

March 29, 2019

Robert Joseph Picou, Superintendent
Tupelo Public School District (Lee County)
PO Box 557
Tupelo, MS 38802-0557

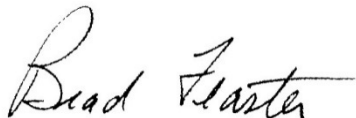
RE: Management Decision on Audit Findings
For the Year Ended June 30, 2018

Dear Mr. Picou:

In accordance with Uniform Guidance (2 CFR Part 200), Audits of States, Local Governments and Non-Profit Organizations, the Mississippi Department of Education, as a pass-through entity, is responsible for issuing a management decision on audit findings contained in your audit report and ensuring that corrective action on your part is appropriate and timely.

Your audit report for the year ended June 30, 2018 did not contain audit findings and, as such, this correspondence denotes close out of the report. If you have any questions, please do not hesitate to contact Andrea Kelly at 601-359-3876.

Sincerely,



Bradley J. Feaster, CPA, CIA
Director of Internal Audit

Cc: Rachel Murhpre