



MISSISSIPPI COMMISSION ON JUDICIAL PERFORMANCE

P.O. BOX 22527

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August 1, 2005

Honorable Phil Bryant, State Auditor
Office of the State Auditor
State of Mississippi
PO Box 956
Jackson, MS 39205-0956

Dear Mr. Bryant:

Our agency has reviewed your Limited Internal Control and Compliance Review Management Report and is submitting this letter in response. We wish to thank you and your staff for the professionalism exhibited during the course of the review.

Audit Findings:

Internal Controls Should Be Strengthened Over Contractual Services Expenditures

The Mississippi Commission on Judicial Performance has had a policy to obtain contracts for all contractual services performed. During the year audited, your staff noted instances where this procedure was not followed. We have reinstated our procedure to obtain contracts for all consulting services. In the future contracts will exist for all consulting services. Our fiscal staff will review the contract prior to entering a purchase order for the services and prior to making payments for services when rendered.

The Commission makes every attempt to pay its invoices in a timely manner. The majority of our invoices are paid within the week they are received. We will continue to make timely payments whenever possible; however, there have been instances in the past when payment had to be held due to funding considerations. The Commission has not been fully funded in the past several years and has had to seek deficit appropriations each year in order to meet the basic operational expenses of the office. When funds are not available, payments cannot be made. During the past year, our agency received an additional funding source from the Criminal Justice Fund. We are hopeful that the Legislature will enable the Commission to expend these funds as collected thereby eliminating the necessity for holding payments until such time as General Funds are made available to the Commission.

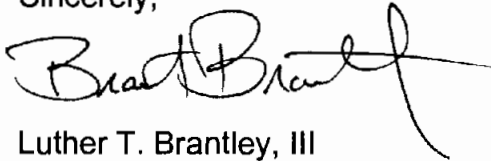
455 N. LAMAR STREET
BAREFIELD COMPLEX BUILDING
SUITE 201
JACKSON, MISSISSIPPI 39201

Purchases Should Be Made in Accordance with State Laws

The audit letter did not identify which three purchases were prepared upon receipt of invoices; therefore limited the nature of our response. The Commission had noted that this weakness existed after the Fiscal Officer retired at the end of the year audited. A procedure was then put in place to assist in eliminating this concern. Encumbrance purchase orders have been entered at the beginning of the fiscal year for items routinely purchased. These include books ordered over the Internet, copies obtained from various sources and computer repairs. We believe that this procedure will ensure purchase orders are prepared and approved prior to goods and services being ordered.

Thank you for assisting our agency by making these recommendations to assist us in complying with Mississippi statutes.

Sincerely,

A handwritten signature in black ink, appearing to read "Luther T. Brantley, III". The signature is fluid and cursive, with a long, sweeping underline that extends to the right.

Luther T. Brantley, III
Executive Director