



Baldwin County Commission

Legislation Text

File #: 20-0912, **Version:** 1

Meeting Type: BCC Work Session

Meeting Date: 3/10/2020

Item Status: New

From: Cian Harrison, Clerk/Treasurer

Submitted by: Cian Harrison, Clerk/Treasurer

ITEM TITLE

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

STAFF RECOMMENDATION

Take the following actions:

- 1) Approve the Agreement with the Department of Examiners of Public Accounts for the annual audit of federal assistance received by the Baldwin County Commission during the period of October 1, 2018 to September 30, 2019, for the amount not to exceed \$15,480.00; and
- 2) Authorize an interim check in the amount of \$12,384.00 (80% of \$15,480.00); and
- 3) Authorize the Chairman and Clerk/Treasurer to sign the Fiscal Year 2019 Audit Management Representation Letter at completion of audit work.

BACKGROUND INFORMATION

Previous Commission action/date: 02/19/2019

Background: The Federal Government passed the Single Audit Act of 1984, as amended in 1996, to ensure non-federal organizations receiving federal grants use the funds in compliance with the federal government's requirements. The single audit has been done in conjunction with the County Commission's annual audit for the last several years. The Department of Examiners of Public Accounts completes the audit in accordance with the Government Auditing Standards issued by the Comptroller General of the United States, and the audit of federal awards in accordance with the provisions of the Single Audit Act and U.S. Office of Management and Budget's (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, as amended.

The Audit Management Representation Letter is a letter from the Baldwin County Commission to the State Examiners of Public Accounts stating written representations for the financial statements for the periods covered by the audit and is required to be signed at the completion of audit work. The

Signed Management Representation Letter will be provided by the Clerk/Treasurer to be recorded in the minutes at a later date.

FINANCIAL IMPACT

Total cost of recommendation: \$15,480.00

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: Brad Hicks, County Attorney reviewed and approved 03/10/2020

Additional comments: N/A

ADVERTISING REQUIREMENTS

Is advertising required for this recommendation? N/A

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: Administration staff; Accounting/Finance Department

Action required (list contact persons/addresses if documents are to be mailed or emailed):
Administration: Have Chairman sign the agreement.

Finance/Accounting Department: Mail the signed copy of the agreement along with a check in the amount of \$12,384.00.

Additional instructions/notes: Mailing Address is as follows:
PO Box 302251

Montgomery, Alabama 36130-2251