

ADAIR COUNTY COMMISSION MINUTES
TUESDAY, JANUARY 21, 2020
7TH DAY JANUARY REGULAR

The Adair County Commission convened at 8:30 a.m. on January 21, 2020 in the Courthouse at Kirksville. All Commissioners were present. The Adair County Courthouse was closed on January 20, 2020 in observance of Martin Luther King Day.

Presiding Commissioner Shahan signed a letter of engagement with Daniel Jones & Associates to prepare the Schedule of Expenditures of Federal Awards (SEFA) for Adair County as of December 31, 2019.

The Commission spent the remainder of the day attending to County business.

The Adair County Commission adjourned at 4:00 p.m. on January 21, 2020.

Unscheduled Public Walk-Ins and other Non-Agenda Items for Tuesday, January 21, 2020:

None

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ATTEST:



County Clerk




Presiding Commissioner

ADAIR COUNTY COMMISSION MINUTES

TUESDAY, JANUARY 21, 2020

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IN REF. ORDER NO 9 Engagement Letter to prepare Schedule of Expenditures of Federal Awards (SEFA) as of December 31, 2019



**Daniel Jones
& Associates**

MEMBERS OF
MISSOURI SOCIETY OF CPAs
AMERICAN INSTITUTE OF CPAs

CERTIFIED PUBLIC ACCOUNTANTS

January 20, 2020

Sandra Collop
Adair County Clerk
Adair County
100 W. Washington Street
Kirksville, MO 63501

We are pleased to confirm our understanding of the terms of our engagement and the nature and limitations of the services we are to provide for Adair County (County).

We will apply the agreed-upon procedures listed in the attached schedule that were specified and agreed to by Adair County Clerk, Sandra Collop, on preparation of the schedule of expenditures of federal awards of Adair County for the year ended December 31, 2019. Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures performed or to be performed is solely the responsibility of the Adair County Clerk and County Commission. Consequently, we make no representation regarding the sufficiency of the procedures described in the attached schedule either for the purpose for which the agreed-upon procedures report has been requested or for any other purpose.

Because the agreed-upon procedures listed in the attached schedule do not constitute an examination or review, we will not express an opinion or conclusion on the schedule of expenditures of federal awards. In addition, we have no obligation to perform any procedures beyond those listed in the attached schedule.

We plan to begin our procedures on January 21, 2020 and, unless unforeseeable problems are encountered, the engagement should be completed by January 22, 2020.

We will issue a schedule of expenditures of federal awards and support upon completion of our engagement. Our report will be addressed to the County Clerk and County Commission. If, for any reason, we are unable to complete any of the procedures, we will describe in our report any restrictions on the performance of the procedures, or not issue a report and withdraw from this engagement. You understand that the report is intended solely for the information and use of the County, and should not be used by anyone other than these specified parties.

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An agreed-upon procedures engagement is not designed to detect instances of fraud or noncompliance with laws or regulations; however, we will communicate to you any known and suspected fraud and noncompliance with laws or regulations affecting the schedule of expenditures of federal awards that come to our attention. In addition, if, in connection with this engagement, matters come to our attention that contradict items on the schedule of expenditures of federal awards, we will disclose those matters in our report.

You are responsible for the presentation of the schedule of expenditures of federal awards and that it is in accordance with the Uniform Guidance; and for selecting the criteria and procedures and determining that such criteria and procedures are appropriate for your purposes. You are also responsible for, and agree to provide us with, a written assertion about the schedule of expenditures of federal awards. In addition, you are responsible for providing us with (1) access to all information of which you are aware that is relevant to the performance of the agreed-upon procedures on the subject matter, (2) additional information that we may request for the purpose of performing the agreed-upon procedures, and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain evidence relating to performing those procedures.

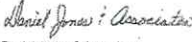
Al Kirchhofer, Jr. is the engagement partner and is responsible for supervising the engagement and signing this report or authorizing another individual to sign it.

Our fees for these services will be \$4,500. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

We appreciate the opportunity to assist you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us. If the need for additional procedures arises, or the procedures need to be modified, our agreement with you will need to be revised. It is customary for us to enumerate these revisions in an addendum to this letter. If additional specified parties of the report are added, we will require that they acknowledge in writing their

agreement with the procedures performed or to be performed and their responsibility for the sufficiency of procedures.

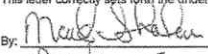
Sincerely,



Daniel Jones & Associates

RESPONSE:

This letter correctly sets forth the understanding of Adair County.


By: 

Title: Presiding Commissioner

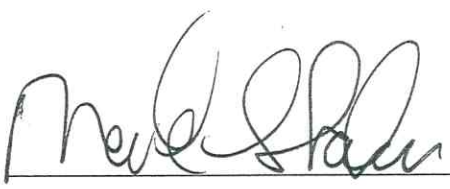
Date: 1-21-2020

- Procedures to be performed by Daniel Jones & Associates (DJA):

 1. DJA will obtain documentation from various County departments regarding the amount of federal monies expended for the year ended December 31, 2019.
 2. From the information provided from the various County departments, DJA will prepare a Schedule of Expenditures of Federal Awards for the year ended December 31, 2019.

ATTEST: 

County Clerk



Presiding Commissioner