



MIKE HARMON
AUDITOR OF PUBLIC ACCOUNTS

March 24, 2023

Members of Marshall County Fiscal Court
c/o The Honorable Kevin Spraggs
Marshall County Judge/Executive
1101 Main St
Benton, KY 42025

RE: Fiscal Year 2023 Fiscal Court Audit

Dear Judge Spraggs:

The Auditor of Public Accounts' staff is planning to perform your audit for the fiscal year 2023. Please know that we will make every effort to complete the audit in a timely manner. We will send an engagement letter two weeks in advance of our arrival.

Your cooperation in this matter is appreciated. If you have any questions please contact me or Jim Royse, Executive Director, Office of Local Government Audits, at 502.564.5841.

Sincerely,

Farrah Petter, CPA
Assistant State Auditor

