

By: Senator(s) Gordon, Little, Thames, Chaney, Davis, Kirby, Williamson To: Appropriations

SENATE BILL NO. 2030

1 AN ACT MAKING AN APPROPRIATION FOR THE PURPOSE OF DEFRAYING
2 THE EXPENSES OF THE STATE DEPARTMENT OF AUDIT FOR FISCAL YEAR
3 2006.

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, 2005, and ending June 30, 2006..... \$ 5,067,475.00.

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, 2005, and ending
21 June 30, 2006..... \$ 4,643,001.00.

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..	\$	8,069,542.00
29	Travel and Subsistence.....		722,591.00
30	Contractual Services.....		811,375.00
31	Commodities.....		78,599.00
32	Capital Outlay:		
33	Other Than Equipment.....		0.00
34	Equipment.....		26,615.00
35	Subsidies, Loans and Grants.....		<u>1,754.00</u>
36	Total.....	\$	9,710,476.00
37	FUNDING:		
38	General Funds.....	\$	5,067,475.00
39	Special Funds.....		<u>4,643,001.00</u>
40	Total.....	\$	9,710,476.00

41 AUTHORIZED POSITIONS:

42	Permanent:	Full Time.....	163
43		Part Time.....	1
44	Time-Limited:	Full Time.....	1
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 2007 do not exceed Fiscal Year 2006  
50 funds appropriated for that purpose, unless programs or positions  
51 are added to the agency's Fiscal Year 2007 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 2006 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 2006 "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 The agency shall not take any action to promote or otherwise  
82 award salary increases through reallocation, reclassification,  
83 realignment, education benchmark, career ladder, or any other  
84 means to increase salaries of employees or positions unless  
85 specifically exempted by the following conditions: the award of  
86 teacher pay increases, the advancement of a trainee/cadet to the  
87 next level of a bona fide career ladder, the award of an  
88 educational benchmark for the attainment of Certified Public  
89 Accountant License or higher level professional certification as  
90 determined by the State Personnel Board, the immediate replacement  
91 of a departing employee with an individual from within state  
92 service or a new hire at a salary level equivalent to that of the  
93 departing employee, and the emergency appointment of nurses,

94 pharmacists or other health care professionals at a salary to be  
95 determined by the State Personnel Board, unless otherwise  
96 authorized in this act.

97       **SECTION 4.** In compliance with the "Mississippi Performance  
98 Budget and Strategic Planning Act of 1994," it is the intent of  
99 the Legislature that the funds provided herein shall be utilized  
100 in the most efficient and effective manner possible to achieve the  
101 intended mission of this agency. Based on the funding authorized,  
102 this agency shall make every effort to attain the targeted  
103 performance measures provided below:

	FY06
<u>Performance Measures</u>	<u>Target</u>
106 Post Audit	
107       Audits Completed (Engagements)	99
108       Billable Audit Hours (Hours)	115,053
109 Technical Assistance	
110       Inquiries (Action)	9,500
111       Cost per Inquiry (\$)	26.94
112       Technicalities (Actions)	58,000
113       Cost per Technicality (\$)	0.42
114 Average Daily Attendance	
115       ADA Examination (Actions)	0
116       Cost per Attendance Count (\$)	0
117       Cost per School (\$)	660.88

118       A reporting of the degree to which the performance targets  
119 set above have been or are being achieved shall be provided in the  
120 agency's budget request submitted to the Joint Legislative Budget  
121 Committee for Fiscal Year 2007.

122       **SECTION 5.** In addition to the sums appropriated herein, the  
123 Office of the State Auditor is hereby authorized to receive,  
124 budget and expend, with the approval of the Department of Finance  
125 and Administration, any special funds made available to comply  
126 with the Single Audit Act of 1984. These special funds may be

127 used to employ staff, and pay related expenses, or to engage  
128 private accountants, as necessary, to comply with the provisions  
129 of the act.

130         **SECTION 6.** Of the funds appropriated under the provisions of  
131 Section 2, One Hundred Ninety Thousand One Hundred Seventy-three  
132 Dollars (\$190,173.00) shall be derived from the Budget Contingency  
133 Fund created in Section 27-103-301, Mississippi Code of 1972.

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

140         **SECTION 8.** This act shall take effect and be in force from  
141 and after July 1, 2005.