

	FY 2018 Actual	FY 2019 Estimated	FY 2020 Requested	FY 2020 Recommended
<u>Expenditure By Object</u>				
Salaries & Fringe Benefits	9,268,679	9,256,175	9,156,175	9,514,599
Travel	448,989	463,070	463,070	448,989
Contractual Services	397,399	597,432	597,432	397,399
Commodities	249,946	323,075	323,075	249,946
Capital Outlay - Equipment	40,723	98,718	98,718	31,186
Subsidies, Loans & Grants	1,223	4,872	4,872	1,223
Totals	10,406,959	10,743,342	10,643,342	10,643,342
<u>To Be Funded As Follows:</u>				
Cash Balance - Unencumbered	851,943	2,387,008	2,862,923	2,862,923
State Appropriations	8,608,803	8,544,257	8,444,257	8,444,257
Fee Collections	2,920,817	2,625,000	2,625,000	2,625,000
DAG (Asset Forfeiture)	412,404	50,000	50,000	50,000
Less: Est Cash Available	-2,387,008	-2,862,923	-3,338,838	-3,338,838
Totals	10,406,959	10,743,342	10,643,342	10,643,342
<u>Summary Of Positions</u>				
Permanent Full-Time	165	165	165	147
Part-Time	3	3	3	3
Time-Limited Full-Time	14	0	0	0
Part-Time	0	0	0	0
Totals	182	168	168	150
<u>Summary Of Funding</u>				
General Funds	8,608,803	8,544,257	8,444,257	8,444,257
State Support Funds	0	0	0	0
Special Funds	1,798,156	2,199,085	2,199,085	2,199,085
Totals	10,406,959	10,743,342	10,643,342	10,643,342

Agency Description and Programs

The Department of Audit, established under the supervision of the State Auditor, prescribes systems of accounting, budgeting, and financial reporting for public offices of the state. Its statutory responsibilities include study and analysis of policies and practices, pre-audit and post-audit functions, investigation of suspected fiscal violations, and recovering misspent and stolen funds. In addition to its statutory functions, the Department of Audit provides certain functions required by the federal sector, such as: audits of revenue sharing grants; accumulation of statistical information to provide the basis used by the United States Treasurer in the distribution of Federal Revenue Sharing Funds; and serves as the intermediary between state agencies and federal audit agencies.

1. Finance and Compliance

This program is responsible for the annual financial and legal compliance audits of approximately 125 state agencies, 82 counties, 146 school districts, 15 community colleges, and 12 institutions of higher learning.

2. Technical Assistance

This program is responsible for recommending systems of accounting and financial reporting for political subdivisions, providing assistance to public officials, and prescribing audit guidelines for private CPA firms to use when conducting audits of governmental entities that are not audited by the Office of the State Auditor.

3. Investigations

This program is responsible for investigating alleged or suspected violations of Mississippi law, including fraud and embezzlement, by public officials.

4. Performance Audits

This program conducts programmatic and performance audits and reviews to evaluate selected operations of government.

5. Administration

This program is responsible for all personnel matters; processing invoices, travel vouchers and purchase orders; procuring equipment and supplies; billing entities for services rendered; and preparing and administering the agency's annual budget.

	FY 2018 Actual	FY 2019 Estimated	FY 2020 Requested	FY 2020 Recommended
<u>Summary By Program</u>				
1. Finance & Compliance				
Total Funds	5,935,483	5,633,333	6,134,844	5,533,333
2. Technical Assistance				
Total Funds	425,553	435,482	488,651	435,482
3. Investigations				
Total Funds	1,938,309	2,783,158	2,000,863	2,783,158
4. Performance Audits				
Total Funds	636,364	643,632	722,215	643,632
5. Administration				
Total Funds	1,471,250	1,247,737	1,296,769	1,247,737