPA and Michael Stogner will plan, perform, and complete the audit engagement.

Tentative Starting Dates and Completion Dates for Price Proposal for audit for 2015 and 2016

Starting Date- October 31, 2015 for 2015 year, and October 31, 2016 for 2016 year

Completion Date-June 30, 2016 for 2015 year and June 30, 2017 for 2016 year

Detailed Statement of Work to Be Performed- September 30, 2015

Planning	32.00 hours
Fieldwork	373.75 hours
Completion of workpapers	80.00 hours
Report preparation	92.25 hours
Report typing and binding	<u>20.00</u> hours
Total	<u>598.00</u> hours
Rate per hour	<u>@\$65.00 per hr</u>
Total price proposal per year	\$38,870.00
Divided by Total Hours	<u>598.00</u>
Total Price per Hour	<u>\$65.00</u>

Detailed Statement of Work to Be Performed- September 30, 2016

Planning	32.00 hours
Fieldwork	373.75 hours
Completion of workpapers	80.00 hours
Report preparation	92.25 hours
Report typing and binding	<u>20.00</u> hours
Total	<u>598.00</u> hours
Rate per hour	<u>@\$65.00 per hr</u>
Total price proposal per year	\$38,870.00

The auditors will communicate with management and the audit committee verbally and via printed format.

Angela T. Herzog, CPA

Education:

University of Southern Mississippi, Bachelor of Science in Accounting, 1990.

Professional:

Certified- May 1992

Member of:

- American Institute of Certified Public Accountants
- Mississippi Society of Certified Public Accountants
- Southeast Chapter of the Mississippi Society of Certified Public Accountants
- Rotary Club of Hattiesburg

Elected Chairperson of the 2010 Governmental Accounting and Auditing Conference for the State of Mississippi Society of Certified Public Accountants.

Appointed to the Mississippi Society of Certified Public Accountant's Governmental Accounting and Auditing Committee for a three year term ending in 2004, 2007, 2010, 2013, and 2016.

Appointed to the Mississippi Society of Certified Public Accountant's Accounting and Auditing Committee for a three year term ending in 2001.

Elected to the Board of Governors of the Mississippi Society of Certified Public Accountant's for 2005-2007.

Member of the Board of Directors of Wachovia Bank for the Southern Region of Mississippi.

Member of the Board of Directors for the Rotary Club of Hattiesburg for 2005-2007.

Elected as President of the Southeast Chapter of the Mississippi Society of Certified Public Accountants for 2001-2002.

Elected as Secretary-Treasurer of the Southeast Chapter of the Mississippi Society of Certified Public Accountants for 1999-2000.

Elected as Vice-President of the Southeast Chapter of the Mississippi Society of Certified Public Accountants for 2000-2001.

Elected as Treasurer for the American Business Women's Association for 2000-2001.

Selected as a Member of Hattiesburg Leader's for a New Century Class for 2002.

Experience:

- Over 24 years of governmental and non-profit accounting and auditing experience
- Over 24 years of private corporation accounting and auditing experience
- Over 24 years of tax accounting experience
- Over 18 years of litigation support services experience

Michael S. Stogner

Experience

09/04-Present Herzog CPA Company, PLLC Hattiesburg, MS
Accountant

- Prepared monthly general ledgers, payroll, income tax returns, and performed audit fieldwork for various clients.

01/02-09/04 McEwen Lumber Company Hattiesburg, MS
Credit Correspondent

- Managed 3 branches accounts receivable in Florida, North Carolina and South Carolina with monthly sales over 2.5 million.
- Prepare weekly spreadsheets to go over with Branch Managers, open cash sales and accounts past due.
- Responsible for setting up credit lines and updating accounts.

08/99-01/02 Stinson Petroleum Company, Inc. Laurel, MS
Accountant

- Responsible for accounting decisions in three separate companies with annual sales over 12 million and properties in Mississippi and Alabama.
- Prepare monthly gasoline, oil, and diesel reports for Mississippi, Texas, Louisiana, and Alabama.
- Responsible for insuring variable cost were kept within monthly budget.
- Prepared spreadsheets to insure allocation of fuel was tracked monthly
- Maintained inventory level of petroleum products and handled bidding of fuel.
- Proficient in use of Microsoft Excel, Microsoft Word, and Windows 2000.

11/97-08/99 Great American Box Company Fernwood, MS
District Sales Representative

- Managed 300 accounts in Arkansas, Louisiana, Oklahoma, and Texas with sales over \$2 million a year.
- Cold Calling, Customer Relations, Sales Analysis, Problem Solving, and Trouble Shooting.

11/93-11/97 J.W. McArthur Realtor, INC. Hattiesburg, MS
Accountant/Assistant Property Manager

- Managed \$60,000 a month in rental income and fixed assets of over \$4 million in the Hattiesburg area.
- Prepared payroll, accounts payable, accounts receivable, and assessed credit applications.
- Represented office in small claims court, handled repair complaints, and showed available units.
- Peachtree Accounting Software, Rental Ease, Lotus 1-2-3, and Word

Perfect.

1/91-1/97 412th Engineer Command Vicksburg, MS

Internal Review Sergeant

- Audited area within the Command that have been identified.
- Prepared new recruits in the orientation of becoming soldiers in the Army Reserve.
- 412th Engineer Command, Non Commissioned Officer of the Year, 1995.
- The Army Commendation Medal, 1993.
- The Army Achievement Medal, 1992.

Education

University of Southern Mississippi Hattiesburg, MS
Business Management, (BSBA) 1997.

Southwest Mississippi Community College Summit, MS
Accounting, (AA) 1993.

United States Army Finance School Fort Benjamin Harrison, IN
Accounting Specialist Course, (Graduate) 1991.