

By: Senator(s) Hall, Burton, Dearing, Kirby, To: Appropriations  
Mettetal, Ross, Walls, White (5th)

SENATE BILL NO. 3128

1 AN ACT MAKING AN APPROPRIATION FOR THE PURPOSE OF DEFRAYING  
2 THE EXPENSES OF THE STATE DEPARTMENT OF AUDIT FOR FISCAL YEAR  
3 2000.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

5 SECTION 1. The following sum, or so much thereof as may be  
6 necessary, is hereby appropriated out of any funds in the State  
7 General Fund not otherwise appropriated, for the purpose of paying  
8 salaries and defraying the expenses of the State Department of  
9 Audit in making the audits and investigations of public offices of  
10 the state and counties as provided by Section 7-7-201 et seq.,  
11 Mississippi Code of 1972, for the fiscal year beginning  
12 July 1, 1999, and ending June 30, 2000.....  
13 ..... \$ 6,265,725.00.

14 SECTION 2. The following sum, or so much thereof as may be  
15 necessary, is hereby appropriated out of any special funds in the  
16 State Treasury to the credit of the State Department of Audit's  
17 special fund account for the purpose of paying salaries and  
18 defraying the expenses of the State Department of Audit in making  
19 the audits and investigations of public offices of the state and  
20 counties as provided by Section 7-7-201 et seq., Mississippi Code  
21 of 1972, for the fiscal year beginning July 1, 1999, and ending  
22 June 30, 2000..... \$ 4,293,281.00.

23 SECTION 3. Of the funds appropriated under the provisions of  
24 Sections 1 and 2, not more than the amounts set forth below shall  
25 be expended for the respective major objects or purposes of  
26 expenditure:

27 MAJOR OBJECTS OF EXPENDITURE:

28 Personal Services:

29	Salaries, Wages and Fringe Benefits..	\$	8,624,971.00
30	Travel and Subsistence.....		878,548.00
31	Contractual Services.....		725,739.00
32	Commodities.....		77,360.00
33	Capital Outlay:		
34	Other Than Equipment.....		0.00
35	Equipment.....		252,388.00
36	Subsidies, Loans and Grants.....		<u>0.00</u>
37	Total.....	\$	10,559,006.00

38 FUNDING:

39	General Funds.....	\$	6,265,725.00
40	Special Funds.....		<u>4,293,281.00</u>
41	Total.....	\$	10,559,006.00

42 AUTHORIZED POSITIONS:

43	Permanent:	Full Time. . . . .	194
44		Part Time. . . . .	1
45	Time-Limited:	Full Time. . . . .	0
46		Part Time. . . . .	0

47 From the funds provided in the budget category "Personal  
48 Services: Salaries, Wages and Fringe Benefits," funds may be  
49 expended for the following purposes, in compliance with the  
50 policies established by the State Personnel Board and any  
51 conditions placed on such expenditures:

52 (a) The components of the Variable Compensation Plan  
53 shall be maintained within the constraints of the funds  
54 appropriated herein.

55 (b) Funds are provided to adjust the Variable  
56 Compensation Plan, including realignment, to ensure that all  
57 full-time employees with at least six (6) months of continuous  
58 current service, as of June 30, 1999, receive an increase of One  
59 Thousand Five Hundred Dollars (\$1,500.00). Funds are provided to

60 adjust critical job classes up to an additional One Thousand  
61 Dollars (\$1,000.00).

62 (c) If an employee is currently at or above the end  
63 salary for his or her job classification, then the increase shall  
64 be built into the employee's base salary. To be eligible for any  
65 increase authorized in this section, employees may not have a  
66 current performance rating below "meets expectations" as of the  
67 effective date of the increase. Employees who subsequently  
68 receive a performance rating of "meets expectations" or above  
69 during Fiscal Year 2000 shall receive the salary increase  
70 effective the date of the rating.

71 It is the agency's responsibility to make certain that funds  
72 required to be appropriated for "Personal Services" for Fiscal  
73 Year 2001 do not exceed Fiscal Year 2000 funds appropriated for  
74 that purpose unless programs or positions are added to the  
75 agency's budget by the Mississippi Legislature.

76 Any transfers or escalations shall be made in accordance with  
77 the terms, conditions, and procedures established by law.

78 No general funds authorized to be expended herein shall be  
79 used to replace federal funds and/or other special funds which are  
80 being used for salaries authorized under the provisions of this  
81 act and which are withdrawn and no longer available.

82 SECTION 4. In addition to the sums appropriated herein, the  
83 Office of the State Auditor is hereby authorized to receive,  
84 budget, and expend, with the approval of the Department of Finance  
85 and Administration, any special funds made available to comply  
86 with the Single Audit Act of 1984. These special funds may be  
87 used to employ staff, reallocate existing staff, and pay related  
88 expenses, or to engage private accountants, as necessary, to  
89 comply with the provisions of the Act.

90 SECTION 5. Within the funds provided herein, audits of the  
91 Institute for Technology Development (ITD) are to be performed by  
92 the State Auditor in accordance with Sections 31-29-3 and

93 31-29-25, Mississippi Code of 1972. In conducting these audits,  
 94 the State Auditor may rely to the maximum extent possible upon  
 95 audits of ITD conducted by independent auditors in accordance with  
 96 the provisions of the "Standards for Audit of Governmental  
 97 Organizations, Programs, Activities and Functions" published by  
 98 the Comptroller General of the United States and Circular A-133  
 99 "Audits of Institutions of Higher Learning and Other Non-Profit  
 100 Institutions" published by the Office of Management and Budget.  
 101 ITD shall present the results of any and all such audits to the  
 102 State Auditor for review and incorporation into his reports to the  
 103 Legislative Budget Committee. The audits to be provided to the  
 104 State Auditor by ITD shall include at least one (1) annual  
 105 financial and compliance audit and one (1) audit of its indirect  
 106 costs and associated billing rate agreements.

107 SECTION 6. In compliance with the "Mississippi Performance  
 108 Budget and Strategic Planning Act of 1994," it is the intent of  
 109 the Legislature that the funds provided herein shall be utilized  
 110 in the most efficient and effective manner possible to achieve the  
 111 intended mission of this agency. Based on the funding authorized,  
 112 this agency shall make every effort to attain the targeted  
 113 performance measures provided below:

	FY2000
<u>Performance Measures</u>	<u>Target</u>
POST AUDIT	
Audits completed (Engagements)	166
Billable audit hours (Hours)	176,450
TECHNICAL ASSISTANCE	
Inquiries (Action)	10,000
Cost per inquiry (\$)	24.59
Technicalities (Actions)	42,000
Cost per technicality (\$)	.43
AVERAGE DAILY ATTENDANCE	
ADA examination (Actions)	10,130

126 Cost per attendance count (\$) 35.48

127 Cost per school (\$) 433.90

128 A reporting of the degree to which the performance targets  
129 set above have been or are being achieved shall be provided in the  
130 agency's budget request submitted to the Joint Legislative Budget  
131 Committee for Fiscal Year 2001.

132 SECTION 7. The money herein appropriated shall be paid by  
133 the State Treasurer out of any money in the State Treasury to the  
134 credit of the proper fund or funds as set forth in this act, upon  
135 warrants issued by the State Fiscal Officer; and the State Fiscal  
136 Officer shall issue his warrants upon requisitions signed by the  
137 proper person, officer or officers in the manner provided by law.

138 SECTION 8. This act shall take effect and be in force from  
139 and after July 1, 1999.