

ROBERT DODSON
GENERAL MANAGER

PRENTISS COUNTY

ELECTRIC POWER ASSOCIATION

P.O. BOX 428
BOONEVILLE, MISS. 38829
TELEPHONE (662) 728-4433
FAX (662) 728-4059



February 28, 2024


Jones & Jones Certified Public Accountants of Booneville P.A.
P O Box 250
Booneville MS 38829

In connection with your examination of Prentiss County Electric Power Association's compliance with the established laws and regulations governing electric power associations for the year ended June 30, 2023, for the purpose of expressing an opinion about whether Prentiss County Electric Power Association has complied with the established laws and regulations governing electric power associations, in all material respects, in accordance with Mississippi State Statutes is fairly stated in all material respects, we confirm, to the best of our knowledge and belief, the following representations made to you during the course of your engagement:

- 1) We have complied with the Mississippi State Statutes.
- 2) We are responsible for complying with the Mississippi State Statutes and for our assertion about such compliance.
- 3) We are responsible for establishing and maintaining effective internal control over compliance.
- 4) We have performed an evaluation of the Prentiss County Electric Power Association's compliance with the Mississippi State Statutes.
- 5) All relevant matters are reflected in the evaluation of Prentiss County Electric Power Association's compliance with the specified requirements.
- 6) We are responsible for selecting the specified requirements and for determining that the specified requirements are suitable, will be available to intended users, and are appropriate for the purpose of the engagement.
- 7) We have disclosed to you all deficiencies in internal control relevant to compliance with the specified requirements of which we are aware.
- 8) We have disclosed knowledge of any actual, suspected, or alleged fraud or noncompliance with laws or regulations affecting Prentiss County Electric Power Association's compliance with the specified requirements.
- 9) We have disclosed any known events subsequent to the period of Prentiss County Electric Power Association's compliance with the specified requirements that would have a material effect on its compliance with the specified requirements or its assertion about such compliance.
- 10) We believe the effects of noncompliance are immaterial, individually and in the aggregate, to compliance with the specified requirements.

- 11) We believe that significant assumptions used in making any material estimates are reasonable.
- 12) We have disclosed to you all known noncompliance with the Mississippi State Statutes, including noncompliance occurring after June 30, 2023. There were none.
- 13) As agreed upon in the terms of our agreement, we have provided you with all relevant information and access to information and personnel in connection with your examination of compliance with the Mississippi State Statutes.
- 14) Our interpretation of the Mississippi State Statutes is as follows:
We have complied with the Mississippi State Statutes as stated in the Mississippi Public Service Commissioner utility questionnaire .
- 15) We have disclosed to you all known matters that may contradict Prentiss County Electric Power Association's compliance with the specified requirements during or subsequent to the period covered by your report, and we have disclosed to you all communications from regulatory agencies, internal auditors, other independent accountants or consultants, and others regarding possible noncompliance with Mississippi State Statute, including communications received between June 30, 2023 and February 28, 2024.
- 16) We have responded fully to all inquiries made to us by you during the engagement.

Signature: 
Title: Robert Dodson, General Manager

Signature: 
Title: Amanda Davis, Bookkeeper

JONES & JONES
CERTIFIED PUBLIC ACCOUNTANTS
OF BOONEVILLE PA

Kermit V Jones Jr., C.P.A. P.A.

Jeremy D. Jones, C.P.A.

David W. Jones, C.P.A.

INDEPENDENT ACCOUNTANT'S REPORT

To Management and the Board of Directors
Prentiss County Electric Power Association
Booneville, Mississippi

We have examined Prentiss County Electric Power Association's compliance with the Mississippi State Statutes governing electric power associations during the year ended June 30, 2023. Management of Prentiss County Electric Power Association is responsible for Prentiss County Electric Power Association's compliance with the specified requirements. Our responsibility is to express an opinion on Prentiss County Electric Power Association's compliance with the specified requirements based on our examination.

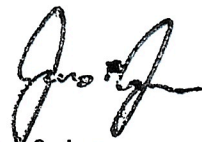
Our examination was conducted in accordance with attestation standards established by the AICPA. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether Prentiss County Electric Power Association complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether Prentiss County Electric Power Association 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 to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

Our examination does not provide a legal determination on Prentiss County Electric Power Association's compliance with specified requirements.

In our opinion, Prentiss County Electric Power Association complied, in all material respects, with the aforementioned requirements for the year ended June 30, 2023.

This report is intended solely for the information and use of the Board of Directors of Prentiss County Electric Power Association, others within the organization and the Mississippi Public Service Commission and is not intended to be and should not be used by anyone other than these specified parties.



Jones & Jones
Certified Public Accountants
of Booneville, P.A.
Booneville, Mississippi

February 28, 2024

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of
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