



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

September 28, 2009

To: Contract Auditors and/or Preparers of School District Financial Reports

Re: School District Report Model for Year Ended June 30, 2009 Financial Reports

The 2009 Report Model is now available on our website at [www.osa.state.ms.us](http://www.osa.state.ms.us). The Mississippi Department of Education is continuing to require that the annual report include two separate supplemental schedules presenting four years of data of Revenues, Expenditures, and Changes in Fund Balance for the General Fund and for All Governmental Funds. As set forth in the 2009 Report Model, this other supplemental information should be marked "unaudited," and an additional explanatory paragraph addressing the auditor's responsibility related to this supplemental information should be included in the Independent Auditor's Report.

In an attempt to make the Report Model more useful to you as a preparer of the annual financial report for a school district, we have included an example of Management's Discussion and Analysis (MD&A) in the 2009 Report Model. Please keep in mind that the Report Model is provided as a convenience to you as a preparer and/or an independent auditor and is not designed to address every possible financial reporting situation or to be a "fill in the blank" document. As preparers and/or independent auditors, you should rely on your knowledge of governmental and Single Audit financial reporting standards and your professional judgment to guide you in adding additional information, when considered necessary, or deleting information, when considered unnecessary, from the financial reporting and disclosure examples set forth in the 2009 Report Model.

Because we are required by state statute to review the annual audited financial report for each school district in the State of Mississippi, we respectfully request that you consider using the 2009 Report Model as a guide in the preparation of a school district's annual financial report; however, you are not required to do so. As contract auditors, you are responsible for reviewing the draft reports in accordance with your applicable quality control standards. Accordingly, please review the draft reports prior to submitting them to us for review. Thank you in advance for your cooperation with this request.

Sincerely,

A handwritten signature in black ink that reads "J. Thomas Vickers".

J. Thomas Vickers, CPA  
Director, Education Audit Section