

By: Senator(s) Gordon, Little, Thames,
Chaney, Kirby, Mettetal, Williamson

To: Appropriations

SENATE BILL NO. 3107
(As Sent to Governor)

1 AN ACT MAKING AN APPROPRIATION FOR THE PURPOSE OF DEFRAYING
2 THE EXPENSES OF THE STATE DEPARTMENT OF AUDIT FOR FISCAL YEAR
3 2005.

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, 2004, and ending June 30, 2005..... \$ 5,722,582.00.

13 **SECTION 2.** The following sum, or so much thereof as may be
14 necessary, is hereby appropriated out of any special funds in the
15 State Treasury to the credit of the State Department of Audit's
16 special fund account for the purpose of paying salaries and
17 defraying the expenses of the State Department of Audit in making
18 the audits and investigations of public offices of the state and
19 counties as provided by Section 7-7-201 et seq., Mississippi Code
20 of 1972, for the fiscal year beginning July 1, 2004, and ending
21 June 30, 2005..... \$ 4,169,337.00.

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

26 MAJOR OBJECTS OF EXPENDITURE:

27 Personal Services:

28	Salaries, Wages and Fringe Benefits..	\$	8,217,251.00
29	Travel and Subsistence.....		760,760.00
30	Contractual Services.....		811,974.00
31	Commodities.....		82,736.00
32	Capital Outlay:		
33	Other Than Equipment.....		0.00
34	Equipment.....		16,615.00
35	Subsidies, Loans and Grants.....		<u>2,583.00</u>
36	Total.....	\$	9,891,919.00
37	FUNDING:		
38	General Funds.....	\$	5,722,582.00
39	Special Funds.....		<u>4,169,337.00</u>
40	Total.....	\$	9,891,919.00

41 AUTHORIZED POSITIONS:

42	Permanent:	Full Time.....	169
43		Part Time.....	1
44	Time-Limited:	Full Time.....	0
45		Part Time.....	0

46 With the funds herein appropriated, it is the intention of
47 the Legislature that it shall be the agency's responsibility to
48 make certain that funds required to be appropriated for "Personal
49 Services" for Fiscal Year 2006 do not exceed Fiscal Year 2005
50 funds appropriated for that purpose, unless programs or positions
51 are added to the agency's Fiscal Year 2006 budget by the
52 Mississippi Legislature. Based on data provided by the
53 Legislative Budget Office, the State Personnel Board shall
54 determine and publish the projected annual cost to fully fund all
55 appropriated positions in compliance with the provisions of this
56 act. It shall be the responsibility of the agency head to insure
57 that no single personnel action increases this projected annual
58 cost and/or the Fiscal Year 2005 appropriation for "Personal
59 Services" when annualized, with the exception of escalated funds.
60 If, at the time the agency takes any action to change "Personal

61 Services," the State Personnel Board determines that the agency
62 has taken an action which would cause the agency to exceed this
63 projected annual cost or the Fiscal Year 2005 "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 or
70 allowable under the terms set forth within this act. The State
71 Personnel Board shall not escalate positions without written
72 approval from the Department of Finance and Administration. The
73 Department of Finance and Administration shall not provide written
74 approval to escalate any funds for salaries and/or positions
75 without proof of availability of new or additional funds above the
76 appropriated level.

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

81 **SECTION 4.** In compliance with the "Mississippi Performance
82 Budget and Strategic Planning Act of 1994," it is the intent of
83 the Legislature that the funds provided herein shall be utilized
84 in the most efficient and effective manner possible to achieve the
85 intended mission of this agency. Based on the funding authorized,
86 this agency shall make every effort to attain the targeted
87 performance measures provided below:

	FY2005
<u>Performance Measures</u>	<u>Target</u>
Post Audit	
Audits Completed (Engagements)	142
Billable Audit Hours (Hours)	147,896
Technical Assistance	

94	Inquiries (Action)	8,500
95	Cost per Inquiry (\$)	27.15
96	Technicalities (Actions)	5,850
97	Cost per Technicality (\$)	41.90
98	Average Daily Attendance	
99	ADA Examination (Actions)	10,185
100	Cost per Attendance Count (\$)	57.77
101	Cost per School (\$)	662.58

102 A reporting of the degree to which the performance targets
103 set above have been or are being achieved shall be provided in the
104 agency's budget request submitted to the Joint Legislative Budget
105 Committee for Fiscal Year 2006.

106 **SECTION 5.** In addition to the sums appropriated herein, the
107 Office of the State Auditor is hereby authorized to receive,
108 budget and expend, with the approval of the Department of Finance
109 and Administration, any special funds made available to comply
110 with the Single Audit Act of 1984. These special funds may be
111 used to employ staff, reallocate existing staff, and pay related
112 expenses, or to engage private accountants, as necessary, to
113 comply with the provisions of the act.

114 **SECTION 6.** Of the funds provided under the provisions of
115 this act, a salary increase is provided in the amount of Fifteen
116 Thousand Three Hundred Ninety-four Dollars (\$15,394.00) for PIN
117 #210 of this agency.

118 **SECTION 7.** The money herein appropriated shall be paid by
119 the State Treasurer out of any money in the State Treasury to the
120 credit of the proper fund or funds as set forth in this act, upon
121 warrants issued by the State Fiscal Officer; and the State Fiscal
122 Officer shall issue his warrants upon requisitions signed by the
123 proper person, officer or officers in the manner provided by law.

124 **SECTION 8.** This act shall take effect and be in force from
125 and after July 1, 2004.