



STATE OF MISSISSIPPI
PHIL BRYANT, GOVERNOR
MISSISSIPPI DEVELOPMENT AUTHORITY
GLENN MCCULLOUGH, JR.
EXECUTIVE DIRECTOR

January 6, 2016

Mr. Karl Banks
President
Madison County Board of Supervisors
Post Office Box 608
Canton, Mississippi 39046-0608

Subject: **Clearance** Audit Response Fiscal Year 2014

Dear Mr. Banks:

This letter is to inform you that Community Services Division of MDA has completed its review of your Single Audit reporting package.

A review of this audit did disclose some concerns regarding the internal control for recording the receipt and disbursement of federal awards (Finding 2014-013). It was the recommendation that the Board of Supervisors should take steps to ensure that separate funds and account codes be used to account for the receipt and disbursement of federal awards. After reviewing the Corrective Action Plan, it has been noted that the County has and will continue to provide measures to ensure that this issue will not be repeated in the future.

Based on our desk review, it is acceptable as to compliance with the Single Audit Act Amendments of 1996 and the Office of Management and Budget Circular A-133.

Thank you for your response, and should you need further assistance, please contact Angela Reed at (601) 359-2351.

Sincerely,

Ray Robinson, Jr.
Compliance Bureau Manager
Community Services Division