

By: Gordon, Thames, Farris, Kirby, Chaney,
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To: Appropriations

SENATE BILL NO. 3248
(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 2001.

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 July 1,
12 2000, and ending June 30, 2001.....
13\$ 6,844,263.00.

14 SECTION 2. The following sum, or so much thereof as may be
15 necessary, is hereby appropriated out of any special funds in the
16 State Treasury to the credit of the State Department of Audit's
17 special fund account for the purpose of paying salaries and
18 defraying the expenses of the State Department of Audit in making
19 the audits and investigations of public offices of the state and
20 counties as provided by Section 7-7-201 et seq., Mississippi Code
21 of 1972, for the fiscal year beginning July 1, 2000, and ending
22 June 30, 2001.....\$ 4,094,766.00.

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

27 MAJOR OBJECTS OF EXPENDITURE:

28 Personal Services:

29	Salaries, Wages and Fringe Benefits...\$	8,740,346.00
30	Travel and Subsistence.....	877,009.00
31	Contractual Services.....	888,940.00
32	Commodities.....	110,710.00
33	Capital Outlay:	
34	Other Than Equipment.....	0.00
35	Equipment.....	322,024.00
36	Subsidies, Loans and Grants.....	<u>0.00</u>
37	Total.....\$	10,939,029.00

38 FUNDING:

39	General Funds.....\$	6,844,263.00
40	Special Funds.....	<u>4,094,766.00</u>
41	Total.....\$	10,939,029.00

42 AUTHORIZED POSITIONS:

43	Permanent: Full Time.....	186
44	Part Time.....	1
45	Time-Limited: Full Time.....	0
46	Part Time.....	0

47 With the funds herein appropriated, it is the intention of
48 the Legislature that it shall be the agency's responsibility to
49 make certain that funds required to be appropriated for "Personal
50 Services" for Fiscal Year 2002 do not exceed Fiscal Year 2001
51 funds appropriated for that purpose, unless programs or positions
52 are added to the agency's Fiscal Year 2002 budget by the
53 Mississippi Legislature. Based on data provided by the
54 Legislative Budget Office, the State Personnel Board shall
55 determine and publish the projected annual cost to fully fund all
56 appropriated positions in compliance with the provisions of this
57 act. It shall be the responsibility of the agency head to insure
58 that no single personnel action increases this projected annual
59 cost and/or the Fiscal Year 2001 appropriation for "Personal

60 Services" when annualized. If, at the end of any calendar month,
61 the State Personnel Board determines that the agency has taken
62 action(s) which would cause the agency to exceed this projected
63 annual cost or the Fiscal Year 2001 "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.

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

74 SECTION 4. In addition to the sums appropriated herein, the
75 Office of the State Auditor is hereby authorized to receive,
76 budget, and expend, with the approval of the Department of Finance
77 and Administration, any special funds made available to comply
78 with the Single Audit Act of 1984. These special funds may be
79 used to employ staff, reallocate existing staff, and pay related
80 expenses, or to engage private accountants, as necessary, to
81 comply with the provisions of the Act.

82 SECTION 5. Within the funds provided herein, audits of the
83 Institute for Technology Development (ITD) are to be performed by
84 the State Auditor in accordance with Sections 31-29-3 and
85 31-29-25, Mississippi Code of 1972. In conducting these audits,
86 the State Auditor may rely to the maximum extent possible upon
87 audits of ITD conducted by independent auditors in accordance with
88 the provisions of the "Standards for Audit of Governmental
89 Organizations, Programs, Activities and Functions" published by
90 the Comptroller General of the United States and Circular A-133
91 "Audits of Institutions of Higher Learning and Other Non-Profit
92 Institutions" published by the Office of Management and Budget.

93 ITD shall present the results of any and all such audits to the
 94 State Auditor for review and incorporation into his reports to the
 95 Legislative Budget Committee. The audits to be provided to the
 96 State Auditor by ITD shall include at least one (1) annual
 97 financial and compliance audit and one (1) audit of its indirect
 98 costs and associated billing rate agreements.

99 SECTION 6. In compliance with the "Mississippi Performance
 100 Budget and Strategic Planning Act of 1994," it is the intent of
 101 the Legislature that the funds provided herein shall be utilized
 102 in the most efficient and effective manner possible to achieve the
 103 intended mission of this agency. Based on the funding authorized,
 104 this agency shall make every effort to attain the targeted
 105 performance measures provided below:

	FY2001
<u>Performance Measures</u>	<u>Target</u>
108 POST AUDIT	
109 Audits Completed (Engagements)	163
110 Billable Audit Hours (Hours)	163,400
111 TECHNICAL ASSISTANCE	
112 Inquiries (Action)	10,000
113 Cost per Inquiry (\$)	24.23
114 Technicalities (Actions)	42,000
115 Cost per Technicality (\$)	.42
116 AVERAGE DAILY ATTENDANCE	
117 ADA Examination (Actions)	10,145
118 Cost per Attendance Count (\$)	54.69
119 Cost per School (\$)	637.70

120 A reporting of the degree to which the performance targets
 121 set above have been or are being achieved shall be provided in the
 122 agency's budget request submitted to the Joint Legislative Budget
 123 Committee for Fiscal Year 2002.

124 SECTION 7. The money herein appropriated shall be paid by
 125 the State Treasurer out of any money in the State Treasury to the

126 credit of the proper fund or funds as set forth in this act, upon
127 warrants issued by the State Fiscal Officer; and the State Fiscal
128 Officer shall issue his warrants upon requisitions signed by the
129 proper person, officer or officers in the manner provided by law.

130 SECTION 8. This act shall take effect and be in force from
131 and after July 1, 2000.