

**Adopted
COMMITTEE AMENDMENT NO 1 PROPOSED TO**

Senate Bill No. 3107

BY: Committee

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

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..... \$ 3,529,241.00.

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..... \$ 5,979,916.00.

22 **SECTION 3.** Of the funds appropriated under the provisions of
23 Sections 1 and 2, the following positions are authorized:

24 AUTHORIZED POSITIONS:

25	Permanent:	Full Time.....	169
26		Part Time.....	1
27	Time-Limited:	Full Time.....	0
28		Part Time.....	0

29 With the funds herein appropriated, it is the intention of
30 the Legislature that it shall be the agency's responsibility to
31 make certain that funds required to be appropriated for "Personal
32 Services" for Fiscal Year 2006 do not exceed Fiscal Year 2005
33 funds appropriated for that purpose, unless programs or positions
34 are added to the agency's Fiscal Year 2006 budget by the
35 Mississippi Legislature. Based on data provided by the
36 Legislative Budget Office, the State Personnel Board shall
37 determine and publish the projected annual cost to fully fund all
38 appropriated positions in compliance with the provisions of this
39 act. It shall be the responsibility of the agency head to insure
40 that no single personnel action increases this projected annual
41 cost and/or the Fiscal Year 2005 appropriation for "Personal
42 Services" when annualized, with the exception of escalated funds.
43 If, at the time the agency takes any action to change "Personal
44 Services," the State Personnel Board determines that the agency
45 has taken an action which would cause the agency to exceed this
46 projected annual cost or the Fiscal Year 2005 "Personal Services"
47 appropriated level, when annualized, then only those actions which
48 reduce the projected annual cost and/or the appropriation
49 requirement will be processed by the State Personnel Board until
50 such time as the requirements of this provision are met.

51 Any transfers or escalations shall be made in accordance with
52 the terms, conditions and procedures established by law or
53 allowable under the terms set forth within this act. The State
54 Personnel Board shall not escalate positions without written
55 approval from the Department of Finance and Administration. The

56 Department of Finance and Administration shall not provide written
57 approval to escalate any funds for salaries and/or positions
58 without proof of availability of new or additional funds above the
59 appropriated level.

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

64 **SECTION 4.** The funds authorized herein shall be used to fund
65 all operations of the agency with the following prohibitions:

66 (1) The agency shall not fill any current or future vacant
67 positions;

68 (2) The agency shall not take any action to promote or
69 otherwise award salary increases through reallocation,
70 reclassification, realignment, education benchmark, career ladder,
71 or any other means to increase salaries of employees or positions
72 except as allowed under the provisions set forth in House Bill No.
73 1279, 2004 Regular Session;

74 (3) The agency shall not expend funds for out-of-state
75 travel except as allowed under the provisions set forth in House
76 Bill No. 1279, 2004 Regular Session;

77 (4) The agency shall not expend funds for the purchase of or
78 contract for cellular phones, two-way radios or pagers, except for
79 support of employees in the Department of Public Safety and the
80 Bureau of Narcotics as recommended by Information Technology
81 Services or as allowed under the provisions set forth in House
82 Bill No. 1279, 2004 Regular Session;

83 (5) The agency shall not expend funds to publish or
84 distribute any annual reports or other publications;

85 (6) The agency shall not expend funds for public relation
86 activities regarding the functions, programs or services of the

87 agency except as allowed under the provisions set forth in House
88 Bill No. 1279, 2004 Regular Session;

89 (7) The agency shall not advertise the functions, programs
90 or services of the agency except that the Mississippi Development
91 Authority is authorized to expend funds for advertising to carry
92 out the purposes of key programs administered by the authority;

93 (8) The agency shall not expend funds for staff development
94 or training services;

95 (9) The agency shall not expend funds for the purchase of
96 new or replacement equipment or furniture, excluding lease
97 purchase payments on agreements in effect upon passage of this
98 appropriation bill, except as allowed under the provisions set
99 forth in House Bill No. 1279, 2004 Regular Session.

100 **SECTION 5.** It is the intention of the Legislature that none
101 of the funds appropriated above shall be expended unless members
102 of the Mississippi House of Representatives and Mississippi Senate
103 are notified at least five (5) days prior to a public ceremony
104 announcing the award of any grant in their district or any public
105 announcement or ceremony regarding the groundbreaking or opening
106 of a facility, roadway or bridge for which the Legislature has
107 made funds available. Any signage regarding any public event or
108 any new facility, roadway or bridge shall include the following
109 language: "Funds were made available for this project by the
110 Mississippi State Legislature."

111 **SECTION 6.** It is the intention of the Legislature that the
112 State Department of Audit shall maintain complete accounting and
113 personnel records related to the expenditure of all funds
114 appropriated under this act and that such records shall be in the
115 same format and level of detail as maintained for Fiscal Year
116 2004. It is further the intention of the Legislature that the
117 agency's budget request for Fiscal Year 2006 shall be submitted to
118 the Joint Legislative Budget Committee in a format and level of

119 detail comparable to the format and level of detail provided
120 during the Fiscal Year 2005 budget request process.

121 **SECTION 7.** In compliance with the "Mississippi Performance
122 Budget and Strategic Planning Act of 1994," it is the intent of
123 the Legislature that the funds provided herein shall be utilized
124 in the most efficient and effective manner possible to achieve the
125 intended mission of this agency. Based on the funding authorized,
126 this agency shall make every effort to attain the targeted
127 performance measures provided below:

	FY2005
<u>Performance Measures</u>	<u>Target</u>
130 Post Audit	
131 Audits Completed (Engagements)	142
132 Billable Audit Hours (Hours)	147,896
133 Technical Assistance	
134 Inquiries (Action)	8,500
135 Cost per Inquiry (\$)	27.15
136 Technicalities (Actions)	5,850
137 Cost per Technicality (\$)	41.90
138 Average Daily Attendance	
139 ADA Examination (Actions)	10,185
140 Cost per Attendance Count (\$)	57.77
141 Cost per School (\$)	662.58

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

146 **SECTION 8.** In addition to the sums appropriated herein, the
147 Office of the State Auditor is hereby authorized to receive,
148 budget, and expend, with the approval of the Department of Finance
149 and Administration, any special funds made available to comply
150 with the Single Audit Act of 1984. These special funds may be

151 used to employ staff, reallocate existing staff, and pay related
152 expenses, or to engage private accountants, as necessary, to
153 comply with the provisions of the Act.

154 **SECTION 9.** The money herein appropriated shall be paid by
155 the State Treasurer out of any money in the State Treasury to the
156 credit of the proper fund or funds as set forth in this act, upon
157 warrants issued by the State Fiscal Officer; and the State Fiscal
158 Officer shall issue his warrants upon requisitions signed by the
159 proper person, officer or officers in the manner provided by law.

160 **SECTION 10.** This act shall take effect and be in force from
161 and after July 1, 2004.