

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 POPE, MISSISSIPPI
COMPILATION REPORT
AND
REPORT ON AGREED-UPON PROCEDURES
September 30, 2021



WILLIAMS-PITTS-BEARD, PLLC
CERTIFIED PUBLIC ACCOUNTANTS

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DANNY L. WILLIAMS	105 PUBLIC SQUARE
JERRY W. PITTS	BATESVILLE, MS 38606
REBECCA A. BEARD	662-563-8661
KRISTOPHER A. WHITTEN	662-429-4438 FAX

INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

Honorable Mayor and Board of Alderpersons
Town of Pope
Pope, Mississippi

Management is responsible for the accompanying statement of cash receipts and disbursements – governmental and business-type activities of the Town of Pope, Mississippi, for the year ended September 30, 2021, in accordance with the cash basis of accounting, and for determining that the cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the statement of cash receipts and disbursements-governmental and business-type activities, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the statement or cash receipts and disbursements-governmental and business-type activities.

The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has also elected to omit substantially all of the disclosures ordinarily included in a financial statement prepared on the cash basis of accounting. If the omitted disclosures were included in the financial statement, they might influence the user's conclusions about the Town's cash receipts and disbursements. Accordingly, this financial statement is not designed for those who are not informed about such matters.

Other Matters

Required Supplementary Information

Management has omitted the Management's Discussion and Analysis that accounting principles

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generally accepted in the United States of America requires to be presented to supplement the basic financial statements. Such missing 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 financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

The supplementary information listed in the Table of Contents is presented in compliance with the requirements of the Mississippi Office of the State Auditor and has been compiled from information that is the representation of management. This information was subject to our compilation engagement; however, we have not audited or reviewed the required supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such information.

Other Information

The statement of cash receipts and disbursements-governmental and business-type activities is intended to comply with the requirements of the Mississippi Office of the State Auditor, and is not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

In accordance with the provisions of §21-35-31, Miss. Code Ann. (1972), we have issued a report dated November 10, 2022, on the results of our agreed-upon procedures.

Williams, Pitts & Beard, PLLC

Batesville, Mississippi
November 10, 2022

TOWN OF POPE, MISSISSIPPI
 COMBINED STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 GOVERNMENTAL AND BUSINESS-TYPE ACTIVITIES
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Governmental Activities	Business-type Activities
	General Fund	Sewer Fund
RECEIPTS		
Taxes:		
General property taxes	\$ 15,999	\$ -
Penalties and interest on delinquent taxes	117	-
Franchise charges-utilities	6,669	-
Intergovernmental revenues:		
Federal receipts:		
Grants	-	356,372
General municipal aid	107	-
State shared revenues:		
Other aid	57,764	-
Liquor privilege tax	900	-
Sales tax	67,547	-
Gasoline tax	645	-
Nuclear plant payments	2,396	-
Homestead reimbursement	1,514	-
TVA payments in lieu of taxes	531	-
County railroad tax	3,465	-
Police fines and forfeits	1,465	-
Miscellaneous receipts	500	-
Sewer fees	-	86,833
Total Receipts	<u>159,619</u>	<u>443,205</u>

Continued

See independent accountants' compilation report.

TOWN OF POPE, MISSISSIPPI
 COMBINED STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 GOVERNMENTAL AND BUSINESS-TYPE ACTIVITIES - continued
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Governmental Activities	Business-type Activities
	General Fund	Sewer Fund
DISBURSEMENTS		
General government:		
Town mowing	\$ 3,930	\$ -
Insurance	6,770	-
Professional fees	5,370	-
Memberships	853	-
Miscellaneous	1,591	-
Utilities	8,640	-
Repairs and maintenance	905	-
Office and postage expense	186	-
Travel	185	-
Salaries	27,600	-
Payroll taxes	2,911	-
Supplies	669	-
	<u>59,610</u>	<u>-</u>
Police department:		
Salaries	12,232	-
Payroll taxes	481	-
Police fines paid to state	686	-
	<u>13,399</u>	<u>-</u>
Sewer department:		
Memberships	-	502
Miscellaneous	-	415
Utilities	-	11,814
Maintenance	-	29,617
Salaries	-	15,600
Payroll taxes	-	922
Office and postage expenses	-	1,691
Returned check fees	-	15
Supplies	-	86
Capital outlay	-	351,336
	<u>-</u>	<u>351,336</u>
Total Disbursements	<u>73,009</u>	<u>411,998</u>
Excess (Deficiency) of receipts over disbursements	<u>86,610</u>	<u>31,207</u>

Continued

See independent accountants' compilation report.

TOWN OF POPE, MISSISSIPPI
 COMBINED STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 GOVERNMENTAL AND BUSINESS-TYPE ACTIVITIES - continued
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Governmental Activities	Business-type Activities
	General Fund	Sewer Fund
OTHER FINANCING SOURCES (USES)		
Debt retirement – principal	\$ -	\$ (8,861)
Debt interest	-	(13,729)
Interfund transfers in (out)	(18,000)	18,000
Total other financing sources (uses)	(18,000)	(4,590)
Excess (Deficiency) of receipts and other financing sources over disbursements and other financing uses	68,610	26,617
CASH BALANCE – BEGINNING OF YEAR	33,456	2,954
CASH BALANCE – END OF YEAR	\$ 102,066	\$ 29,571

TOWN OF POPE, MISSISSIPPI
SCHEDULE OF INVESTMENTS
SEPTEMBER 30, 2021

There are no investments to report.

TOWN OF POPE, MISSISSIPPI
SCHEDULE OF LONG-TERM DEBT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	Balance Outstanding 9-30-20	Transactions During Year		Balance Outstanding 9-30-21
		Issued	Redeemed	
OTHER LONG-TERM DEBT:				
Rural Utility Service	\$ 347,288	\$ 0	\$ (8,861)	\$ 338,427

The Town's revenue bonds are secured solely by the revenue of the sewer system.

TOWN OF POPE, MISSISSIPPI
SCHEDULE OF SURETY BONDS FOR MUNICIPAL OFFICIALS
SEPTEMBER 30, 2021

Name	Position	Company	Bond
Jamie Howell	Mayor	St. Paul Travelers Company	\$25,000
Kenneth Powell	Alderman	St. Paul Travelers Company	\$10,000
Justin Pope	Alderman	St. Paul Travelers Company	\$10,000
Jessie Flowers	Alderman	St. Paul Travelers Company	\$10,000
Sheila Roebuck	Alderman	St. Paul Travelers Company	\$10,000
Dan Jenkins	Alderman	St. Paul Travelers Company	\$10,000
Tyler Mills	Police Chief	St. Paul Travelers Company	\$50,000
Charles Tindall	Police Officer	St. Paul Travelers Company	\$25,000
Charles Cranford	Police Officer	St. Paul Travelers Company	\$25,000
Bonnie Roebuck	Town Clerk	St. Paul Travelers Company	\$50,000
Charlotte Capwell	Court Clerk	St. Paul Travelers Company	\$50,000



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ACCOUNTANTS' REPORT ON COMPLIANCE WITH STATE LAWS AND REGULATIONS

Honorable Mayor and Board of Alderpersons
Town of Pope
Pope, Mississippi

We have compiled the accompanying statement of cash receipts and disbursements—governmental and business-type activities of the Town of Pope, Mississippi, for the year ended September 30, 2021, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants and have issued our report dated November 10, 2022. This financial statement has been prepared on the cash basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles in the United States of America.

We have performed procedures to test compliance with certain state laws and regulations as described in the Municipal Compliance questionnaire that is prescribed 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 Town's compliance with these requirements. Accordingly, we do not express such an opinion.

The results of those procedures and our compilation of the accompanying statement of cash receipts and disbursements—governmental and business-type activities of the Town of Pope, Mississippi, for the year ended September 30, 2021, disclosed the following instances of noncompliance with state laws and regulations, which are also addressed as items 4, 5, and 6 in the Independent Accountants' Report on Applying Agreed-Upon Procedures.

Municipal Court Fines Receipts

We noted that only five fines were issued for a total of \$1,465. Out of the five fines collected, only one receipt for \$200 was not located. However, it appears the fine was remitted to the state. It was noted that the court clerk failed to remit collected fines and forfeitures to the town clerk daily as required.

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We recommend that the court clerk be more diligent in remitting and reporting such collections on the required daily basis.

Municipal Budget

There were five items that exceeded the budgeted amount by a total of \$20,479.

We recommend that greater care be taken in containing expenditures to the budgeted amounts and amending the budget if necessary.

Purchasing

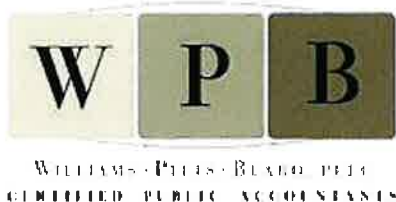
We noted that two invoices for a total of \$322,012 were not located in the test of purchases made by the municipality. These invoices were regarding the utility relocation, and the engineer was unable to provide duplicate invoices to the town clerk.

We recommend that paid invoices should be systematically filed for ease in locating.

This report is intended solely for the information and use of the Town's management and the Office of the State Auditor, State of Mississippi, and is not intended to be, and should not be, used by anyone other than these specified parties. However, this report is a matter of public record, and its distribution is not limited.

Williams, Pitts & Beard, PLLC

Batesville, Mississippi
November 10, 2022



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Honorable Mayor and Board of Alderpersons
Town of Pope
Pope, Mississippi

We have performed the procedures enumerated below, which were agreed to by the Office of the State Auditor, to the accounting records of Town of Pope, Mississippi, solely to assist the Office of the State Auditor in evaluating the Town of Pope, Mississippi's compliance with certain laws and regulations as of September 30, 2021, and for the year then ended. This agreed-upon procedures engagement was conducted 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 bank to balances in the respective general ledger accounts and obtained confirmation of the related balances from the bank or otherwise proved those bank balances. No exceptions were noted.

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<u>Bank</u>	<u>Fund</u>	<u>General Ledger</u>
First Security Bank	General	\$ 101,986
First Security Bank	General	80
First Security Bank	Sewer	29,566
First Security Bank	Sewer	5
Total		<u>\$ 131,637</u>

2. We performed the following procedures with respect to taxes on real and personal property (including motor vehicles) levied during the fiscal year:
 - a. Traced levies to governing body minutes. No exceptions were noted.
 - b. Traced distribution of taxes collected to proper funds. No exceptions were noted.
 - c. Analyzed increase in taxes for most recent period for compliance with increase limitations of §27-39-320 through §27-39-323, Miss. Code Ann. (1972). No exceptions were noted.

3. We obtained a statement of payments made by the Department of Finance and Administration to the municipality. The payments indicated were traced to deposit in the respective bank accounts and recorded in the general ledger without exception. Payments traced were as follows:

<u>Payment Purpose</u>	<u>Receiving Fund</u>	<u>Ledger Amount</u>
Liquor privilege tax	General	\$ 900
Homestead reimbursement	General	1,514
Gasoline tax	General	645
Sales tax allocation	General	67,547
General municipal aid	General	107
Nuclear plant payments in lieu of taxes	General	2,396
TVA payments in lieu of taxes	General	531
Other aid	General	57,764
MEMA Grant	Sewer	5,036
MDOT utility relocation	Sewer	351,336
		<u>\$ 487,776</u>

4. Even though the town had a very limited amount of expenditures subject to the state purchase law, 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, Miss. Code Ann. (1972), as applicable.

The sample consisted of the following:

Number of Sample Items	14
Total Dollar Value of Sample	\$ 358,161

Two out of the fourteen invoices sampled, totaling \$322,012, were not located by the municipal clerk. The Town has advised that greater care will be taken when filing paid invoices.

5. We selected a sample of collection of fines and forfeitures to verify that the municipal court clerk had settled daily with the municipal clerk in accordance with §21-15-21, Miss. Code Ann. (1972). We also selected a sample of state-imposed court assessments collected to determine that the municipal clerk had settled monthly with the Department of Finance and Administration in accordance with §99-19-73 and §83-39-31, Miss. Code Ann. (1972).

We found that the court clerk only received five fines for a total of \$1,465. Out of the five fines collected, only one receipt for \$200 was not located. However, it appears the fine was remitted to the state. It was noted that the court clerk failed to remit the collected fine to the municipal clerk on a daily basis. The Town had advised that appropriate action will be taken to determine that the municipal court clerk settle with the municipal clerk daily.

6. We have read the Municipal Compliance Questionnaire that was completed, signed, and recorded in the Town board's minutes. The completed survey indicated no instances of noncompliance with state requirements. However, there are five items that exceeded the budgeted amount by a total of \$20,429. The Town has advised that greater care will be taken in the future and will amend the budget if necessary.

We were not engaged to and did not perform 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 our attention that would have been reported to you.

This report is intended solely for information and use of the Office of the State Auditor, State of Mississippi, and is not intended to be, and should not be, used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record, and its distribution is not limited.

Williams, Pitts & Beard, PLLC

Batesville, Mississippi
November 10, 2022