



STATE OF MISSISSIPPI
OFFICE OF THE STATE AUDITOR
STACEY E. PICKERING
STATE AUDITOR

April 25, 2017

Limited Internal Control and Compliance Review Management Report

H. Carey Webb, State Aid Engineer
Mississippi Department of Transportation
Office of State Aid Road Construction
P.O. Box 1850
Jackson, MS 39215-1850

Dear Mr. Webb:

The Office of the State Auditor has completed its limited internal control and compliance review of the Office of State Aid Road Construction for the year ended June 30, 2016. The office of the State Auditor's staff members participating in this engagement included Sallie Dier, CPA, Alan Jarrett, Lisa Meade, Carrie Middleton, and Elevia Tate.

No findings came to our attention as a result of review procedures and compliance tests. However, because of the limited scope, these 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, Miss. Code Ann. (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.

We wish to acknowledge the cooperation and courtesy extended by the officials and employees of the Office of State Aid Road Construction throughout the review.

This report is intended solely for the information and use of management 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.

Sincerely,

A handwritten signature in black ink that reads "Stephanie C. Palmertree".

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