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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 PICKENS, MISSISSIPPI

**INDEPENDENT ACCOUNTANT'S REPORT ON
AGREED-UPON PROCEDURES FOR SMALL MUNICIPALITIES**

**INDEPENDENT ACCOUNTANT'S REPORT ON THE
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
GOVERNMENTAL AND BUSINESS-TYPE ACTIVITIES**

**INDEPENDENT ACCOUNTANT'S REPORT ON
COMPLIANCE WITH STATE LAWS AND REGULATIONS**

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022



TOWN OF PICKENS, MISSISSIPPI

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SPECIAL REPORT ON AGREED-UPON PROCEDURES FOR SMALL MUNICIPALITIES

(COMPLIANCE LETTER)

Honorable Mayor and Alderpersons
Town of Pickens, Mississippi

We have applied certain agreed-upon procedures, as discussed below, to the accounting records of the Town of Pickens, Mississippi, as of September 30, 2022, and for the year then ended, as required by the Office of the State Auditor, under the provisions of Section 21-35-31, Mississippi Code Ann. (1972). It is understood that the report is solely for the use of the governing body of the Town of Pickens, Mississippi, and the Office of the State Auditor and should not be used 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>Financial Institution</u>	<u>Fund</u>	<u>Balance per General Ledger</u>
BankPlus	General Fund	\$ 189,848
BankPlus	Other Governmental Fund	\$ 985,020
BankPlus	Proprietary Fund	313,115
Total		<u>\$ 1,487,983</u> *

*Bank reconciliations show old outstanding deposits totaling \$11,998 in the General Fund and \$203,678 in the Proprietary Fund that have not been accounted for and appear to be uncollectible.

2. We physically examined securities held for investment. Securities held in trust were confirmed directly with respective trustees. All investment transactions during the year were examined for compliance with investments authorized by Section 21-33-323, Mississippi Code Ann. (1972). Investments confirmed with the trustee were \$30,071 less than the carrying amount in the General Ledger.

Financial Institution	Security	Fund	Bank
BankPlus	Certificate of Deposit	General	\$ 15,000.00
BankPlus	Certificate of Deposit	General	5,300.00
BankPlus	Certificate of Deposit	General	10,000.00
BankPlus	Certificate of Deposit	General	5,500.00
BankPlus	Certificate of Deposit	General	15,000.00
BankPlus	Certificate of Deposit	General	10,000.00
BankPlus	Certificate of Deposit	General	93,322.59
BankPlus	Certificate of Deposit	General	5,000.00
BankPlus	Certificate of Deposit	Water & Sewer	20,000.00
BankPlus	Certificate of Deposit	Water & Sewer	25,000.00
BankPlus	Certificate of Deposit	Water & Sewer	25,000.00
BankPlus	Certificate of Deposit	Water & Sewer	25,000.00
BankPlus	Certificate of Deposit	Water & Sewer	30,000.00
BankPlus	Certificate of Deposit	Water & Sewer	12,000.00
BankPlus	Certificate of Deposit	Water & Sewer	15,000.00
BankPlus	Certificate of Deposit	Water & Sewer	11,620.10
	Total		<u>\$ 322,743</u>

3. We performed the following procedures with respect to taxes on real and personal property (including motor vehicles) levied during the year:

- A. Proved the mathematical accuracy of the tax rolls;
- B. Traced levies to governing body minutes;
- C. Reconciled the amount of taxes levied per the tax rolls to amounts actually collected;
- D. Examined uncollected taxes for proper handling, including tax sales;
- E. Traced distribution of taxes collected to proper funds; and
- F. Analyzed increase in taxes for most recent period for comparison with increase limitations of Sections 27-39-320 to 27-39-323, Mississippi Code Ann. (1972).

Tax assessments were found to be mathematically correct and in agreement with collections as follows:

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

<u>Tax Assessments</u>	<u>Assessed Value</u>	<u>Tax Millage</u>	<u>Tax Levy</u>
Realty	\$ 2,168,919		
Personal Property	162,568		
Public Utility	356,145		
Automobile & Mobile Home	901,032		
	<u>\$ 3,588,664</u>	<u>0.04157</u>	\$ 149,181
Add: Actual Homestead Reimbursement			16,034
Prior Year's Unpaid Realty Taxes			564
Total to be Accounted for			<u>\$ 165,779</u>
	<u>Taxes</u>	<u>Homestead</u>	<u>Total</u>
	<u>Penalties & Interest</u>	<u>Reimbursement</u>	
Credits:			
Collections allocated to General Fund	\$ 131,827	\$ 16,034	\$ 147,861
Balance represented by:			
Unpaid realty taxes,			
Board Adjustments, etc.			17,918
Total Accounted for			<u>\$ 165,779</u>

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

Actual Collections (Excluding debt service)		Actual Collections (Excluding debt service)	
Tax Collected 2020-2021	\$ 142,313	Tax Collected 2021-2022	\$ 131,827
10% Increase	14,231	Homestead Exemption	
Tax increase due to increase in assessed value	-	Reimbursement	16,034
		Under (Over) Limitation	8,683
Total	\$ 156,544	Total	\$ 156,544

4. We obtained a statement of payments made by the Department of Finance and Administration to the Municipality. Payments indicated were traced to deposits in the respective bank accounts and recorded in the general ledger in the appropriate accounts.

<u>Payment Purpose</u>	<u>Receiving Fund</u>	<u>General Ledger Amount</u>
Sales Tax Allocation	General	\$ 193,624
Bridge Grant	Other Governmental Funds	\$ 649,791
HB 1353	Other Governmental Funds	50,000
Health Grant	General	3,425
Fire Protection	General	11,628
Modernization Use Tax	Other Governmental Funds	45,073
Homestead Reimbursement	General	16,034
Grand Gulf	General	14,680
ARPA	Other Governmental Funds	122,308
Gasoline Tax	General	2,834
Liquor License	General	1,800
General Municipal Aid	General	576
	Total	\$ 1,111,773

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 Sections 31-7-1, 31-7-49 and 31-7-57 Mississippi Code Ann. (1972), as applicable. We also reviewed the board minutes for approval of claims.

The sample consisted of the following:

Number of sample items:	15
Total dollar value of sample:	\$17,476

We found the Municipality's purchasing procedures to be in agreement with the requirements of the above-mentioned sections with this exception noted: requisitions were only of a verbal nature not written.

6. The Municipal Compliance Questionnaire was not recorded in the minutes of the Municipality, nor was it available for review as required.

7. Test of the Municipal court receipts showed that state assessments were not properly settled to the State as required by Section 99-17-93 of the MS Code of 1973.

Because the above procedures do not constitute an audit in accordance with generally accepted auditing standards, we do not express an opinion on any of the specific accounts or classes of transactions referred to above. In connection with the procedures referred to above, certain matters came to our attention as identified in items 1 & 2 that we believe should be adjusted. Had we performed additional procedures, or had we conducted an audit of the financial statements in accordance with generally accepted auditing standards, other matters might have come to our attention that would have been reported to you. This report should not be associated with the financial statements of the Town of Pickens, Mississippi, for the year ended September 30, 2022.

Bridgers, Goodman, Baird & Clarke, PLLC

Bridgers, Goodman, Baird & Clarke, PLLC
Certified Public Accountants
Vicksburg, Mississippi
July 31, 2024



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INDEPENDENT ACCOUNTANT'S REPORT ON THE STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS GOVERNMENTAL AND BUSINESS-TYPE ACTIVITIES

Honorable Mayor and Alderpersons
Town of Pickens, Mississippi

We have compiled the accompanying Statement of Cash Receipts and Disbursements - Governmental and Business-Type Activities of the Town of Pickens, Mississippi, for the year ended September 30, 2022. We have not audited or reviewed the accompanying financial statement and, accordingly, do not express an opinion or provide any assurance about whether the financial statement is in accordance with the cash basis of accounting which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the cash basis of accounting and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statement.

Our responsibility is to conduct the compilation in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statement.

Management has elected to omit substantially all of the disclosures ordinarily included in the financial statements and the statement of cash flows required by generally accepted accounting principles. If the omitted disclosures and the statement of cash flows were included in the financial statements, they might influence the user's conclusions about the Municipality's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The accompanying Other Information, Schedule of Investments, Schedule of Long-Term Debt and the Schedule of Surety Bonds for Municipal Officials referred to in the table of contents is presented for purposes of additional analysis and is not a required part of the statement of cash receipts and disbursements. We have not audited or reviewed the accompanying supplemental information and accordingly, do not express an opinion or any other assurance on it.

We conducted a limited scope audit as of September 30, 2022, as set forth in the Mississippi Municipal Audit and Accounting Guide which pertains to small municipalities. Under the provisions of this Guide, we performed prescribed procedures to the Municipality as outlined in the guide.

These reports are intended solely for informational use of the governing body and management of the Town of Pickens, Mississippi, and filing with the Office of the State Auditor of Mississippi. This restriction is not intended to limit the distribution of this report which is a matter of public record.

Bridgers, Goodman, Baird & Clarke, PLLC

Bridgers, Goodman, Baird & Clarke, PLLC
Certified Public Accountants
Vicksburg, Mississippi
July 31, 2024

TOWN OF PICKENS, MISSISSIPPI
Statement of Cash Receipts and Disbursements
Governmental and Business-type Activities
For the fiscal year ended September 30, 2022

	Governmental Activities			Business-Type	Total
	Major Fund	Other	Total	Activities	All Activities
	General Fund	Governmental Funds	Governmental Funds	Proprietary Fund	Fiscal Year 2022
Receipts:					
General Property Taxes	\$ 109,106		\$ 109,106		\$ 109,106
Personal Auto	22,721		22,721		22,721
Licenses and Permits	4,220		4,220		4,220
Garbage Fees			-	117,201	117,201
Franchise Fees	20,735		20,735		20,735
Court Fines	8,561		8,561		8,561
State Shared Revenues:					
Sales Tax	193,624		193,624		193,624
Homestead Reimbursement	16,034		16,034		16,034
Grand Gulf	14,680		14,680		14,680
Fire Protection	11,628		11,628		11,628
Gasoline Tax	2,834		2,834		2,834
Liquor Licenses	1,800		1,800		1,800
Modernization Use Tax		45,073	45,073		45,073
General Municipal Aid	576		576		576
Health Grant	3,425		3,425		3,425
House Bill 1353 Grant		50,000	50,000		50,000
State Grants		649,791	649,791		649,791
Federal Grant - ARPA		122,308	122,308		122,308
Local Sources	2,500	43,925	46,425		46,425
Other Receipts:					
Interest	119	147	266	103	369
Miscellaneous	9,235		9,235		9,235
Charges for Services:			-		
Water & Sewer Fees			-	295,925	295,925
Total Receipts	\$ 421,798	\$ 911,244	\$ 1,333,042	\$ 413,229	\$ 1,746,271

The notes to the financial statements are an integral part of this statement.

TOWN OF PICKENS, MISSISSIPPI
Statement of Cash Receipts and Disbursements
Governmental and Business-type Activities
For the fiscal year ended September 30, 2022

	Governmental Activities			Business-Type	Total
	Major Fund	Other	Total	Activities	All Activities
	General Fund	Governmental Funds	Governmental Funds	Proprietary Fund	Fiscal Year 2022
Disbursements:					
General Government	\$ 139,230		\$ 139,230		\$ 139,230
Public Safety	187,259		187,259		187,259
Public Streets and Structures	22,968	67,146	90,114		90,114
Culture & Recreation	36,586	29,325	65,911		65,911
Health & Sanitation	2,852		2,852		2,852
Economic Development		173,983	173,983		173,983
Water & Sewer Utilities			-	\$ 387,415	387,415
Total Operating Disbursements	<u>388,895</u>	<u>270,454</u>	<u>659,349</u>	<u>387,415</u>	<u>1,046,764</u>
Other Financing Sources (Uses)					
Transfers In (Out)	(19,159)	21,979	2,820	(2,820)	-
Debt Service			-	(14,528)	(14,528)
Total Other Financing Sources (Uses)	<u>(19,159)</u>	<u>21,979</u>	<u>2,820</u>	<u>(17,348)</u>	<u>(14,528)</u>
Excess (Deficiency) of Receipts and other financing sources over disbursements and other financing uses	13,744	662,769	676,513	8,466	684,979
Cash Basis Fund Balance: 10-1-2021	<u>176,104</u>	<u>322,251</u>	<u>498,355</u>	<u>304,649</u>	<u>803,004</u>
Cash Basis Fund Balance: 09-30-2022	<u>\$ 189,848</u>	<u>\$ 985,020</u>	<u>\$ 1,174,868</u>	<u>\$ 313,115</u>	<u>\$ 1,487,983</u>

The notes to the financial statements are an integral part of this statement.

**TOWN OF PICKENS, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town of Pickens, Mississippi (the Municipality), have been prepared using the cash receipts and disbursements basis of accounting. That is, revenues are recognized when received rather than when measurable and available, and expenditures are recognized when paid rather than when the obligations are incurred. Accordingly, the statement of cash receipts and disbursements - all fund types, is not intended to present results of operations in conformity with generally accepted accounting principles.

General Information:

The Municipality operates under the Mayor and Alderpersons form of government and provides services as required by law.

Reporting Entity:

The Municipality utilizes fund accounting, with each fund being considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures.

The Municipality reports the following major Governmental Funds:

General Fund - This fund is used to account for and report all financial resources not accounted for and reported in another fund.

Governmental Fund Types:

Special Revenue Funds- These funds are used to account for and report financial resources that are restricted, committed, or assigned to certain expenditures.

Capital Projects Fund - The Capital Projects Fund is used to account for financial resources to be used for the acquisition and construction of major capital facilities.

Proprietary Fund Types:

Enterprise Funds - These funds are used to account for those operations that are financed and operated in a manner similar to private business enterprises or where the county has decided that periodic determination of revenues earned, expenses incurred and/or net income is necessary for management accountability.

TOWN OF PICKENS, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS (cont'd.)
SEPTEMBER 30, 2022

NOTE 2. Report Classifications

Receipts and disbursements were classified according to requirements for small towns in the State of Mississippi as prescribed by the Office of the State Auditor.

NOTE 3. Budget

Budgets are adopted as prescribed by the State of Mississippi. Annual appropriated budgets are adopted for all funds. The Mississippi Code Ann. (1972) prescribes cash basis reporting of revenues for budgeting of expenditures to be disbursed within thirty days after year end (with exception for construction in progress).

NOTE 4. Cash and Cash Equivalents

The carrying amount of the Municipality's deposits with financial institutions reported in the governmental funds was \$1,487,983 which includes \$322,743 in certificate of deposits with original maturities beyond three months. The bank balance was \$1,273,476.

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of the failure of a financial institution, the Municipality will not be able to recover deposits or collateral securities that are in the possession of an outside party. The Municipality does not have a formal policy for custodial credit risk. In the event of failure of a financial institution, securities pledged by that institution would be liquidated by the State Treasurer to replace the public deposits not covered by the Federal Deposit Insurance Corporation (FDIC). Deposits above FDIC coverage are collateralized by the pledging financial institution's trust department or agent in the name of the Mississippi State Treasurer on behalf of the Municipality.

NOTE 5. Property Tax

The Board of Alderpersons, each year at a meeting in September, levies property taxes for the ensuing fiscal year which begins on October 1. Real property taxes become a lien on January 1 of the current year, and personal property taxes become a lien on March 1 of the current year. Taxes on both real and personal property, however, are due on or before February 1 of the next succeeding year. Taxes on motor vehicle and mobile homes become a lien and are due in the month that coincides with the month of the original purchase. The Municipality entered into an agreement with the Bolivar County Tax Collector to bill and collect real and personal property taxes. Personal auto taxes and mobile home taxes continue to be collected and remitted to the Municipality by the county tax collector. The General Fund millage rate for the Town of Pickens was 41.57 mills.

**TOWN OF PICKENS
SCHEDULE OF INVESTMENTS
SEPTEMBER 30, 2022**

Type of Investment	Certificate Number	Interest Rate	Acquired Date	Maturity Date	Financial Institution	Balance as of September 30, 2022
Certificate of Deposit	1124065312	0.05%	2/18/1999	2/13/2025	BankPlus	\$15,000
Certificate of Deposit	1124065385	0.05%	3/2/2000	4/25/2025	BankPlus	5,300
Certificate of Deposit	1124065394	0.05%	2/9/1999	4/25/2025	BankPlus	10,000
Certificate of Deposit	1124065429	0.05%	2/18/2003	4/25/2025	BankPlus	5,500
Certificate of Deposit	1124065170	0.05%	3/3/2003	2/13/2025	BankPlus	15,000
Certificate of Deposit	1124065438	0.05%	6/9/2005	4/25/2025	BankPlus	10,000
Certificate of Deposit	1124065580	0.05%	1/10/2008	4/25/2025	BankPlus	93,323
Certificate of Deposit	1124065474	0.05%	2/22/2012	4/25/2025	BankPlus	5,000
Certificate of Deposit	1124065161	0.05%	2/22/2012	2/13/2025	BankPlus	20,000
Certificate of Deposit	1124065189	0.05%	3/7/2013	2/13/2025	BankPlus	25,000
Certificate of Deposit	1124065198	0.05%	4/28/2011	2/13/2025	BankPlus	25,000
Certificate of Deposit	1124065287	0.05%	1/17/2013	2/13/2025	BankPlus	25,000
Certificate of Deposit	1124065296	0.05%	1/20/2013	2/13/2025	BankPlus	30,000
Certificate of Deposit	1124065303	0.05%	1/20/2013	2/13/2025	BankPlus	12,000
Certificate of Deposit	1124065465	0.05%	2/28/2013	4/25/2025	BankPlus	15,000
Certificate of Deposit	1124065606	0.05%	3/28/2013	4/25/2025	BankPlus	11,620
						\$ 322,743

**TOWN OF PICKENS
SCHEDULE OF LONG-TERM DEBT
FYE SEPTEMBER 30, 2022**

Definition and Purpose	Balance Oct. 1, 2021	Additions	Reductions	Balance Sept. 30, 2022
Other Loans				
BankPlus - Garbage Truck	54,140		12,516	41,624
	<u>54,140</u>	<u>-</u>	<u>12,516</u>	<u>41,624</u>

**TOWN OF PICKENS
SCHEDULE OF SURETY BONDS FOR MUNICIPAL OFFICIALS
SEPTEMBER 30, 2022**

Name of Company	Policy Period Ending	Department or Position	Person Covered	Amount
Travelers Casualty & Surety Co	3/15/2022	Town Clerk	Shaneatha Campbell	\$50,000
Travelers Casualty & Surety Co	3/15/2023	Town Clerk	Kathy Sample	\$50,000
Travelers Casualty & Surety Co	3/15/2023	Deputy Town Clerk	Tracy Harris	\$50,000
Travelers Casualty & Surety Co	3/15/2022	Court Clerk	Jordan Howard	\$50,000
Travelers Casualty & Surety Co	3/15/2023	Deputy Court Clerk	Joe Davis	\$50,000
Travelers Casualty & Surety Co	7/1/2025	Mayor	Paulette Moore	\$25,000
Travelers Casualty & Surety Co	7/1/2025	Alderman	Gregory Riley	\$25,000
Travelers Casualty & Surety Co	7/1/2025	Alderman	Marion Crayton	\$25,000
Travelers Casualty & Surety Co	7/1/2025	Alderman	James Anderson	\$25,000
Travelers Casualty & Surety Co	7/1/2025	Alderman	Pearl Louise Sheppard	\$25,000
Travelers Casualty & Surety Co	7/1/2025	Alderman	Caroly Lofton	\$25,000
Travelers Casualty & Surety Co	3/15/2023	Police Chief	Joe Davis	\$50,000

INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH STATE LAWS AND REGULATIONS

Honorable Mayor and Alderpersons
Town of Pickens, Mississippi

We have compiled the accompanying Statement of Cash Receipts and Disbursements - Governmental and Business-Type Activities, and Schedule of Surety Bonds for Municipal Officials 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. The financial statement has been prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

We have performed procedures to test compliance with certain state laws and regulations as described by the Municipal Compliance Questionnaire that is prescribed by the Office of the State Auditor of Mississippi. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Municipality's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to items tested, the results of those procedures, our compilation of the accompanying Statement of Cash Receipts and Disbursements - Governmental and Business-Type Activities, and Schedule of Surety Bonds for Municipal Officials, of the Town of Pickens, Mississippi, for the year ended September 30, 2022, disclosed no material instances of noncompliance with state laws and regulations.

This report is intended solely for the information and use of management, Town Alderpersons, and the Office of the State Auditor 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.

Bridgers, Goodman, Baird & Clarke, PLLC

Bridgers, Goodman, Baird & Clarke, PLLC
Certified Public Accountants
Vicksburg, Mississippi
July 31, 2024