

OFFICE OF THE STATE AUDITOR REPORT NOTE:

Section 7-7-211, Mississippi Code Annotated (1972) gives the Office of the State Auditor the authority to audit, with the exception of municipalities, any governmental entity in the state. In the case of municipalities, *Section 21-35-31, Mississippi Code Annotated (1972)* requires municipalities to obtain an annual audit performed by a private CPA firm and submit that audit report to the Office of the State Auditor. The Office of the State Auditor files these audit reports for review in case questions arise related to the municipality.

As a result, the following document was not prepared by the Office of the State Auditor. Instead, it was prepared by a private CPA firm and submitted to the Office of the State Auditor. The document was placed on this web page as it was submitted and no review of the report was performed by the Office of the State Auditor prior to finalization of the report. The Office of the State Auditor assumes no responsibility for its content or for any errors located in the document. Any questions of accuracy or authenticity concerning this document should be submitted to the CPA firm that prepared the document. The name and address of the CPA firm appears in the document.

TOWN OF DUCK HILL, MISSISSIPPI
INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES
YEAR ENDED SEPTEMBER 30, 2021

2021 7 27 32

THE HALFORD FIRM, PLLC

CERTIFIED PUBLIC ACCOUNTANTS

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American Institute of
Certified Public Accountants

Mississippi Society of
Certified Public Accountants

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED UPON PROCEDURES

Mayor and Aldermen
Town of Duck Hill and
Office of the State Auditor
Duck Hill, Mississippi

We have performed the procedures enumerated below, which were agreed to by the Office of the State Auditor, to the accounting records of the Town of Duck Hill, Mississippi, solely to assist the Office of the State Auditor in evaluating the Town of Duck Hill, Mississippi's compliance with certain laws and regulations as of September 30, 2021, and for the year then ended. Management is responsible for the Town of Duck Hill, Mississippi's compliance with those requirements. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the Office of the State Auditor, State of Mississippi. Consequently we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

1. We reconciled cash on deposit with the following banks to balances in the respective general ledger accounts and obtained confirmation of the related balances from the banks:

<u>Bank</u>	<u>Fund</u>	<u>Balance per General Ledger</u>
Regions Bank	General Fund	\$ 102,462
Regions Bank	Cash – Fines & Assessments	57
Regions Bank	American Rescue Plan	202,304
Regions Bank	Cash – Recreation	<u>60</u>
	Total General Fund	<u>\$ 304,883</u>
Regions Bank	State Rebate Fire Fund	\$ 27,690
Regions Bank	Fire Protection	<u>4,122</u>
	Total Fire Fund	<u>\$ 31,812</u>

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Regions Bank	Gas – General Account	\$ 287,450
Regions Bank	Water – General Account	58,371
Regions Bank	Water – Bond Contingency	16,076
Regions Bank	Sewer – General Account	46,453
Regions Bank	Sewer – Bond Contingency	<u>30,626</u>
Total Proprietary Fund		<u>\$ 438,976</u>

2. There were no investments owned at September 30, 2021.
3. We performed the following procedures with respect to taxes on real and personal property (including motor vehicles) levied during the fiscal year:
 - a. Verified use of certified county assessment rolls and traced levies to governing body minutes;
 - b. Examined uncollected taxes for proper handling, including tax sales;
 - c. Traced distribution of taxes collected to proper funds; and
 - d. Analyzed increase in taxes for most recent period for completion with increase limitations of Sections 27-39-320 to 27-39-323, Mississippi Code Annotated (1972).

The distribution of taxes to funds was found to be in accordance with the prescribed tax levies, and uncollected taxes were determined to be properly handled.

Ad valorem tax collections were found to be within the limitations of Sections 27-39-320 to 27-39-323, Miss. Code Ann. (1972).

Ad valorem tax collections for the retirement of general obligation debt were found to be sufficient for payment of current principal and interest in accordance with limitations imposed by Section 21-33-87 and Section 21-33-303, Mississippi Code Annotated (1972).

4. We obtained a statement of payments made by the Department of Finance and Administration to the municipality. Payments indicated below were traced to the deposit in the respective bank accounts and recorded in the general ledger with no exceptions. Payments were as follows:

<u>Payment Purpose</u>	<u>Receiving Fund</u>	<u>General Ledger Amount</u>
General Municipal Aid	General	\$ 365
Sales Tax Allocation	General	\$ 37,455
Nuclear Plant	General	\$ 4,208
Gasoline Tax	General	\$ 2,242
Homestead Exemption Reimb.	General	\$ 16,281
Utilities	Gas Fund	\$ 96,074
Utility Relocation	Gas Fund	\$ 95,183
Other Assistance	General	\$ 17,145
Other Aid	General	\$ 28,963
American Rescue Plan	General	\$202,331
Grantor Payments Nontaxable	General	\$ 5,980
Prior Year Contractual 1099	General	\$ 2,850

5. We selected a sample of purchases made by the municipality during the fiscal year. Each sample item was evaluated for compliance with purchasing requirements set forth in Title 31, Chapter 7, Mississippi Code Annotated (1972), as applicable.

The sample consisted of the following:

Number of sample items	21
Total dollar value of sample	\$566,825

We found the municipality's purchasing procedures to be in agreement with the requirements of the above mentioned sections with no exceptions.

6. We selected a sample collection of fines and forfeitures and verified that the municipal court clerk had settled daily with the municipal clerk. We also selected a sample of state-imposed court assessments collected and determined that the municipal clerk had settled monthly with the Department of Finance and Administration.

We found the municipality to be in agreement with the requirements of the above-mentioned section with no exceptions.

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7. We have read the Municipal Compliance Questionnaire completed by the municipality. The completed survey indicated no instances of noncompliance with state requirements.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on management's compliance with laws and regulations. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of Town of Duck Hill and the Office of the State Auditor, State of Mississippi and should not be used by those who have not agreed to the procedures and taken responsibility for sufficiency of the procedures for their purposes. However, this report is not intended to be and should not be used by anyone other than those specified parties.

The Halford Firm, PLLC

Vicksburg, Mississippi
June 9, 2022