



STATE OF MISSISSIPPI
WIRELESS COMMUNICATION COMMISSION

April 11, 2013

Honorable Stacey E. Pickering, State Auditor
Office of the State Auditor
State of Mississippi
P.O. Box 956
Jackson, MS 39205-0956

Subject: Other Audit Findings

Dear Auditor Pickering:

I am providing the following response and corrective action plan to the Single Audit Management Report dated March 25, 2013 that you have issued to the Mississippi Wireless Communication Commission (WCC) for Fiscal Year 2012.

Audit Finding: *Control Deficiency*
Documentation Should Be Maintained of Acknowledgement and Approval of Monitoring Visits Related to Milestones.

Response: We concur that WCC personnel did not consistently document on-site monitoring visits. Other procedures are also utilized and documented by the WCC to ensure that vendor work has been performed in a satisfactory manner before approval of milestones.

Corrective Action: The WCC will strive to improve the documentation process of WCC personnel as on-site monitoring visits are conducted. On-site checklists will be provided to WCC personnel for use in providing consistent documentation.

We appreciate the professional manner in which this audit was conducted by your staff. If you have any questions or need additional information, please contact me at 601-359-5333 or vhelfrich@wcc.ms.gov.

Sincerely,

A handwritten signature in black ink that reads "Vicki B. Helfrich". The signature is fluid and cursive, with the first name being the most prominent.

Vicki B. Helfrich
Executive Officer