

**ACKNOWLEDGEMENT OF GENERAL AND SPECIAL
CONDITIONS**

Reference Number: **AUDIT22**

*I have read and agree to all General Conditions, Special Conditions, and
the Requirements for Local School District Audits.*

Firm Name Alford, Nance, Jones & Oakley, LLP

Address 108 South Main Street, Suite 101, Madisonville, KY 42431

Telephone 270-825-4578

Partner's Signature Lois A. Oakley

Partner's Name (printed) Lois A. Oakley Date 4/6/22

COMPLETION OF THIS FORM IS MANDATORY

AUDIT COST SCHEDULE

The accounting firm of Alford, Nance, Jones & Oakley, LLP,
submits the following proposed fee for the audits of Hopkins County Public Schools for
the following fiscal years:

Fiscal Year Ending June 30, 2022—Audit fee not to exceed \$ 49,600.00

Fiscal Year Ending June 30, 2023—Audit fee not to exceed \$ 49,600.00

Fiscal Year Ending June 30, 2024—Audit fee not to exceed \$ 49,600.00

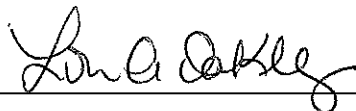
Fiscal Year Ending June 30, 2025—Audit fee not to exceed \$ 49,600.00

Fiscal Year Ending June 30, 2026—Audit fee not to exceed \$ 49,600.00

NOTE: One amount for each year is required for proposal to be considered.

Include with your proposal a copy of your last 2 quality peer review letters and if
applicable, any follow-up response and actions to the letters.

By signing below, it is understood that the fee proposed above represents the maximum
payment that will be due from Hopkins County Public Schools in the event our proposal
is accepted. Travel expenses and other incidental costs have been factored into this
proposed audit fee.

Partner's Signature 

Partner's Name (printed) Lori A. Oakley Date 4/6/22

COMPLETION OF THIS FORM IS MANDATORY

AUDIT PERSONNEL INFORMATION SHEET

Name	Lori Oakley	Patrick Hibbs	Megan Jones	Graham Moore	Rachel Compton
Title	Partner	Senior Accountant	Staff Accountant	Staff Accountant	Accounting Assistant
Is this person a CPA?	Yes	Yes	Passed CPA exam waiting for license	Passed CPA exam waiting for license	No
Years of Public Accounting Experience	25	7	6	3	1
Years of School Audit Experience	15	7	6	3	1
Will this person be involved in the audit of Hopkins County Public Schools?	Yes	Yes	Yes	Yes	Yes

Firm Name Alford, Nance, Jones & Oakley, LLP

Partner's Signature Lori Oakley

COMPLETION OF THIS FORM IS MANDATORY

***(PLEASE DO NOT LEAVE THIS FORM BLANK AND
SIMPLY REFER TO OTHER PAGES OF YOUR PROPOSAL)***



Jones, Nance & Oakley, LLP

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

To the Partners of
Alford, Nance, Jones & Oakley, LLP
and the Peer Review Alliance Report Acceptance Committee

We have reviewed the system of quality control for the accounting and auditing practice of Alford, Nance, Jones & Oakley, LLP (the firm) in effect for the year ended August 31, 2019. 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.

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.

Certified Public Accountants and Advisors

642 South Fourth Street, Suite 300 Louisville, Kentucky 40202 tel: 502.583.0248 fax: 502.589.1680 www.jnmcpa.com

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Alford, Nance, Jones & Oakley, LLP in effect for the year ended August 31, 2019, 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*. Alford, Nance, Jones & Oakley, LLP has received a peer review rating of *pass*.

Jones, Nale & Mattingly P.C.

Louisville, Kentucky
March 2, 2020



Jones, Nance & Mattingly PLC

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

To the Partners of
Alford, Nance, Jones & Oakley, LLP
and the Peer Review Committee of the Kentucky Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Alford, Nance, Jones & Oakley, LLP (the firm) in effect for the year ended August 31, 2016. 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 compliance audits under the Single Audit Act.

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 Alford, Nance, Jones & Oakley, LLP in effect for the year ended August 31, 2016, 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. Alford, Nance, Jones & Oakley, LLP has received a peer review rating of pass.

Jones, Nale & Mattingly P.C.

Louisville, Kentucky
January 6, 2017