



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

April 2, 2018

Dr. Gearl Loden, Superintendent
Tupelo Public School District
Post Office Box 557
Tupelo, MS 38802-0557

Dear Dr. Loden:

The annual financial report on the Tupelo Public School District for the fiscal year ended June 30, 2017, audited by Watkins, Ward and Stafford, PLLC, was received and reviewed by this office as required by Section 37-9-18(4), Mississippi Code Annotated (1972).

The opinions issued are unmodified. However, an instance of noncompliance with state laws and regulations is reported on pages 71 and 72 of the report.

In our review, nothing came to our attention that indicated that the final reports were not prepared in compliance with applicable state statutes. Therefore, upon submission of the firm's final invoice for professional services rendered, our office is pleased to inform you and your school board that final payment for those services may be made.

If you have any questions or concerns, do not hesitate to call Tommy Vickers, CPA, Director, Contract Audit Review Section, at 1-800-321-1275.

Sincerely,

A handwritten signature in cursive script that reads "Stephanie C. Palmertree".

Stephanie C. Palmertree, CPA, CGMA
Director, Financial & Compliance Audits

SCP/lb

c: Mr. Eddie Prather, Board President
Watkins, Ward and Stafford, PLLC