

Presented by: Mr. Tyrone James, CPA  
Mr. Jonathan Dungan, CPA



This presentation briefly overviews Jackson Public School's Annual Fiscal Audit for Year ended June 30, 2022.

Independent Auditor's Opinion  
State Law and Regulations Compliance  
Schedule of Findings and Questioned Costs  
Questions & Answers





“ the auditor shall test to ensure that the school district is complying with the requirements of Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972), relating to classroom supply funds.”

“ The results of our procedures ...disclosed no instances of noncompliance.”



“ the auditor shall test to ensure correct and appropriate coding at the function






"...we have also performed procedures to test compliance with certain other state laws and regulations. However,... we do not express such an opinion."

[REDACTED]

"...disclosed the following (3) immaterial instances of noncompliance with other state laws and regulations."

[REDACTED]



Criteria: Section 25-11-127 Miss Code Ann. (1972), provides that a reemployed retiree is not paid more than allowed as noted on Form 4B. Also, notice must be given within five (5) days from the date of employment and from the date of termination.

Condition: During the testing of retired personnel, it was noted that the district paid multiple retirees more than the statutory allowed amount noted on the form 4-B and that some re-hired employees' forms were not filed with the PERS office within five (5) days of re-employment of a PERS service retiree.

Cause: The school district failed to implement a system to ensure that rehired retirees were not paid more than statutorily allowed and that PERS Form 4Bs were filed promptly.

Effect: The district was not in compliance with the Section 25-11-127, Miss. Code Ann. (1972).



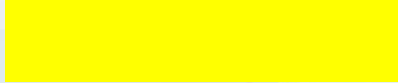












Criteria: In accordance with 7 CFR § 210.5(d)-.13 – Report of School Program Operations for claims reimbursement of meals served. Management is responsible for complying with the requirements of the Mississippi Department of Education’s policies and procedures manual for child nutrition programs, which requires that the school district’s monthly claims for reimbursement report be submitted by the tenth of the month for the previous reporting month.

Condition: Monthly claims for reimbursement are not being submitted in a

*Thank you!*

