

AMITE COUNTY, MISSISSIPPI

Audited Financial Statements and Special Reports
For the Year Ended September 30, 2016

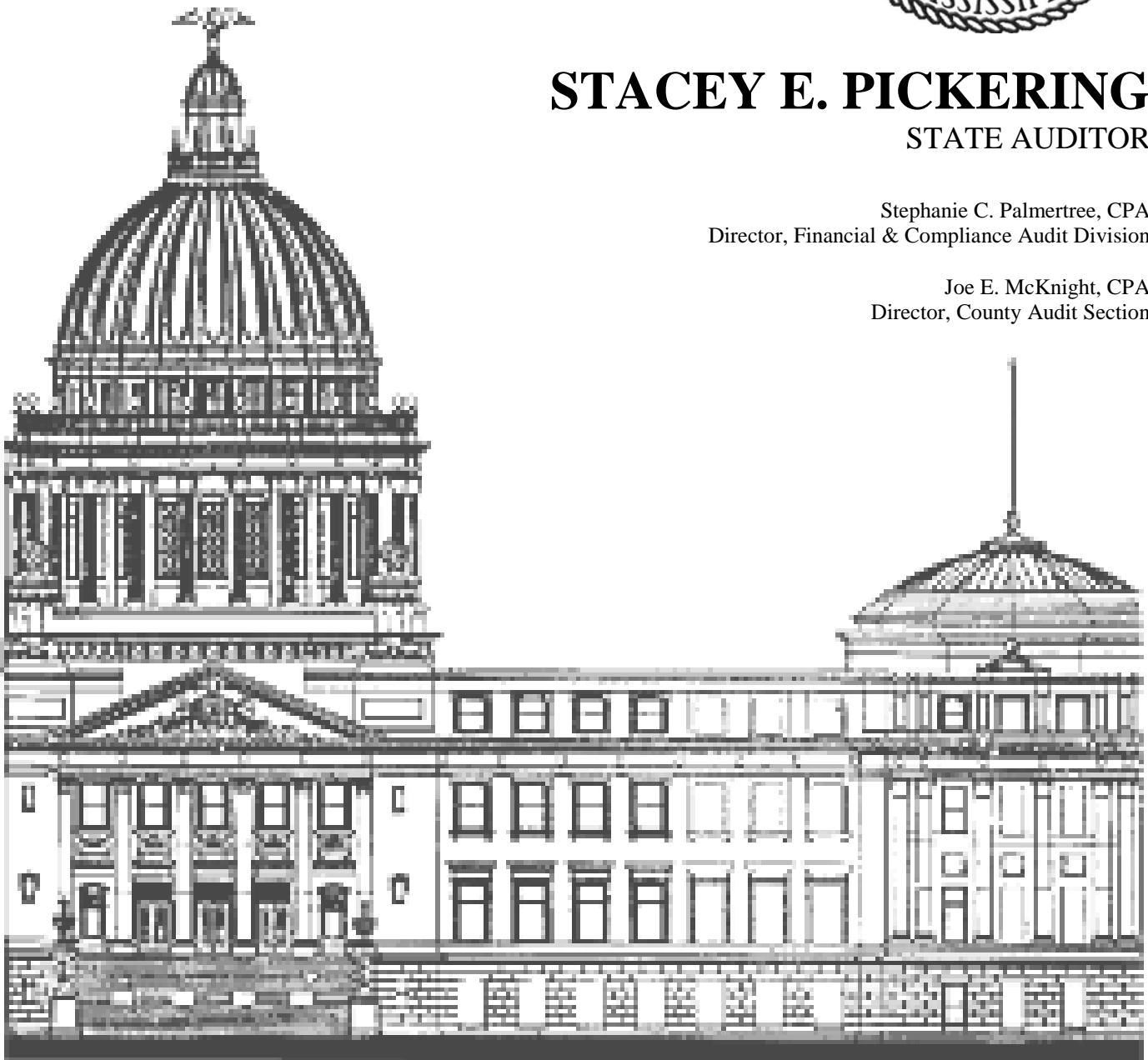


STACEY E. PICKERING

STATE AUDITOR

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A Report from the County Audit Section

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AMITE COUNTY

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AMITE COUNTY

FINANCIAL SECTION

AMITE COUNTY

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**STATE OF MISSISSIPPI
OFFICE OF THE STATE AUDITOR
STACEY E. PICKERING
AUDITOR**

INDEPENDENT AUDITOR'S REPORT

Members of the Board of Supervisors
Amite County, Mississippi

Report on the Financial Statements

We have audited the accompanying cash basis financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Amite County, Mississippi, (the County) as of and for the year ended September 30, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting, as described in Note 1. This includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Amite County, Mississippi, as of September 30, 2016, and the respective changes in cash basis financial position thereof for the year then ended, in accordance with the basis of accounting described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statements which describes that Amite County, Mississippi prepares its financial statements on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Other Matters

Report on Other Information

The Budgetary Comparison Schedules, Schedule of Interfund Loans, Schedule of Capital Assets, Schedule of Changes in Long-term Debt, Schedule of Surety Bonds for County Officials and corresponding notes have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 26, 2018 on our consideration of Amite County, Mississippi's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Amite County, Mississippi's internal control over financial reporting and compliance.



JOE E. MCKNIGHT, CPA
Director, County Audit Section

April 26, 2018

AMITE COUNTY

FINANCIAL STATEMENTS

AMITE COUNTY

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AMITE COUNTY
Statement of Net Position - Cash Basis
September 30, 2016

Exhibit 1

	Primary Government		
	Governmental	Business-type	
	Activities	Activities	Total
ASSETS			
Cash	\$ 5,842,292	1,106,135	6,948,427
Total Assets	<u>5,842,292</u>	<u>1,106,135</u>	<u>6,948,427</u>
NET POSITION			
Restricted:			
Expendable:			
General government	105,150		105,150
Public safety	774,183		774,183
Public works	2,292,163	1,106,135	3,398,298
Culture and recreation	59,862		59,862
Debt service	37,618		37,618
Unemployment compensation	114,635		114,635
Unrestricted	<u>2,458,681</u>		<u>2,458,681</u>
Total Net Position	<u>\$ 5,842,292</u>	<u>1,106,135</u>	<u>6,948,427</u>

The notes to the financial statements are an integral part of this statement.

AMITE COUNTY
Statement of Activities - Cash Basis
For the Year Ended September 30, 2016

Exhibit 2

Functions/Programs	Program Cash Receipts				Net (Disbursements) Receipts and Changes in Net Position		
	Cash Disbursements	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Total
					Governmental Activities	Business-type Activities	
Primary government:							
Governmental activities:							
General government	\$ 2,636,693	366,334			(2,270,359)		(2,270,359)
Public safety	1,405,479	218,748	91,934		(1,094,797)		(1,094,797)
Public works	2,780,117		734,418	182,847	(1,862,852)		(1,862,852)
Health and welfare	119,991		16,061	4,380	(99,550)		(99,550)
Culture and recreation	94,839				(94,839)		(94,839)
Conservation of natural resources	73,521		30,551		(42,970)		(42,970)
Economic development and assistance	20,785				(20,785)		(20,785)
Debt service:							
Principal	7,348				(7,348)		(7,348)
Interest	618				(618)		(618)
Total Governmental Activities	<u>7,139,391</u>	<u>585,082</u>	<u>872,964</u>	<u>187,227</u>	<u>(5,494,118)</u>	<u>0</u>	<u>(5,494,118)</u>
Business-type activities:							
Solid Waste	844,218	711,286	10,914			(122,018)	(122,018)
Total Business-type Activities	<u>844,218</u>	<u>711,286</u>	<u>10,914</u>	<u>0</u>		<u>(122,018)</u>	<u>(122,018)</u>
Total Primary Government	<u>\$ 7,983,609</u>	<u>1,296,368</u>	<u>883,878</u>	<u>187,227</u>	<u>(5,494,118)</u>	<u>(122,018)</u>	<u>(5,616,136)</u>
General receipts:							
Property taxes					\$ 3,635,551		3,635,551
Road & bridge privilege taxes					197,609		197,609
Grants and contributions not restricted to specific programs					1,169,533		1,169,533
Unrestricted interest income					6,602	1,082	7,684
Miscellaneous					267,130	48,346	315,476
Total General Receipts and Other Cash Sources					<u>5,276,425</u>	<u>49,428</u>	<u>5,325,853</u>
Changes in Net Position					(217,693)	(72,590)	(290,283)
Net Position - Beginning					<u>6,059,985</u>	<u>1,178,725</u>	<u>7,238,710</u>
Net Position - Ending					<u>\$ 5,842,292</u>	<u>1,106,135</u>	<u>6,948,427</u>

The notes to the financial statements are an integral part of this statement.

AMITE COUNTY
Statement of Cash Basis Assets and Fund Balances
Governmental Funds
September 30, 2016

Exhibit 3

	<u>Major Funds</u>			
	<u>General</u>	<u>District Four</u>	<u>Other</u>	<u>Total</u>
	<u>Fund</u>	<u>Road</u>	<u>Governmental</u>	<u>Governmental</u>
	<u>Fund</u>	<u>Fund</u>	<u>Funds</u>	<u>Funds</u>
ASSETS				
Cash	\$ 2,458,681	709,930	2,673,681	5,842,292
Total Assets	<u>\$ 2,458,681</u>	<u>709,930</u>	<u>2,673,681</u>	<u>5,842,292</u>
FUND BALANCES				
Restricted for:				
General government	\$		105,150	105,150
Public safety			774,183	774,183
Public works		709,930	1,582,233	2,292,163
Culture and recreation			59,862	59,862
Debt service			37,618	37,618
Unemployment compensation			114,635	114,635
Unassigned	2,458,681			2,458,681
Total Fund Balances	<u>\$ 2,458,681</u>	<u>709,930</u>	<u>2,673,681</u>	<u>5,842,292</u>

The notes to the financial statements are an integral part of this statement.

AMITE COUNTY

Exhibit 4

Statement of Cash Receipts, Disbursements and Changes in Cash Basis Fund Balances -
Governmental Funds
For the Year Ended September 30, 2016

	Major Funds			
	General	District Four Road Fund	Other Governmental Funds	Total Governmental Funds
	Fund	Fund	Funds	Funds
RECEIPTS				
Property taxes	\$ 2,387,785	281,602	966,164	3,635,551
Road and bridge privilege taxes		49,955	147,654	197,609
Licenses, commissions and other receipts	134,137		3,366	137,503
Fines and forfeitures	217,593		30,761	248,354
Intergovernmental receipts	737,986	290,889	1,200,849	2,229,724
Charges for services	72,355		126,870	199,225
Interest income	3,548	669	2,385	6,602
Miscellaneous receipts	97,966	2,407	166,757	267,130
Total Receipts	3,651,370	625,522	2,644,806	6,921,698
DISBURSEMENTS				
General government	2,534,860		101,833	2,636,693
Public safety	1,203,148		202,331	1,405,479
Public works		523,129	2,256,988	2,780,117
Health and welfare	114,861		5,130	119,991
Culture and recreation	94,504		335	94,839
Conservation of natural resources	73,521			73,521
Economic development and assistance	20,785			20,785
Debt service:				
Principal			7,348	7,348
Interest			618	618
Total Disbursements	4,041,679	523,129	2,574,583	7,139,391
Excess (Deficiency) of Receipts over Disbursements	(390,309)	102,393	70,223	(217,693)
OTHER CASH SOURCES (USES)				
Transfers in	31		313,204	313,235
Transfers out		(54,868)	(258,367)	(313,235)
Total Other Cash Sources and Uses	31	(54,868)	54,837	0
Excess (Deficiency) of Receipts and other Cash Sources over Disbursements and other Cash Uses	(390,278)	47,525	125,060	(217,693)
Cash Basis Fund Balances - Beginning	2,848,959	662,405	2,548,621	6,059,985
Cash Basis Fund Balances - Ending	\$ 2,458,681	709,930	2,673,681	5,842,292

The notes to the financial statements are an integral part of this statement.

AMITE COUNTY
Statement of Net Position - Cash Basis - Proprietary Fund
September 30, 2016

Exhibit 5

		Business-type Activities - Enterprise Fund
		<u>Solid Waste Services Fund</u>
ASSETS		
Cash	\$	<u>1,106,135</u>
Total Assets		<u><u>1,106,135</u></u>
NET POSITION		
Restricted for:		
Public works		<u>1,106,135</u>
Total Net Position	\$	<u><u>1,106,135</u></u>

The notes to the financial statements are an integral part of this statement.

AMITE COUNTY

Exhibit 6Statement of Cash Receipts, Disbursements and Changes in Net Position - Proprietary Fund
For the Year Ended September 30, 2016

	Business-type Activities - Enterprise Fund
	<u>Solid Waste Services Fund</u>
Operating Receipts	
Charges for services	\$ 711,286
Miscellaneous	48,346
Total Operating Receipts	<u>759,632</u>
Operating Disbursements	
Personal services	409,119
Contractual services	143,649
Materials and supplies	239,798
Capital outlay	51,652
Total Operating Disbursements	<u>844,218</u>
Operating Income (Loss)	<u>(84,586)</u>
Nonoperating Receipts (Disbursements)	
Property tax	
Interest income	1,082
Intergovernmental grants	10,914
Net Nonoperating Receipts (Disbursements)	<u>11,996</u>
Changes in Net Position	(72,590)
Net Position - Beginning	<u>1,178,725</u>
Net Position - Ending	\$ <u><u>1,106,135</u></u>

The notes to the financial statements are an integral part of this statement.

AMITE COUNTY
Statement of Fiduciary Assets and Liabilities - Cash Basis
September 30, 2016

Exhibit 7

	<u>Agency Funds</u>
ASSETS	
Cash	\$ 50,036
Total Assets	\$ 50,036
LIABILITIES	
Amounts held in custody for others	\$ 50,036
Total Liabilities	\$ 50,036

The notes to the financial statements are an integral part of this statement.

AMITE COUNTY

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AMITE COUNTY

Notes to Financial Statements For the Year Ended September 30, 2016

(1) Summary of Significant Accounting Policies.

A. Financial Reporting Entity.

Amite County, Mississippi (the County), is a political subdivision of the State of Mississippi. The County is governed by an elected five-member Board of Supervisors. The financial statements of the County are presented on a cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America as established by the Governmental Accounting Standards Board. These accounting principles require Amite County to present these financial statements on the primary government and its component units which have significant operational or financial relationships with the County. There are no outside organizations that should be included as component units of the County's reporting entity.

State law pertaining to county government provides for the independent election of county officials. The following elected and appointed officials are all part of the County legal entity and therefore are reported as part of the primary government financial statements.

- Board of Supervisors
- Chancery Clerk
- Circuit Clerk
- Justice Court Clerk
- Purchase Clerk
- Tax Assessor-Collector
- Sheriff

B. Basis of Presentation.

The County's basic financial statements consist of government-wide statements, including a Statement of Net Position – Cash Basis and a Statement of Activities – Cash Basis, fund financial statements and accompanying note disclosures which provide a detailed level of financial information.

Government-wide Financial Statements:

The Statement of Net Position – Cash Basis and Statement of Activities – Cash Basis display information concerning the County as a whole. The statements include all nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities are generally financed through taxes, intergovernmental receipts and other nonexchange receipts and are reported separately from business-type activities. Business-type activities rely mainly on fees and charges for support.

The Statement of Net Position – Cash Basis presents the financial condition of the governmental activities and business-type activities of the County at year-end. The Government-wide Statement of Activities – Cash Basis presents a comparison between direct disbursements and program receipts for each function or program of the County's governmental activities and business-type activities. Direct disbursements are those that are specifically associated with a service, program or department and therefore, are clearly identifiable to a particular function. Program receipts include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Taxes and other receipts not classified as program receipts are presented as general receipts of the County, with certain limited exceptions. The comparison of direct disbursements with program receipts identifies the extent to which each business-type activity or governmental function is self-financing or draws from the general receipts of the County.

Fund Financial Statements:

Fund financial statements of the County are organized into funds, each of which is considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts that

AMITE COUNTY

Notes to Financial Statements For the Year Ended September 30, 2016

constitute its assets, fund equity, receipts and disbursements. Funds are organized into governmental,

proprietary and fiduciary. Major individual Governmental Funds and major individual Enterprise Funds are reported as separate columns in the fund financial statements. Nonmajor funds are aggregated and presented in a single column as Other Governmental Funds.

C. Measurement Focus and Basis of Accounting.

The Government-wide, Governmental Funds, Proprietary Funds and Fiduciary Funds financial statements are presented on a cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP) as established by the Governmental Accounting Standards Board. This basis of accounting involves the reporting of only cash and cash equivalents and the changes therein resulting from cash inflows (cash receipts) and cash outflows (cash disbursements) reported in the period in which they occurred. This cash basis of accounting differs from GAAP primarily because revenues (cash receipts) are recognized when received in cash rather than when earned and susceptible to accrual, and expenditures or expenses (cash disbursements) are recognized when paid rather than when incurred or subject to accrual.

The County reports the following major Governmental Funds:

General Fund - This fund is used to account for and report all financial resources not accounted for and reported in another fund.

District Four Road Fund - This fund is used to account for monies from specific sources that are restricted for District Four road maintenance.

The County reports the following major Enterprise Fund:

Solid Waste Services Fund - This fund is used to account for the County's activities of disposal of solid waste within the County.

Additionally, the County reports the following fund types:

GOVERNMENTAL FUND TYPES

Special Revenue Funds - These funds are used to account for and report the proceeds of specific cash sources that are restricted or committed to disbursement for specified purposes other than debt service or capital projects.

Debt Service Funds - These funds are used to account for and report financial resources that are restricted, committed, or assigned to disbursement for principal and interest.

PROPRIETARY FUND TYPE

Enterprise Funds - These funds are used to account for those operations that are financed and operated in a manner similar to private business enterprises or where the County has decided that periodic determination of receipts collected, disbursements paid and/or net income is necessary for management accountability.

FIDUCIARY FUND TYPE

Agency Funds - These funds account for various taxes, deposits and other monies collected or held by the County, acting in the capacity of an agent, for distribution to other governmental units or designated beneficiaries.

AMITE COUNTY

Notes to Financial Statements For the Year Ended September 30, 2016

D. Account Classifications.

The account classification used in the financial statements conform to the broad classifications recommended in *Governmental Accounting, Auditing and Financial Reporting* as issued in 2012 by the Government Finance Officers Association.

E. Deposits.

State law authorizes the County to invest in interest bearing time certificates of deposit for periods of fourteen days to one year with depositories and in obligations of the U.S. Treasury, State of Mississippi, or any county, municipality or school district of this state. Further, the County may invest in certain repurchase agreements.

Cash includes cash on hand, demand deposits, all certificates of deposit and cash equivalents, which are short-term highly liquid investments that are readily convertible to cash (generally three months or less).

F. Equity Classifications.

Government-wide Financial Statements:

Equity is classified as net position and displayed in two components:

Restricted net position - Consists of net position with constraints placed on the use either by external groups such as creditors, grantors, contributors, or laws and regulations of other governments; or law through constitutional provisions or enabling legislation.

Unrestricted net position - All other net position not meeting the definition of "restricted."

Net Position Flow Assumption:

When a disbursement is paid for purposes for which both restricted and unrestricted (committed, assigned or unassigned) resources are available, it is the County's general policy to use restricted resources first. When disbursements are paid for purposes for which unrestricted (committed, assigned and unassigned) resources are available, and amounts in any of these unrestricted classifications could be used, it is the County's general policy to spend committed resources first, followed by assigned amounts, and then unassigned amounts.

Fund Financial Statements:

Fund balances for governmental funds are reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

Governmental fund balance is classified as nonspendable, restricted, committed, assigned or unassigned. The following are descriptions of fund classifications used by the County:

Restricted fund balance includes amounts that have constraints placed upon the use of the resources either by an external party or imposed by law through a constitutional provision or enabling legislation.

Unassigned fund balance is the residual classification for the General Fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed or assigned to specific purposes within the General Fund. The General Fund should be the only fund that reports a positive unassigned fund balance amount. In other governmental funds if disbursements paid for specific purposes exceeded the amounts restricted, committed or assigned to those purposes, it may be necessary to report a negative unassigned fund balance.

AMITE COUNTY

Notes to Financial Statements For the Year Ended September 30, 2016

Fund Balance Flow Assumption:

When a disbursement is paid for purposes for which both restricted and unrestricted (committed, assigned or unassigned) resources are available, it is the County's general policy to use restricted resources first. When disbursements are paid for purposes for which unrestricted (committed, assigned and unassigned) resources are available, and amounts in any of these unrestricted classifications could be used, it is the County's general policy to spend committed resources first, followed by assigned amounts, and then unassigned amounts.

G. Property Tax Receipts.

Numerous statutes exist under which the Board of Supervisors may levy property taxes. The selection of authorities is made based on the objectives and responsibilities of the County. Restrictions associated with property tax levies vary with the statutory authority. The amount of increase in certain property taxes is limited by state law. Generally, this restriction provides that these tax levies shall produce no more than 110% of the amount which resulted from the assessments of the previous year.

The Board of Supervisors, each year at a meeting in September, levies property taxes for the ensuing fiscal year which begins on October 1. Real property taxes become a lien on January 1 of the current year, and personal property taxes become a lien on March 1 of the current year. Taxes on both real and personal property, however, are due on or before February 1 of the next succeeding year. Taxes on motor vehicles and mobile homes become a lien and are due in the month that coincides with the month of original purchase. All property taxes are recognized as receipts when collected.

(2) Deposits.

The carrying amount of the County's total deposits with financial institutions at September 30, 2016, was \$6,998,463, and the bank balance was \$6,965,690. The collateral for public entities' deposits in financial institutions is held in the name of the State Treasurer under a program established by the Mississippi State Legislature and is governed by Section 27-105-5, Miss. Code Ann. (1972). Under this program, the entity's funds are protected through a collateral pool administered by the State Treasurer. Financial institutions holding deposits of public funds must pledge securities as collateral against those deposits. In the event of failure of a financial institution, securities pledged by that institution would be liquidated by the State Treasurer to replace the public deposits not covered by the Federal Deposit Insurance Corporation (FDIC).

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of the failure of a financial institution, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. The County does not have a formal policy for custodial credit risk. In the event of failure of a financial institution, securities pledged by that institution would be liquidated by the State Treasurer to replace the public deposits not covered by the Federal Deposit Insurance Corporation (FDIC). Deposits above FDIC coverage are collateralized by the pledging financial institution's trust department or agent in the name of the Mississippi State Treasurer on behalf of the County.

(3) Interfund Transfers.

The following is a summary of interfund transfers at September 30, 2016:

Transfers In/Out:

<u>Transfers In</u>	<u>Transfers Out</u>	<u>Amount</u>
General Fund	Other Governmental Funds	\$ 31
Other Governmental Funds	Other Governmental Funds	258,336
Other Governmental Funds	District Four Road Fund	54,868
Total		<u>\$ 313,235</u>

AMITE COUNTY

Notes to Financial Statements For the Year Ended September 30, 2016

The principal purpose of interfund transfers was to provide funds for grant matches or to provide funds to pay for capital outlay. All interfund transfers were routine and consistent with the activities of the fund making the transfer.

(4) Claims and Judgments.

Risk Financing.

The County finances its exposure to risk of loss related to workers' compensation for injuries to its employees through the Mississippi Public Entity Workers' Compensation Trust, a public entity risk pool. The County pays premiums to the pool for its workers' compensation insurance coverage, and the participation agreement provides that the pool will be self-sustaining through member premiums. The retention for the pool is \$1,000,000 for each accident and completely covers statutory limits set by the Workers' Compensation Commission. Risk of loss is remote for claims exceeding the pool's retention liability. However, the pool also has catastrophic reinsurance coverage for statutory limits above the pool's retention, provided by Safety National Casualty Corporation, effective from January 1, 2016, to January 1, 2017. The pool may make an overall supplemental assessment or declare a refund depending on the loss experience of all the entities it insures.

(5) Contingencies.

Federal Grants - The County has received federal grants for specific purposes that are subject to audit by the grantor agencies. Entitlements to these resources are generally conditional upon compliance with the terms and conditions of grant agreements and applicable federal regulations, including the disbursements of resources for allowable purposes. The County may be responsible for any disallowances.

Litigation - The County is party to legal proceedings, many of which occur in the normal course of governmental operations. It is not possible at the present time to estimate ultimate outcome or liability, if any, of the County with respect to the various proceedings. However, the County's legal counsel believes that ultimate liability resulting from these lawsuits will not have a material adverse effect on the financial condition of the County.

(6) Joint Ventures.

The County participates in the following joint ventures:

Amite County is a participant with the Counties of Pike and Walthall in a joint venture, authorized by Section 39-3-11, Miss. Code Ann. (1972), to operate the Pike-Amite-Walthall Regional Library System. The joint venture was created to provide library service for the three counties and is governed by five board members. The Counties of Amite and Pike appoint two board members each and Walthall County appoints one board member. By contractual agreement, the County's contribution to the joint venture was \$92,204 in fiscal year 2016. Complete financial statements for the Pike-Amite-Walthall Regional Library System can be obtained from 1022 Virginia Avenue, McComb, MS 39648.

Amite County is a participant with Pike County and the City of McComb in a joint venture, authorized by Section 41-13-15, Miss. Code Ann. (1972), to operate the Southwest Mississippi Regional Medical Center. The joint venture was created to provide medical services for the residents of the local area and is governed by seven board members. Amite County appoints one board member, while Pike County and the City of McComb appoint two members individually and jointly they appoint two members. The hospital is basically self-supporting. However, the Counties and City have the power to approve or disapprove the hospital's budget and are authorized to levy taxes for the maintenance and operation of the hospital. Complete financial statements for the Southwest Mississippi Regional Medical Center can be obtained from 215 Marion Avenue, McComb, MS 39648.

AMITE COUNTY

Notes to Financial Statements For the Year Ended September 30, 2016

Amite County is a participant with Wilkinson County in a joint venture, authorized by Section 41-13-15, Miss. Code Ann. (1972), to operate the Field Memorial Community Hospital. The joint venture was created to provide medical services for the residents of the local area and is governed by five board members. Amite County appoints two board members, while Wilkinson County appoints three members. The hospital is basically self-supporting. However, the Counties have the power to approve or disapprove the hospital's budget and are authorized to levy taxes for the maintenance and operation of the hospital. Complete financial statements for the Field Memorial Community Hospital can be obtained from 270 West Main Street, Centreville, MS 39631.

(7) Jointly Governed Organizations.

The County participates in the following jointly governed organizations:

Southwest Mississippi Planning and Development District operates in a district composed of the Counties of Adams, Amite, Claiborne, Franklin, Jefferson, Lawrence, Lincoln, Pike, Walthall and Wilkinson. The Amite County Board of Supervisors appoints four of the 40 members of the board of directors. The County contributes a small percentage of the district's total revenue. The County contributed \$22,530 for support of the district in fiscal year 2016.

Southwest Mississippi Mental Health Complex operates in a district composed of the Counties of Adams, Amite, Claiborne, Franklin, Jefferson, Lawrence, Lincoln, Pike, Walthall and Wilkinson. The Amite County Board of Supervisors appoints one of the ten members of the board of commissioners. The County contributed \$25,003 for its support in fiscal year 2016.

Southwest Mississippi Community College operates in a district composed of the Counties of Amite, Pike, Walthall and Wilkinson. The Amite County Board of Supervisors appoints three of the 14 members of the college board of trustees. The County contributed \$412,212 for the operation and maintenance of the college in fiscal year 2016.

Southwest Mississippi Partnership Development Corporation operates in a district composed of the Counties of Adams, Amite, Claiborne, Franklin, Jefferson, Lawrence, Lincoln, Pike, Walthall and Wilkinson. The entity is governed by ten members, appointed by each county's lead industrial foundation or chamber of commerce. If no industrial foundation or chamber of commerce is present, the member is appointed by the County's Board of Supervisors. The County contributed \$2,626 for its maintenance and support of the Southwest Mississippi Partnership Development Corporation in fiscal year 2016.

(8) Defined Benefit Pension Plan.

Plan Description. Amite County, Mississippi, contributes to the Public Employees' Retirement System of Mississippi (PERS), a cost-sharing, multiple-employer, defined benefit pension plan. PERS provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. Benefit provisions are established by state law and may be amended only by the State of Mississippi Legislature. PERS issues a publicly available financial report that includes financial statements and required supplementary information. That information may be obtained by writing to Public Employees' Retirement System, PERS Building, 429 Mississippi Street, Jackson, MS 39201-1005 or by calling 1-800-444-PERS.

Funding Policy. At September 30, 2016, PERS members were required to contribute 9% of their annual covered salary, and the County is required to contribute at an actuarially determined rate. The rate at September 30, 2016 was 15.75% of annual covered payroll. The contribution requirements of PERS members are established and may be amended only by the State of Mississippi Legislature. The County's contributions (employer share only) to PERS for the years ending September 30, 2016, 2015 and 2014 were \$345,406, \$333,147 and \$291,982, respectively, equal to the required contributions for each year.

AMITE COUNTY

OTHER INFORMATION

AMITE COUNTY

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AMITE COUNTY
 Budgetary Comparison Schedule -
 Budget and Actual (Non-GAAP Basis)
 General Fund
 For the Year Ended September 30, 2016
 UNAUDITED

	Original Budget	Final Budget	Actual (Budgetary Basis)	Variance with Final Budget Positive (Negative)
RECEIPTS				
Property taxes	\$ 2,247,679	2,387,785	2,387,785	
Licenses, commissions and other receipts	127,500	134,137	134,137	
Fines and forfeitures	225,000	217,593	217,593	
Intergovernmental receipts	716,000	737,986	737,986	
Charges for services	50,000	72,355	72,355	
Interest income	3,000	3,548	3,548	
Miscellaneous receipts	206,500	97,966	97,966	
Total Receipts	<u>3,575,679</u>	<u>3,651,370</u>	<u>3,651,370</u>	<u>0</u>
DISBURSEMENTS				
Current:				
General government	2,654,770	2,534,860	2,534,860	
Public safety	1,254,800	1,203,148	1,203,148	
Health and welfare	113,430	114,861	114,861	
Education	94,504	94,504	94,504	
Conservation of natural resources	75,211	73,521	73,521	
Economic development and assistance	67,659	20,785	20,785	
Total Disbursements	<u>4,260,374</u>	<u>4,041,679</u>	<u>4,041,679</u>	<u>0</u>
Excess of Receipts over (under) Disbursements	<u>(684,695)</u>	<u>(390,309)</u>	<u>(390,309)</u>	<u>0</u>
OTHER CASH SOURCES (USES)				
Transfers in		31	31	
Other financing sources	<u>250,000</u>			
Total Other Cash Sources and Uses	<u>250,000</u>	<u>31</u>	<u>31</u>	<u>0</u>
Net Change in Fund Balance	(434,695)	(390,278)	(390,278)	0
Fund Balances - Beginning	<u>2,624,200</u>	<u>2,848,959</u>	<u>2,848,959</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 2,189,505</u>	<u>2,458,681</u>	<u>2,458,681</u>	<u>0</u>

The accompanying notes to the Other Information are an integral part of this schedule.

AMITE COUNTY
 Budgetary Comparison Schedule -
 Budget and Actual (Non-GAAP Basis)
 District Four Road Fund
 For the Year Ended September 30, 2016
 UNAUDITED

	Original Budget	Final Budget	Actual (Budgetary Basis)	Variance with Final Budget Positive (Negative)
RECEIPTS				
Property taxes	\$ 272,031	281,602	281,602	
Road and bridge privilege taxes	47,000	49,955	49,955	
Intergovernmental receipts	302,191	290,889	290,889	
Interest income	200	669	669	
Miscellaneous receipts		2,407	2,407	
Total Receipts	<u>621,422</u>	<u>625,522</u>	<u>625,522</u>	<u>0</u>
DISBURSEMENTS				
Current:				
Public works	<u>531,300</u>	<u>523,129</u>	<u>523,129</u>	
Total Disbursements	<u>531,300</u>	<u>523,129</u>	<u>523,129</u>	<u>0</u>
Excess of Receipts over (under) Disbursements	<u>90,122</u>	<u>102,393</u>	<u>102,393</u>	<u>0</u>
OTHER CASH SOURCES (USES)				
Transfers out		<u>(54,868)</u>	<u>(54,868)</u>	
Total Other Cash Sources and Uses	<u>0</u>	<u>(54,868)</u>	<u>(54,868)</u>	<u>0</u>
Net Change in Fund Balance	90,122	47,525	47,525	0
Fund Balances - Beginning	<u>429,000</u>	<u>662,405</u>	<u>662,405</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 519,122</u>	<u>709,930</u>	<u>709,930</u>	<u>0</u>

The accompanying notes to the Other Information are an integral part of this schedule.

AMITE COUNTY
Schedule of Interfund Loans
For the Year Ended September 30, 2016
UNAUDITED

The following is a summary of interfund balances at September 30, 2016:

A. Due From/To Other Funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Balance at Sept. 30, 2016</u>
Agency Funds	General Fund	\$ <u>292,723</u>

The amounts due represent the payroll for September 2016. Interfund balances are expected to be repaid within one year from the date of the financial statements.

AMITE COUNTY
Schedule of Capital Assets
For the Year Ended September 30, 2016
UNAUDITED

Governmental activities:

	Balance Oct. 1, 2015	Additions	Deletions	Adjustments *	Balance Sept. 30, 2016
Land	\$ 114,552				114,552
Infrastructure	898,506				898,506
Buildings	3,149,941				3,149,941
Mobile equipment	5,502,661	113,142	18,266	143,155	5,740,692
Furniture and equipment	716,919	13,718	42,880	(18,958)	668,799
Leased property under capital leases	143,155	95,869		(143,155)	95,869
Total capital assets	\$ 10,525,734	222,729	61,146	(18,958)	10,668,359

Business-type activities:

	Balance Oct. 1, 2015	Additions	Deletions	Adjustments *	Balance Sept. 30, 2016
Land	\$ 47,838				47,838
Buildings	149,317				149,317
Mobile equipment	883,481	117,495			1,000,976
Furniture and equipment	123,998	52,677	86,194	18,958	109,439
Total capital assets	\$ 1,204,634	170,172	86,194	18,958	1,307,570

* Adjustments are to reclassify paid-off capital leases and the transfer of an asset to the solid waste department.

AMITE COUNTY
Schedule of Changes in Long-term Debt
For the Year Ended September 30, 2016
UNAUDITED

The following is a summary of changes in long-term liabilities and obligations for the year ended September 30, 2016:

<u>Description and Purpose</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Balance Oct. 1, 2015</u>	<u>Issued</u>	<u>Principal Payments</u>	<u>Balance Sept. 30, 2016</u>
Governmental Activities:							
A. Capital Leases:							
Two Kubota tractors and side mowers	10/11/2012	10/15/2015	1.28%	4,010		4,010	
Backhoe loader	04/29/2016	04/05/2019	1.95%		95,869	3,338	92,531
Total				\$ 4,010	95,869	7,348	92,531

The accompanying notes to the Other Information are an integral part of this statement.

AMITE COUNTY

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AMITE COUNTY
Schedule of Surety Bonds for County Officials
For the Year Ended September 30, 2016
UNAUDITED

Name	Position	Company	Bond
Warren Leake	Supervisor District 1	Western Surety Company	\$100,000
Will Powell	Supervisor District 2	Brierfield Insurance Company	\$100,000
Jackie Whittington	Supervisor District 3	Brierfield Insurance Company	\$100,000
Melvin Graves	Supervisor District 4	Western Surety Company	\$100,000
Max Lawson	Supervisor District 5	Brierfield Insurance Company	\$100,000
Jana Causey	Chancery Clerk	Western Surety Company	\$100,000
Helen Wells	Purchase Clerk	Brierfield Insurance Company	\$75,000
Lisa Sullivan	Assistant Purchase Clerk	Brierfield Insurance Company	\$50,000
Carylin Patterson	Receiving Clerk	Brierfield Insurance Company	\$75,000
Lisa Sullivan	Assistant Receiving Clerk	Brierfield Insurance Company	\$50,000
Ronny Taylor	Inventory Control Clerk	Brierfield Insurance Company	\$75,000
Jana Causey	Inventory Control Clerk	Western Surety Company	\$75,000
Murry Toney	Constable	Brierfield Insurance Company	\$50,000
Jerry Bates	Constable	Brierfield Insurance Company	\$50,000
Deborah Kirkland	Circuit Clerk	State Farm Fire and Casualty	\$100,000
Tim Wroten	Sheriff	Brierfield Insurance Company	\$100,000
Roger Arnold	Justice Court Judge	Brierfield Insurance Company	\$50,000
Louis Green	Justice Court Judge	Brierfield Insurance Company	\$50,000
Gloria D. Perry	Justice Court Judge	Western Surety Company	\$50,000
Melanie Netterville	Justice Court Clerk	Brierfield Insurance Company	\$50,000
Tommie Dee Otts	Deputy Justice Court Clerk	Brierfield Insurance Company	\$50,000
Magean Saucier	Deputy Justice Court Clerk	Western Surety Company	\$50,000
Eunice Blake	Tax Assessor-Collector	Brierfield Insurance Company	\$100,000
Traci Dykes	Deputy Tax Collector	Brierfield Insurance Company	\$50,000
Patricia Robinson	Deputy Tax Collector	Western Surety Company	\$50,000
Rhonda Travis	Deputy Tax Collector	Western Surety Company	\$50,000
Bobbie Cindy Edwards	Deputy Tax Collector	Western Surety Company	\$50,000

AMITE COUNTY

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AMITE COUNTY

Notes to the Other Information For the Year Ended September 30, 2016 UNAUDITED

(1) Budgetary Comparison Information.

A. Budgetary Information.

Statutory requirements dictate how and when the County's budget is to be prepared. Generally, in the month of August, prior to the ensuing fiscal year beginning each October 1, the Board of Supervisors of the County, using historical and anticipated fiscal data and proposed budgets submitted by the Sheriff and the Tax Assessor-Collector for his or her respective department, prepares an original budget for each of the Governmental Funds for said fiscal year. The completed budget for the fiscal year includes for each fund every source of receipt, each general item of disbursement, and the unencumbered cash and investment balances. When during the fiscal year it appears to the Board of Supervisors that budgetary estimates will not be met, it may make revisions to the budget.

The County's budget is prepared principally on the cash basis of accounting. All appropriations lapse at year end, and there are no encumbrances to budget because state law does not require that funds be available when goods or services are ordered, only when payment is made.

B. Basis of Presentation.

The Budgetary Comparison Schedule - Budget and Actual presents the original legally adopted budget, the final legally adopted budget, actual amounts on a budgetary basis and variances between the final budget and the actual amounts. The schedule is presented for the General Fund and each major Special Revenue Fund.

(2) Long-term Debt Information:

- A. Legal Debt Margin - The amount of debt, excluding specific exempted debt that can be incurred by the County is limited by state statute. Total outstanding debt during a year can be no greater than 15% of assessed value of the taxable property within the County, according to the then last completed assessment for taxation. However, the limitation is increased to 20% whenever a county issues bonds to repair or replace washed out or collapsed bridges on the public roads of the county. As of September 30, 2016, the amount of outstanding debt was equal to 0% of the latest property assessments.

AMITE COUNTY

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AMITE COUNTY

SPECIAL REPORTS

AMITE COUNTY

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**STATE OF MISSISSIPPI
OFFICE OF THE STATE AUDITOR
STACEY E. PICKERING
AUDITOR**

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Members of the Board of Supervisors
Amite County, Mississippi

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Amite County, Mississippi (the County), as of and for the year ended September 30, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated April 26, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Amite County, Mississippi's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Amite County, Mississippi's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Amite County, Mississippi's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink, reading "Joe E. McKnight". The signature is fluid and cursive, with the first name "Joe" and last name "McKnight" clearly legible.

JOE E. MCKNIGHT, CPA
Director, County Audit Section

April 26, 2018



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

**INDEPENDENT ACCOUNTANT'S REPORT ON CENTRAL PURCHASING SYSTEM, INVENTORY CONTROL
SYSTEM AND PURCHASE CLERK SCHEDULES
(AS REQUIRED BY SECTION 31-7-115, MISS. CODE ANN. (1972))**

Members of the Board of Supervisors
Amite County, Mississippi

We have examined Amite County, Mississippi's (the County) compliance with establishing and maintaining a central purchasing system and inventory control system in accordance with Sections 31-7-101 through 31-7-127, Miss. Code Ann. (1972) and compliance with the purchasing requirements in accordance with the bid requirements of Section 31-7-13, Miss. Code Ann. (1972) during the year ended September 30, 2016. The Board of Supervisors of Amite County, Mississippi is responsible for the County's compliance with those requirements. Our responsibility is to express an opinion on the County's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the County's compliance with specified requirements. The Board of Supervisors of Amite County, Mississippi, has established centralized purchasing for all funds of the County and has established an inventory control system. The objective of the central purchasing system is to provide reasonable, but not absolute, assurance that purchases are executed in accordance with state law.

Because of inherent limitations in any central purchasing system and inventory system, errors or irregularities may occur and not be detected. Also, projection of any current evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

In our opinion, Amite County, Mississippi complied, in all material respects, with state laws governing central purchasing, inventory and bid requirements for the year ended September 30, 2016.

The accompanying schedules of (1) Purchases Not Made from the Lowest Bidder, (2) Emergency Purchases and (3) Purchases Made Noncompetitively from a Sole Source are presented in accordance with Section 31-7-115, Miss. Code Ann. (1972). The information contained on these schedules has been subjected to procedures performed in connection with our aforementioned examination of the purchasing system and, in our opinion, is fairly presented when considered in relation to that examination.

This report is intended for use in evaluating the central purchasing system and inventory control system of Amite County, Mississippi, and is not intended to be and should not be relied upon for any other purpose. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink, reading "Joe E. McKnight". The signature is written in a cursive, flowing style with a long horizontal stroke at the end.

JOE E. MCKNIGHT, CPA
Director, County Audit Section

April 26, 2018

AMITE COUNTY

Schedule 1

Schedule of Purchases From Other Than the Lowest Bidder
For the Year Ended September 30, 2016

Our tests did not identify any purchases from other than the lowest bidder.

AMITE COUNTY
Schedule of Emergency Purchases
For the Year Ended September 30, 2016

Schedule 2

Our tests did not identify any emergency purchases.

AMITE COUNTY

Schedule 3Schedule of Purchases Made Noncompetitively From a Sole Source
For the Year Ended September 30, 2016

<u>Date</u>	<u>Item Purchased</u>	<u>Amount Paid</u>	<u>Vendor</u>
12/21/2015	Hurst Hydraulic Rescue Power Plant	\$ 6,818	Municiple Emergency Services

AMITE COUNTY

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

LIMITED INTERNAL CONTROL AND COMPLIANCE REVIEW MANAGEMENT REPORT

Members of the Board of Supervisors
Amite County, Mississippi

In planning and performing our audit of the financial statements of Amite County, Mississippi (the County) for the year ended September 30, 2016, we considered Amite County, Mississippi's internal control to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on internal control.

In addition, for areas not considered material to Amite County, Mississippi's financial reporting, we have performed some additional limited internal control and state legal compliance review procedures as identified in the state legal compliance audit program issued by the Office of the State Auditor. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the County's compliance with these requirements. Accordingly, we do not express such an opinion. This report does not affect our report dated April 26, 2018, on the financial statements of Amite County, Mississippi.

Although no findings came to our attention as a result of these review procedures and compliance tests, these procedures and tests cannot and do not provide absolute assurance that all state legal requirements have been complied with. Also, our consideration of the internal control would not necessarily disclose all matters within the internal control that might be weaknesses. In accordance with Section 7-7-211, Miss. Code Ann. (1972), the Office of the State Auditor, when deemed necessary, may conduct additional procedures and tests of transactions for this or other fiscal years to ensure compliance with legal requirements.

This report is intended solely for the information and use of management, the Board of Supervisors, and others within the entity and is not intended to be and should not be used by anyone other than these parties. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink, reading "Joe E. Mcknight".

JOE E. MCKNIGHT, CPA
Director, County Audit Section

April 26, 2018

AMITE COUNTY

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AMITE COUNTY

SCHEDULE OF FINDINGS AND RESPONSES

AMITE COUNTY

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AMITE COUNTY

Schedule of Findings and Responses
For the Year Ended September 30, 2016

Section 1: Summary of Auditor's Results

Financial Statements:

- | | | |
|----|--------------------------------------------------------------|---------------|
| 1. | Type of auditor's report issued on the financial statements: | Unmodified |
| 2. | Internal control over financial reporting: | |
| | a. Material weakness identified? | No |
| | b. Significant deficiency identified? | None Reported |
| 3. | Noncompliance material to the financial statements noted? | No |

Section 2: Financial Statement Findings

The results of our tests did not disclose any findings related to the financial statements that are required to be reported by *Government Auditing Standards*.