



Alabama Department of Examiners of Public Accounts

*Alternative Compliance
Examination Engagement*
**Winston County Commission
Winston County, Alabama**

October 1, 2021 through September 30, 2022

Filed: September 6, 2024

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ALABAMA STATE HOUSE

Rachel Laurie Riddle, Chief Examiner



Rachel Laurie Riddle
Chief Examiner

State of Alabama
Department of
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Honorable Rachel Laurie Riddle
Chief Examiner of Public Accounts
Montgomery, Alabama 36130

Dear Madam:

An Alternative Compliance Examination Engagement was conducted on the Coronavirus State and Local Fiscal Recovery Fund, Winston County Commission, Winston County, Alabama, for the period October 1, 2021 through September 30, 2022. Under the authority of the *Code of Alabama 1975*, Section 41-5A-19, I hereby swear to and submit this report to you on the results of the examination.

Respectfully submitted,

A handwritten signature in blue ink that reads 'Steven Orr'. The signature is fluid and cursive.

Steven Orr
Examiner of Public Accounts

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Table of Contents

	<i>Page</i>
Summary	A
Contains items pertaining to Commission operations and other matters.	
Report on Compliance for the U. S. Department of Treasury Coronavirus State and Local Fiscal Recovery Funds Program (CSLFRF) Requirements for an Alternative CSLFRF Compliance Examination Engagement	B
A report on compliance with the specified requirements of an Alternative CSLFRF Compliance Examination Engagement and an opinion on whether the Commission complied with the specified requirements of an Alternative CSLFRF Compliance Examination Engagement.	
Additional Information	1
Provides basic information related to the Commission.	
Exhibit #1 Commission Members and Administrative Personnel – a listing of the Commission members and administrative personnel	2



Department of
Examiners of Public Accounts

SUMMARY

**Alternative Compliance Examination Engagement
Winston County Commission
October 1, 2021 through September 30, 2022**

The Winston County Commission (the “Commission”) is governed by a three-member body elected by the citizens of Winston County. The members and administrative personnel in charge of governance of the Commission are listed on Exhibit 1. The Commission is the governmental agency that provides general administration, public safety, construction and maintenance of county roads and bridges, sanitation services, health and welfare services and educational services to the citizens of Winston County.

This report presents the results of an Alternative Compliance Examination Engagement (“ACEE”), the objectives of which were to determine whether the Commission complied with allowable activities and cost requirements of the U. S. Department of Treasury Coronavirus State and Local Fiscal Recovery Funds Program (CSLFRF) Assistance Listing 21.027 as described in Title 31 *U. S. Code of Federal Regulations* Part 35 *Pandemic Relief Programs* Subpart A *Coronavirus State and Local Fiscal Recovery Funds*. The examination was conducted in accordance with applicable attestation standards established by the American Institute of Certified Public Accountants (AICPA) and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States as well as the requirements of the Department of Examiners of Public Accounts under the authority of the *Code of Alabama 1975*, Section 41-5A-12.

An unmodified opinion was issued on the Commission’s compliance with the allowable activities and cost requirements of the U. S. Department of Treasury Coronavirus State and Local Fiscal Recovery Funds Program (CSLFRF) for the year ended September 30, 2022.

EXIT CONFERENCE

Commission members and administrative personnel, as reflected on Exhibit 1, were invited to discuss the results of this examination at an exit conference. Individuals in attendance were Judy Burnett, County Administrator and Roger Hayes, Chairman. Representing the Department of Examiners of Public Accounts were Denise Olive, Audit Manager and Steven Orr, Examiner.

Independent Accountant's Report

Report on Compliance for the U. S. Department of Treasury Coronavirus State and Local Fiscal Recovery Funds Program (CSLFRF) Requirements for an Alternative CSLFRF Compliance Examination Engagement

Independent Accountant's Report

Members of the Winston County Commission and County Administrator
Double Springs, Alabama

We have examined the Winston County Commission's compliance with the compliance requirements "activities allowed or unallowed" and "allowable cost/cost principles" (the specified requirements) as described in Part IV "Requirements for an Alternative Compliance Examination Engagement for Recipients That Would Otherwise be Required to Undergo a Single Audit or Program-Specific Audit as a Result of Receiving Coronavirus State and Local Fiscal Recovery Funds" of the CSLFRF section of the 2022 *OMB Compliance Supplement* (referred to herein as "Requirements for an Alternative CSLFRF Compliance Examination Engagement") during the year ended September 30, 2022. The management of the Winston County Commission is responsible for the Winston County Commission's compliance with the specified requirements. Our responsibility is to express an opinion on the Winston County Commission's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the AICPA; the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and in the "Requirements for an Alternative CSLFRF Compliance Examination Engagement." Those standards and requirements require that we plan and perform the examination to obtain reasonable assurance about whether the Winston County Commission complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Winston County Commission complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the Winston County Commission's compliance with specified requirements.

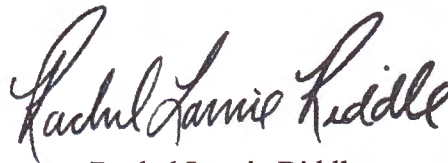
In our opinion, the Winston County Commission complied, in all material respects, with the specified requirements referenced above during the year ended September 30, 2022.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud, and noncompliance with provisions of laws, regulations, contracts or grant agreements that have a material effect on the Winston County Commission's compliance with the specified requirements and any other instances that warrant the attention of those charged with governance. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on the Winston County Commission's compliance with the specified requirements and not for the purpose of expressing an opinion on the internal control over the specified requirements or on compliance and other matters; accordingly, we express no such opinions. The results of our tests disclosed no matters that are required to be reported under *Government Auditing Standards*.

Intended Purpose

The purpose of this examination report is solely to express an opinion on whether the Winston County Commission complied, in all material respects, with the specified requirements referenced above during the year ended September 30, 2022. Accordingly, this report is not suitable for any other purpose.



Rachel Laurie Riddle
Chief Examiner

Department of Examiners of Public Accounts

Montgomery, Alabama

August 19, 2024

Additional Information

Commission Members and Administrative Personnel
October 1, 2021 through September 30, 2022

Commission Members **Term Expires**

Hon. Roger Hayes	Chairman	2024
Hon. David Cummings, Jr.	Member	2026
Hon. Bobby Everett	Member	2022

Administrative Personnel

Judy Burnett	County Administrator	Indefinite
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