

**Adopted
COMMITTEE AMENDMENT NO 1 PROPOSED TO**

Senate Bill No. 2971

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, 2020, and ending June 30, 2021.....\$ 8,376,819.00.

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, 2020, and ending
21 June 30, 2021.....\$ 3,215,679.00.

22 **SECTION 3.** Of the funds appropriated under the provisions of
23 this act, the following positions are authorized:

24 AUTHORIZED POSITIONS:

25	Permanent:	Full Time.....	156
26		Part Time.....	3
27	Time-Limited:	Full Time.....	0
28		Part Time.....	0

29 With the funds herein appropriated, it shall be the agency's
30 responsibility to make certain that funds required to be
31 appropriated for "Personal Services" for Fiscal Year 2022 do not
32 exceed Fiscal Year 2021 funds appropriated for that purpose,
33 unless programs or positions are added to the agency's Fiscal Year
34 2021 budget by the Mississippi Legislature. Based on data
35 provided by the Legislative Budget Office, the State Personnel
36 Board shall determine and publish the projected annual cost to
37 fully fund all appropriated positions in compliance with the
38 provisions of this act. It shall be the responsibility of the
39 agency head to ensure that no single personnel action increases



40 this projected annual cost and/or the Fiscal Year 2021
41 appropriations for "Personal Services" when annualized, with the
42 exception of escalated funds and the award of benchmarks. If, at
43 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 2021 "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 None of the funds herein appropriated shall be used in
 65 violation of Internal Revenue Service's Publication 15-A relating
 66 to the reporting of income paid to contract employees, as
 67 interpreted by the Office of the State Auditor.

68 **SECTION 4.** In compliance with the "Mississippi Performance
 69 Budget and Strategic Planning Act of 1994," it is the intent of
 70 the Legislature that the funds provided herein shall be utilized
 71 in the most efficient and effective manner possible to achieve the
 72 intended mission of this agency. Based on the funding authorized,
 73 this agency shall make every effort to attain the targeted
 74 performance measures provided below:

	FY2021
<u>Performance Measures</u>	<u>Target</u>
77 Finance & Compliance	
78 County Government Audits (82) -	
79 Percentage Audited by CPA Firms (%)	70.00
80 County Government Audits (82) -	
81 Percentage Audited by OSA (%)	30.00
82 Single Audit Federal Program Coverage -	
83 Percentage Audited by CPA Firms (%)	0.00
84 Single Audit Federal Program Coverage -	
85 Percentage Audited by OSA (%)	100.00
86 CAFR Opinion Units - Percentage General	
87 Fund Assets (%)	65.00
88 CAFR Opinion Units - Percentage General	



89	Fund Reserves (%)	65.00
90	Technical Assistance	
91	Technical Assistance Inquiries (Number of)	6,100
92	Cost per Technical Assistance Inquiry (\$)	15.00
93	Customer Satisfaction Rating of 70% or	
94	Higher (%)	75.00
95	Investigations	
96	Recovered Embezzled and/or Misspent	
97	Funds as a Result of Investigations	
98	Conducted by this Office (\$)	200,000.00
99	Recovered Funds as a Percent of Total	
100	Misspent Funds (%)	18.00
101	Performance Audits	
102	Bond Monitoring Projects (Number of)	10
103	Performance Audit Reports Completed	
104	(Number of)	10
105	Positive Changes Recommended in	
106	Performance Audits or Bond Monitoring	
107	Reports (Number of)	25

108 A reporting of the degree to which the performance targets
109 set above have been or are being achieved shall be provided in the
110 agency's budget request submitted to the Joint Legislative Budget
111 Committee for Fiscal Year 2022.

112 **SECTION 5.** It is the intention of the Legislature that
113 whenever two (2) or more bids are received by this agency for the



114 purchase of commodities or equipment, and whenever all things
115 stated in such received bids are equal with respect to price,
116 quality and service, the Mississippi Industries for the Blind
117 shall be given preference. A similar preference shall be given to
118 the Mississippi Industries for the Blind whenever purchases are
119 made without competitive bids.

120 **SECTION 6.** Of the funds appropriated in Section 2, it is the
121 intention of the Legislature that Thirty Thousand Dollars
122 (\$30,000.00) is provided for the purpose of paying fees for a CPA
123 Review Course for the Office of the State Auditor employees to be
124 reimbursed over a 12-month period by the employee taking the
125 course.

126 **SECTION 7.** It is the intention of the Legislature that the
127 State Auditor is hereby authorized to escalate, budget and expend
128 funds from any source made available to comply with the Single
129 Audit Act of 1984, in an amount not to exceed One Million Eight
130 Hundred Thousand Dollars (\$1,800,000.00), for the purpose of
131 employing staff, paying related expenses, or to engage private
132 accountants, as necessary, to comply with the provisions of the
133 act, in accordance with rules and regulations of the Department of
134 Finance and Administration in a manner consistent with the
135 escalation of federal funds.

136 **SECTION 8.** Of the funds appropriated in Section 2, no more
137 than One Million Dollars (\$1,000,000.00) may be provided to defray
138 expenses incurred by the Office of the State Auditor pursuant to



139 the rules and regulations of the United States Department of
140 Justice Federal Equitable Sharing Program. These funds may be
141 used for law enforcement purposes by the Office of the State
142 Auditor.

143 **SECTION 9.** It is the intention of the Legislature that the
144 State Department of Audit shall maintain complete accounting and
145 personnel records related to the expenditure of all funds
146 appropriated under this act and that such records shall be in the
147 same format and level of detail as maintained for Fiscal Year
148 2020. It is further the intention of the Legislature that the
149 agency's budget request for Fiscal Year 2022 shall be submitted to
150 the Joint Legislative Budget Committee in a format and level of
151 detail comparable to the format and level of detail provided
152 during the Fiscal Year 2021 budget request process.

153 **SECTION 10.** The money herein appropriated shall be paid by
154 the State Treasurer out of any money in the State Treasury to the
155 credit of the proper fund or funds as set forth in this act, upon
156 warrants issued by the State Fiscal Officer; and the State Fiscal
157 Officer shall issue his warrants upon requisitions signed by the
158 proper person, officer or officers in the manner provided by law.

159 **SECTION 11.** This act shall take effect and be in force from
160 and after July 1, 2020, and shall stand repealed from and after
161 June 30, 2020.

