



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

January 31, 2008

Information Systems Management Report

Larry L. Brown, Executive Director
Mississippi Department of Transportation
P. O. Box 1850
Jackson, Mississippi 39215-1850

Dear Mr. Brown:

The Office of the State Auditor has completed its limited assessment of the Information Systems (IS) general controls of the Information Systems Division of the Mississippi Department of Transportation (MDOT). This assessment was performed in conjunction with the audit of the State of Mississippi. The Office of the State Auditor's staff members participating in this IS review engagement included: Toby Frazier, CISA, Mike Ferguson CISA, and LaDonna Johnson.

The fieldwork for these assessment procedures was completed on December 28, 2007. These procedures cannot and do not provide absolute assurance that all state legal requirements have been met. In accordance with Section 7-7-211, Miss. Code Ann. (1972), the Office of the State Auditor, when deemed necessary, may conduct additional procedures for this or other fiscal years to ensure compliance with legal requirements.

In planning and performing our limited assessment of the IS general controls, we considered the Mississippi Department of Transportation's internal control over IS in order to determine our assessment procedures, but not for the purpose of expressing an opinion on the effectiveness of the internal control over information systems. These procedures were performed primarily through observations, discussions and testing of the general controls of MDOT's Information Systems Division including: general security, access controls, program maintenance, disaster contingency planning, systems software and computer operations procedures to support our general controls assessment.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in

accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

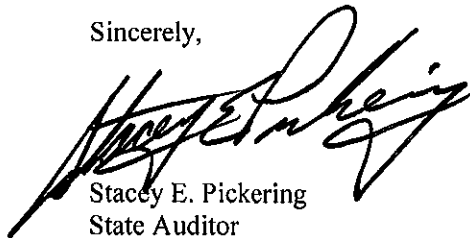
Our consideration of the internal control over IS was for the limited purpose described in the third paragraph and would not necessarily identify all deficiencies in internal control over information systems that might be significant deficiencies or material weaknesses.

Our review of general IS controls of the Information Systems Division, did not identify any deficiencies in the internal control over IS and its operation that we consider to be a material weakness, as defined above.

This report is intended solely for the information and use of management, Members of the Legislature and federal awarding agencies and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

I appreciate the cooperation and courtesy extended by the officials and employees of the Mississippi Department of Transportation throughout this assessment. If you have any questions or need more information, please contact me.

Sincerely,



Stacey E. Pickering
State Auditor

END OF REPORT