STATE OF MISSISSIPPI
GOVERNOR TATE REEVES

DEPARTMENT OF FINANCE AND ADMINISTRATION

TO: Accounting Directors

FROM: Lisa Dunn, Director
Office of Fiscal Management

DATE: August 17, 2020

SUBJECT: Internal Control Certification Letter

The Department of Finance and Administration (DFA) is requesting that agencies perform their annual assessment of internal controls. According to Section 7-7-3(6) (d), Miss. Code Ann. as amended, each agency is required to maintain internal audit controls covering the agency's financial activities and identify and correct any weakness that could hinder the agency's ability to comply with legal and audit standards. The responsibility for evaluating, designing, and implementing Internal Control lies with the agency.

We understand that per Section 7-7-1, Miss. Code Ann., the legislature and judicial branches of the government are not considered an "agency." However, since your agency uses MAGIC, we need a certification letter stating that you have adequate internal controls over your finance function.

For your reference, the Internal Control Assessments and Certification Letter can be found in the MAAPP Manual, Section 30, or by clicking on the link www.dfa.ms.gov/dfa-offices/fiscal-management/ on DFA/OFM web page under Fiscal Management Forms. Please consider using the assessment tool to help with your internal controls. The Certification Letter is due **December 31, 2020**.

Once complete, please email certification letter to ofm.bfm@dfa.ms.gov. If you have any questions regarding internal control assessments or certification, please contact NeKeida McSwain at Nekeida.McSwain@dfa.ms.gov or 601-359-2156.

Thank you,

Lisa Dunn

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