

AGENDA
HANCOCK COUNTY REGIONAL SOLID WASTE
January 11, 2021 at 8:30 a.m.
City of Bay St. Louis Conference Room
Bay St. Louis, MS

1. Call to Order
2. Pledge of Allegiance
3. Moment of Silence
4. Public Recognition or Comments
5. Board of Director Comments
 - a. Waveland is requesting for Recycle Dumpster located at Waveland City Hall to be picked up twice a week.
 - b. Issue with Recycle Dumpster at City Hall in Diamondhead.
6. **Consent Agenda**
 - A. Motion to Approve minutes dated December 14, 2020.
 - B. Motion to approve docket dated January 11, 2021 in the amount of \$263,605.18.
 - C. Motion to Accept Statement of Revenue and Expense and Balance Sheet dated for January 6, 2021.
 - D. Request authorization for Chairman Jeremy Burke to sign engagement letter from TOPP McWhorter Harvey, PPLC.
7. Hancock County Solid Waste Enforcement Officer Report
8. Engineer Report
9. Administrator Report
 - Working on Class I and Class II Rubbish Specifications.
10. Attorney Report
11. Adjourn

**MINUTES OF THE
HANCOCK COUNTY REGIONAL SOLID WASTE
MANAGEMENT AUTHORITY
December 14, 2020**

The Board of Directors of the Hancock County Regional Solid Waste Management Authority held its regular meeting at the City of Bay St. Louis Conference Center at 8:30 a.m.

Call to Order

The meeting of the Board of Directors convened at 8:30 A.M. December 14, 2020 at the Bay St. Louis Conference Center Located at 598 Main Street, Bay Saint Louis, MS.

Board Members physically present at the start of the meeting were Jeremy Burke, Mike Smith, Greg Shaw, Eddie Favre, Mike Favre, Mike Reso, and Nancy Depreo.

Board Attorney Heather Smith was present.

Dawn Malley representing Compton Engineering, Administrator was present.

It was determined there was a quorum and the following proceedings were held.

MOTION TO APPROVE MINUTES DATED NOVEMBER 9, 2020

Motion was made by Director Nancy Depreo seconded by Director Mike Smith to approve minutes dated November 9, 2020.

The following roll call vote was taken.

VOTING YEA: Directors Jeremy Burke, Mike Smith, Mike Reso, Mike Favre, Greg Shaw, Eddie Favre and Nancy Depreo.

VOTING NAY: None

ABSENT AND NOT VOTING: Director Jeffrey Reed

Motion was declared carried.

ORDER TO APPROVE DOCKET DATED DECEMBER 14, 2020

Motion was made by Director Nancy Depreo seconded by Director Mike Smith to approve the docket dated December 14, 2020 in the amount of \$307,562.52.

The following roll call was taken.

VOTING YEA: Directors Jeremy Burke, Mike Smith, Mike Reso, Mike Favre, Greg Shaw, Eddie Favre and Nancy Depreo.

VOTING NAY: None

**MINUTES OF THE
HANCOCK COUNTY REGIONAL SOLID WASTE
MANAGEMENT AUTHORITY
December 14, 2020**

ABSENT AND NOT VOTING: Director Jeffrey Reed

Motion was declared carried. A copy of the docket is attached hereto as Exhibit A.

**MOTION TO ACCEPT THE STATEMENT OF REVENUE AND EXPENSE SHEET
AND BALANCE SHEET DATED NOVEMBER 24, 2020**

Motion was made by Director Nancy Depreo seconded by Director Mike Smith to accept the Statement of Revenue and Expense Sheet and Balance Sheet dated for November 24, 2020.

The following roll call was taken.

VOTING YEA: Directors Jeremy Burke, Mike Smith, Mike Reso, Mike Favre, Greg Shaw, Eddie Favre and Nancy Depreo.

VOTING NAY: None

ABSENT AND NOT VOTING: Director Jeffrey Reed

Motion was declared carried. A copy of the sheet is attached hereto as Exhibit B.

**MOTION TO APPROVE TOPP MCWHORTER HARVEY, PLLC TO PERFORM
ANNUAL AUDIT FOR FY SEPTEMBER 30, 2020**

Motion was made by Director Nancy Depreo seconded by Director Mike Smith to approve TOPP McWhorter Harvey, PLLC to perform annual Audit for FY September 30, 2020.

The following roll call was taken.

VOTING YEA: Directors Jeremy Burke, Mike Smith, Mike Reso, Mike Favre, Greg Shaw, Eddie Favre and Nancy Depreo.

VOTING NAY: None

ABSENT AND NOT VOTING: Director Jeffrey Reed

Motion was declared carried. A copy of the proposal is attached hereto as Exhibit C.

**MOTION TO SPREAD ON MINUTES THE REMOVAL OF DIRECTOR TOMMY
SCAHER FROM HC SOLID WASTE AUTHORITY AUDIT COMMITTEE AND ADD
DIRECTOR NANCY DEPREO**

Motion was made by Director Nancy Depreo seconded by Director Mike Smith to spread on minutes the removal of Director Tommy Schafer from HC Solid Waste Authority Audit Committee and add Director Nancy Depreo.

**MINUTES OF THE
HANCOCK COUNTY REGIONAL SOLID WASTE
MANAGEMENT AUTHORITY
December 14, 2020**

The following roll call was taken.

VOTING YEA: Directors Jeremy Burke, Mike Smith, Mike Reso, Mike Favre, Greg Shaw, Eddie Favre and Nancy Depreo.

VOTING NAY: None

ABSENT AND NOT VOTING: Director Jeffrey Reed

Motion was declared carried.

ORDER TO REAPPOINT HEATHER LADNER SMITH AS ATTORNEY OF RECORD

Motion was made by Director Mike Favre, seconded by Director Mike Smith to reappoint Heather Ladner Smith of Butler Snow, LLP as Attorney of record for the 2021 calendar year.

The following roll call was taken.

VOTING YEA: Directors Jeremy Burke, Mike Smith, Mike Reso, Nancy Depreo, Mike Favre, Greg Shaw, Eddie Favre and Nancy Depreo.

VOTING NAY: None

ABSENT AND NOT VOTING: Director Jeffrey Reed

Motion was declared carried.

ORDER TO REAPPOINT COMPTON ENGINEERING, INC. AS ENGINEER OF RECORD

Motion was made by Director Mike Favre, seconded by Director Mike Smith to reappoint Compton Engineering, Inc. as Engineer of record for the 2021 calendar year.

The following roll call was taken:

VOTING YEA: Directors Jeremy Burke, Mike Smith, Mike Reso, Mike Smith, Mike Favre, Greg Shaw, Eddie Favre and Nancy Depreo.

VOTING NAY: None

ABSENT AND NOT VOTING: Director Jeffrey Reed

Motion was declared carried.

**MINUTES OF THE
HANCOCK COUNTY REGIONAL SOLID WASTE
MANAGEMENT AUTHORITY
December 14, 2020**

**ORDER TO REAPPOINT COMPTON ENGINEERING, INC. AS ADMINISTRATOR
OF RECORD**

Motion was made by Director Mike Smith, seconded by Director Mike Reso to reappoint Compton Engineering, Inc. as Administrator of record for the 2021 calendar year.

The following roll call was taken.

VOTING YEA: Directors Jeremy Burke, Mike Smith, Mike Reso, Mike Favre, Greg Shaw, Eddie Favre and Nancy Depreo.

VOTING NAY: None

ABSENT AND NOT VOTING: Director Jeffrey Reed

Motion was declared carried.

ORDER TO ADJOURN

Motion was made by Director Nancy Depreo seconded by Director Mike Favre to adjourn.

The following roll call was taken:

VOTING YEA: Directors Jeremy Burke, Mike Smith, Mike Reso, Mike Favre, Greg Shaw, Eddie Favre and Nancy Depreo.

VOTING NAY: None

ABSENT AND NOT VOTING: Director Jeffrey Reed

Motion was declared carried and the meeting was adjourned.

Minutes of the December 14, 2020 meeting.

Approved by:

	Chairman	
Jeremy Burke	Title	Date

**DOCKET OF CLAIMS
1/11/2021**

	<u>AMOUNT</u>	<u>CHECK BALANCE</u>
The First		
BEGINNING CHECK BOOK BALANCE		\$107,929.48
DEPOSITS		
Interest December 2020	\$ -	\$107,929.48
City of Diamondhead (November 2020 Collection Billing)	\$ 39,618.50	\$147,547.98
City of Waveland (November 2020 Collection Billing and Dumpster)	\$ 26,446.95	\$173,994.93
City of Bay St. Louis (November 2020 Collection Billing)	\$ 45,931.89	\$219,926.82
City of Bay St. Louis (Dumpsters November 2020)	\$ 862.88	\$220,789.70
City of Bay St Louis (Rolloff November 2020)	\$ 349.38	\$221,139.08
Hancock County (November 2020 Collection Billing)	\$ 71,615.50	\$292,754.58
Hancock County (Mill December 2020)	\$ 96,912.50	\$389,667.08
Hancock County (Dumpster November 2020)	\$ 3,866.46	\$393,533.54
Hancock County (Dumpsters for All Saints Day 2020)	\$ 708.77	\$394,242.31
	\$ -	\$394,242.31

Total \$ 286,312.83

CHECKS

Withdrawals/Payments

		\$394,242.31
Ck# 3439 Jeremy Burke (Per Diem 12-14-20)	\$ 40.00	\$ 394,202.31
Ck# 3440 Mike Smith (Per Diem 12-14-20)	\$ 40.00	\$ 394,162.31
Ck# 3441 Greg Shaw (Per Diem 12-14-20)	\$ 40.00	\$ 394,122.31
Ck# 3442 Eddie Favre (Per Diem 12-14-20)	\$ 40.00	\$ 394,082.31
Ck# 3443 Mike Favre (Per Diem 12-14-20)	\$ 40.00	\$ 394,042.31
Ck# 3444 Mike Reso (Per Diem 12-14-20)	\$ 40.00	\$ 394,002.31
Ck# 3445 Gulf Coast Bookkeeping (Bookkeeping December 2020)	\$ 150.00	\$ 393,852.31
Ck# 3446 Compton Engineering (Admin. December 2020)	\$ 1,700.00	\$ 392,152.31
Ck# 3447 Butler Snow (Attorney December 2020)	\$ 2,250.00	\$ 389,902.31
Ck# 3448 King Construction (Landfill December 2020)	\$ 17,617.75	\$ 372,284.56
Ck# 3449 Waste Mang. Pecan Grove (Disposal December 2020)	\$ 53,572.05	\$ 318,712.51
Ck# 3450 Waste Mang. (Collection/Bulky/Carts December 2020)	\$ 183,309.48	\$ 135,403.03
Ck# 3451 Waste Mang (HC Dumpster December 2020)	\$ 3,866.46	\$ 131,536.57
Ck# 3452 Waste Mang (BSL Dumpster December 2020)	\$ 596.08	\$ 130,940.49
Ck# 3453 Waste Mang. (Waveland Dumpster December 2020)	\$ 303.36	\$ 130,637.13
	\$ -	\$ 130,637.13
	\$ -	\$ 130,637.13
	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -

\$ 263,605.18

Hancock County Solid Waste Authority
Statement of Revenue & Expense
November 2020

01/06/21

Accrual Basis

	Nov 20	Budget	Oct - Nov 20	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Collection Fees					
City of Bay St. Louis					
Bulky Waste	4,957.31	5,081.25	9,914.62	10,162.50	60,975.00
Collection	40,974.58	41,999.00	81,949.16	83,998.00	503,988.00
Total City of Bay St. Louis	45,931.89	47,080.25	91,863.78	94,160.50	564,963.00
City of Diamondhead					
Bulky Waste	2,883.50	2,955.58	5,767.00	5,911.17	35,467.00
Cart Rental	3,634.00	3,634.00	7,268.00	7,268.00	43,608.00
Collection	33,101.00	33,928.58	66,202.00	67,857.17	407,143.00
Total City of Diamondhead	39,618.50	40,518.16	79,237.00	81,036.34	486,218.00
City of Waveland					
Bulky Waste	2,821.61	2,892.17	5,643.22	5,784.33	34,706.00
Collection	23,321.98	23,905.08	46,643.96	47,810.17	286,861.00
Total City of Waveland	26,143.59	26,797.25	52,287.18	53,594.50	321,567.00
Hancock County					
Bulky Waste	5,821.75	5,967.33	11,643.50	11,934.67	71,608.00
Cart Rental	7,337.00	7,337.00	14,674.00	14,674.00	88,044.00
Collection	58,456.75	59,918.17	117,000.85	119,836.33	719,018.00
Total Hancock County	71,615.50	73,222.50	143,318.35	146,445.00	878,670.00
Total Collection Fees	183,309.48	187,618.16	366,706.31	375,236.34	2,251,418.00
Dumpster Fees					
Bay St. Louis	1,212.26	1,250.00	2,160.52	2,500.00	15,000.00
Diamondhead	0.00	0.00	0.00	0.00	0.00
Waveland	303.36	321.00	606.72	642.00	3,852.00
Emergency Rolloffs	0.00	350.00	0.00	700.00	4,200.00
Hancock County	4,575.23	3,791.67	9,427.24	7,583.33	45,500.00
Total Dumpster Fees	6,090.85	5,712.67	12,194.48	11,425.33	68,552.00
Interest (Bank)	172.24	258.33	350.13	516.67	3,100.00
Total Income	189,572.57	193,589.16	379,250.92	387,178.34	2,323,070.00
Expense					
Collection and Dumpster Expense					
Garbage Collection	183,309.48	187,618.17	366,618.96	375,236.33	2,251,418.00
Dumpsters and Rolloffs	6,090.85	5,712.67	12,281.83	11,425.33	68,552.00
Total Collection and Dumpster Expense	189,400.33	193,330.84	378,900.79	386,661.66	2,319,970.00
Other Ordinary Expenses					
Administrator	1,700.00	1,700.00	3,400.00	3,400.00	20,400.00
Advertising	0.00	29.17	49.12	58.33	350.00
Attorney	2,250.00	2,250.00	4,500.00	4,500.00	27,000.00
Audit	0.00	708.33	0.00	1,416.67	8,500.00
Bookkeeping	150.00	166.67	300.00	333.33	2,000.00
Directors Fees	240.00	416.67	480.00	833.33	5,000.00
Engineering	0.00	1,250.00	0.00	2,500.00	15,000.00
Garbage Disposal	66,283.09	48,166.67	113,791.24	96,333.33	578,000.00
Insurance	0.00	1,500.00	8,923.24	3,000.00	18,000.00
Miscellaneous	0.00	25.00	0.00	50.00	300.00
Plan Amendment Expense	0.00	4,216.67	0.00	8,433.33	50,600.00
Public Notice Outreach	0.00	500.00	0.00	1,000.00	6,000.00
Recycling Dumpsters	15,331.29	14,833.33	27,878.21	29,666.67	178,000.00
Roll-Offs King Landfill	655.82	716.67	1,311.64	1,433.33	8,600.00
Rubbish Landfill	18,349.25	17,916.67	42,868.75	35,833.33	215,000.00
Seminars/Travel	0.00	16.67	0.00	33.33	200.00
SW Enforcement Officer	0.00	2,500.00	0.00	5,000.00	30,000.00
Total Other Ordinary Expenses	104,959.45	96,912.52	203,502.20	193,824.98	1,162,950.00
Total Expense	294,359.78	290,243.36	582,402.99	580,486.64	3,482,920.00

Hancock County Solid Waste Authority
Balance Sheet
As of November 30, 2020

	<u>Nov 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
The First Checking	241,976.25
Total Checking/Savings	<u>241,976.25</u>
Accounts Receivable	
Accounts Receivable	392,486.13
Total Accounts Receivable	<u>392,486.13</u>
Other Current Assets	
Prepaid Insurance	9,577.34
Total Other Current Assets	<u>9,577.34</u>
Total Current Assets	<u>644,039.72</u>
TOTAL ASSETS	<u>644,039.72</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	307,562.52
Total Accounts Payable	<u>307,562.52</u>
Total Current Liabilities	<u>307,562.52</u>
Total Liabilities	307,562.52
Equity	
Retained Earnings	349,893.35
Net Income	-13,416.15
Total Equity	<u>336,477.20</u>
TOTAL LIABILITIES & EQUITY	<u>644,039.72</u>



December 28, 2020

To the Board of Commissioners
Hancock County Regional Solid Waste Management Authority
3036 Longfellow Drive
Bay St. Louis, Mississippi 39520

Dear Commissioners:

The following represents our understanding of the services we will provide Hancock County Regional Solid Waste Management Authority.

You have requested that we audit the financial statements of Hancock County Regional Solid Waste Management Authority as of September 30, 2020 and 2019 for the years then ended and the related notes, which collectively comprise Hancock County Regional Solid Waste Management Authority's basic financial statements as listed in the table of contents. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audit will be conducted with the objective of our expressing an opinion on each opinion unit applicable to those basic financial statements.

Accounting principles generally accepted in the United States of America, (U.S. GAAP,) as promulgated by the Governmental Accounting Standards Board (GASB) require that the *management's discussion and analysis and budgetary comparison information* be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America, (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

- Management's Discussion and Analysis

Supplementary information other than RSI will accompany Hancock County Regional Solid Waste Management Authority's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and perform certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and additional procedures in accordance with U.S. GAAS.



HATTIESBURG
2 Southern Pointe Parkway, Suite 100
Hattiesburg, MS 39401-8025

P. O. Drawer 15099
Hattiesburg, MS 39404-5099

COLUMBIA
150 Old Highway 98 E
Columbia, MS 39429-6447

P. O. Box 609
Columbia, MS 39429-0609

GULFPORT
2019 23rd Avenue
Gulfport, MS 39501-2968

P. O. Box 1842
Gulfport, MS 39502-1842

To the Board of Commissioners
Hancock County Regional Solid Waste Management Authority
December 28, 2020
Page 2 of 6

We intend to provide an opinion on the following supplementary information in relation to the basic financial statements as a whole:

- Budgetary Comparison Schedule
- Schedule of Surety Bonds

Auditor Responsibilities

We will conduct our audit in accordance with U.S. GAAS. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the basic financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the basic financial statements, whether due to fraud or error, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements.

An audit also includes evaluating the appropriateness of accounting policies used, and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the basic financial statements. If appropriate, our procedures will therefore include tests of documentary evidence that support the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of cash, investments, and certain other assets and liabilities by correspondence with creditors and financial institutions. As part of our audit process, we will request written representations from your attorneys, and they may bill you for responding. At the conclusion of our audit, we will also request certain written representations from you about the basic financial statements and related matters.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements (whether caused by errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations) may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS and in accordance with *Government Auditing Standards*.

In making our risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the basic financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the basic financial statements that we have identified during the audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

Compliance with Laws and Regulations

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of Hancock County Regional Solid Waste Management Authority's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Management Responsibilities

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America;
- b. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
- c. To provide us with:
 - i. Access to all information of which *management* is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
 - ii. Additional information that we may request from *management* for the purpose of the audit; and
 - iii. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
- d. For including the auditor's report in any document containing basic financial statements that indicates that such basic financial statements have been audited by the entity's auditor;
- e. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
- f. For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole; and
- g. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
- h. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
- i. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on the financials; and
- j. For the accuracy and completeness of all information provided.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility: (a) for the preparation of the supplementary information in accordance with the applicable criteria; (b) to provide us with the appropriate written representations regarding supplementary information; (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and (d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

To the Board of Commissioners
Hancock County Regional Solid Waste Management Authority
December 28, 2020
Page 4 of 6

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

With respect to any nonattest services we perform, we agree to perform the following:

- Propose adjusting or correcting journal entries to be reviewed and approved by Hancock County Regional Solid Waste Management Authority management.
- Preparation of the basic financial statements and related notes to be reviewed and approved by Hancock County Regional Solid Waste Management Authority management.

We will not assume management responsibilities on behalf of Hancock County Regional Solid Waste Management Authority. However, we will provide advice and recommendations to assist management of Hancock County Regional Solid Waste Management Authority in performing its responsibilities.

Hancock County Regional Solid Waste Management Authority's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the engagement are as follows:

- We will perform the services in accordance with applicable professional standards,
- This engagement is limited to the nonattest services previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries.

Reporting

We will issue a written report upon completion of our audit of Hancock County Regional Solid Waste Management Authority's basic financial statements. Our report will be addressed to the governing body of Hancock County Regional Solid Waste Management Authority. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

We also will issue a written report on compliance and internal controls in accordance with Governmental Auditing Standards upon completion of our audit.

Other

We understand that your employees will prepare all confirmations we request and will locate any documents or support for any other transactions we select for testing.

If you intend to publish or otherwise reproduce the basic financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

To the Board of Commissioners
Hancock County Regional Solid Waste Management Authority
December 28, 2020
Page 5 of 6

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Provisions of Engagement Administration, Timing and Fees

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

The timing of our audit will be scheduled for performance and completion by June 2021.

Paige M. Johnson, CPA, is the engagement partner for the audit services specified in this letter. Her responsibilities include supervising TMH's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses. Invoices will be rendered every two weeks and are payable upon presentation. We estimate that our fee for the audit will not exceed Eight Thousand Five Hundred Dollars and No Cents (\$8,500). We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use Hancock County Regional Solid Waste Management Authority's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit. Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

During the course of the audit we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the basic financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

At the conclusion of our audit engagement, we will communicate to the Board of Commissioners the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;

To the Board of Commissioners
Hancock County Regional Solid Waste Management Authority
December 28, 2020
Page 6 of 6

- Management’s consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

The audit documentation for this engagement is the property of TMH and constitutes confidential information. However, we may be requested to make certain audit documentation available to regulators pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of TMH’s personnel. Furthermore, upon request, we may provide copies of selected audit documentation to *regulator*. The *regulator’s* may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the basic financial statements including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Respectfully,

TMH



Paige M. Johnson, CPA

RESPONSE:

This letter correctly sets forth our understanding.

Hancock County Regional Solid Waste Management Authority

Acknowledged and agreed on behalf of Hancock County Regional Solid Waste Management Authority by:

Officer Signature

Officer Name (Printed)

Officer Title

Date



CPAs & BUSINESS ADVISORS

Report on the Firm's System of Quality Control

May 15, 2019

To the Partners of Topp McWhorter Harvey, PLLC
and the Peer Review Committee of the Mississippi Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of TMH (the firm) in effect for the year ended December 31, 2018. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards). A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of TMH in effect for the year ended December 31, 2018, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. TMH has received a peer review rating of *pass*.

Eide Bailly LLP

What inspires you, inspires us. eidebailly.com

Dawn

From: Michael J. Reso <mreso@diamondhead.ms.gov>
Sent: Monday, January 4, 2021 2:02 PM
To: Dawn
Cc: Heather Smith; Bennett, Jenna
Subject: FW: Recycling dumpster

Below are some pictures I took of our recycling dumpster in Diamondhead. It is overflowing. We currently have 3 pulls per week (Monday, Wednesday and Friday). Is there an option to increase the number of pulls to daily? Or what are other options?

Mike

From: Michael J. Reso <mreso@diamondhead.ms.gov>
Sent: Monday, January 4, 2021 1:39 PM
To: Michael J. Reso <mreso@diamondhead.ms.gov>
Subject: Recycling dumpster







Sent from my iPhone

Dawn

From: Heather Smith <Heather.Smith@butlersnow.com>
Sent: Thursday, December 3, 2020 1:18 PM
To: Dawn; Laura Heusel
Subject: Fwd: Info needed for solid waste plan Hancock County [IWOV-ButlerSnow.FID1669240]

Dawn
Do you mind collecting all of this info for Laura?
Heather

Sent from my iPhone

Begin forwarded message:

From: Laura Heusel <Laura.Heusel@butlersnow.com>
Date: December 3, 2020 at 12:59:01 PM CST
To: Heather Smith <heather.smith@butlersnow.com>
Subject: Info needed for solid waste plan Hancock County [IWOV-ButlerSnow.FID1669240]

Heather,

Here is the list of documents and information needed to get started on the Solid Waste Plan. I'd suggest we get the most current copies of the following to begin. May need include a few more items as we move forward.

- ✓ -Contract between Waste Management of Mississippi/Team Waste and the Solid Waste Authority
- Contract between King Class I site and the Solid Waste Authority
- Reports from Waste Management of Mississippi/Team Waste on tons of waste collected
- Any reports on solid waste provided to MDEQ from the Pecan Groove Landfill and King Rubbish Site, specifically need amounts of waste disposed at these sites
- Annual report provide to MDEQ from Breaux landfarm

-If the authority has had a household hazardous waste collection day since 2012, reports of quantities of wastes collected. Have these been funded by grants, and if so, how much?

-specific budget information for the Solid Waste Authority,

-how much was spent on collection and disposal for household waste and rubbish in FY 2019 and how much spent so far in FY 2020?

-how many accounts are currently being billed each month for household service?

-do we have current numbers for number of tires collected and disposed of and costs associated with this? (probably in reports related to MDEQ grants)?

Laura

Laura D. Heusel
Butler Snow LLP

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