

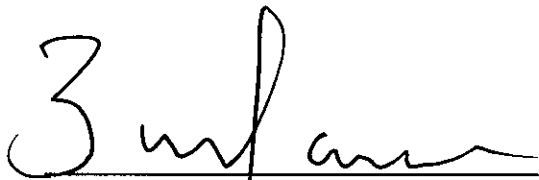
ORDER: ACCEPT 2024 AUDIT REPORT

Motion was made by Greg Bynum, duly seconded by Tim Gordon, to accept 2024 Audit Report.

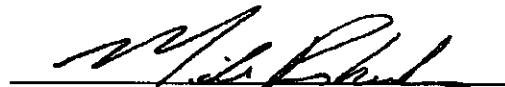
The vote on the motion was as follows:

Supervisor Brent Larson, voted yes
Supervisor John Morgan, voted yes
Supervisor Tim Gordon, voted yes
Supervisor Scott Allen, voted yes
Supervisor Greg Bynum, voted yes

After the vote, President Larson, declared the motion carried, this the 17th day of February, 2026.



**Brent Larson, President
Board of Supervisors**



Mike Roberts, Chancery Clerk

PUBLIC NOTICE

In accordance with Section 7-7-213, Miss. Code Ann. (1972), notice is hereby given that a copy of the 2024 audit of Lafayette County is on file in the Chancery Clerk’s office of Lafayette County.

In accordance with Section 7-7-221, Miss. Code Ann. (1972), the following synopsis of the governmental funds of Lafayette County audit for fiscal year ending 9-30-23 is provided in the format prescribed by the State Auditor:

Revenues	10-01-23 to 9-30-24	\$51,485,180
Expenditures	10-01-23 to 9-30-24	\$62,549,494
Cash and Investments at 9-30-24		\$72,156,145

A copy of the audit report containing all findings and recommendations as well as exceptions, if applicable, can be obtained for \$15.00 or, if available on the OSA website, \$25.00, by writing to the Office of the State Auditor, Post Office Box 956, Jackson, MS 39205. The website address is: www.osa.state.ms.us.

A copy of the audit report is also on file and available for public inspection at the Oxford-Lafayette County library.

In our opinion, Lafayette County, Mississippi, complied in all material respects, with state laws governing central purchasing, inventory and bid requirements for the year ended September 30, 2024.

The accompanying schedules of (1) Purchases not made from the lowest bidder, (2) Emergency Purchases and (3) Purchases made noncompetitively from a sole source was presented in accordance with MS Code Ann 31-7-115. The information contained on these schedules has been subjected to procedures performed in connection with our aforementioned examination and, in our opinion, is fairly presented when considered in relation to that examination. This report is intended for use in evaluating Lafayette County, Mississippi’s compliance with aforementioned requirements and is not intended to be and should not be relied upon for any other purpose. However, this report is a matter of public record and its distribution is not limited. BRIDGERS, GOODMAN, BAIR & CLARKE, PLLC CERTIFIED PUBLIC ACCOUNTANTS, VICKSBURG, MS 39180, AUDIT REPORT February 20, 2024.

LAFAYETTE COUNTY, MISSISSIPPI, Schedule of Purchases Not Made From the Lowest Bidder For the Fiscal Year Ended September 30, 2024. Schedule 1:

Our tests did not identify any purchases from other than the lowest bidder.

LAFAYETTE COUNTY, MISSISSIPPI, Schedule of Emergency Purchases For the Fiscal Year Ended September 30, 2024. Schedule 2:

<u>Date</u>	<u>Item Purchased</u>	<u>Amount</u>	<u>Vendor</u>	<u>Reason for Emergency</u>
10/2/2023	10 Durangos	\$421,860	Kirk Brothers	National Shortage/need for deputy presence
10/6/2023	9 Dodge Trucks	482,713	Voyles CDJR	National Shortage/need for road maintenance
11/6/2023	2 Ford F250s	92,700	Landers Ford	National Shortage/need for garbage collection
1/18/2024	2 Dodge Rams	74,562	Landers Dodge	National Shortage/need for deputy presence
5/22/2024	Culvert	77,440	G&O Supply	Pipe collapsed under road/road emergency
2/5/2024	Snow, Ice & Tree Removal	1,440	Gary Coleman	Ice/snow storm/need to clear roads
2/5/2024	Snow, Ice & Tree Removal	4,800	S&T Land Management	Ice/snow storm/need to clear roads
2/5/2024	Snow, Ice & Tree Removal	1,975	Custom Dirt & Drainage	Ice/snow storm/need to clear roads
2/5/2024	Snow, Ice & Tree Removal	5,791	Pettis Tree Service	Ice/snow storm/need to clear roads
2/20/2024	Water restoration	13,469	Servpro	Waterline freeze/busted pipe damage

LAFAYETTE COUNTY, MISSISSIPPI, Schedule of Purchases Made Noncompetitively From a Sole Source For the Fiscal Year Ended September 30, 2024. Schedule 3:

<u>Date</u>	<u>Item Purchased</u>	<u>Amount Paid</u>	<u>Vendor</u>
3/18/2024	Poll books	\$17,355	Election Systems & Software

Witness My Hand this 15th day of January, 2026.
County Administrator, Lafayette County Board of Supervisors
Kate Victor