



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

July 27, 2010

Dr. Randy D. Shaver, Superintendent  
Tupelo Public School District  
POST OFFICE BOX 557  
TUPELO MS 38802-0557

Dear Dr. Shaver:

The State Auditor's Office has implemented a program to recognize school districts that maintain high standards of financial reporting. The basis for this recognition is determined during the annual audit with the district receiving an unqualified opinion on its audited financial statements and having no material findings, weaknesses in internal controls or exceptions.

As you are aware, an audit is designed to give reasonable, but not absolute assurance that the financial statements are fairly presented and that the district has complied with applicable laws and regulations. However, the presentation of the certificate does not provide absolution from a violation of law, which may be reported and verified at a later date.

Based on the audit for the year ended June 30, 2009, I am pleased to present to you this certificate recognizing your achievement in financial reporting.

You and your management team are to be commended for your commitment to maintaining high standards of financial reporting.

Sincerely,

A handwritten signature in black ink, reading "Stacey E. Pickering", is written over the word "Sincerely,".

Stacey E. Pickering  
State Auditor

SEP/mjb

Enclosure