

*****Adopted***
AMENDMENT No. 1 PROPOSED TO**

Senate Bill NO. 3248

By Representative(s) Committee

5 Amend by striking all after the enacting clause and inserting
6 in lieu thereof the following:

7

8 SECTION 1. The following sum, or so much thereof as may be
9 necessary, is hereby appropriated out of any funds in the State
10 General Fund not otherwise appropriated, for the purpose of paying
11 salaries and defraying the expenses of the State Department of
12 Audit in making the audits and investigations of public offices of
13 the state and counties as provided by Section 7-7-201 et seq.,
14 Mississippi Code of 1972, for the fiscal year beginning July 1,
15 2000, and ending June 30, 2001.....
16\$ 6,720,360.00.

17 SECTION 2. The following sum, or so much thereof as may be
18 necessary, is hereby appropriated out of any special funds in the
19 State Treasury to the credit of the State Department of Audit's
20 special fund account for the purpose of paying salaries and
21 defraying the expenses of the State Department of Audit in making
22 the audits and investigations of public offices of the state and
23 counties as provided by Section 7-7-201 et seq., Mississippi Code
24 of 1972, for the fiscal year beginning July 1, 2000, and ending
25 June 30, 2001.....\$ 3,920,310.00.

26 SECTION 3. Of the funds appropriated under the provisions of
27 Sections 1 and 2, not more than the amounts set forth below shall

28be expended for the respective major objects or purposes of
29expenditure:

30 MAJOR OBJECTS OF EXPENDITURE:

31 Personal Services:

32	Salaries, Wages and Fringe Benefits...	\$	8,535,528.00
33	Travel and Subsistence.....		843,468.00
34	Contractual Services.....		828,940.00
35	Commodities.....		110,710.00
36	Capital Outlay:		
37	Other Than Equipment.....		0.00
38	Equipment.....		322,024.00
39	Subsidies, Loans and Grants.....		<u>0.00</u>
40	Total.....	\$	10,640,670.00

41 FUNDING:

42	General Funds.....	\$	6,720,360.00
43	Special Funds.....		<u>3,920,310.00</u>
44	Total.....	\$	10,640,670.00

45 AUTHORIZED POSITIONS:

46	Permanent:	Full Time.....	186
47		Part Time.....	0
48	Time-Limited:	Full Time.....	0
49		Part Time.....	0

50 With the funds herein appropriated, it is the intention of
51the Legislature that it shall be the agency's responsibility to
52make certain that funds required to be appropriated for "Personal
53Services" for Fiscal Year 2002 do not exceed Fiscal Year 2001
54funds appropriated for that purpose, unless programs or positions
55are added to the agency's Fiscal Year 2002 budget by the
56Mississippi Legislature. Based on data provided by the
57Legislative Budget Office, the State Personnel Board shall
58determine and publish the projected annual cost to fully fund all
59appropriated positions in compliance with the provisions of this
60act. It shall be the responsibility of the agency head to insure
61that no single personnel action increases this projected annual
62cost and/or the Fiscal Year 2001 appropriation for "Personal

63Services" when annualized. If, at the end of any calendar month,
64the State Personnel Board determines that the agency has taken
65action(s) which would cause the agency to exceed this projected
66annual cost or the Fiscal Year 2001 "Personal Services"
67appropriated level, when annualized, then only those actions which
68reduce the projected annual cost and/or the appropriation
69requirement will be processed by the State Personnel Board until
70such time as the requirements of this provision are met.

71 Any transfers or escalations shall be made in accordance with
72the terms, conditions, and procedures established by law.

73 No general funds authorized to be expended herein shall be
74used to replace federal funds and/or other special funds which are
75being used for salaries authorized under the provisions of this
76act and which are withdrawn and no longer available.

77 SECTION 4. In addition to the sums appropriated herein, the
78Office of the State Auditor is hereby authorized to receive,
79budget, and expend, with the approval of the Department of Finance
80and Administration, any special funds made available to comply
81with the Single Audit Act of 1984. These special funds may be
82used to employ staff, reallocate existing staff, and pay related
83expenses, or to engage private accountants, as necessary, to
84comply with the provisions of the Act.

85 SECTION 5. Within the funds provided herein, audits of the
86Institute for Technology Development (ITD) are to be performed by
87the State Auditor in accordance with Sections 31-29-3 and
8831-29-25, Mississippi Code of 1972. In conducting these audits,
89the State Auditor may rely to the maximum extent possible upon
90audits of ITD conducted by independent auditors in accordance with
91the provisions of the "Standards for Audit of Governmental
92Organizations, Programs, Activities and Functions" published by
93the Comptroller General of the United States and Circular A-133
94"Audits of Institutions of Higher Learning and Other Non-Profit
95Institutions" published by the Office of Management and Budget.
96ITD shall present the results of any and all such audits to the
97State Auditor for review and incorporation into his reports to the

98Legislative Budget Committee. The audits to be provided to the
99State Auditor by ITD shall include at least one (1) annual
100financial and compliance audit and one (1) audit of its indirect
101costs and associated billing rate agreements.

102 SECTION 6. In compliance with the "Mississippi Performance
103Budget and Strategic Planning Act of 1994," it is the intent of
104the Legislature that the funds provided herein shall be utilized
105in the most efficient and effective manner possible to achieve the
106intended mission of this agency. Based on the funding authorized,
107this agency shall make every effort to attain the targeted
108performance measures provided below:

109		FY2001
110	<u>Performance Measures</u>	<u>Target</u>
111	POST AUDIT	
112	Audits Completed (Engagements)	163
113	Billable Audit Hours (Hours)	163,400
114	TECHNICAL ASSISTANCE	
115	Inquiries (Action)	10,000
116	Cost per Inquiry (\$)	24.23
117	Technicalities (Actions)	42,000
118	Cost per Technicality (\$)	.42
119	AVERAGE DAILY ATTENDANCE	
120	ADA Examination (Actions)	10,145
121	Cost per Attendance Count (\$)	54.69
122	Cost per School (\$)	637.70

123 A reporting of the degree to which the performance targets
124set above have been or are being achieved shall be provided in the
125agency's budget request submitted to the Joint Legislative Budget
126Committee for Fiscal Year 2002.

127 SECTION 7. The money herein appropriated shall be paid by
128the State Treasurer out of any money in the State Treasury to the
129credit of the proper fund or funds as set forth in this act, upon
130warrants issued by the State Fiscal Officer; and the State Fiscal
131Officer shall issue his warrants upon requisitions signed by the
132proper person, officer or officers in the manner provided by law.

133 SECTION 8. This act shall take effect and be in force from
134and after July 1, 2000.