



Delta State University

Office of the President

January 6, 2025

Dr. Alfred Rankins Jr., Commissioner
Mississippi Institutions of Higher Learning
3825 Ridgewood Road
Jackson, MS 39211

Dear Commissioner Rankins:

In accordance with the Internal Control Section of the Mississippi Agency Accounting Policy and Procedures Manual, Delta State University understands that internal controls must be assessed periodically to ensure they are functioning properly. Our assessment of these controls includes those for organization and management; administration of accounting and budgeting; purchasing and contracting; personnel and payroll; revenues and receivables; expenditures; grant administration; and electronic data processing.

The findings of our assessment provide reasonable assurance that assets of Delta State University have been preserved, duties are properly segregated by function, and transactions are executed in accordance with laws of the state of Mississippi. No material weakness in any functional process or procedure was detected.

Delta State University continues to be alert to any fraud, waste, or abuse at the university, and its employees are encouraged to report any evidence of such through the fraud hotline with EthicsPoint. Reports made through this service are investigated immediately, and remedial actions are taken, if necessary.

Delta State University's internal controls are managed on an on-going basis by its Chief Financial Officer in conjunction with the University's Comptroller. Should material weaknesses be discovered, the information would be communicated immediately to me and then included in the annual certification letter.

Delta State University's Internal Control Plan is monitored on a regular basis and is approved by the Interim Chief Financial Officer and me.

Very best regards

Daniel J. Ennis, Ph.D.
President

Dr. Edwin Craft
Chief Financial Officer