

## 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, 2022**



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## 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, 2022, 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 December 5, 2023, on the results of our agreed-upon procedures.

*Williams, Pitts & Beard, PLLC*

Batesville, Mississippi  
December 5, 2023

TOWN OF POPE, MISSISSIPPI  
 COMBINED STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
 GOVERNMENTAL AND BUSINESS-TYPE ACTIVITIES  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Governmental Activities</u>	<u>Business-type Activities</u>
	<u>General Fund</u>	<u>Sewer Fund</u>
<b>RECEIPTS</b>		
Taxes:		
General property taxes	\$ 17,282	\$ -
Penalties and interest on delinquent taxes		-
Franchise charges-utilities	7,936	-
Intergovernmental revenues:		
Federal receipts:		
Grants	-	141,154
General municipal aid	107	-
State shared revenues:		
Other aid	66,941	-
Liquor privilege tax	900	-
Sales tax	63,901	-
Gasoline tax	787	-
Nuclear plant payments	2,310	-
Homestead reimbursement	1,600	-
TVA payments in lieu of taxes	454	-
Fire protection	3,387	
County railroad tax	4,093	-
Police fines and forfeits	293	-
Miscellaneous receipts	502	-
Sewer fees	-	131,346
Total Receipts	<u>170,493</u>	<u>272,500</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, 2022

	Governmental Activities	Business-type Activities
	General Fund	Sewer Fund
<b>DISBURSEMENTS</b>		
General government:		
Town mowing	\$ 3,320	\$ -
Insurance	6,762	-
Professional fees	14,134	-
Memberships	670	-
Miscellaneous	5,349	-
Utilities	10,201	-
Repairs and maintenance	1,050	-
Office and postage expense	318	-
Salaries	30,700	-
Payroll taxes	2,849	-
Supplies	267	-
	<u>75,620</u>	<u>-</u>
Police department:		
Salaries	9,670	-
Payroll taxes	740	-
Police fines paid to state	925	-
	<u>11,335</u>	<u>-</u>
Sewer department:		
Memberships	-	652
Miscellaneous	-	835
Utilities	-	6,355
Maintenance	-	55,077
Salaries	-	14,900
Payroll taxes	-	1,135
Office and postage expenses	-	1,900
Returned check fees	-	150
Lagoon mowing	-	2,600
Capital outlay	-	141,154
	<u>-</u>	<u>141,154</u>
Total Disbursements	<u>86,955</u>	<u>224,758</u>
Excess (Deficiency) of receipts over disbursements	<u>83,538</u>	<u>47,742</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, 2022

	Governmental Activities	Business-type Activities
	General Fund	Sewer Fund
<b>OTHER FINANCING SOURCES (USES)</b>		
Debt retirement - principal	\$ -	\$ (9,221)
Debt interest	-	(13,368)
Interfund transfers in (out)	(18,000)	18,000
Total other financing sources (uses)	(18,000)	(4,589)
 Excess (Deficiency) of receipts and other financing sources over disbursements and other financing uses	 65,538	 43,153
 <b>CASH BALANCE - BEGINNING OF YEAR</b>	 102,066	 29,571
 <b>CASH BALANCE - END OF YEAR</b>	 \$ 167,604	 \$ 72,724



TOWN OF POPE, MISSISSIPPI  
SCHEDULE OF INVESTMENTS  
SEPTEMBER 30, 2022

There are no investments to report.

TOWN OF POPE, MISSISSIPPI  
SCHEDULE OF LONG-TERM DEBT  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

	Balance Outstanding 9/30/2021	Transactions During Year		Balance Outstanding 9/30/2022
		Issued	Redeemed	
OTHER LONG-TERM DEBT:				
Rural Utility Service	<u>\$ 338,427</u>	<u>\$ -</u>	<u>\$ (9,221)</u>	<u>\$ 329,206</u>

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, 2022

Name	Position	Company	Bond
Jamie Howell	Mayor	St. Paul Travelers Company	\$25,000
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
Tyler Mills	Police Chief	St. Paul Travelers Company	\$50,000
Charles Tindall	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, 2022, 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 December 5, 2023. 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, 2022, disclosed the following instances of noncompliance with state laws and regulations, which are also addressed as items 5 and 6 in the Independent Accountants' Report on Applying Agreed-Upon Procedures.

### **Municipal Court Fines Receipts**

We noted that only one fine was issued for a total of \$293 and was subsequently remitted to the state. It was noted that the court clerk failed to remit collected fines to the town clerk daily as required. We recommend that the court clerk be more diligent in remitting collections on a daily basis.

## **Municipal Budget**

There were six items that exceeded the budgeted amount by a total of \$189,213. Approximately \$141,000 of this amount was used for utility relocation funded by a grant received from the State of Mississippi.

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

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  
December 5, 2023

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, 2022, 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.

<u>Bank</u>	<u>Fund</u>	<u>General Ledger</u>
First Security Bank	General	\$ 167,524
First Security Bank	General	80
First Security Bank	Sewer	<u>72,724</u>
Total		<u><u>\$ 240,328</u></u>

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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:

Payment Purpose	Receiving Fund	Ledger Amount
Liquor privilege tax	General	\$ 900
Homestead reimbursement	General	1,600
Gasoline tax	General	787
Sales tax allocation	General	63,901
General municipal aid	General	107
Nuclear plant payments in lieu of taxes	General	2,310
TVA payments in lieu of taxes	General	454
Other aid	General	66,941
Fire protection	General	3,387
MDOT utility relocation	Sewer	141,154
		<u>\$ 281,541</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. No exceptions were noted.

The sample consisted of the following:

Number of Sample Items	11
Total Dollar Value of Sample	\$ 156,263

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 one fine for a total of \$293. The fine was settled with the Department of Finance and Administration as required. However, the municipal court clerk did not settle this fine on a daily basis.

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 six items that exceeded the budgeted amount by a total of \$189,213. Approximately \$141,000 of this amount was used for utility relocation funded by a grant received from the State of Mississippi. 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  
December 5, 2023