

	FY 2022 Actual	FY 2023 Estimated	FY 2024 Requested	FY 2024 Recommended
<b><u>Expenditure By Object</u></b>				
Salaries & Fringe Benefits	10,283,771	12,131,588	13,770,650	11,572,081
Travel	497,741	321,500	321,500	321,500
Contractual Services	2,809,540	560,415	560,415	560,415
Commodities	161,420	149,000	149,000	149,000
Capital Outlay - Equipment	94,182	105,000	105,000	5,000
Subsidies, Loans & Grants	6,524	9,500	9,500	9,500
<b>Totals</b>	<b>13,853,178</b>	<b>13,277,003</b>	<b>14,916,065</b>	<b>12,617,496</b>
<b><u>To Be Funded As Follows:</u></b>				
Cash Balance - Unencumbered	4,064,018	4,064,018	3,810,257	3,810,257
State Appropriations	8,363,577	8,848,242	8,848,242	8,736,506
State Support Special Funds	50,000	100,000	0	0
Fee Collections	3,154,794	4,025,000	4,325,000	4,325,000
DAG (Asset Forfeitures)	28,751	50,000	50,000	50,000
Hazard Duty Pay	35,800	0	0	0
CARES Act - Audit Allocation	2,220,256	0	0	0
Less: Est Cash Available	-4,064,018	-3,810,257	-2,117,434	-4,304,267
<b>Totals</b>	<b>13,853,178</b>	<b>13,277,003</b>	<b>14,916,065</b>	<b>12,617,496</b>
<b><u>Summary Of Headcounts</u></b>				
Permanent Full-Time	167	164	164	154
Part-Time	3			
Time-Limited Full-Time	0	0	0	0
Part-Time	0			
<b>Totals</b>	<b>170</b>	<b>164</b>	<b>164</b>	<b>154</b>
<b><u>Summary Of Funding</u></b>				
General Funds	8,363,577	8,848,242	8,848,242	8,736,506
State Support Funds	50,000	100,000	0	0
Special Funds	5,439,601	4,328,761	6,067,823	3,880,990
<b>Totals</b>	<b>13,853,178</b>	<b>13,277,003</b>	<b>14,916,065</b>	<b>12,617,496</b>

### **Agency Description and Programs**

The Department of Audit, established under the supervision of the State Auditor, prescribes accounting, budgeting, and financial reporting systems for public offices in Mississippi. The statutory responsibilities include studying and analyzing policies and practices, pre-audit and post-audit functions, investigating suspected fiscal violations, and recovering misspent and stolen funds. In addition to its statutory responsibilities OSA 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 provides the annual financial and legal compliance audits of approximately 125 state agencies, 82 counties, 139 school districts, 15 community colleges, and 11 institutions of higher learning.

2. Technical Assistance

This program recommends accounting and financial reporting systems for political subdivisions, assisting public officials, and prescribing audit guidelines for private CPA firms to use when conducting audits of governmental entities that the Office of the State Auditor does not audit.

3. Investigations

This program investigates alleged or suspected violations of Mississippi law, including fraud and embezzlement, by public officials related to purchasing, selling, or using any supplies, services, equipment, or other public property.

4. Performance Audits

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

5. Administration

This program oversees 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 2022 Actual	FY 2023 Estimated	FY 2024 Requested	FY 2024 Recommended
<b><u>Summary By Program</u></b>				
1. Finance & Compliance				
Total Funds	6,285,862	6,314,882	7,762,566	5,755,375
2. Technical Assistance				
Total Funds	554,842	553,942	553,942	553,942
3. Investigations				
Total Funds	2,412,605	2,190,619	2,305,022	2,190,619
4. Performance Audits				
Total Funds	764,571	778,840	778,840	778,840
5. Administration				
Total Funds	3,835,298	3,438,720	3,515,695	3,338,720