



STATE OF MISSISSIPPI
OFFICE OF THE STATE AUDITOR
SHAD WHITE
STATE AUDITOR

September 3, 2019

Limited Internal Control and Compliance Review Management Report

Marshall County School Board
122 South Spring Street
Holly Springs, Mississippi 38635

Dear Members of the Marshall County School Board:

Enclosed for your review are the Limited Internal Control and Compliance Review Findings for the Marshall County School District for the Fiscal Year 2019. In these findings, the Auditor's Office recommends the Marshall County School District:

1. Strengthen Internal Controls over the Payroll System;
2. Strengthen Internal Controls over Bank Reconciliations;
3. Strengthen Internal Controls over Athletic Event Sales;
4. Strengthen Internal Controls over the Purchasing System;
5. Ensure Compliance with State Laws over Securing New Surety Bonds;
6. Ensure Compliance with State Laws over Completing/Filing Statements of Economic Interest;
7. Ensure Compliance with State Laws over Completing/Filing PERS Form 4Bs;
8. Ensure Compliance with State Laws over Purchasing; and
9. Ensure Compliance with Federal Regulations over Methods of Procurement to be Followed.

Please review the recommendations and submit a plan to implement them by September 17, 2019. The enclosed findings contain more information about our recommendations.

During future engagements, we may review the findings in this management report to ensure procedures have been initiated to address these findings.

This report is intended solely for the information and use of management, individuals charged with governance and Members of the Legislature and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

I hope you find our recommendations enable the Marshall County School District to carry out its mission more efficiently. If you have any questions or need more information, please contact me.

Sincerely,

A handwritten signature in blue ink, reading "Stephanie C. Palmertree", is positioned above the printed name.

STEPHANIE C. PALMERTREE, CPA, CGMA
Director, Financial and Compliance Audit
Office of the State Auditor

The Office of the State Auditor has completed its limited internal control and compliance review of the Marshall County School District for the year ended June 30, 2019. The Office of the State Auditor's staff members participating in this engagement included Derrick Garner, CPA; Travis Mitchell, CPA; Brandon Armstrong; and Bryan White, CPA.

Our procedures and tests cannot and do not provide absolute assurance that all state legal requirements have been met. Also, our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be weaknesses. In accordance with *Section 7-7-211, Mississippi Code Annotated (1972)*, the Office of the State Auditor, when deemed necessary, may conduct additional procedures and tests of transactions for this or other fiscal years to ensure compliance with legal requirements.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

We identified a certain deficiency in internal control over financial reporting that we consider to be a *material weakness*, and certain deficiencies in internal control that we consider to be *significant deficiencies*. These matters are noted under the headings **MATERIAL WEAKNESSES** and **SIGNIFICANT DEFICIENCIES**.

In addition, while performing our review, we noted certain instances of noncompliance with laws and regulations that require the attention of management. These matters are noted under the headings **INSTANCES OF NONCOMPLIANCE WITH STATE LAW** and **INSTANCES OF NONCOMPLIANCE WITH OTHER LAWS AND REGULATIONS**.

MATERIAL WEAKNESSES

Finding 1: The School District Should Strengthen Internal Controls over the Payroll System.

Executive Summary: Marshall County School District did not institute appropriate segregation of duties among its personnel with respect to the payroll function. Lack of internal controls over payroll could lead to fraud, waste, or misappropriation of public funds.

Recommendation: The School District should strengthen internal controls within the Payroll Department to ensure proper segregation of duties over payroll functions.

Detailed Analysis: During our review, we noted the Payroll Clerk performed all aspects of the payroll system process. The Payroll Clerk enters payroll data into the accounting system, processes monthly payroll, maintains the leave records, prepares the direct deposit, and reviews monthly reports.

An effective system of internal control requires the functions of processing, recording transactions, and maintaining custody of related assets be segregated as much as possible in order to ensure the assets are safeguarded against loss from unauthorized use or theft. Failure to segregate functions properly increases the possibility of errors and the potential for fraud and abuse.

SIGNIFICANT DEFICIENCIES

Finding 2: The School District Should Strengthen Internal Controls over Bank Reconciliations.

Executive Summary: In order to ensure the School District's assets are effectively protected, adequate controls over bank reconciliations should be implemented. During the review of Marshall County School District, we noted there was an unidentifiable reconciling difference in the payroll clearing account. Lack of controls can lead to misappropriation of assets, fraud, waste, and abuse of public funds.

Recommendation: The School District should strengthen controls, policies, and procedures over bank reconciliations. Stringent controls should be implemented to ensure that all bank accounts are completely reconciled and all discrepancies identified.

Detailed Analysis: While reviewing internal controls over reconciliations of the Marshall County School District's bank accounts, we noted inadequate internal controls over payroll procedures resulted in a bank reconciliation discrepancy in the amount of \$5,378 for the payroll clearing account. This amount is the cumulative effect of voided transactions and adjustments over an extended period of time.

The purpose of bank reconciliations is to provide verification of the accuracy of accounting records. Accurate and timely bank reconciliations are a cornerstone of adequate internal control structure within an organization. An incomplete bank reconciliation could result in fraud, misappropriation, or loss of public funds.

Finding 3: The School District Should Strengthen Internal Controls over Athletic Event Sales.

Executive Summary: During the review of activity/athletic funds for Marshall County School District, it was noted that activity forms were not properly completed and deposits were not made in a timely manner. These weaknesses occurred due to inadequate internal controls related to the collection and deposit of receipts.

Recommendation: The School District should strengthen internal controls to ensure receipts from athletic events are safeguarded, properly recognized, and recorded in a timely manner. This may be done by recalculating the amount of tickets sold at each game, correctly documenting the forms, and making deposits timely.

Detailed Analysis: During our review of the activity/athletic fund, we noted that the transmittal reports that report ticket sales were not completed by Potts Camp High School.

Management is responsible for ensuring that all revenue is correctly earned, recorded, and deposited in order to safeguard the assets of the school district. Inadequate controls related to activity fund revenue collection, proper receipting, and depositing could result in a loss of assets and improper revenue recognition.

Finding 4: The School District Should Strengthen Internal Controls over the Purchasing System.

Executive Summary: During our review of purchases by Marshall County School District we noted several instances where purchases were made without proper documentation due to inadequacies in internal control surrounding the purchasing process. Deficiencies in controls surrounding the purchasing process could lead to improper or fraudulent purchases and loss of public funds.

Recommendation: Marshall County School District should strengthen internal controls over purchasing to ensure that public funds are not disbursed in the absence of appropriate documentation and approval by requiring that purchase requisitions, purchase orders, and receiving reports are completed in the manner outlined by the Mississippi Department of Education's *Financial Accounting Manual for Public School Districts, Section D* and the District's policy code DJEG.

Detailed Analysis: Based upon test work performed, the following exceptions were noted:

- Inadequate internal controls allowed for the issuance of a manually written check in the amount of \$26,500, which was disbursed directly from the general operating bank account.
- The Purchasing Agent did not utilize receiving reports for purchases.
- There were six (6) instances where no purchase requisitions were found.
- There were no purchasing documents for the cash payment of \$5,000 from gate proceeds to the cooking crew.

Section 37-37-1, Mississippi Code Annotated (1972), authorizes and directs the Mississippi Department of Education to prescribe the accounting systems and other essential financial records to be used by all school districts of the state. Mississippi Department of Education's *Financial Accounting Manual for Public School Districts, Section D*, provides that, "A well designed purchasing system should include the following forms:

- A. Purchase requisitions (2 parts)
- B. Purchase orders (3 parts)
- C. Receiving reports (2 parts)

...The use of purchase requisitions and receiving reports are optional; however, the control objectives documented by such reports must be achieved by other means if such reports are not used."

The District's policy code DJEG restates the requirements of the *Financial Accounting Manual for Public School Districts*.

Failure to follow a well-designed system of internal controls related to purchasing as outlined in the *Financial Accounting Manual for Public School Districts* and the District's policy code DJEG could result in fraud, misappropriation, or loss of public funds.

INSTANCES OF NONCOMPLIANCE WITH STATE LAW.

Finding 5: The School District Should Ensure Compliance with State Laws over Securing New Surety Bonds.

Executive Summary: During our review of the Marshall County School District's surety bonds, we noted several Board Members, Principals, and Purchase Agents were covered by "Continuation Certificates" instead of new bonds as required by state law.

Recommendation: The School District should strengthen controls to ensure that new bonds are secured every four (4) years concurrent with the normal election cycle of the Governor or with the normal election cycle of the local government applicable to the employee as statutorily required.

Detailed Analysis: During the review of Marshall County School District's surety bonds, we noted the following:

- Four (4) Board Members had “Continuation Certificates.”
- Five (5) Principals had “Continuation Certificates.”
- Six (6) Purchasing Agents had “Continuation Certificates.”

Section 25-1-15(2), Mississippi Code Annotated (1972) states, “A new bond in an amount not less than that required by law shall be secured upon employment and coverage shall continue by the securing of a new bond every four (4) years concurrent with the normal election cycle of the Governor or with the normal election cycle of the local government applicable to the employee.”

Section 37-6-15, Mississippi Code Annotated (1972) states, “Before entering upon the discharge of the duties of his office, each member of the school board shall give a surety bond in the penal sum of Fifty Thousand Dollars (\$50,000), with sufficient surety, to be payable conditioned and approved in the manner provided by law. The school board may execute a blanket bond for each school district official and employee (including school business managers and any other employee who receipts and/or disburses school district funds) in the penalty of Fifty Thousand Dollars (\$50,000), unless a different penalty is prescribed by statute, to be payable, conditioned and approved in the manner provided by law. The premium on said bond shall be paid out of the school district maintenance fund.”

Section 37-9-27, Mississippi Code Annotated (1972) states, “The superintendent of any school district, before entering upon the duties of his office, shall furnish a good and sufficient surety bond in the penal sum of One Hundred Dollars (\$100,000.00), with sufficient surety.”

Section 37-9-31, Mississippi Code Annotated (1972) states, “All school principals and attendance center principals shall furnish good and sufficient surety bonds in like manner as required of superintendents. The amount of such bonds shall be not less than Fifty Thousand Dollars (\$50,000), with sufficient surety.”

Section 37-39-21, Mississippi Code Annotated (1972) states, “The purchasing agent of any school board, before entering upon his official duties in such capacity, shall furnish a good and sufficient surety bond in the penal sum of Fifty Thousand Dollars (\$50,000), with sufficient surety.”

A “Continuation Certificate” is a document that extends the life of the original surety bond. A “Continuation Certificate” only covers the current bonding period rather than both the current and previous periods. Failure to have a bond in place for a specific term of office could limit the amount available for recovery if a loss occurred over multiple terms.

Finding 6: The School District Should Ensure Compliance with State Laws over Completing/Filing Statements of Economic Interest.

Executive Summary: During the review of Marshall County School District’s Statements of Economic Interest, it was noted that the Board Members and the Superintendent did not file their Statements of Economic Interest with the Mississippi Ethics Commission.

Recommendation: The School District should strengthen controls to ensure that Board Members and the Superintendent file the Statement of Economic Interest annually, no later than May 1st of each year that such official holds office, regardless of the duration.

Detailed Analysis: During our review of the Statements of Economic Interest, we noted all the Board Members and the Superintendent did not file by May 1st, as required by state law.

Section 25-4-25, Mississippi Code Annotated (1972), states, “Each of the following individuals shall file a statement of economic interest with the commission in accordance with the provisions of this chapter: (a) Persons elected by popular vote...; (b) Members of local school boards that administer public funds, regardless of whether such members are elected or appointed...”

Section 25-4-29(1)(a), Mississippi Code Annotated (1972), states, “Every incumbent public official required by paragraphs (a), (b), (d) and (e) of Section 25-4-25 to file a statement of economic interest shall file such statement with the commission on or before May 1 of each year that such official holds office, regardless of duration.”

Section 25-4-29(2), Mississippi Code Annotated (1972), states, “Any person who fails to file a statement of economic interest within thirty (30) days of the date the statement is due shall be deemed delinquent by the commission. The commission shall give written notice of the delinquency to the person by United States mail or by personal service of process. If within fifteen (15) days of receiving written notice of delinquency the delinquent filer has not filed the statement of economic interest, a fine of Fifty Dollars (\$50) per day, not to exceed a total fine of One Thousand Dollars (\$1,000), shall be assessed against the delinquent filer for each day thereafter in which the statement of economic interest is not properly filed.”

Failure to file the statement of Economic Interest, as required by state law, results in non-compliance with *Section 25-4-25* and could result in fines being assessed and a civil judgement being enrolled against the delinquent filers, as allowed by *Section 25-4-29(2)*.

Finding 7: The School District Should Ensure Compliance with State Laws over Reemployment of Retired Public Employees.

Executive Summary: During our review of re-hire of retired employees, it was noted that the School District did not properly complete the required Form 4Bs “Certification/Acknowledgement of Reemployment of Retiree” with Mississippi Public Retirement System (PERS).

Recommendation: Marshall County School District should strengthen controls to ensure compliance with state laws by properly completing the required Form 4Bs and submitting the forms to PERS within five (5) days from the date of reemployment.

Detailed Analysis: During the review of Marshall County School District’s PERS Form 4Bs, we noted the following exceptions:

- Two (2) instances where the employee’s forms were not completed correctly/entirely.
- Two (2) instances where the PERS Form 4Bs were not submitted within five (5) days of reemployment.

Section 25-11-127(4), Mississippi Code Annotated (1972), states, “Notice shall be given in writing to the executive director, setting forth the facts upon which the employment is being made, and the notice shall be given within five (5) days from the date of employment and also from the date of termination of the employment.”

PERS Board Regulation 34, Section 105, states, “To lawfully employ a PERS service retiree under *Section 103*, the employer must notify PERS in writing of the terms of the eligible employment within five (5) days from the date of employment and also from the date of termination on a form prescribed by the Board. Failure by the employer to timely notify PERS may result in the assessment of a \$300 penalty per occurrence payable by the employer.”

Failure to file form 4B as required by PERS and comply with 25-11-127(4) could result in overpayment of a retiree and the School District being assessed penalties by PERS.

Finding 8: The School District Should Ensure Compliance with State Laws over Purchasing.

Executive Summary: During our testing of Marshall County School District's compliance with state purchasing laws, we found three (3) instances where purchases were made without obtaining two (2) competitive written bids as required by *Section 31-7-13(b), Mississippi Code Annotated (1972)*. In addition, we found one (1) instance where rules prescribed by the Mississippi Department of Information Technology Services related to a purchase from an Express Product List (EPL) were not followed. This Express Product List required obtaining two (2) or more quotes from Express Product List sellers, but the required quotes were not obtained.

Recommendation: The School District should strengthen controls to ensure that Purchasing Agents obtain competitive bids for purchases as required in the statute provided above.

Detailed Analysis: During the performance of our test work, the following exceptions were noted:

- No quotes were obtained for the purchase of a 2009 International school bus in the amount of \$26,500.
- Only one (1) valid quote was obtained for the purchase of cheerleading uniforms in the amount of \$6,028.
- No quotes were obtained for the purchase of tires in the amount of \$7,940.
- Purchased Smartboards in the amount of \$15,200, using the IT Hardware EPL 3760, without obtaining two (2) or more quotes.

Section 31-7-13(b), Mississippi Code Annotate. (1972), states, "Purchases which involve an expenditure of more than Five Thousand Dollars (\$5,000) but not more than Fifty Thousand Dollars (\$50,000), exclusive of freight and shipping charges, may be made from the lowest and best bidder without publishing or posting advertisement for bids, provided at least two (2) competitive written bids have been obtained."

Section 25-53-25(2), Mississippi Code Annotated (1972) states, "The Mississippi Department of Information Technology Services may establish policies and procedures for the purpose of delegating the bidding and contracting responsibilities related to the procurement of computer equipment or services to the purchasing agency. Such policies and procurement must address the following issues:

- a. Establish categories of equipment or services affected;
- b. Establish maximum unit and/or ceiling prices of such procurements;
- c. Establish reporting, monitoring, and control of such procurement; and
- d. Establish other such rules and regulations as necessary to fully implement the purpose of this section. Nothing in this subsection shall be construed to imply exemption from the public purchases law, being *Section 31-7-1 et seq.*"

Purchases made without obtaining the required competitive written bids could result in overpayment for goods, fraud, and misappropriation or loss of public funds.

INSTANCES OF NONCOMPLIANCE WITH OTHER LAWS OR REGULATIONS

Finding 9: The School District Should Ensure Compliance with Federal Regulations over Methods of Procurement to be Followed.

Executive Summary: During our testing of the School District's compliance with state purchase laws, we discovered two (2) instances of noncompliance with federal regulations requiring price quotations from an adequate number of qualified sources when expending federal funds for the purchase of services greater than \$10,000 but not greater than \$250,000.

Recommendation: The School District should strengthen controls to ensure that Purchasing Agents obtain price quotations from an adequate number of qualified sources when expending federal funds for purchases of goods or services greater than \$10,000 but not greater than \$250,000.

Detailed Analysis: Based upon test work performed, the following exceptions were noted:

- An online subscription from School Status, LLC was purchased using federal funds in the amount of \$44,150 without obtaining price quotations.
- A service contract agreement with Safari Love was purchased using federal funds in the amount \$55,000 without obtaining price quotations.

2 CFR § 200-320(b) (2015) states "Small purchase procedures are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than the Simplified Acquisition Threshold. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources."

OMB Memorandum M-18-18 revises the Simplified Acquisition Threshold applicable to *2 CFR § 200-320(b) (2015)* to greater than \$10,000 but not greater than \$250,000 for the purchase of services.

Purchases made without receiving price quotations from an adequate number of qualified sources could result in overpayment for services, misappropriation, and loss of public funds.

End of Report



Dr. Lela S. Hale
Superintendent of Education
122 S. Spring Street
Holly Springs, MS 38635
Phone: 662-252-4271
Fax: 662-252-5129

Board of Education
Mark Turner, District 1 President
Robert Barry, District 2 V. President
Lender Luce, District 3
Leslie King, Jr., District 4 Secretary
Terry Cook, District 5

COMPLIANCE REVIEW FINDINGS

Shad White, State Auditor
Office of the State Auditor
State of Mississippi
P. O. Box 956
Jackson, MS 39205-0956

September 6, 2019

Dear Mr. White:

The Marshall County School District appreciates the time and effort put forth in the Compliance Audit. We would like to thank your staff for their timely assistance and recommendations to allow us to be in compliance. Our goal is to be good stewards of the taxpayer' monies and be not only financially responsible, but also financially strong. We are currently making corrections for all findings in order to be in compliance with state and federal laws.

AUDIT FINDINGS:

Finding 1: The School District Should Strengthen Internal Controls over the Payroll System.

Response: The School District concurs with the finding and has made changes. The School District has segregated duties as much as possible with the newly hired Human Resource/Payroll assistant. Leave records are now entered and maintained at the school level. The Business Manager monitors payroll expenditures comparing to the budget by account monthly to ensure only budgeted salaries are paid.

Corrective Action Plan:

- A. Secretaries enter leave through Marathon Remote Link as of August 1st, 2019. A Human Resource/Payroll assistant has been hired as of July 29, 2019. This employee will enter employee information, make changes for insurance, process direct deposits, and enter time for payments of employees. The Human Resource/Payroll Director will reconcile insurance bills, review and calculate overtime or docked time for employees and transmit direct deposit. The Business Manager will transfer funds based on documentation given by the Human Resource/Payroll Director. The Business Manager will monitor monthly payroll expenditures compared to budgeted salary amounts.
- B. The Business Manager and the Human Resource/Payroll Director.
- C. The school district is in the first month of completing this process.

Finding 2: The School District Should Strengthen Internal Controls over Bank Reconciliations.

Response: The School District concurs with the finding. The Marshall County School District hired a consultant to assist the new Business Manager. Duties include assisting in reconciling previous years for the payroll banking account. Thereafter, the Business Manager reconciles the monthly the payroll clearing account.

Corrective Action Plan:

- A. The Business Manager reviews and reconciles the payroll account monthly.
- B. Business Manager
- C. The school district is in the first month of completing this process.

Finding 3: The School District Should Strengthen Internal Controls over Athletic Event Sales.

Response: The School District does not concur. The Assistant Business Manager reviews for accuracy the Student Event Receipt Form and the countdown sheets as well as the deposits made for school activities. Any discrepancies are noted and corrected at the time of submission.

Corrective Action Plan:

- A. Although some transmittal forms that report ticket sales were not complete, schools do use the Student Event Receipt Forms and Countdown Sheets to record and calculate ticket sales. Each school has the Student Event Receipt Form and Countdown Sheet for each activity event. Personnel who work the games sign the forms. After each game, the principal signs off on the Student Event Receipt Form and Countdown Sheet, makes the deposit, and sends the forms to the Assistant Business Manager who reviews them for accuracy and completion.
- B. School principals, Assistant Business Manager and Business Manager
- C. This is an ongoing process.

Finding 4: The School District Should Strengthen Internal Controls over the Purchasing System.

Response: The School District concurs with the finding and has made changes. The Marshall County School District has strengthened internal controls over purchasing procedures.

Corrective Action Plan:

- A. Manually written checks are only issued as necessary with correct documentation. Purchasing Agents utilize receiving reports or packing slips for all purchases. Purchasing Agents, including bookkeepers and/or secretaries have been reminded to utilize such documents. Purchase Orders will not be prepared unless purchase requisitions are in hand. All proceeds from athletic gates are deposited into the school's activity funds. No outside groups will receive proceeds without proper purchasing documents for services rendered.
- B. Purchasing Agents, including bookkeepers and/or secretaries, Assistant Business Manager, Business Manager
- C. This action has already been completed.

Finding 5: The School District Should Ensure Compliance with State Law over Securing New Surety Bonds.

Response: The School District concurs with the finding and has made changes. Marshall County School District has spoken with the insurance agent and new surety bonds will be issued with each term or contract.

Corrective Action Plan:

- A. New bonds have been issued; persons responsible have signed.
- B. The Business Manager will be responsible for securing new surety bonds.
- C. This action has already been completed.

Finding 6: The School District Should Ensure Compliance with State Laws over Completing/Filing Statements of Economic Interest.

Response: The School District concurs with the finding and has made changes. The Marshall County School District was unaware of the failure of the board members to file by the May 1 or 30 days thereafter.

Correction Action Plan:

- A. The Superintendent made the board members aware and sent the members the link to the MS Ethics Commission via email. Currently, the Superintendent and three board members have completed the process. The Board President and Board Secretary will complete their documentation.

- B. The Board Clerk and/or the Business Manager will add the due date to file the Statement of Economic Interest to the board calendar. Board members will turn in certificates. The Business manager and/or Board Clerk will monitor completion as they are filed.
- C. This action is in process.

Finding 7: The School District Should Ensure Compliance with State Laws over Reemployment of Retired Public Employees.

Response: The School District concurs with the finding and has strengthened internal controls to ensure compliance with state laws over reemployment of retired public employees.

Corrective Action Plan:

- A. Forms are completed correctly and entirely at the time of employment.
- B. Human Resource/Payroll Assistant will ensure necessary steps have been completed for employees to file documents within the time limits set forth.
- C. This action has begun.

Finding 8:The School District Should Ensure Compliance with State Laws over Purchasing.

Response: The School District concurs with the finding and has made changes to ensure compliance with state purchasing laws.

Corrective Action Plan:

- A. Competitive bids and/or quotes are obtained according to purchasing laws. A purchase order will not be issued unless proper documentation is obtained in hand.
- B. Assistant Business Manager, Business Manager, and Purchasing Agents
- C. This action has begun.

Finding 9: The School District Should Ensure Compliance with Federal Regulations over Methods of Procurement to be followed.

Response: The School District concurs with the finding and has made changes to ensure compliance with federal regulations over the procurement process.

Correction Action Plan:

- A. Purchasing Agents follow Federal Regulations and procurement laws for purchasing, including goods or services greater than \$10,000, but not greater than \$250,000. A purchase order will not be issued unless proper documentation is obtained in hand for subscriptions, contracts, services or goods.
- B. Assistant Business Manager, Business Manager, Purchasing Agents

C. This action has begun.

The Marshall County School District respectfully appreciates the opportunity to comply with the State Auditor's compliance findings.

Respectfully,

A handwritten signature in blue ink, appearing to read "Dr. Lela Hale". The signature is fluid and cursive, with the first letters of each word being capitalized and prominent.

Dr. Lela Hale
Superintendent of Education
Marshall County School District