

By: Gordon, Thames, Farris, Kirby, Chaney,  
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To: Appropriations

SENATE BILL NO. 3248  
(As Passed the Senate)

1 AN ACT MAKING AN APPROPRIATION FOR THE PURPOSE OF DEFRAYING  
2 THE EXPENSES OF THE STATE DEPARTMENT OF AUDIT FOR FISCAL YEAR  
3 2001.

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, 2000, and ending June 30, 2001.....  
13 .....\$ 6,705,649.00.

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, 2000, and ending  
22 June 30, 2001.....\$ 3,916,348.00.

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...\$	8,516,855.00
30	Travel and Subsistence.....	843,468.00
31	Contractual Services.....	828,940.00
32	Commodities.....	110,710.00
33	Capital Outlay:	
34	Other Than Equipment.....	0.00
35	Equipment.....	322,024.00
36	Subsidies, Loans and Grants.....	<u>0.00</u>
37	Total.....\$	10,621,997.00

38 FUNDING:

39	General Funds.....\$	6,705,649.00
40	Special Funds.....	<u>3,916,348.00</u>
41	Total.....\$	10,621,997.00

42 AUTHORIZED POSITIONS:

43	Permanent: Full Time.....	186
44	Part Time.....	0
45	Time-Limited: Full Time.....	0
46	Part Time.....	0

47 With the funds herein appropriated, it is the intention of  
48 the Legislature that it shall be the agency's responsibility to  
49 make certain that funds required to be appropriated for "Personal  
50 Services" for Fiscal Year 2002 do not exceed Fiscal Year 2001  
51 funds appropriated for that purpose, unless programs or positions  
52 are added to the agency's Fiscal Year 2002 budget by the  
53 Mississippi Legislature. Based on data provided by the  
54 Legislative Budget Office, the State Personnel Board shall  
55 determine and publish the projected annual cost to fully fund all  
56 appropriated positions in compliance with the provisions of this  
57 act. It shall be the responsibility of the agency head to insure  
58 that no single personnel action increases this projected annual  
59 cost and/or the Fiscal Year 2001 appropriation for "Personal

60 Services" when annualized. If, at the end of any calendar month,  
61 the State Personnel Board determines that the agency has taken  
62 action(s) which would cause the agency to exceed this projected  
63 annual cost or the Fiscal Year 2001 "Personal Services"  
64 appropriated level, when annualized, then only those actions which  
65 reduce the projected annual cost and/or the appropriation  
66 requirement will be processed by the State Personnel Board until  
67 such time as the requirements of this provision are met.

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

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

74 SECTION 4. In addition to the sums appropriated herein, the  
75 Office of the State Auditor is hereby authorized to receive,  
76 budget, and expend, with the approval of the Department of Finance  
77 and Administration, any special funds made available to comply  
78 with the Single Audit Act of 1984. These special funds may be  
79 used to employ staff, reallocate existing staff, and pay related  
80 expenses, or to engage private accountants, as necessary, to  
81 comply with the provisions of the Act.

82 SECTION 5. Within the funds provided herein, audits of the  
83 Institute for Technology Development (ITD) are to be performed by  
84 the State Auditor in accordance with Sections 31-29-3 and  
85 31-29-25, Mississippi Code of 1972. In conducting these audits,  
86 the State Auditor may rely to the maximum extent possible upon  
87 audits of ITD conducted by independent auditors in accordance with  
88 the provisions of the "Standards for Audit of Governmental  
89 Organizations, Programs, Activities and Functions" published by  
90 the Comptroller General of the United States and Circular A-133  
91 "Audits of Institutions of Higher Learning and Other Non-Profit  
92 Institutions" published by the Office of Management and Budget.

93 ITD shall present the results of any and all such audits to the  
94 State Auditor for review and incorporation into his reports to the  
95 Legislative Budget Committee. The audits to be provided to the  
96 State Auditor by ITD shall include at least one (1) annual  
97 financial and compliance audit and one (1) audit of its indirect  
98 costs and associated billing rate agreements.

99 SECTION 6. In compliance with the "Mississippi Performance  
100 Budget and Strategic Planning Act of 1994," it is the intent of  
101 the Legislature that the funds provided herein shall be utilized  
102 in the most efficient and effective manner possible to achieve the  
103 intended mission of this agency. Based on the funding authorized,  
104 this agency shall make every effort to attain the targeted  
105 performance measures provided below:

	FY2001
<u>Performance Measures</u>	<u>Target</u>
POST AUDIT	
Audits Completed (Engagements)	163
Billable Audit Hours (Hours)	163,400
TECHNICAL ASSISTANCE	
Inquiries (Action)	10,000
Cost per Inquiry (\$)	24.23
Technicalities (Actions)	42,000
Cost per Technicality (\$)	.42
AVERAGE DAILY ATTENDANCE	
ADA Examination (Actions)	10,145
Cost per Attendance Count (\$)	54.69
Cost per School (\$)	637.70

120 A reporting of the degree to which the performance targets  
121 set above have been or are being achieved shall be provided in the  
122 agency's budget request submitted to the Joint Legislative Budget  
123 Committee for Fiscal Year 2002.

124 SECTION 7. The money herein appropriated shall be paid by  
125 the State Treasurer out of any money in the State Treasury to the

126 credit of the proper fund or funds as set forth in this act, upon  
127 warrants issued by the State Fiscal Officer; and the State Fiscal  
128 Officer shall issue his warrants upon requisitions signed by the  
129 proper person, officer or officers in the manner provided by law.

130 SECTION 8. This act shall take effect and be in force from  
131 and after July 1, 2000.