

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 SCOوبا, MISSISSIPPI

COMPILATION REPORT
AND
REPORT ON AGREED-UPON PROCEDURES

SEPTEMBER 30, 2024

TOWN OF SCOOPA, MISSISSIPPI

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Mayor and the Board of Aldermen
 Town of Scooba, 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 Scooba, Mississippi, solely to assist the Office of the State Auditor to evaluate the Town of Scooba, Mississippi's compliance with certain laws and regulations as of September 30, 2024, 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:

- We were able to reconcile cash on deposit with the following banks to balances in the respective general ledger accounts and obtain confirmation of the related balances from the banks:

Bank	Fund / Account Name	Balance per General Ledger
The Citizens Bank	General/ Cash Checking	\$ 15,077
The Citizens Bank	General/ Savings - Retainer Fe	13,343
The Citizens Bank	General/ Cash - Emergency Well	119,389
The Citizens Bank	General/ Citizens - Vol Fire Dept	38,895
The Citizens Bank	General/ Cash - Payroll Clearing	(11,218)
The Citizens Bank	General/ Cash - A/P Clearing	(10,378)
The Citizens Bank	ARPA/Cash	169,691
The Citizens Bank	Park/Rec/Cash	7
The Citizens Bank	Town Improvements/Cash	23,131
The Citizens Bank	Grant Fund/Cash	16
	Total Governmental	\$ <u>357,953</u>
The Citizens Bank	Water/Sewer / Cash O&M Fund - Bulk Water	\$ 6,419
The Citizens Bank	Water/Sewer / Meter Deposits	9,700
The Citizens Bank	Water/Sewer / Water Revenue Acct	162,063
The Citizens Bank	Water/Sewer / Home Improvement	24
	Total Business-type	\$ <u>178,206</u>

2. We physically examined securities held for investment. Securities held in trust were confirmed directly with respective trustees.

Bank	Fund/Account Name	Balance per General Ledger
The Citizens Bank	General/CD #101051	\$ 7,329
The Citizens Bank	General/CD #30000301	4,294
The Citizens Bank	Water/Sewer/CD – Dept. Acct. #101138	9,145
The Citizens Bank	Water/Sewer/CD #3001241	<u>10,576</u>
Total Investments		<u>\$ 31,344</u>

3. We obtained a list of payments made by the Department of Finance and Administration (DFA) to the municipality. 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	General Ledger Amount
Gasoline Tax	General Fund	\$ 2,232
Homestead Exemption	General Fund	5,643
TVA Payments in Lieu of Taxes	General Fund	8,586
Sales Tax Allocation	General Fund	99,499
General Municipal Aid	General Fund	372
Grantor Payments	General Fund	72,200
Fire Protection	General Fund	10,270
Other Aid	General Fund	<u>63,463</u>
Total		<u>\$ 262,265</u>

4. 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	6
Total Dollar Value of Sample	\$ 153,442.08

We found the municipality's purchasing procedures to be in agreement with the requirements of the above-mentioned sections.

5. We selected a sample of collections of fines and forfeitures and verified the municipal court clerk 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 properly with the Department of Finance and Administration.

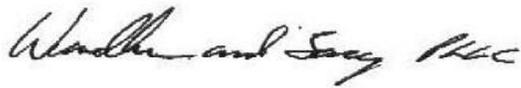
We found the Town of Scooba to be in agreement with the requirements of the abovementioned sections.

6. We have read the Municipal Compliance Questionnaire completed by the municipality. The completed survey indicated one instance of noncompliance with state requirements in regards to annual audits completed within twelve months of the end of the fiscal year. The Board has taken steps to have an annual audit completed.

7. 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;
 - b. Traced distribution of taxes collected to proper funds; and
 - c. Analyzed increase in taxes for most recent period for comparison with increase limitations of Sections 27-39-320 to 27-39-323, Miss. Code Ann. (1972).

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 our attention that would have been reported to you.

This report is intended solely for the use of the Town of Scooba, Mississippi 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 the 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.



Windham and Lacey, PLLC
Pearl, MS
January 16, 2026

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INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

To the Mayor and the Board of Aldermen
Town of Scooba, Mississippi

Management is responsible for the accompanying Statement of Cash Receipts and Disbursements – Governmental and Business-type Activities, of the Town of Scooba, Mississippi, for the year ended September 30, 2024, 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 the 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 financial statement 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 this financial statement.

The financial statement is 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 elected to omit substantially all the disclosures ordinarily included in the financial statements prepared in accordance with 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, the financial statement is not designed for those who are not informed about such matters.

Management has omitted the management's discussion and analysis information that is required to be presented for purposes of additional analysis. Such missing information 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 other information contained in the Schedule of Investments, Schedule of Long-term Debt and Schedule of Surety Bonds for Town Officials has been compiled from information that is the representation of management. We have not audited or reviewed the other information and accordingly, we do not express an opinion or provide any assurance on such other information.



Windham and Lacey, PLLC
Pearl, MS
January 16, 2026

TOWN OF SCOوبا, MISSISSIPPI
Statement of Cash Receipts and Disbursements
Governmental and Business-type Activities
For the Year Ended September 30, 2024

	Governmental Activities				Business-type Activities	
	General Fund	ARPA Fund	Grant Fund	Non-Major Fund	Total	Water/Sewer Fund
RECEIPTS						
Taxes:						
General property taxes	\$ 49,810				49,810	
Licenses and permits	330				330	
Intergovernmental receipts:						
Federal grants	81,021				81,021	
State shared receipts:						
General municipal aid	372				372	
Homestead exemption	5,643				5,643	
Sales tax	99,499				99,499	
TVA tax	8,586				8,586	
Grant	63,463				63,463	
Gasoline tax	2,232				2,232	
Fire rebate	20,434				20,434	
Other aid	9,912				9,912	
Fines and forfeitures	2,180				2,180	
Franchise tax	20,200				20,200	
Water and sewer utility						252,279
Interest income	243	565	16	147	971	700
Miscellaneous	18,087			378	18,465	338
Total Receipts	<u>382,012</u>	<u>565</u>	<u>16</u>	<u>525</u>	<u>383,118</u>	<u>253,317</u>
DISBURSEMENTS						
General government	228,258				228,258	
Public safety	13,347				13,347	
Public works	32,023		67,600	26,989	126,612	
Culture and recreation	5,000			31,731	36,731	
Water & sewer utility:						
Personal services						88,468
Materials and supplies						86,185
Other expenses						126,025
Total Disbursements	<u>278,628</u>	<u>0</u>	<u>67,600</u>	<u>58,720</u>	<u>404,948</u>	<u>300,678</u>
OTHER CASH SOURCES (USES)						
Transfer in (out)	(141,456)		67,600		(73,856)	73,856
Principal on long-term debt						(8,734)
Interest on long-term debt						(692)
Total Other Cash Sources and (Uses)	<u>(141,456)</u>	<u>0</u>	<u>67,600</u>	<u>0</u>	<u>(73,856)</u>	<u>64,430</u>
Excess of Receipts Over (Under) Disbursements	(38,072)	565	16	(58,195)	(95,686)	17,069
Cash – Beginning	<u>214,803</u>	<u>169,126</u>	<u>0</u>	<u>81,333</u>	<u>465,262</u>	<u>180,858</u>
Cash – Ending	<u>\$ 176,731</u>	<u>169,691</u>	<u>16</u>	<u>23,138</u>	<u>369,576</u>	<u>197,927</u>

See accompanying Accountant's Compilation Report.

TOWN OF SCOOPA, MISSISSIPPI
Schedule of Investments - All Funds - UNAUDITED
September 30, 2024

<u>Ownership</u>	<u>Type of Investment</u>	<u>Interest Rate</u>	<u>Acquisition Date</u>	<u>Maturity Date</u>	<u>Bank</u>	<u>Amount</u>
General Fund	Certificate of Deposit	0.60%	08/26/2017	05/26/2025	Citizens Bank	\$ 7,329
General Fund	Certificate of Deposit	0.80%	07/23/2017	10/23/2024	Citizens Bank	4,294
Water/Sewer Fund	Certificate of Deposit	0.85%	05/11/2019	10/23/2024	Citizens Bank	9,145
Water/Sewer Fund	Certificate of Deposit	0.90%	06/07/2019	06/07/2025	Citizens Bank	<u>10,576</u>
Total Investments						<u>\$ 31,344</u>

See accompanying Accountant's Compilation Report.

TOWN OF SCOOPA, MISSISSIPPI
Schedule of Long-term Debt - UNAUDITED
For the Fiscal Year Ended September 30, 2024

<u>Definition and Purpose</u>	<u>Balance Outstanding October 1, 2023</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance Outstanding September 30, 2024</u>
CAP Loan - Mississippi Development Authority; dated July 1, 2008; 2.0% interest rate; monthly payments of \$725.11	\$ <u>36,039</u>	<u> </u>	<u>(8,734)</u>	<u>27,305</u>
Total	\$ <u><u>36,039</u></u>	<u><u>0</u></u>	<u><u>(8,734)</u></u>	<u><u>27,305</u></u>

See accompanying Accountant's Compilation Report.

TOWN OF SCOOPA, MISSISSIPPI
Schedule of Surety Bonds for Town Officials - UNAUDITED
September 30, 2024

<u>Name</u>	<u>Position</u>	<u>Surety Company</u>	<u>Bond Amount</u>
Craig Nave	Mayor	MS Municipal Bond Program	\$ 50,000
Kelvin Dearl Brown	Alderman	MS Municipal Bond Program	\$ 50,000
Sarah Buie	Alderwoman	MS Municipal Bond Program	\$ 50,000
Thenesha Hopson	Alderman	MS Municipal Bond Program	\$ 50,000
Rodney Woodard	Alderman	MS Municipal Bond Program	\$ 50,000
Kenneth E. Sparks	Alderman	MS Municipal Bond Program	\$ 50,000
Catina Glaspie	Town Clerk	Travelers	\$ 50,000
Catherine Holliday	Deputy Clerk	Travelers	\$ 50,000
Catherine Holliday	Court Clerk	Travelers	\$ 50,000
Mattie Rogers	Office Clerk	Travelers	\$ 50,000
JaBreka Dancy	Office Clerk	Travelers	\$ 50,000
DeQuandra Steele	Water Bill Clerk	Travelers	\$ 50,000
Steven Jackson	Police Chief	Travelers	\$ 50,000
Various	Police officers	Travelers	\$ 25,000

See accompanying Accountant's Compilation Report.

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REPORT ON COMPLIANCE WITH STATE LAWS AND REGULATIONS

To the Mayor and the Board of Aldermen
Town of Scooba, Mississippi

We have compiled the accompanying Statement of Cash Receipts and Disbursements - Governmental and Business-type Activities, Schedule of Long-term Debt, and Schedule of Surety Bonds for Town Officials of the Town of Scooba, Mississippi, for the year ended September 30, 2024, 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 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.

With respect to the items tested, the results of those procedures and our compilation of the accompanying Statement of Cash Receipts and Disbursements - Governmental and Business-type Activities, Schedule of Investments, Schedule of Long-term Debt, and Schedule of Surety Bonds for Town Officials of the Town of Scooba, Mississippi, for the year ended September 30, 2024, disclosed the following instance of noncompliance with state laws and regulations. Our finding and recommendation and your response is as follows:

Finding 1

Annual Compilation Report and Agreed-upon Procedures

Section 21-35-3, Miss. Code Ann. (1972), states, "The governing authority of every municipality in the state shall have the municipal books audited annually, before the close of the next succeeding fiscal year, in accordance with procedures and reporting requirements prescribed by the State Auditor." In lieu of a full scope audit, the State Auditor gives small municipalities the option of having a compilation report and agreed-upon procedures. The Town did not comply with this requirement.

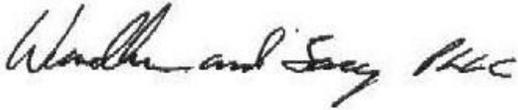
Recommendation

We recommend the Town of Scooba complete the annual compilation report and agreed-upon procedures in a timely manner.

Town's Response

We are aware of this issue and have taken steps to have the annual compilation report and agreed-upon procedures completed.

This report is intended solely for the information and use of management 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.

A handwritten signature in black ink that reads "Windham and Lacey, PLLC". The signature is written in a cursive, flowing style.

Windham and Lacey, PLLC
Pearl, MS
January 16, 2026