



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

May 10, 2018

Limited Internal Control and Compliance Review Management Report

Stephanie J. Boyette, Executive Director
Mississippi State Board of Physical Therapy
840 East River Place, Suite 503
Jackson, MS 39202

Dear Executive Director Boyette:

The Office of the State Auditor has completed its limited internal control and compliance review of the MS State Board of Physical Therapy for the year ended June 30, 2017. The Office of the State Auditor's staff members participating in this engagement included JT Newell, CPA and Derek Easley, 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, 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.

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 no deficiencies in internal control over financial reporting that we consider to be a *material weakness* in internal control or no deficiencies in internal control that we consider to be *significant deficiencies* in internal control.

In addition, while performing our review, we noted no instances of noncompliance with State laws that require the attention of management.

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

MS State Board of Physical Therapy

May 10, 2018

Page 2 of 2

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 MS State Board of Physical Therapy to carry out its mission more efficiently. If you have any questions or need more information, please contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "Derrick Garner", with a stylized flourish at the end.

DERRICK GARNER, CPA, CFE, CPM

Director, Compliance Audit Section

Office of the State Auditor

End of Report