



**STATE OF MISSISSIPPI  
DEPARTMENT OF EDUCATION**

Tom Burnham, Ed.D.  
State Superintendent of Education

**SINGLE AUDIT FINDINGS**

March 24, 2010

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

Dear Mr. Pickering:

In accordance with your correspondence dated March 18, 2011, the Mississippi Department of Education is providing the following responses and corrective action plans for the single audit findings for the fiscal year ended June 30, 2010:

**AUDIT FINDINGS:**

10.560            State Administrative Expenses for Child Nutrition

10-11            Controls Should be Strengthened to Ensure Employee Compensation  
Costs are charged to the Proper Program

**Response:**

We concur with the finding and recommendation.

**Corrective Action Plan:**

A.            Specific steps to be taken to correct the situation:

The Mississippi Department of Education - Office of Accounting has corrected the issue in the payroll system and strengthened controls to ensure that the errors of this kind do not happen in the future.

B.            Name of the contact person responsible for corrective action:

James Hart, Director of Office of Accounting

C. Anticipated completion date for corrective action:

Procedures have been implemented.

10.560 State Administrative Expenses for Child Nutrition

10-12 Controls Should be Strengthened over Procurement and Suspension and  
Debarment Requirements Prior to Entering into Contracts

Response:

We concur with the finding and recommendation.

Corrective Action Plan:

A. Specific steps to be taken to correct the situation:

The Mississippi Department of Education - Office of Child Nutrition is verifying that the suspension and debarment supplement is part of the contract.

B. Name of the contact person responsible for corrective action:

Scott Clements, Director of the Office of Child Nutrition

Should you have any questions or need additional information, do not hesitate to contact me.

Sincerely,



Tom Burnham  
State Superintendent of Education