



Baldwin County Commission

Legislation Text

File #: 19-0737, **Version:** 1

Meeting Type: BCC Regular Meeting

Meeting Date: 2/19/2019

Item Status: New

From: Makayla Shiver, Jr. Staff Accountant

Submitted by: Kimberly Creech, Clerk/Treasurer

ITEM TITLE

Annual Agreement with Examiners of Public Accounts for the Audit of Federal Assistance Received by Baldwin County

STAFF RECOMMENDATION

Take the following actions:

- 1) Related to the annual audit of Federal Assistance received by the Baldwin County Commission during the period of October 1, 2017 to September 30, 2018, and in compliance with applicable laws and regulations of the Federal Government in accordance with OMB Circular A-133 and the Single Audit Act Amendments of 1996, approve an Agreement with the State of Alabama Department of Examiners of Public Accounts for the amount not to exceed \$15,824.00 for the audit period from October 1, 2017 to September 30, 2017; and
- 2) Authorize an interim check in the amount of \$14,241.60 (90% of \$15,824.00); and
- 3) Authorize Chairman and Clerk/Treasurer to sign the Management Representation Letter at the end of the audit field work.

BACKGROUND INFORMATION

Previous Commission action/date: 3/20/2018

Background: Federal Regulations require grant recipients to have annual audits on their federal grants. For the last several years we have contracted with the examiners to perform this function while they do their normal County audit. An added benefit in having the Examiners do the annual federal program audit is that they agree to do the regular County audit shortly after our fiscal year end. Having a current audit is beneficial when issuing new warrants.

The *Management Representation Letter* to the State Examiners of Public Accounts needs to be signed at the end of the audit. The letter in connection with the audit of the financial statements of the Baldwin County Commission as of September 30, 2018, and for the period ended for the purpose of

expressing opinions as to whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business type activities, each major fund and the aggregate remaining fund information and the respective changes in financial position and cash flows in conformity with account principles generally accepted in the United States of America.

Clerk/Treasurer will bring back the signed *Management Representation Letter* at a later a date to be recorded in the minutes.

FINANCIAL IMPACT

Total cost of recommendation: \$15,824.00

Budget line item(s) to be used: 51700.5164

If this is not a budgeted expenditure, does the recommendation create a need for funding?
N/A

LEGAL IMPACT

Is legal review necessary for this staff recommendation and related documents?
Yes

Reviewed/approved by: N/A

Additional comments: N/A

ADVERTISING REQUIREMENTS

Is advertising required for this recommendation? No

If the proof of publication affidavit is not attached, list the reason: N/A

FOLLOW UP IMPLEMENTATION

For time-sensitive follow up, select deadline date for follow up: N/A

Individual(s) responsible for follow up: N/A

Action required (list contact persons/addresses if documents are to be mailed or emailed):
Administration is to have the Chairman to sign the agreement. Finance and Accounting Department

will mail the signed copy of the agreement along with a check for \$14,241.60.

Additional instructions/notes: NA