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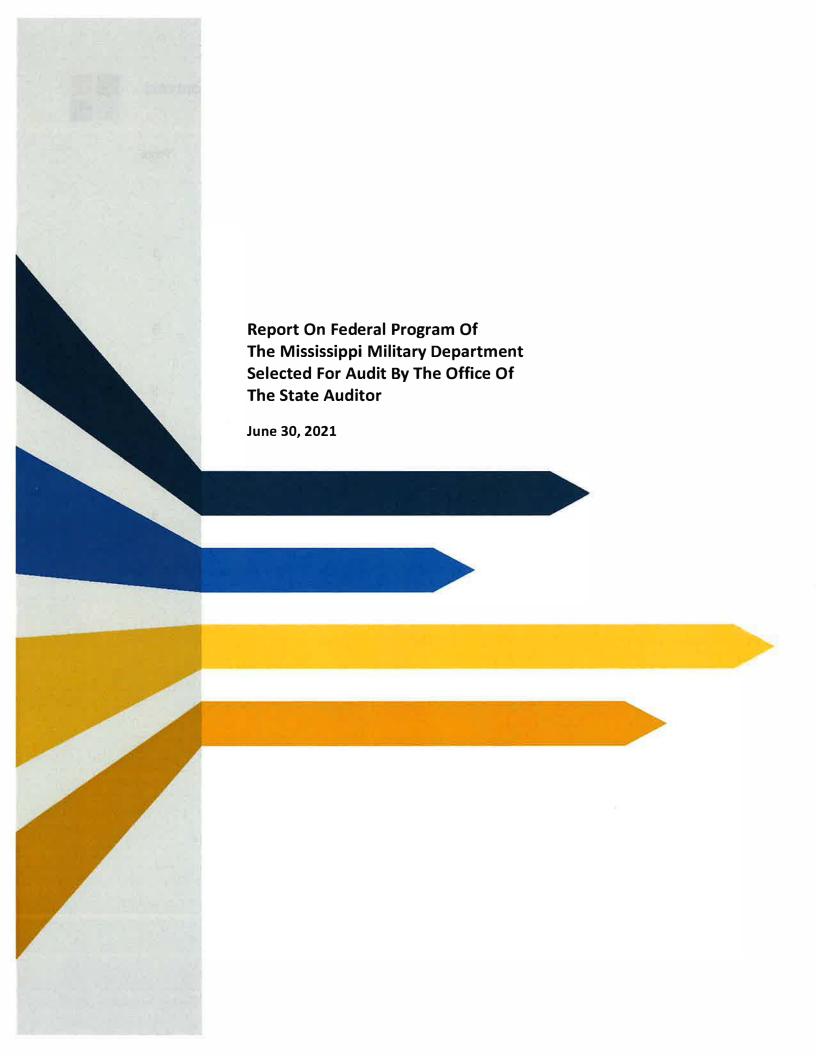


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REPORTS



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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN ADIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS

The Adjutant General of Mississippi Major General Janson D. Boyles Mississippi Military Department Jackson, Mississippi

We have audited, in accordance with the 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 accompanying schedule of expenditures of federal awards for the federal program, 12.401 National Guard Military Operations and Maintenance (O&M) Projects, selected for audit by the Office of the State Auditor of Mississippi for the Mississippi Military Department ("MMD"), for the year ended June 30, 2021, and the related notes (the financial statement) and have issued our report thereon dated September 28, 2022, which was unmodified.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered MMD'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 MMD's internal control. Accordingly, we do not express an opinion on the effectiveness of MMD'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 a 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 MMD'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 MMD's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering MMD's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CARR, RIGGS & INGRAM, LLC

Can, Riggs & Ungran, L.L.C.

Ridgeland, Mississippi September 28, 2022



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INDEPENDENT AUDITORS' REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE FEDERAL PROGRAM SELECTED FOR AUDIT BY THE OFFICE OF THE STATE AUDITOR

The Adjutant General of Mississippi Major General Janson D. Boyles Mississippi Military Department Jackson, Mississippi

Report on Schedule of Expenditures of Federal Awards

We have audited the accompanying schedule of expenditures of federal awards for the federal program, 12.401 National Guard Military Operations and Maintenance (O&M) Projects, selected for audit by the Office of the State Auditor of Mississippi for the Mississippi Military Department, for the year ended June 30, 2021, and the related notes (the financial statement).

Management's Responsibility

Management is responsible for the preparation and fair presentation of this financial statement in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal* Awards (Uniform Guidance) except we performed an audit based on the program selected by the Office of the State Auditor of Mississippi, and not based on the single audit or program specific audit election as prescribed by Title 2, Part 200, Subpart F, Section 200.501, Section 200.512 completion and submission of the data collection form, Section 200.518 major program determination, Section 200.519 criteria for federal program risk, and Section 200.520 criteria for a low-risk auditee. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, 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 statement 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 statement.

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

Opinion

In our opinion, the financial statement referred to above presents fairly, in all material respects, the expenditures of federal awards of the federal program, 12.401 National Guard Military Operations and Maintenance (O&M) Projects, selected for audit by the Office of the State Auditor of Mississippi Military Department for the year ended June 30, 2021, in accordance with accounting principles generally accepted in the United States of America.

CARR, RIGGS & INGRAM, LLC

Can, Riggs & Ungram, L.L.C.

Ridgeland, Mississippi September 28, 2022



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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR THE FEDERAL PROGRAM SELECTED FOR AUDIT BY THE OFFICE OF THE STATE AUDITOR AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

The Adjutant General of Mississippi Major General Janson D. Boyles Mississippi Military Department Madison, Mississippi

Report on Compliance for the Major Federal Program Selected by the Office of the State Auditor

We have audited Mississippi Military Department's ("MMD") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the federal program, 12.401 National Guard Military Operations and Maintenance (O&M) Projects selected for audit by the Office of the State Auditor of Mississippi for the year ended June 30, 2021. MMD's federal program, 12.401 National Guard Military Operations and Maintenance (O&M) Projects, as selected by the Office of the State Auditor, is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to the federal program.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the MMD's federal program, 12.401 National Guard Military Operations and Maintenance (O&M) Projects, selected for audit by the Office of State Auditor of Mississippi, based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) except we performed an audit based on the program selected by the Office of the State Auditor of Mississippi, and not based on the single audit or program specific audit election as prescribed by Title 2, Part 200, Subpart F, Section 200.501, Section 200.512 completion and submission of the data collection form, Section 200.518 major program determination, Section 200.519 criteria for federal program risk, and Section 200.520 criteria for a low-risk auditee. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the program occurred. An audit includes examining, on a test basis, evidence about the MMD's federal program, 12.401 National Guard Military Operations and Maintenance (O&M) Projects, selected for audit by the Office of the State Auditor of Mississippi compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for MMD's federal program, 12.401 National Guard Military Operations and Maintenance (O&M) Projects, selected for audit by the Office of the State Auditor of Mississippi. However, our audit does not provide a legal determination of the MMD's federal program, 12.401 National Guard Military Operations and Maintenance (O&M) Projects, selected for audit by the Office of the State Auditor of Mississippi compliance.

Opinion on the Federal Program

In our opinion, the MMD's federal program, 12.401 National Guard Military Operations and Maintenance (O&M) Projects, selected for audit by the office of the State Auditor of Mississippi, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of the MMD's federal program, 12.401 National Guard Military Operations and Maintenance (O&M) Projects, selected for audit by the Office of the State Auditor of Mississippi for the year ended June 30, 2021.

Report on Internal Control over Compliance

Management of the MMD is responsible for establishing and maintaining effective internal control over compliance with the types of compliance referred to above. In planning and performing our audit, we considered the MMD's internal control over compliance with the types of requirements that could have a direct and material effect on the federal program, 12.401 National Guard Military Operations and Maintenance (O&M) Projects, selected for audit by the office of the State Auditor of Mississippi, to determine our auditing procedures for the purpose of expressing an opinion on compliance for the federal program, 12.401 National Guard Military Operations and Maintenance (O&M) Projects, selected for audit by the office of the State Auditor of Mississippi, to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the MMD's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance except we performed an audit based on the program selected for audit by the Office of the State Auditor of Mississippi, and not based on the single audit or program specific audit election as prescribed by Title 2, Part 200, Subpart F, Section 200.501, Section 200.512 completion and submission of the data collection form, Section 200.518 major program determination, Section 200.519 criteria for federal program risk, and Section 200.520 criteria for a low-risk auditee. Accordingly, this report is not suitable for any other purpose.

Carr, Riggs & Ungram, L.L.C.
CARR, RIGGS & INGRAM, LLC

Ridgeland, Mississippi September 28, 2022

Mississippi Military Department Schedule of Expenditures of Federal Awards For Federal Program Selected for Audit By The Office of the State Auditor For the Year Ended June 30, 2021

Federal Grantor/Pass Through Grantor/ Program, Title or Cluster	Assistance Listing Number	Pass-Through Entity Identifying Number	Provided Through to Subrecipients	E	Total Federal expenditures
U.S. Department of Defense Direct Program					
National Guard Military Operations and Maintenance (O&M) Projects	12.401	NA	*	\$	101,119,053
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$	101,119,053

Mississippi Military Department Notes to the Schedule of Expenditures of Federal Awards For Federal Program Selected for Audit By The Office of the State Auditor

Note 1: BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards for the federal program selected for audit by the Office of the State Auditor includes the federal grant activity for the federal program reported in the schedule. The federal program selected for audit by the Office of the State Auditor does not represent all of the federal expenditures of Mississippi Military Department ("MMD"). The Schedule is presented on the accrual basis of accounting.

Note 2: SUBRECIPIENTS

The MMD did not provide any Federal awards to subrecipients.

Note 3: COMMODITIES RECEIVED

MMD did not receive non-cash assistance in the form of commodities.

Note 4: FEDERAL ASSISTANCE LISTING NUMBER

Federal Assistance Listing Number or other identifying numbers listed on the Schedule were obtained from the respective grant/contract agreements.

Note 5: INDIRECT COST RATE

The MMD has not elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Note 6: LOANS AND GUARANTEES

There were no federal expenditures in the form of federally funded loans, loan guarantees, or insurance.

Mississippi Military Department Schedule of Findings and Questioned Costs

SECTION I: SUMMARY OF AUDITORS' RESULTS

Financial Statements

1. Type of auditors' report issued:

Unmodified

- 2. Internal control over financial reporting:
 - a. Material weakness(es) identified?

None

b. Significant deficiency(es) identified?

None Noted

c. Noncompliance material to financial statements noted?

None

Federal Awards

 Type of auditors' report issued on compliance for the federal program selected for audit by the Office of the State Auditor of Mississippi:

Unmodified

- 2. Internal control over the federal program selected for audit by the Office of the State Auditor of Mississippi:
 - d. Material weakness(es) identified?

None

e. Significant deficiency(es) identified?

None noted

3. Any audit findings disclosed that are required to be reported in accordance with 2 CF 200.516(a)?

None

4. Identification of federal program selected for audit by the Office of the State Auditor of Mississippi:

Assistance Listing Numbers Name of Federal Program or Cluster

12.401 National Guard Military Operations and

Maintenance (O&M) Projects

SECTION III: FEDERAL AWARD FINDINGS

None noted.

SECTION IV: SUMMARY OF PRIOR YEAR AUDIT FINDINGS

None noted.