

Request For Proposal

Issued by:

Office of the State Auditor
Jackson, Mississippi

Stephanie Palmertree

Director, Financial and Compliance Division

Submitted by:

Nail McKinney Professional Association

Attn: Rodney Summerford, CPA

P. O. Box 64

Amory, MS 38821

662-256-5603 telephone

662-256-5604 fax

rvs@nmcpa.com

Re: Tombigbee River Valley Water Management District

AUDIT PROPOSAL FOR TOMBIGBEE RIVER VALLEY WATER MANGAMENT DISTRICT
For year ended June 30, 2018

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CERTIFIED PUBLIC ACCOUNTANTS

204 South Main Street • P.O. Box 64
Amory, MS 38821
(662) 256-5603 • FAX (662) 256-5604
www.nmcpa.com

Office of the State Auditor
Attention: Jason Ashley
501 North West Street
Suite 801
Jackson, MS 39201

Re: Request for Proposal for Financial Statement Audit Services of Tombigbee River Valley Water Management District

Dear Mr. Ashley

We appreciate the opportunity to submit a proposal for agency financial statement audit services for **Tombigbee River Valley Water Management District** for the fiscal year ending June 30, 2018. The attached information will describe our experience and ability to perform these services. Our firm has many years of experience in performing audits under generally accepted auditing standards, audits under generally accepted governmental auditing standards, and audits under the OMB Uniform Grant Guidance. Our firm has a reputation of performing quality services and delivering required reports on a timely basis.

We have audited this agency for many years. We have extraordinary knowledge of the agency, its operations, and its staff that would allow us to perform an effective and efficient audit engagement. During these years, we have never failed to issue our report by the deadline assigned by the Department of Finance and Administration and/or the Office of State Auditor. We can do this due to the aforementioned knowledge, our experience, and our available staff. Also, it is my understanding that the agency Executive Director and Accounting Manager on behalf of the Board of Directors have both sent letters of recommendation due to our ability to perform services they require. These services include schedules requested by the Board of Directors that report projects in each county that allow them to make equitable decisions about projects performed in each county.

With these things in mind, I believe we are qualified to perform required audit services for Tombigbee River Valley Water Management District. Thank you for your consideration of this proposal and I look forward to your response to it. Please contact me with any questions you may have.

Sincerely,

Rodney Summerford, CPA
Shareholder

JAMES RAY DAVIS, CPA

EDDIE WRIGHT, CPA

DAVID MILLER, CPA

TOLLIE WHITE, CPA

JOHN REPULT, CPA

JAMES PEGUES, CPA

RODNEY SUMMERFORD, CPA

RICKY BULLOCK, CPA

OTHER LOCATIONS:

CORINTH

NEW ALBANY

TUPELO

AUDIT PROPOSAL FOR TOMBIGBEE RIVER VALLEY WATER MANGAMENT DISTRICT
For year ended June 30, 2018

Section I. Firm qualifications for performing audit services

Nail McKinney Professional Association has been in business for over 65 years. The firm has been providing audit services for all of the years it has been in existence. We have nineteen certified public accountants employed by our firm. Our quality control document requires a technical review from another shareholder of the firm for all audit reports before issuance. We adhere firmly to this document as you will see in our peer review report. This includes maintaining independence and maintaining all required continuing education for all engagements we perform. We have two shareholders, two managers, two seniors, and four staff who maintain the required continuing education for audits under generally accepted governmental auditing standards (yellow book).

We expect Rodney Summerford, CPA, shareholder, to be the engagement director who has over 20 years of experience all of which include audits under yellow book standards. Field work will be performed by two of the yellow book qualified staff members whose experience vary from 3-5 years. Before issuance of the audit report, a technical review will be performed by James Pegues, CPA, shareholder who has over 25 years of experience all of which include audits under yellow book standards and is also our firm's Director of Accounting and Auditing. We believe we are very capable and qualified to perform these services.

Section II. Firm experience

Nail McKinney Professional Association, as mentioned above, has many years of audit experience including yellow book audits. This experience includes the agency in which we are proposing hereon, Tombigbee River Valley Water Management District (the District). We have been the auditor for the District for many years and have never failed to meet reporting requirements or deadlines required by the District Board of Directors, the Department of Finance and Administration, and Office of State Auditor. These reports have included supplementary information required by generally accepted governmental auditing standards. It also includes non-required supplementary information requested by the Board of Directors that assist them in making equitable decisions about projects performed in each county in their district. Therefore, we believe our knowledge of the District operations and the Board of Director's needs are valuable to this agency. The District's Executive Director and Accounting Manager, on behalf of the Board of Directors, have given a reference to you in regards to our performance of these services.

We have many audit clients which include yellow book audits. Below is a list of other clients that are audits under yellow book standards and OSA Uniform Guidance (formerly Single Audit) that we have performed in the last five years:

- City of New Albany - governmental funds yellow book audit
- City of New Albany Electric Department - enterprise fund yellow book audit including Single Audit
- City of New Albany Gas Department - enterprise fund yellow book audit including Single Audit

AUDIT PROPOSAL FOR TOMBIGBEE RIVER VALLEY WATER MANGAMENT DISTRICT
For year ended June 30, 2018 – (Continued)

Section II. Firm experience – (Continued)

- City of New Albany Water Department - enterprise fund yellow book audit including Single Audit
- City of New Albany Sewer Department - enterprise fund yellow book audit
- Tombigbee River Valley Water Management District - proprietary fund yellow book audit
- Quincy Water Association, Inc. - non profit rural water association yellow book audit including Single Audit
- United Way of Greater Monroe County, Inc. – non profit community organization Single Audit

Prior to this five year period, there are many more to add to this list. The engagements listed here are engagements that have been ongoing each year during the last five years.

Section III. Firm information

Nail McKinney Professional Association is a certified public accounting firm registered with the Mississippi Board of Public Accountancy with three locations in northeast Mississippi. Our offices are located in Tupelo, Amory, and New Albany. Contact information for this engagement is:

Nail McKinney Professional Association
Attn: Rodney Summerford, CPA
P. O. Box 64
Amory, MS 38821
EIN: 64-0760834
Mississippi Permit Number F0554
Telephone: 662-256-5603
Fax: 662-256-5604
Email: rvs@nmcpa.com

Section IV. Affirmative statement of firm independence

As noted above, our firm maintains a quality control document and is monitored by our Accounting and Auditing Committee presided over by James Pegues, Director of Accounting and Auditing. This document outlines procedures that maintain independence under Rule 101 of the AICPA Professional Code of Conduct. Mr. Pegues monitors independence continually throughout the year. Each year, all professionals are required to list any entities in which they may not be independent under these standards and report this to Mr. Pegues. Also, we maintain a system of controls to prevent any impairment in independence due to performance of nonattest services for attest clients. This includes preparing financial statements. All of these services if provided are required to be monitored and reviewed by a competent individual assigned by management of the attest client. We do this by sending draft financial statements including all note disclosures, disclosure checklists, trial balance, and

AUDIT PROPOSAL FOR TOMBIGBEE RIVER VALLEY WATER MANGAMENT DISTRICT
For year ended June 30, 2018 – (Continued)

Section IV. Affirmative statement of firm independence – (Continued)

adjustments to the assigned individual. This person must review this information and report to management as to acceptance or rejection of this information. Management must then accept responsibility for the information and give positive affirmation of this acceptance in writing.

Government Auditing Standards also require these standards of independence as well as more stringent requirements. Nonattest services such as bookkeeping are strictly prohibited.

Based on the standards mentioned above, Nail McKinney Professional Association affirms its independence with regards to Tombigbee River Valley Water Management District. We also affirm that independence will also be monitored throughout this engagement.

Section V. Firm peer review report

We have prepared a proposed engagement letter with required peer review report attached. The peer review included a review of many engagements including Tombigbee River Valley Water Management District. This is included in Attachment 1 of this proposal.

Section VI. Schedule of fees and expenses

Audit planning and field work	\$ 7,300
Travel and other expenses	1,500
Report preparation and review	2,000
Total fee	\$ 10,800

We expect these fees to remain the same for audit years ending June 30, 2019 and 2020 also.

Attachment 1

**PROPOSED ENGAGEMENT LETTER INCLUDING
PEER REVIEW REPORT**



CERTIFIED PUBLIC ACCOUNTANTS

204 South Main Street • P.O. Box 64
Amory, MS 38821
(662) 256-5603 • FAX (662) 256-5604
www.nmcpa.com

April 13, 2018

Board of Directors
Tombigbee River Valley Water Management District
Tupelo, Mississippi

JAMES RAY DAVIS, CPA

EDDIE WRIGHT, CPA

DAVID MILLER, CPA

TOLLIE WHITE, CPA

JOHN REPULT, CPA

JAMES PEGUES, CPA

RODNEY SUMMERFORD, CPA

RICKY BULLOCK, CPA

OTHER LOCATIONS:

CORINTH

NEW ALBANY

TUPELO

We are pleased to confirm our understanding of the services we are to provide Tombigbee River Valley Water Management District (the "District") for the year ended June 30, 2018. We will audit the financial statements of governmental activities, which collectively comprise the District's basic financial statements, as of and for the year ended June 30, 2018. Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. Based on our discussion with management of the District, the MD&A will be prepared for the State of Mississippi as a whole by the State Auditor. Accordingly, the District will not prepare a separate MD&A. The budgetary comparison is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited.

We have also been engaged to report on supplementary information other than RSI that accompanies Tombigbee River Valley Water Management District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information

directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements taken as a whole:

- Schedule of Surety Bonds
- Cash Basis Schedule of Per Diem and Travel Paid to Board Members
- Schedule of Changes in Land and Other Project Costs
- Schedule of Tax Revenue from Member Counties
- Status of Funds for Projects of a Local Nature

Audit Objectives

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the additional information referred to in the second paragraph when considered in relation to the basic financial statements taken as a whole. Our audit will be conducted in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to the Board of Directors of the District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unqualified, we will fully discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express an opinion or to issue a report as a result of this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit, we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Audit Procedures – General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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 will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the District. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U. S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors and any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors are limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected funding sources, creditors, and financial institutions. We will also request written representations from the District's attorneys as part of the engagement, and they may bill the District for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from management about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures – Internal Control

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, according, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with applicable laws and regulations and the provisions of contracts and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of the District in conformity with U. S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for designing, implementing, and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management is reliable and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation fair presentation of the financial in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for ensuring that management is reliable and financial information is reliable and properly recorded. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud, or illegal acts affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud, or illegal acts affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws and regulations, contracts, agreements, and grants for taking timely and appropriate steps to remedy any fraud, illegal acts, violations of contracts or grant agreements, or abuse that we may report.

You are also responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous audits or other engagements or studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits or other engagements or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Audit Administration, Fees, and Other

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash or other confirmations we request and will locate any invoices selected by us for testing.

Management is responsible for distribution of the reports and financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Nail McKinney Professional Association and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to the Mississippi State Auditor, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Nail McKinney Professional Association personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide to distribute the copies or information contained therein to others, including other governmental agencies.

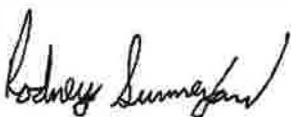
The audit documentation for this engagement will be retained for a minimum of five years after the report release or for any additional period requested by the Mississippi State Auditor. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit in early August, 2018 and to issue our reports no later than September 15, 2018. Rodney Summerford is the engagement director and is responsible for supervising the engagement and signing the report. Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, typing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$ 10,800. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comments, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2015 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Tombigbee River Valley Water Management District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely yours,



Rodney Summerford, CPA
Shareholder

Acknowledged:

Tombigbee River Valley Water Management District

Accepted by: _____

Date: _____

SYSTEM REVIEW REPORT



To the Shareholders of
Nail McKinney Professional Association
Peer Review Committee of the
Mississippi Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Nail McKinney Professional Association (the "firm") in effect for the year ended August 31, 2015. 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* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Nail McKinney Professional Association in effect for the year ended August 31, 2015, 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*. Nail McKinney Professional Association has received a peer review rating of *pass*.

KraftCPAs PLLC

Nashville, Tennessee
November 4, 2015

Attachment 2

**AGENCY AUDIT INFORMATION SHEET –
TOMBIGBEE RIVER VALLEY WATER MANAGEMENT DISTRICT**

AGENCY AUDIT INFORMATION

Tombigbee River Valley Water Management
Schedule of Selected Funds and Programs for Audit
For the Fiscal Year Ending June 30, 2018

ACCOUNT NO.	ACCOUNT NAME
All Accounts	N/A

FEDERAL PROGRAM	CFDA #	PROGRAM/CLUSTER NAME
Not Applicable		

Schedule of Due Dates

Fund Type	Audit Report and Opinion
Proprietary (Enterprise) Funds/ Component Unit Funds Audit Reports	September 17, 2018