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**Charles R. Carr**  
Director, Office of Intermodal Planning

December 14, 2018

Mr. Toby Barker  
Mayor, City of Hattiesburg  
P. O. Box 1898  
Hattiesburg, MS 39403-1898

RE: Audit Reports for the years ended September 30, 2017 and 2016

Dear Mayor Barker,

The Internal Audit Division (IAD) of the Mississippi Department of Transportation (MDOT) has received the requested audit reports of the City of Hattiesburg (City) for the years ended September 30, 2017 and 2016.

IAD has reviewed the audit reports along with examining additional information supporting the City's corrective action plans. IAD has determined the audit reports as being satisfactory. Therefore, MDOT considers the City of Hattiesburg to be in compliance with the reporting requirements of OMB circular "Uniform Administrative Requirements, Cost Principles and Audit Requirements" codified under 2 C.F.R. Part 200. IAD accepts the reports. As of today, the suspension for all payments held by MDOT is lifted. The City can now also move forward with pursuing future FHWA funded projects.

MDOT appreciates the efforts made by the City to resolve the matter of noncompliance.

Sincerely,

P. Diane Gavin, CPA  
Audit Director

December 14, 2018

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Cc: Melinda McGrath  
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James Williams  
Deputy Executive Director/Chief Engineer

Billy Owen  
Assistant Chief Engineer - Operations

Jeff Altman  
State LPA Engineer

Jeff Ely  
State Planning Engineer

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Scot Ehrgott  
Director, Consultant Services Unit

Kelly Castleberry  
District Engineer, District Six

David Seyfarth  
District Six LPA Engineer/Coordinator

Tom King  
Transportation Commissioner, Southern District

Eric Griffith  
FHWA, Financial Specialist

Ann Jones  
City of Hattiesburg, Chief Administrative Officer