

**HARDIN COUNTY FISCAL COURT  
RESOLUTION NO. 2012-107**

**BE IT RESOLVED**, upon recommendation of Judge/Executive Harry L. Berry, to approve retaining Stiles, Carter & Associates, P.S.C. to conduct the Audit for Fiscal Year 2011-2012 ending on June 30, 2012.

**BE IT FURTHER RESOLVED**, to approve their fee of \$32,500 for the audit.

**ADOPTED**, by Hardin County Fiscal Court in its regular meeting on 10 July 2012.

  
Harry L. Berry  
Hardin County Judge/Executive

ATTEST

  
Kenneth L. Tabb  
Hardin County Clerk

THEODORE C. STILES, CPA  
BENJAMIN E. CARTER, CPA  
JOHN R. ASHCRAFT, CPA  
J. SCOTT KISSELBAUGH, CPA  
BRIAN S. WOOSLEY, CPA  
CHRIS R. CARTER, CPA



## STILES, CARTER & ASSOCIATES, P.S.C.

CERTIFIED PUBLIC ACCOUNTANTS

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July 2, 2012

Honorable Harry L. Berry, County Judge/Executive  
Members of the Hardin County Fiscal Court  
Hardin County Government  
100 Public Square, 3<sup>rd</sup> Floor  
P.O. Box 568  
Elizabethtown, Kentucky 42702-0568

This letter serves as our proposal for the audit of the financial statements of Hardin County Fiscal Court for the year ending June 30, 2012. Our firm has extensive experience auditing governmental entities and is familiar with the unique requirements related to governmental entities. We are experienced in performing audits in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States and United States Office of Management and Budget (OMB) Circular A-133, "Audits of States, Local Governments and Non-Profit Organizations."

We will audit your financial statements in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards* for financial audits issued by the Comptroller General of the United States and the *Audit Guide for Fiscal Court Audits* issued by the Auditor of Public Accounts, Commonwealth of Kentucky. We will also perform, if necessary, a single audit in accordance with OMB Circular A-133. In addition, we will assist the government with the conversion to from the budgetary basis of accounting to accounting under generally accepted accounting principles.

Our fee for the audit of your financial statements will be \$32,500. This fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur additional costs.

We have enjoyed serving Fiscal Court and look forward to continuing our relationship. Should you have questions, please contact me at the above number.

Sincerely,

  
Brian S. Woosley, CPA