

**ADAIR COUNTY COMMISSION MINUTES
MONDAY, JANUARY 13, 2014**

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IN REF. ORDER NO 7 Contract for services to assist with Schedule of Federal Awards



**Daniel Jones
& Associates**

MEMBERS OF
MISSOURI SOCIETY OF
AMERICAN INSTITUTE

CERTIFIED PUBLIC ACCOUNTANTS

January 10, 2014

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

Dear Ms. Collop:

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

We will apply the agreed-upon procedures which you have specified, listed in the attached schedule, to prepare the Schedule of Expenditures of Federal Awards of Adair County as of December 31, 2013, prepared in accordance with OMB Circular A-133. This engagement is solely to assist Adair County in preparing its 2013 Schedule of Expenditures of Federal Awards. 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 is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described in the attached schedule either for the purpose for which this report has been requested or for any other purpose. If, for any reason, we are unable to complete the procedures, we will describe any restrictions on the performance of the procedures in our report, or will not issue a report as a result of this engagement.

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Because the agreed-upon procedures listed in the attached schedule do not constitute an examination, we will not express an opinion 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 will submit a report listing the procedures performed and our findings. This report is intended solely for the use of Adair County, and should not be used by anyone other than these specified parties. Our report will contain a paragraph indicating that had we performed additional procedures, other matters might have

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ATTEST:



County Clerk



Presiding Commissioner