

By: Representatives Owen, McCarty,  
Williamson

To: Accountability,  
Efficiency, Transparency;  
Appropriations

HOUSE BILL NO. 999

1 AN ACT TO REQUIRE EACH AGENCY TO MAKE A REPORT OF ALL  
2 EXPENDITURES OF THE AGENCY MADE WITH FEDERAL AND STATE PUBLIC  
3 FUNDS; TO PROVIDE THAT SUCH REPORTS SHALL BE MADE ON A MONTHLY  
4 BASIS, AND SHALL BE SUBMITTED ON THE LAST OFFICIAL BUSINESS DAY OF  
5 EACH MONTH TO THE STATE AUDITOR, WHO SHALL BE AUTHORIZED TO  
6 INSPECT SUCH EXPENDITURES AT ANY SUCH TIME AS HE OR SHE DEEMS  
7 NECESSARY, AND TO THE CHAIRMEN OF THE HOUSE AND SENATE  
8 APPROPRIATION COMMITTEES; TO PROVIDE THE DETAILS OF THE REPORT AND  
9 THE REPORTING PROCESS; AND FOR RELATED PURPOSES.

10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

11 **SECTION 1.** (1) For the purposes of this section, "agency"  
12 shall have the same definition as provided in Section 31-7-1.

13 (2) Notwithstanding any other provision of law to the  
14 contrary, each agency shall make a report as provided in this  
15 section of all expenditures of the agency made with federal and  
16 state public funds. Notwithstanding any other provision of law to  
17 the contrary, the regulation addressing the agency's expenditure  
18 of public funds shall require that such reports shall be made on a  
19 monthly basis, and shall be submitted on the last official  
20 business day of each month to the State Auditor, who shall be  
21 authorized to inspect such expenditures at any such time as he or



22 she deems necessary, and to the Chairmen of the House and Senate  
23 Appropriation Committees.

24 (3) Notwithstanding any other provision of law to the  
25 contrary, the expenditure report shall include the current month's  
26 expenditures and an aggregate of expenditures made to date for the  
27 current reporting fiscal year. Notwithstanding any other  
28 provision of law to the contrary, the internal audit department  
29 set up within each state agency shall develop a monthly reporting  
30 process to inform the State Auditor and the Chairmen of the House  
31 and Senate Appropriation Committees of the systems and operations  
32 used by the agency for expenditures of federal and state public  
33 funds. Notwithstanding any other provision of law to the  
34 contrary, the monthly reporting process shall, at a minimum,  
35 include an itemization of categorical spending by the agency,  
36 program administration, contract procurement and capital  
37 improvements, except that salaries for all agency personnel shall  
38 only be made available in the June monthly report.

39 **SECTION 2.** This act shall take effect and be in force from  
40 and after July 1, 2021.

