

Office of the State Auditor 801 Woolfolk Bldg. 501 N. West st. Jackson, Miss

Stacey E. Pickering

AGENCY ADDRESS CHIEF EXECUTIVE OFFICER

	Actual Expenses FY Ending June 30, 2009	Estimate Expenses FY Ending June 30, 2010	Requested for FY Ending June 30, 2011	Requested Increase (+) or Decrease (-) FY 2011 vs. FY 2010 (Col. 3 vs. Col. 2)	
				AMOUNT	PERCENT
<b>I. A. PERSONAL SERVICES</b>					
1. Salaries, Wages & Fringe Benefits (Base)	9,177,875	9,953,181	10,923,811		
a. Additional Compensation			291,113		
b. Proposed Vacancy Rate (Dollar Amount)					
c. Per Diem					
<b>Total Salaries, Wages &amp; Fringe Benefits</b>	<b>9,177,875</b>	<b>9,953,181</b>	<b>11,214,924</b>	<b>1,261,743</b>	<b>12.67%</b>
2. Travel					
a. Travel & Subsistence (In-State)	869,630	928,535	980,000	51,465	5.54%
b. Travel & Subsistence (Out-of-State)	21,858	40,000	40,000		
c. Travel & Subsistence (Out-of-Country)					
<b>Total Travel</b>	<b>891,488</b>	<b>968,535</b>	<b>1,020,000</b>	<b>51,465</b>	<b>5.31%</b>
<b>B. CONTRACTUAL SERVICES (Schedule B):</b>					
a. Tuition, Rewards & Awards	51,970	65,000	65,000		
b. Communications, Transportation & Utilities	5,060	5,800	5,800		
c. Public Information	3,441	3,000	3,000		
d. Rents	454,479	472,890	472,890		
e. Repairs & Service	15,046	18,153	18,153		
f. Fees, Professional & Other Services	578,216	440,650	423,150	( 17,500)	( 3.97%)
g. Other Contractual Services	14,781	18,000	18,000		
h. Data Processing	314,240	358,500	376,000	17,500	4.88%
i. Other					
<b>Total Contractual Services</b>	<b>1,437,233</b>	<b>1,381,993</b>	<b>1,381,993</b>		
<b>C. COMMODITIES (Schedule C):</b>					
a. Maintenance & Construction Materials & Supplies					
b. Printing & Office Supplies & Materials	55,883	73,690	73,690		
c. Equipment, Repair Parts, Supplies & Accessories	48,185	62,500	62,500		
d. Professional & Scientific Supplies & Materials					
e. Other Supplies & Materials	17,308	24,750	24,750		
<b>Total Commodities</b>	<b>121,376</b>	<b>160,940</b>	<b>160,940</b>		
<b>D. CAPITAL OUTLAY:</b>					
<b>1. Total Other Than Equipment (Schedule D-1)</b>					
<b>2. Equipment (Schedule D-2):</b>					
b. Road Machinery, Farm & Other Working Equipment					
c. Office Machines, Furniture, Fixtures & Equipment			10,000	10,000	
d. IS Equipment (Data Processing & Telecommunications)	158,535	142,000	133,500	( 8,500)	( 5.98%)
e. Equipment - Lease Purchase					
f. Other Equipment	300				
<b>Total Equipment (Schedule D-2)</b>	<b>158,835</b>	<b>142,000</b>	<b>143,500</b>	<b>1,500</b>	<b>1.05%</b>
<b>3. Vehicles (Schedule D-3)</b>	<b>196,096</b>	<b>99,000</b>	<b>87,500</b>	<b>( 11,500)</b>	<b>( 11.61%)</b>
<b>4. Wireless Comm. Devices (Schedule D-4)</b>					
<b>E. SUBSIDIES, LOANS &amp; GRANTS (Schedule E):</b>					
<b>TOTAL EXPENDITURES</b>	<b>11,982,903</b>	<b>12,705,649</b>	<b>14,008,857</b>	<b>1,303,208</b>	<b>10.25%</b>
<b>II. BUDGET TO BE FUNDED AS FOLLOWS:</b>					
Cash Balance-Unencumbered	542,730	477,832		( 477,832)	( 100.00%)
General Fund Appropriation (Enter General Fund Lapse Below)	6,649,874	6,532,021	7,452,129	920,108	14.08%
State Support Special Funds	46,273				
Federal Funds _____ Other Special Funds (Specify) _____					
Special Fund Revenue	4,312,054	4,785,992	5,646,924	860,932	17.98%
Katrina Housing Fraud Unit (CDBG)	909,804	909,804	909,804		
Less: Estimated Cash Available Next Fiscal Period	( 477,832)				
<b>TOTAL FUNDS (equals Total Expenditures above)</b>	<b>11,982,903</b>	<b>12,705,649</b>	<b>14,008,857</b>	<b>1,303,208</b>	<b>10.25%</b>
GENERAL FUND LAPSE	349,993				
<b>III. PERSONNEL DATA</b>					
Number of Positions Authorized in Appropriation Bill					
a.) Full Perm	180	162	162		
b.) Full T-L	14	14	14		
c.) Part Perm.		13	13		
d.) Part T-L					
Average Annual Vacancy Rate (Percentage)					
a.) Full Perm					
b.) Full T-L					
c.) Part Perm.					
d.) Part T-L					

Approved by: \_\_\_\_\_  
 Official of Board or Commission  
 Budget Officer: Carla C. Hutson / chutson@osa.state.ms.us  
 Phone Number: 601.576.2651

Submitted by: Stacey E. Pickering  
 Name  
 Title: State Auditor  
 Date: August 19, 2009

**REQUEST BY FUNDING SOURCE**

Name of Agency Office of the State Auditor

Specify Funding Sources As Shown Below	FY 2009 Actual Amount	% Of Line Item	% Of Total Budget	FY 2010 Estimated Amount	% Of Line Item	% Of Total Budget	FY 2011 Requested Amount	% Of Line Item	% Of Total Budget
1. General _____ State Support Special (Specify) _____	6,649,874	72.45%		6,532,021	65.62%		7,452,129	66.44%	
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. ARRA - Education, Disc., FMAP									
7.									
8. Federal _____ Other Special (Specify) _____									
9. Special Fund Revenue	1,842,455	20.07%		2,696,589	27.09%		2,983,792	26.60%	
10. Katrina Housing Fraud Unit (CDBG)	685,546	7.46%		724,571	7.27%		779,003	6.94%	
11.									
12.									
<b>Total Salaries</b>	<b>9,177,875</b>		<b>76.59%</b>	<b>9,953,181</b>		<b>78.33%</b>	<b>11,214,924</b>		<b>80.05%</b>
1. General _____ State Support Special (Specify) _____									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. ARRA - Education, Disc., FMAP									
7.									
8. Federal _____ Other Special (Specify) _____									
9. Special Fund Revenue	878,441	98.53%		949,535	98.03%		1,001,000	98.13%	
10. Katrina Housing Fraud Unit (CDBG)	13,047	1.46%		19,000	1.96%		19,000	1.86%	
11.									
12.									
<b>Total Travel</b>	<b>891,488</b>		<b>7.43%</b>	<b>968,535</b>		<b>7.62%</b>	<b>1,020,000</b>		<b>7.28%</b>
1. General _____ State Support Special (Specify) _____									
2. Budget Contingency Fund	46,273	3.21%							
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. ARRA - Education, Disc., FMAP									
7.									
8. Federal _____ Other Special (Specify) _____									
9. Special Fund Revenue	1,261,440	87.76%		1,209,122	87.49%		1,209,122	87.49%	
10. Katrina Housing Fraud Unit (CDBG)	129,520	9.01%		172,871	12.50%		172,871	12.50%	
11.									
12.									
<b>Total Contractual</b>	<b>1,437,233</b>		<b>11.99%</b>	<b>1,381,993</b>		<b>10.87%</b>	<b>1,381,993</b>		<b>9.86%</b>
1. General _____ State Support Special (Specify) _____									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. ARRA - Education, Disc., FMAP									
7.									
8. Federal _____ Other Special (Specify) _____									
9. Special Fund Revenue	90,859	74.85%		122,837	76.32%		122,837	76.32%	
10. Katrina Housing Fraud Unit (CDBG)	30,517	25.14%		38,103	23.67%		38,103	23.67%	
11.									
12.									
<b>Total Commodities</b>	<b>121,376</b>		<b>1.01%</b>	<b>160,940</b>		<b>1.26%</b>	<b>160,940</b>		<b>1.14%</b>

**REQUEST BY FUNDING SOURCE**

Name of Agency Office of the State Auditor

Specify Funding Sources As Shown Below	FY 2009 Actual Amount	% Of Line Item	% Of Total Budget	FY 2010 Estimated Amount	% Of Line Item	% Of Total Budget	FY 2011 Requested Amount	% Of Line Item	% Of Total Budget
1. General _____ State Support Special (Specify) _____									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. ARRA - Education, Disc., FMAP									
7.									
8. Federal _____ Other Special (Specify) _____									
9. Special Fund Revenue									
10. Katrina Housing Fraud Unit (CDBG)									
11.									
12.									
<b>Total Other Than Equipment</b>									
1. General _____ State Support Special (Specify) _____									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. ARRA - Education, Disc., FMAP									
7.									
8. Federal _____ Other Special (Specify) _____									
9. Special Fund Revenue	154,398	97.20%		142,000	100.00%		143,500	100.00%	
10. Katrina Housing Fraud Unit (CDBG)	4,437	2.79%							
11.									
12.									
<b>Total Equipment</b>	<b>158,835</b>		<b>1.32%</b>	<b>142,000</b>		<b>1.11%</b>	<b>143,500</b>		<b>1.02%</b>
1. General _____ State Support Special (Specify) _____									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. ARRA - Education, Disc., FMAP									
7.									
8. Federal _____ Other Special (Specify) _____									
9. Special Fund Revenue	149,359	76.16%		99,000	100.00%		87,500	100.00%	
10. Katrina Housing Fraud Unit (CDBG)	46,737	23.83%							
11.									
12.									
<b>Total Vehicles</b>	<b>196,096</b>		<b>1.63%</b>	<b>99,000</b>		<b>0.77%</b>	<b>87,500</b>		<b>0.62%</b>
1. General _____ State Support Special (Specify) _____									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. ARRA - Education, Disc., FMAP									
7.									
8. Federal _____ Other Special (Specify) _____									
9. Special Fund Revenue									
10. Katrina Housing Fraud Unit (CDBG)									
11.									
12.									
<b>Total Wireless Comm. Devices</b>									

**REQUEST BY FUNDING SOURCE**

Name of Agency Office of the State Auditor

Specify Funding Sources As Shown Below	FY 2009 Actual Amount	% Of Line Item	% Of Total Budget	FY 2010 Estimated Amount	% Of Line Item	% Of Total Budget	FY 2011 Requested Amount	% Of Line Item	% Of Total Budget
1. General _____ State Support Special (Specify) _____									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. ARRA - Education, Disc., FMAP									
7.									
8. Federal _____ Other Special (Specify) _____									
9. Special Fund Revenue									
10. Katrina Housing Fraud Unit (CDBG)									
11.									
12.									
<b>Total Subsidies, Loans &amp; Grants</b>									
1. General _____ State Support Special (Specify) _____	6,649,874	55.49%		6,532,021	51.41%		7,452,129	53.19%	
2. Budget Contingency Fund	46,273	0.38%							
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. ARRA - Education, Disc., FMAP									
7.									
8. Federal _____ Other Special (Specify) _____									
9. Special Fund Revenue	4,376,952	36.52%		5,219,083	41.07%		5,547,751	39.60%	
10. Katrina Housing Fraud Unit (CDBG)	909,804	7.59%		954,545	7.51%		1,008,977	7.20%	
11.									
12.									
<b>TOTAL</b>	<b>11,982,903</b>		<b>100.00%</b>	<b>12,705,649</b>		<b>100.00%</b>	<b>14,008,857</b>		<b>100.00%</b>

**SPECIAL FUNDS DETAIL**

Office of the State Auditor

Name of Agency

<b>S. STATE SUPPORT SPECIAL FUNDS</b>		(1) Actual Revenues FY 2009	(2) Estimated Revenues FY 2010	(3) Requested Revenues FY 2011
Source (Fund Number)	Detailed Description of Source			
Budget Contingency Fund	BCF - Budget Contingency Fund	46,273		
Education Enhancement Fund	EEF - Education Enhancement Fund			
Health Care Expendable Fund	HCEF - Health Care Expendable Fund			
Tobacco Control Fund	TCF - Tobacco Control Fund			
ARRA - Education, Discretionary, FMAP	ARRA - Education, Discretionary, FMAP			
<b>Section S TOTAL</b>		<b>46,273</b>		

<b>A. FEDERAL FUNDS*</b>		Percentage Match Requirement		(1) Actual Revenues FY 2009	(2) Estimated Revenues FY 2010	(3) Requested Revenues FY 2011
Source (Fund Number)	Detailed Description of Source	FY 2010	FY 2011			
	Cash Balance-Unencumbered					
<b>Section A TOTAL</b>						

<b>B. OTHER SPECIAL FUNDS (NON-FED'L)</b>		(1) Actual Revenues FY 2009	(2) Estimated Revenues FY 2010	(3) Requested Revenues FY 2011
Source (Fund Number)	Detailed Description of Source			
	Cash Balance-Unencumbered	542,730	477,832	
Special Fund Revenue (3155)	Audit Fees	4,312,054	4,785,992	5,646,924
Katrina Housing Fraud Unit (CDBG)	Miss. Development Authority (CDBG)	909,804	909,804	909,804
<b>Section B TOTAL</b>		<b>5,764,588</b>	<b>6,173,628</b>	<b>6,556,728</b>
<b>Section S + A + B TOTAL</b>		<b>5,810,861</b>	<b>6,173,628</b>	<b>6,556,728</b>

<b>C. TREASURY FUND/BANK ACCOUNTS*</b>			(1) Reconciled Balance as of 6/30/09	(2) Balance as of 6/30/10	(3) Balance as of 6/30/11
Name of Fund/Account	Fund/Account Number	Name of Bank (If Applicable)			
Audit Exception Clearing Account	N/A	Trustmark National Bank	23,156		
State Auditor's Imprest Account	N/A	Trustmark National Bank	1,423		

\* Any non-federal funds that have restricted uses must be identified and narrative of restrictions attached.

**NARRATIVE OF SPECIAL FUNDS DETAIL  
AND TREASURY FUND/BANK ACCOUNTS**

Office of the State Auditor

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Name of Agency

**STATE SUPPORT SPECIAL FUNDS**

The Office of the State Auditor received an additional appropriation from the Budget Contingency Fund to help offset the costs of legal fees associated with litigation in the MCI Bankruptcy case.

**OTHER SPECIAL FUNDS**

OSA Special Fund Revenue is generated from audit fees as established by statute at a rate of thirty dollars (\$30.00) per hour. This rate was increased effective July 1, 2008. Revenue is also generated by investigative fees. These fees are linked to investigations performed and assessed when funds are demanded and recovered.

We are a sub-grantee of a Mississippi Development Authority grant which provides funds to investigate reported instances of fraud as related to the Homeowners Assistance Program within the Katrina disaster area.

**TREASURY FUND/BANK**

Our Audit Exception Clearing Account at Trustmark Bank is the repository for recovered misspent or embezzled funds awaiting return to their original and proper governmental entity. The Auditor's Imprest Account is to be used for the purchase of evidence and/or information in conjunction with our investigative authority as found in Section 7-7-211 (h) of the Mississippi Code.

CONTINUATION AND EXPANDED REQUEST

Office of the State Auditor \_\_\_\_\_  
AGENCY

Program No. \_\_\_\_\_ of \_\_\_\_\_ 2 Programs

SUMMARY OF ALL PROGRAMS

PROGRAM

	FY 2009 Actual				
	(1) General	(2) State Support Special	(3) Federal	(4) Other Special	(5) Total
Salaries, Wages, Fringe	6,649,874			2,528,001	9,177,875
Travel				891,488	891,488
Contractual Services		46,273		1,390,960	1,437,233
Commodities				121,376	121,376
Other Than Equipment					
Equipment				158,835	158,835
Vehicles				196,096	196,096
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
<b>Total</b>	<b>6,649,874</b>	<b>46,273</b>		<b>5,286,756</b>	<b>11,982,903</b>
No. of Positions (FTE)	115.50			38.50	154.00

	FY 2010 Estimate				
	(6) General	(7) State Support Special	(8) Federal	(9) Other Special	(10) Total
Salaries, Wages, Fringe	6,532,021			3,421,160	9,953,181
Travel				968,535	968,535
Contractual Services				1,381,993	1,381,993
Commodities				160,940	160,940
Other Than Equipment					
Equipment				142,000	142,000
Vehicles				99,000	99,000
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
<b>Total</b>	<b>6,532,021</b>			<b>6,173,628</b>	<b>12,705,649</b>
No. of Positions (FTE)	142.50			46.50	189.00

	FY 2011 Increase/Decrease for Continuation				
	(11) General	(12) State Support Special	(13) Federal	(14) Other Special	(15) Total
Salaries, Wages, Fringe	920,108			341,635	1,261,743
Travel				51,465	51,465
Contractual Services					
Commodities					
Other Than Equipment					
Equipment				1,500	1,500
Vehicles				( 11,500)	( 11,500)
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
<b>Total</b>	<b>920,108</b>			<b>383,100</b>	<b>1,303,208</b>
No. of Positions (FTE)					

Note: FY2011 Total Request = FY2010 Estimated + FY2011 Incr(Decr) for Continuation + FY2011 Expansion/Reduction of Existing Activities + FY2011 New Activities.

**CONTINUATION AND EXPANDED REQUEST**

Office of the State Auditor \_\_\_\_\_  
AGENCY

Program No. \_\_\_\_\_ of \_\_\_\_\_ 2 Programs

**SUMMARY OF ALL PROGRAMS**

PROGRAM

	<b>FY 2011 Expansion/Reduction of Existing Activities</b>				
	<b>(16) General</b>	<b>(17) State Support Special</b>	<b>(18) Federal</b>	<b>(19) Other Special</b>	<b>(20) Total</b>
Salaries, Wages, Fringe					
Travel					
Contractual Services					
Commodities					
Other Than Equipment					
Equipment					
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
<b>Total</b>					
No. of Positions (FTE)					

	<b>FY 2011 New Activities</b>				
	<b>(21) General</b>	<b>(22) State Support Special</b>	<b>(23) Federal</b>	<b>(24) Other Special</b>	<b>(25) Total</b>
Salaries, Wages, Fringe					
Travel					
Contractual Services					
Commodities					
Other Than Equipment					
Equipment					
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
<b>Total</b>					
No. of Positions (FTE)					

	<b>FY 2011 Total Request</b>				
	<b>(26) General</b>	<b>(27) State Support Special</b>	<b>(28) Federal</b>	<b>(29) Other Special</b>	<b>(30) Total</b>
Salaries, Wages, Fringe	7,452,129			3,762,795	11,214,924
Travel				1,020,000	1,020,000
Contractual Services				1,381,993	1,381,993
Commodities				160,940	160,940
Other Than Equipment					
Equipment				143,500	143,500
Vehicles				87,500	87,500
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
<b>Total</b>	<b>7,452,129</b>			<b>6,556,728</b>	<b>14,008,857</b>
No. of Positions (FTE)	142.50			46.50	189.00

Note: FY2011 Total Request = FY2010 Estimated + FY2011 Incr(Decr) for Continuation + FY2011 Expansion/Reduction of Existing Activities + FY2011 New Activities.



**SUMMARY OF PROGRAMS  
FORM MBR-1-03sum**

Office of the State Auditor  
Agency Name

FUNDING REQUESTED FISCAL YEAR 2011

PROGRAM	GENERAL	ST.SUPP.SPECIAL	FEDERAL	OTHER SPECIAL	TOTAL
1. POST AUDIT	7,125,528			6,252,996	13,378,524
2. TECHNICAL ASSISTANCE	326,601			303,732	630,333
SUMMARY OF ALL PROGRAMS	7,452,129			6,556,728	14,008,857

CONTINUATION AND EXPANDED REQUEST

Office of the State Auditor  
AGENCY

Program No. 1 of 2 Programs

POST AUDIT

PROGRAM

	FY 2009 Actual				
	(1) General	(2) State Support Special	(3) Federal	(4) Other Special	(5) Total
Salaries, Wages, Fringe	6,273,226			2,426,071	8,699,297
Travel				881,967	881,967
Contractual Services		43,959		1,321,412	1,365,371
Commodities				115,307	115,307
Other Than Equipment					
Equipment				150,908	150,908
Vehicles				196,096	196,096
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
<b>Total</b>	<b>6,273,226</b>	<b>43,959</b>		<b>5,091,761</b>	<b>11,408,946</b>
No. of Positions (FTE)	113.00			37.00	150.00

	FY 2010 Estimate				
	(6) General	(7) State Support Special	(8) Federal	(9) Other Special	(10) Total
Salaries, Wages, Fringe	6,205,420			3,250,102	9,455,522
Travel				920,108	920,108
Contractual Services				1,312,893	1,312,893
Commodities				152,893	152,893
Other Than Equipment					
Equipment				134,900	134,900
Vehicles				99,000	99,000
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
<b>Total</b>	<b>6,205,420</b>			<b>5,869,896</b>	<b>12,075,316</b>
No. of Positions (FTE)	140.00			45.00	185.00

	FY 2011 Increase/Decrease for Continuation				
	(11) General	(12) State Support Special	(13) Federal	(14) Other Special	(15) Total
Salaries, Wages, Fringe	920,108			341,635	1,261,743
Travel				51,465	51,465
Contractual Services					
Commodities					
Other Than Equipment					
Equipment				1,500	1,500
Vehicles				( 11,500)	( 11,500)
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
<b>Total</b>	<b>920,108</b>			<b>383,100</b>	<b>1,303,208</b>
No. of Positions (FTE)					

Note: FY2011 Total Request = FY2010 Estimated + FY2011 Incr(Decr) for Continuation + FY2011 Expansion/Reduction of Existing Activities + FY2011 New Activities.

CONTINUATION AND EXPANDED REQUEST

Office of the State Auditor \_\_\_\_\_  
AGENCY

Program No. 1 of 2 Programs

POST AUDIT

PROGRAM

	FY 2011 Expansion/Reduction of Existing Activities				
	(16) General	(17) State Support Special	(18) Federal	(19) Other Special	(20) Total
Salaries, Wages, Fringe					
Travel					
Contractual Services					
Commodities					
Other Than Equipment					
Equipment					
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
<b>Total</b>					
No. of Positions (FTE)					

	FY 2011 New Activities				
	(21) General	(22) State Support Special	(23) Federal	(24) Other Special	(25) Total
Salaries, Wages, Fringe					
Travel					
Contractual Services					
Commodities					
Other Than Equipment					
Equipment					
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
<b>Total</b>					
No. of Positions (FTE)					

	FY 2011 Total Request				
	(26) General	(27) State Support Special	(28) Federal	(29) Other Special	(30) Total
Salaries, Wages, Fringe	7,125,528			3,591,737	10,717,265
Travel				971,573	971,573
Contractual Services				1,312,893	1,312,893
Commodities				152,893	152,893
Other Than Equipment					
Equipment				136,400	136,400
Vehicles				87,500	87,500
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
<b>Total</b>	<b>7,125,528</b>			<b>6,252,996</b>	<b>13,378,524</b>
No. of Positions (FTE)	140.00			45.00	185.00

Note: FY2011 Total Request = FY2010 Estimated + FY2011 Incr(Decr) for Continuation + FY2011 Expansion/Reduction of Existing Activities + FY2011 New Activities.

CONTINUATION AND EXPANDED REQUEST

Office of the State Auditor \_\_\_\_\_  
AGENCY

Program No. 2 of 2 Programs

TECHNICAL ASSISTANCE

PROGRAM

	FY 2009 Actual				(5) Total
	(1) General	(2) State Support Special	(3) Federal	(4) Other Special	
Salaries, Wages, Fringe	376,648			101,930	478,578
Travel				9,521	9,521
Contractual Services		2,314		69,548	71,862
Commodities				6,069	6,069
Other Than Equipment					
Equipment				7,927	7,927
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
<b>Total</b>	<b>376,648</b>	<b>2,314</b>		<b>194,995</b>	<b>573,957</b>
No. of Positions (FTE)	2.50			1.50	4.00

	FY 2010 Estimate				(10) Total
	(6) General	(7) State Support Special	(8) Federal	(9) Other Special	
Salaries, Wages, Fringe	326,601			171,058	497,659
Travel				48,427	48,427
Contractual Services				69,100	69,100
Commodities				8,047	8,047
Other Than Equipment					
Equipment				7,100	7,100
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
<b>Total</b>	<b>326,601</b>			<b>303,732</b>	<b>630,333</b>
No. of Positions (FTE)	2.50			1.50	4.00

	FY 2011 Increase/Decrease for Continuation				(15) Total
	(11) General	(12) State Support Special	(13) Federal	(14) Other Special	
Salaries, Wages, Fringe					
Travel					
Contractual Services					
Commodities					
Other Than Equipment					
Equipment					
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
<b>Total</b>					
No. of Positions (FTE)					

Note: FY2011 Total Request = FY2010 Estimated + FY2011 Incr(Decr) for Continuation + FY2011 Expansion/Reduction of Existing Activities + FY2011 New Activities.

CONTINUATION AND EXPANDED REQUEST

Office of the State Auditor \_\_\_\_\_  
AGENCY

Program No. 2 of 2 Programs

TECHNICAL ASSISTANCE

PROGRAM

FY 2011 Expansion/Reduction of Existing Activities				
(16) General	(17) State Support Special	(18) Federal	(19) Other Special	(20) Total
Salaries, Wages, Fringe				
Travel				
Contractual Services				
Commodities				
Other Than Equipment				
Equipment				
Vehicles				
Wireless Comm. Devs.				
Subsidies, Loans & Grants				
<b>Total</b>				
No. of Positions (FTE)				

FY 2011 New Activities				
(21) General	(22) State Support Special	(23) Federal	(24) Other Special	(25) Total
Salaries, Wages, Fringe				
Travel				
Contractual Services				
Commodities				
Other Than Equipment				
Equipment				
Vehicles				
Wireless Comm. Devs.				
Subsidies, Loans & Grants				
<b>Total</b>				
No. of Positions (FTE)				

FY 2011 Total Request				
(26) General	(27) State Support Special	(28) Federal	(29) Other Special	(30) Total
Salaries, Wages, Fringe	326,601		171,058	497,659
Travel			48,427	48,427
Contractual Services			69,100	69,100
Commodities			8,047	8,047
Other Than Equipment				
Equipment			7,100	7,100
Vehicles				
Wireless Comm. Devs.				
Subsidies, Loans & Grants				
<b>Total</b>	<b>326,601</b>		<b>303,732</b>	<b>630,333</b>
No. of Positions (FTE)	2.50		1.50	4.00

Note: FY2011 Total Request = FY2010 Estimated + FY2011 Incr(Decr) for Continuation + FY2011 Expansion/Reduction of Existing Activities + FY2011 New Activities.

**PROGRAM DECISION UNITS**

Office of the State Auditor

1 - POST AUDIT

AGENCY

PROGRAM NAME

	A	B	C	D	E	F	G	H
	FY 2010 Appropriation	Escalations By DFA	Non-Recurring Items	Full Funding Of Vacant Pi	Annual Funding Of Intern Pi	Educational Benchmarks	Reclassifications	Total Funding Change
<b>EXPENDITURES:</b>								
<b>SALARIES</b>	<b>9,455,522</b>			<b>734,680</b>	<b>235,950</b>	<b>88,308</b>	<b>202,805</b>	<b>1,261,743</b>
GENERAL	6,205,420			393,045	235,950	88,308	202,805	920,108
ST.SUP.SPECIAL								
FEDERAL								
OTHER	3,250,102			341,635				341,635
<b>TRAVEL</b>	<b>920,108</b>			<b>19,000</b>	<b>32,465</b>			<b>51,465</b>
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	920,108			19,000	32,465			51,465
<b>CONTRACTUAL</b>	<b>1,312,893</b>							
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	1,312,893							
<b>COMMODITIES</b>	<b>152,893</b>							
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	152,893							
<b>CAPITAL-OTE</b>								
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
<b>EQUIPMENT</b>	<b>134,900</b>		<b>1,500</b>					<b>1,500</b>
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	134,900		1,500					1,500
<b>VEHICLES</b>	<b>99,000</b>		<b>( 11,500)</b>					<b>( 11,500)</b>
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	99,000		( 11,500)					( 11,500)
<b>WIRELESS DEV</b>								
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
<b>SUBSIDIES</b>								
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
<b>TOTAL</b>	<b>12,075,316</b>		<b>( 10,000)</b>	<b>753,680</b>	<b>268,415</b>	<b>88,308</b>	<b>202,805</b>	<b>1,303,208</b>

<b>FUNDING:</b>								
GENERAL FUNDS	6,205,420			393,045	235,950	88,308	202,805	920,108
ST.SUP.SPCL.FUNDS								
FEDERAL FUNDS								
OTHER SP.FUNDS	5,869,896		( 10,000)	360,635	32,465			383,100
<b>TOTAL</b>	<b>12,075,316</b>		<b>( 10,000)</b>	<b>753,680</b>	<b>268,415</b>	<b>88,308</b>	<b>202,805</b>	<b>1,303,208</b>

<b>POSITIONS:</b>								
GENERAL FTE	140.00							
ST.SUP.SPCL.FTE								
FEDERAL FTE								
OTHER SP FTE	45.00							
<b>TOTAL FTE</b>	<b>185.00</b>							

<b>PRIORITY LEVEL:</b>								
				2	1	4	3	
<b>EXPENDITURES:</b>	FY 2011 Total Request							
<b>SALARIES</b>	<b>10,717,265</b>							
GENERAL	7,125,528							
ST.SUP.SPECIAL								

**PROGRAM DECISION UNITS**

Office of the State Auditor

1 - POST AUDIT

AGENCY

PROGRAM NAME

	I	J	K	L	M	N	O	P
FEDERAL								
OTHER	3,591,737							
<b>TRAVEL</b>	<b>971,573</b>							
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	971,573							
<b>CONTRACTUAL</b>	<b>1,312,893</b>							
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	1,312,893							
<b>COMMODITIES</b>	<b>152,893</b>							
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	152,893							
<b>CAPITAL-OTE</b>								
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
<b>EQUIPMENT</b>	<b>136,400</b>							
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	136,400							
<b>VEHICLES</b>	<b>87,500</b>							
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	87,500							
<b>WIRELESS DEV</b>								
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
<b>SUBSIDIES</b>								
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
<b>TOTAL</b>	<b>13,378,524</b>							

**FUNDING:**

GENERAL FUNDS	7,125,528							
ST.SUP.SPCL.FUNDS								
FEDERAL FUNDS								
OTHER SP.FUNDS	6,252,996							
<b>TOTAL</b>	<b>13,378,524</b>							

**POSITIONS:**

GENERAL FTE	140.00							
ST.SUP.SPCL.FTE								
FEDERAL FTE								
OTHER SP FTE	45.00							
<b>TOTAL FTE</b>	<b>185.00</b>							

**PRIORITY LEVEL:**

	FY 2010 Appropriation	Escalations By DFA	Non-Recurring Items	Total Funding Change	FY 2011 Total Request			
<b>EXPENDITURES:</b>								
<b>SALARIES</b>	<b>497,659</b>				<b>497,659</b>			
GENERAL	326,601				326,601			
ST.SUP.SPECIAL								
FEDERAL								
OTHER	171,058				171,058			
<b>TRAVEL</b>	<b>48,427</b>				<b>48,427</b>			
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								

**PROGRAM DECISION UNITS**

Office of the State Auditor

2 - TECHNICAL ASSISTANCE

AGENCY

PROGRAM NAME

	A	B	C	D	E	F	G	H
OTHER	48,427				48,427			
<b>CONTRACTUAL</b>	<b>69,100</b>				<b>69,100</b>			
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	69,100				69,100			
<b>COMMODITIES</b>	<b>8,047</b>				<b>8,047</b>			
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	8,047				8,047			
<b>CAPITAL-OTE</b>								
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
<b>EQUIPMENT</b>	<b>7,100</b>				<b>7,100</b>			
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	7,100				7,100			
<b>VEHICLES</b>								
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
<b>WIRELESS DEV</b>								
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
<b>SUBSIDIES</b>								
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
<b>TOTAL</b>	<b>630,333</b>				<b>630,333</b>			

**FUNDING:**

GENERAL FUNDS	326,601				326,601			
ST.SUP.SPCL.FUNDS								
FEDERAL FUNDS								
OTHER SP.FUNDS	303,732				303,732			
<b>TOTAL</b>	<b>630,333</b>				<b>630,333</b>			

**POSITIONS:**

GENERAL FTE	2.50				2.50			
ST.SUP.SPCL.FTE								
FEDERAL FTE								
OTHER SP FTE	1.50				1.50			
<b>TOTAL FTE</b>	<b>4.00</b>				<b>4.00</b>			

**PRIORITY LEVEL:**

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**PROGRAM NARRATIVE**

Program Data Collected in Accordance with the  
Mississippi Performance Budget and Strategic Planning Act of 1994  
(To Accompany Form MBR-1-03)

Office of the State Auditor

1 - POST AUDIT

AGENCY NAME

PROGRAM NAME

**I. Program Description:**

The Office of the State Auditor is responsible for annual financial and legal compliance audits of approximately 125 state agencies, 82 counties, 150 school districts, 15 community colleges and 12 institutions of higher learning. The post audit program of OSA reviews contracted audits performed for the above mentioned entities.

**II. Program Objective:**

Compliance with Section 7-7-211, Mississippi Code of 1972 requiring timely audits and Section 29-9-1 ,et seq., requiring inventory audits of all state agencies by this department. Section 7-7-211 (f) through (h) requires investigations of misspent and illegally appropriated funds discovered during audits and in response to citizens complaints regarding alleged abuses of public funds.

**III. Current program activities as supported by the funding in Columns 6-15 (FY 10 Estimated & FY 11 Increase/Decrease for continuations) of MBR-1-03 and designated Budget Unit Decisions columns of MBR-1-03-A:****(C) Non-Recurring Expenses:**

OSA will be needing the continued authority to purchase items the agency was unable to purchase in FY 2010 due to lack of availability of funds.

**(D) Full Funding of Vacant PIN:**

The Office of the State Auditor has not been able to fill vacant Accountant/Auditor positions due to lack of funding for several years. These positions create revenue for our agency when they are filled. They also enable OSA to perform more financial and compliance audits in order for the State of Mississippi to be more fiscally responsible. Currently, our office has 13 vacancies and we are requesting to fill all of them. These positions would pay for themselves through audit fees within two years if we are able to fund and fill all of them.

**(E) Annual Funding of Intern P:**

Section 10 in SB 3155 of the 2008 Legislative Session gave the Office of the State Auditor the authority to implement a paid internship program for ten individuals each year. These individuals must be a junior or senior and pursuing a bachelor or master's degree in accounting. Once the individual completes the required coursework, he/she will return to work as an Accountant/Auditor for OSA for a minimum of two years. Therefore, the funding of these PINS are essential to fulfilling our commitment to the interns graduating and returning to our agency as full time employees.

**(F) Educational Benchmarks:**

The Office of the State Auditor uses the Educational Benchmark Program, approved by the State Personnel Board, to reward employees earning advanced degrees or certifications, which increase their value to OSA. This program also helps retain our experienced employees and reduces turnover.

**(G) Reclassifications:**

The Office of the State Auditor uses the Automatic Reclass program, approved by the State Personnel Board. This program encourages employee reclassification in a timely manner based upon job performance, etc. For example, when an Auditor/Accountant Assistant is hired, it is explained that it will be two years before the employee will be eligible to qualify for an Auditor/Accountant Intermediate, and so on. Our employees work towards goals of being able to be promoted to the next level on such timelines. This program also helps retain our experienced employees and reduces turnover.

**PROGRAM NARRATIVE**

Program Data Collected in Accordance with the  
Mississippi Performance Budget and Strategic Planning Act of 1994  
(To Accompany Form MBR-1-03)

Office of the State Auditor

2 - TECHNICAL ASSISTANCE

AGENCY NAME

PROGRAM NAME

**I. Program Description:**

The Office of the State Auditor offers technical assistance by way of recommending systems of accounting and financial reporting for political subdivisions, providing assistance to public officials and prescribing audit guidelines for private CPA firms for use when conducting audits of governmental entities not audited by the Office of the State Auditor.

**II. Program Objective:**

Sections 7-7-211 (a),(i) and (k) of the Mississippi Code, requires the State Auditor to prescribe and/or recommend systems of accounting and financial reporting for public entities, provide technical assistance to public officials and prescribe audit guides for private CPA firms to use when conducting audits of governmental entities not audited by the Office of the State Auditor. We will no longer be issuing Technicalities. They will be available on the OSA website for all entities to access when needed.

**PROGRAM PERFORMANCE INDICATORS AND MEASURES**  
Program Data Collected in Accordance with the Mississippi Performance Budget and Strategic  
Planning Act of 1994

Office of the State Auditor

1 - POST AUDIT

AGENCY NAME

PROGRAM NAME

**PROGRAM OUTPUTS:** (This is the measure of the process necessary to carry out the goals and objectives of this program. This is the volume produced, i.e., how many people served, how many documents generated.)

	<u>FY 2009</u> <u>ACTUAL</u>	<u>FY 2010</u> <u>ESTIMATED</u>	<u>FY 2011</u> <u>PROJECTED</u>
1 Number of Audits Completed	66.00	87.00	95.00
2 Billable Hours	98,208.00	121,644.00	127,328.00
3 Property Inventory Audits	80.00	100.00	100.00
4 Number of Bond Monitoring Projects Underway	18.00	18.00	18.00
5 Number of Performance Audit Reports Completed	87.00	75.00	75.00

**PROGRAM EFFICIENCIES:** (This is the measure of the cost, unit cost or productivity associated with a given outcome or output. This measure indicates linkage between services and funding, i.e., cost per investigation, cost per student or number of days to complete investigation.)

	<u>FY 2009</u> <u>ACTUAL</u>	<u>FY 2010</u> <u>ESTIMATED</u>	<u>FY 2011</u> <u>PROJECTED</u>
1 Billable Hours per Audit	1,488.00	1,398.00	1,340.00
2 Federal Audit Rate	56.00	60.00	60.00

**PROGRAM OUTCOMES:** (This is the measure of the quality or effectiveness of the services provided by this program. This measure provides an assessment of the actual impact or public benefit of your agency's actions. This is the results produced, i.e., increased customer satisfaction by x% within a 12-month period, reduce the number of traffic fatalities due to drunk drivers within a 12-month period.)

	<u>FY 2009</u> <u>ACTUAL</u>	<u>FY 2010</u> <u>ESTIMATED</u>	<u>FY 2011</u> <u>PROJECTED</u>
1 Repeat Audit Findings--To reduce the number of repeated audit findings from the previous years.( It should be noted that it is our duty to report findings and to make comments.We have little authority to force any governmental entity to comply with state laws or AICPA guidelines. It is up to agency executives or governing authorities to respond positively to audit findings and prevent their repeat.	77.00	51.00	50.00
2 To Increase the number of positive changes effecting any level of government resulting directly from recommendations advocated in Performance Audits or Bond Monitoring Reports.	420.00	300.00	200.00
3 Returned embezzled and/or misspent funds as a result of investigations conducted by this office.	1,084,386.00	500,000.00	500,000.00

**PROGRAM PERFORMANCE INDICATORS AND MEASURES**  
Program Data Collected in Accordance with the Mississippi Performance Budget and Strategic Planning Act of 1994

Office of the State Auditor

2 - TECHNICAL ASSISTANCE

AGENCY NAME

PROGRAM NAME

**PROGRAM OUTPUTS:** (This is the measure of the process necessary to carry out the goals and objectives of this program. This is the volume produced, i.e., how many people served, how many documents generated.)

	<u>FY 2009 ACTUAL</u>	<u>FY 2010 ESTIMATED</u>	<u>FY 2011 PROJECTED</u>
1 Technical Assistance Inquiries	8,058.00	8,500.00	8,500.00
2 Training Seminars	77.00	100.00	90.00
3 "Technicalities" - number issued	46,917.00	0.00	0.00

**PROGRAM EFFICIENCIES:** (This is the measure of the cost, unit cost or productivity associated with a given outcome or output. This measure indicates linkage between services and funding, i.e., cost per investigation, cost per student or number of days to complete investigation.)

	<u>FY 2009 ACTUAL</u>	<u>FY 2010 ESTIMATED</u>	<u>FY 2011 PROJECTED</u>
1 Cost per Technical Assistance Inquiry (dollars)	32.05	33.37	33.37
2 Cost per issue of "Technicalities" (cents per issue)	1.84	0.00	0.00

**PROGRAM OUTCOMES:** (This is the measure of the quality or effectiveness of the services provided by this program. This measure provides an assessment of the actual impact or public benefit of your agency's actions. This is the results produced, i.e., increased customer satisfaction by x% within a 12-month period, reduce the number of traffic fatalities due to drunk drivers within a 12-month period.)

	<u>FY 2009 ACTUAL</u>	<u>FY 2010 ESTIMATED</u>	<u>FY 2011 PROJECTED</u>
1 Targeted Outcome-an 85% positive response to Technical Assistance training seminars as derived from questionnaires provided by seminar participants and compiled and reported to this office by the seminar sponsors.	85.00	85.00	85.00

**PROGRAM 3% GENERAL FUND REDUCTION AND NARRATIVE EXPLANATION**

Office of the State Auditor

	Fiscal Year 2010 Funding			FY 2010 PERCENT REDUCED
	Total Funds	Reduced Amount	Reduced Funding Amount	
<b>Program Name: (1) POST AUDIT</b>				
GENERAL	6,205,420	( 195,961)	6,009,459	( 3.15%)
ST.SUPPORT SPECIAL				
FEDERAL				
OTHER SPECIAL	5,869,896		5,869,896	
<b>TOTAL</b>	<b>12,075,316</b>	<b>( 195,961)</b>	<b>11,879,355</b>	
<b>Narrative Explanation:</b> General funds are used exclusively for salaries. Any reduction would mean a loss of employees. Any loss of employees would mean a loss of Special Fund Revenue, as our audit staff generates our Special Revenue Funds through Audit Fees, which inturn would lead to additional loss in staff because OSA could not fund their salaries from Special Revenue.				
<b>Program Name: (2) TECHNICAL ASSISTANCE</b>				
GENERAL	326,601		326,601	
ST.SUPPORT SPECIAL				
FEDERAL				
OTHER SPECIAL	303,732		303,732	
<b>TOTAL</b>	<b>630,333</b>		<b>630,333</b>	
<b>Narrative Explanation:</b>				
<b>SUMMARY OF ALL PROGRAMS</b>				
GENERAL	6,532,021	( 195,961)	6,336,060	( 3.00%)
ST.SUPPORT SPECIAL				
FEDERAL				
OTHER SPECIAL	6,173,628		6,173,628	
<b>TOTAL</b>	<b>12,705,649</b>	<b>( 195,961)</b>	<b>12,509,688</b>	

# MEMBERS

Office of the State Auditor \_\_\_\_\_

Agency

A. Explain Rate and manner in which board members are reimbursed:

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B. Estimated number of meetings FY2010

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C.	Names of Members	City, Town, Residence	Appointed By	Date of Appointment	Length of Term
1.	_____	_____	_____	_____	_____

Identify Statutory Authority (Code Section or Executive Order Number)\*

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\*If Executive Order, please attach copy.

**SCHEDULE B  
CONTRACTUAL SERVICES**

Office of the State Auditor

Name of Agency

MINOR OBJECT OF EXPENDITURE	(1) Actual Expenses FY Ending June 30, 2009	(2) Estimated Expenses FY Ending June 30, 2010	(3) Requested for FY Ending June 30, 2011
<b>A. TUITION, REWARDS &amp; AWARDS (61010-61099)</b>			
61010 Tuition			
61020 Employee Training	51,950	65,000	65,000
61030 Travel Related Registration	20		
61031 Travel Registration			
61021 Reimbursed Employee Training			
<b>TOTAL (A)</b>	<b>51,970</b>	<b>65,000</b>	<b>65,000</b>
<b>B. TRANSPORTATION &amp; UTILITIES (61100-61299)</b>			
61110 Postage, Box Rent, etc.	3,181	3,300	3,300
61190 Transportation Of Goods	1,089	1,500	1,500
61210 Electricity	790	1,000	1,000
61220 Gas			
61230 Water & Sewage			
<b>TOTAL (B)</b>	<b>5,060</b>	<b>5,800</b>	<b>5,800</b>
<b>C. PUBLIC INFORMATION ((61300-61399)</b>			
61310 Advertising & Public Information	1,651	2,000	2,000
61340 Signs & Billboards	1,790	1,000	1,000
61350 Exhibits & Displays			
<b>TOTAL (C)</b>	<b>3,441</b>	<b>3,000</b>	<b>3,000</b>
<b>D. RENTS (61400-61499)</b>			
61420 Rental of buildings	31,567	40,000	40,000
61430 Land			
61440 Office Equipment	46,664	47,000	47,000
61460 Other Equipment			
61470 Capitol Facilities - Rental	375,660	385,140	385,140
61480 Exhibits, Displays & Conference Rooms	305	400	400
61490 Other Rental	283	350	350
<b>TOTAL (D)</b>	<b>454,479</b>	<b>472,890</b>	<b>472,890</b>
<b>E. REPAIRS &amp; SERVICES (61500-61599)</b>			
61500 Grounds, Walks, Fences & Lots			
61520 Buildings	720	1,000	1,000
61530 Machinery & Field Equipment			
61540 Passenger Vehicles	14,326	16,000	16,000
61550 Office Equipment & Furniture		1,153	1,153
61580 Shop Equipment			
61590 Miscellaneous Items of Equipment			
<b>TOTAL (E)</b>	<b>15,046</b>	<b>18,153</b>	<b>18,153</b>
<b>F. FEES, PROFESSIONAL &amp; OTHER SERVICES (61600-61699)</b>			
61606 Accounting-Other	76,154	98,300	105,800
61615 SAAS Fees - DFA	6,369	7,000	7,000
61616 MMRS Fees	20,941	21,000	21,000
61617 SPAHRS Fees - DFA			
61618 MERLIN Fees			
61620 Department of Audit			
61623 Accounting--CPA			
61621 Accounting			
61630 Legal Services	13,400	20,000	20,000
61631 Legal Fees -Attorney General's Office	109,261	110,000	110,000

**SCHEDULE B  
CONTRACTUAL SERVICES CONTINUED**

Office of the State Auditor

Name of Agency

MINOR OBJECT OF EXPENDITURE	(1) Actual Expenses FY Ending June 30, 2009	(2) Estimated Expenses FY Ending June 30, 2010	(3) Requested for FY Ending June 30, 2011
<b>F. FEES, PROFESSIONAL &amp; OTHER SERVICES (61600-61699)</b>			
61650 State Personnel Board	25,200	25,200	25,200
61651 Personal Services Contract	16,833	28,000	38,000
6165X Personnel Services Contracts (61651-61653)			
61660 Court Costs	488	800	800
61670 Laboratory & Testing Fees			
61683 Contract Workers-Taxes -SPAHRs	10,151	11,000	11,000
6168X Contract Worker (61682-61688)			
61680 Temporay Employment Fees	145	200	200
61690 Other Fees & Services	3,842	2,850	2,850
61640 Physician Services	95	100	100
61644 Other Medical Services	1,113	1,200	1,200
61661 Recording and Notary Fees			
61624 Accounting Fees - Other			
61653 Personal Service Contract - Travel			
61608 Legal Services- SPAHRs	272,650	90,000	55,000
61658 Personnel Service Contracts - Other Fees - SPAHRs	21,574	25,000	25,000
<b>TOTAL (F)</b>	<b>578,216</b>	<b>440,650</b>	<b>423,150</b>
<b>G. OTHER CONTRACTUAL SERVICES (61700-61899)</b>			
61700 Liability Insurance Pool Contributions (Tort Claims)			
61710 Insurance & Fidelity Bonds	1,713	2,500	2,500
61715 Insurance Computer Equipment ITS	282	500	500
61720 Membership Dues	5,875	7,000	7,000
61721 Subscriptions-Technical	5,600	6,000	6,000
61718 Bank Service Charges			
61800 Procurement Card	1,311	2,000	2,000
<b>TOTAL (G)</b>	<b>14,781</b>	<b>18,000</b>	<b>18,000</b>
<b>H. INFORMATION TECHNOLOGY (61900-61990)</b>			
61902 IS Professional Fees - Outside Vendor	15,000	25,000	25,000
61905 IS Professional Fees - ITS	1,022	1,500	1,500
61914 IS Training/ Education -Other Vendor			
61915 IS Training/Education ITS	2,082	5,000	5,000
61917 Service Charges to State Data Center	28,375	30,000	35,000
61919 Internet Based Investigative Services	2,013	2,500	3,000
61920 Internet Website Outside Service	105	200	300
61921 Software Acquisition and Installation	99,533	210,000	210,000
61922 Basic Telephone Monthly - Outside Vendor	29,504	35,000	40,000
61923 Basic Telephone Monthly - ITS			
61924 Long Distance Charges - Outside Vendor			
61925 Long Distance Charges - ITS	5,673	7,000	10,000
61926 Private Data Line Monthly Charges - Outside Vendor			
61927 Private Data Line Monthly Charges - ITS	608	700	1,000
61928 Public Network Access Charges - Outside Vendor	10,079	12,500	14,000
61929 Public Network Access Charges - ITS			
6193X IS Related Rentals (61932-61933)			
61938 Pager Useage Outside Vendor	134		
61939 Cellular Usage Time - Outside Vendor	9,381	12,000	14,000
61961 Maintenance/Repair of IS Equipment			
61962 Maintenance/Repair of Communications Systems	805	1,200	1,000



**SCHEDULE B  
CONTRACTUAL SERVICES CONTINUED**

Office of the State Auditor

Name of Agency \_\_\_\_\_

MINOR OBJECT OF EXPENDITURE	(1) Actual Expenses FY Ending June 30, 2009	(2) Estimated Expenses FY Ending June 30, 2010	(3) Requested for FY Ending June 30, 2011
<b>H. INFORMATION TECHNOLOGY (61900-61990)</b>			
61964 Maintenance / Repair Telephone	442	750	1,000
61980 Software Maintenance Outside Vendor	11,678	15,000	15,000
61992 SPAHRS Travel Related Contractual	110	150	200
61998 Prior Year Expense - Contractual	97,696		
<b>TOTAL (H)</b>	<b>314,240</b>	<b>358,500</b>	<b>376,000</b>
<b>I. OTHER (61991-61999)</b>			
61999 Contractual Services - No PO Required			
61998 Prior Year Expenses			
61992 SPAHRS Travel Related Contractual			
<b>TOTAL (I)</b>			
<b>GRAND TOTAL</b> <i>(Enter on Line I-B of Form MBR-1)</i>	<b>1,437,233</b>	<b>1,381,993</b>	<b>1,381,993</b>
<b>FUNDING SUMMARY:</b>			
GENERAL FUNDS			
STATE SUPPORT SPECIAL FUNDS	46,273		
FEDERAL FUNDS			
OTHER SPECIAL FUNDS	1,390,960	1,381,993	1,381,993
<b>TOTAL FUNDS</b>	<b>1,437,233</b>	<b>1,381,993</b>	<b>1,381,993</b>

**SCHEDULE C  
COMMODITIES**

Office of the State Auditor  
Name of Agency \_\_\_\_\_

MINOR OBJECT OF EXPENDITURE	(1) Actual Expenses FY Ending June 30, 2009	(2) Estimated Expenses FY Ending June 30, 2010	(3) Requested for FY Ending June 30, 2011
<b>A. MAINTENANCE &amp; CONSTR. MATERIALS &amp; SUPPLIES (62010-62099)</b>			
62040 Lumber Parts			
62050 Steel & Other Metals			
62060 Paints			
62070 Signs and Sign Materials			
<b>Total (A)</b>			
<b>B. PRINTING &amp; OFFICE SUPPLIES &amp; MATERIALS (62100-62199)</b>			
62110 Printing, Binding, Padding	8,879	10,000	10,000
62120 Duplication & Reproduction Supplies	16,306	17,000	17,000
62130 Office Supplies & Materials	9,842	17,000	17,000
62140 Paper Supplies	8,053	9,000	9,000
62150 Maps, Manuals, Library Books, Films	3,040	9,690	9,690
62160 Office Equipment (not capital outlay)	9,763	11,000	11,000
<b>Total (B)</b>	<b>55,883</b>	<b>73,690</b>	<b>73,690</b>
<b>C. EQUIPMENT REPAIR PARTS, SUPPLIES &amp; ACCES. (62200-62299)</b>			
62210 Fuels	46,399	60,000	60,000
62240 Tires	1,780	2,500	2,500
62253 Batteries	6		
62251 Repair Vehicle			
62271 Repair of Comm Systems, Parts			
62290 Other Equipment Repair Parts			
62250 Repair Office Equipment			
<b>Total (C)</b>	<b>48,185</b>	<b>62,500</b>	<b>62,500</b>
<b>D. PROFESSIONAL &amp; SCI. SUPPLIES AND MATERIALS (62300-62399)</b>			
62330 Photographic Supplies			
62340 Drugs & Chemicals - Medical & Lab Use			
62390 Other Professional Scientific Supplies & Materials			
<b>Total (D)</b>			
<b>E. OTHER SUPPLIES &amp; MATERIALS (62400-62999)</b>			
62420 Hardware, Plumbing & Electrical			
62450 Janitor Supplies & Cleaning	320	750	750
62475 Food for Meetings	2,623	3,500	3,500
62520 Decal Signs			
62530 Uniforms & Wearing Apparel			
62555 IS Equipment Repair Parts	3,480	5,000	5,000
62580 Ammunition	926	1,000	1,000
62590 Other Supplies & Materials	1,896	2,000	2,000
62595 Other Equipment (less than \$500)	501	2,500	2,500
62800 Procurement Card -Commodities	7,562	10,000	10,000
<b>Total (E)</b>	<b>17,308</b>	<b>24,750</b>	<b>24,750</b>

**SCHEDULE C  
 COMMODITIES CONTINUED**

Office of the State Auditor  
 \_\_\_\_\_  
 Name of Agency

MINOR OBJECT OF EXPENDITURE	(1) Actual Expenses FY Ending June 30, 2009	(2) Estimated Expenses FY Ending June 30, 2010	(3) Requested for FY Ending June 30, 2011
<b>GRAND TOTAL (A, B, C, D &amp; E)</b> <i>(Enter on Line I-C of Form MBR-1)</i>	<b>121,376</b>	<b>160,940</b>	<b>160,940</b>
<b>FUNDING SUMMARY:</b>			
GENERAL FUNDS			
STATE SUPPORT SPECIAL FUNDS			
FEDERAL FUNDS			
OTHER SPECIAL FUNDS	121,376	160,940	160,940
<b>TOTAL FUNDS</b>	<b>121,376</b>	<b>160,940</b>	<b>160,940</b>

**SCHEDULE D-1  
CAPITAL OUTLAY  
OTHER THAN EQUIPMENT**

Office of the State Auditor  
Name of Agency \_\_\_\_\_

MINOR OBJECT OF EXPENDITURE	(1) Actual Expenses FY Ending June 30, 2009	(2) Estimated Expenses FY Ending June 30, 2010	(3) Requested for FY Ending June 30, 2011
<b>A. LANDS (63100-63199)</b>			
63110 Land for Buildings			
63120 Land for Right-of-Way			
63130 Land for Aggregates			
63170 Land Purchased for Other Purposes			
<b>TOTAL (A)</b>			
<b>B. BUILDINGS &amp; IMPROVEMENTS (63200-63299)</b>			
63250 Buildings - Purchased, Constructed, Remodeled			
<b>TOTAL (B)</b>			
<b>C. INFRASTRUCTURE &amp; OTHER (63500-63999)</b>			
639XX Other			
<b>TOTAL (C)</b>			
<b>GRAND TOTAL</b> <i>(Enter on Line I-D-1 of Form MBR-1)</i>			
<b>FUNDING SUMMARY:</b>			
GENERAL FUNDS			
STATE SUPPORT SPECIAL FUNDS			
FEDERAL FUNDS			
OTHER SPECIAL FUNDS			
<b>TOTAL FUNDS</b>			

**SCHEDULE D-2  
CAPITAL OUTLAY EQUIPMENT**

Office of the State Auditor

Name of Agency \_\_\_\_\_

EQUIPMENT BY ITEM	Act. FY Ending June 30, 2009		Est. FY Ending June 30, 2010		Req. FY Ending June 30, 2011		
	No. of Units	Total Cost	No. of Units	Total Cost	No. of Units	Cost Per Unit	Total Cost
<b>A. VEHICLES (see form MBR-1-D-3)</b>							
<b>B. ROAD MACHINERY, FARM &amp; OTHER EQUIPMENT</b>							
63320 Road Machinery							
<b>TOTAL (B)</b>							
<b>C. OFFICE MACHINES, FURNITURE, FIXTURES, EQUIP.</b>							
63330 Office Equipment, Furniture							
Desk (CDBG)							
Scanner / Facsimile							
Chair (CDBG)							
Cassette Duplicator (CDBG)							
Transcriber (CDBG)							
Paper Shredder (@ Branch Offices)							
Heavy Duty Paper Shredder							
Lateral File Cabinet					10	1,000	10,000
<b>TOTAL (C)</b>							<b>10,000</b>
<b>D. IS EQUIPMENT (DP &amp; TELECOMMUNICATIONS)</b>							
63421 IT/IS Equipment							
Laptop Computer ( CDBG )	3	4,437					
Laptop Computers	89	128,673					
Telephone System ( Branch Offices )					1	4,000	4,000
Storage Area Network							
Citrix Winframe Server							
APC Rack Mounted UPS			1	4,000	1	4,000	4,000
Scanner			4	4,000			
File Server					1	10,000	10,000
Network Server	2	13,144	3	36,000	1	13,000	13,000
Network Scanner							
Desktop Computer					55	1,000	55,000
Deskjet Printer							
Barcode Scanner			1	1,500			
Cisco Firewall	1	8,612					
Mail Server							
Cisco 1000/100/10 Switches			6	30,000			
Enterprise Tape Backup Solution			1	15,000			
Portable A/C Unit (Server Room)	1	3,669	3	1,500			
Cisco Wireless Access Points							
Web Server							
Storage Area Network			1	50,000			
Email Archive System					1	25,000	25,000
Portable Scanner for Field Staff					75	300	22,500
<b>TOTAL (D)</b>		<b>158,535</b>		<b>142,000</b>			<b>133,500</b>
<b>E. EQUIPMENT - LEASE PURCHASE (63460-63476)</b>							
634XX Lease Purchases							
<b>TOTAL (E)</b>							

**SCHEDULE D-2  
CAPITAL OUTLAY EQUIPMENT CONTINUED**

Office of the State Auditor

Name of Agency \_\_\_\_\_

EQUIPMENT BY ITEM	Act. FY Ending June 30, 2009		Est. FY Ending June 30, 2010		Req. FY Ending June 30, 2011		
	No. of Units	Total Cost	No. of Units	Total Cost	No. of Units	Cost Per Unit	Total Cost
<b>F. OTHER EQUIPMENT</b>							
63490 Other Equipment							
Digital Video Recorder							
Time Lapse Surveillance Camera w/ DVR							
Video Camera (CDBG)							
Digital Tape Recorder (CDBG)							
Digital Tape Recorder							
63370 Radio & Television Equipment							
DVD/CD Copy Tower							
63380 Photographic and Repro							
Digital Camera / Time lapse VCR							
GPS Units (CDBG)							
Pistol		300					
Pistol (CDBG)							
Digital Camera							
<b>TOTAL (F)</b>		<b>300</b>					
<b>GRAND TOTAL</b> <i>(Enter on Line I-D-2 of Form MBR-1)</i>		<b>158,835</b>		<b>142,000</b>			<b>143,500</b>
<b>FUNDING SUMMARY:</b>							
GENERAL FUNDS							
STATE SUPPORT SPECIAL FUNDS							
FEDERAL FUNDS							
OTHER SPECIAL FUNDS		158,835		142,000			143,500
<b>TOTAL FUNDS</b>		<b>158,835</b>		<b>142,000</b>			<b>143,500</b>

**SCHEDULE D-3  
PASSENGER/WORK VEHICLES**

Office of the State Auditor

Name of Agency \_\_\_\_\_

MINOR OBJECT OF EXPENDITURE	Vehicle Inventory	FY Ending	June 30, 2009	FY Ending	June 30, 2010	FY Ending	June 30, 2011
	June 30, 2009	No. of Vehicles	Actual Cost	No. of Vehicles	Estimated Cost	No. of Vehicles	Requested Cost
<b>A. PASSENGER &amp; WORK VEHICLES (63310, 63390-63400)</b>							
63310 Automobile, Compact Sedan (AU CS)							
63310 Automobile, Full Size Sedan (AU FS)	33		196,096	6	99,000	5	87,500
63310 Automobile, Mid Size Sedan (AU MS)							
63310 Automobile, Mid Size Station Wagon (AU MW)							
63310 Automobile Utility (AU UT)							
63390 Truck, Carry-All (TK CA)							
63390 Truck, Compact Pickup (TK CU)							
63390 Truck, Dump Bed (TK DU)							
63390 Truck, Medium Duty 2.5 Ton (TK MD)							
63390 Truck, Mid Size Pickup (TK MU)							
63391 Truck, Heavy Duty 5 Ton (TK HD)							
63391 Truck, Heavy Duty Pickup (TK HU)							
63392 Sport Utility Vehicle (TK SU)							
63393 Van, Cargo (VN CD)							
63393 Van, Full Size (VN FV)							
63393 Van, Mid Size (VN MV)							
63400 Other Vehicles							
<b>TOTAL (A)</b>	<b>33</b>		<b>196,096</b>	<b>6</b>	<b>99,000</b>	<b>5</b>	<b>87,500</b>
<b>B. BETTERMENTS OR ACCESSORIES FOR VEHICLES (63395)</b>							
63395 Betterments or Accessories for Vehicles							
<b>TOTAL (B)</b>							
<b>GRAND TOTAL</b> <i>(Enter on Line I-D-3 of Form MBR-1)</i>			<b>196,096</b>		<b>99,000</b>		<b>87,500</b>
<b>FUNDING SUMMARY:</b>							
GENERAL FUNDS							
STATE SUPPORT SPECIAL FUNDS							
FEDERAL FUNDS							
OTHER SPECIAL FUNDS			196,096		99,000		87,500
<b>TOTAL FUNDS</b>			<b>196,096</b>		<b>99,000</b>		<b>87,500</b>

**SCHEDULE D-4  
WIRELESS COMMUNICATION DEVICES**

Office of the State Auditor

\_\_\_\_\_  
Name of Agency

MINOR OBJECT OF EXPENDITURE	Device Inventory June 30, 2009	Act FY Ending June 30, 2009		Est FY Ending June 30, 2010		Req FY Ending June 30, 2011	
		No. of Devices	Actual Cost	No. of Devices	Estimated Cost	No. of Devices	Requested Cost
<b>A. CELLULAR PHONES (63435)</b>							
63435 Cellular Phones (Press to Talk)							
<b>Total (A)</b>							
<b>B. PAGERS (63434)</b>							
63434 Pagers, Paging Equipment							
<b>Total (B)</b>							
<b>C. WIRELESS PERSONAL DIGITAL ASSISTANTS (63435)</b>							
63435 Wireless PDAs, Blackberry, etc							
<b>Total (C)</b>							
<b>GRAND TOTAL</b> <i>(Enter on Line 1-D-4 of Form MBR-1)</i>							
<b>FUNDING SUMMARY:</b>							
GENERAL FUNDS							
STATE SUPPORT SPECIAL FUNDS							
FEDERAL FUNDS							
OTHER SPECIAL FUNDS							
<b>TOTAL FUNDS</b>							



**SCHEDULE E  
SUBSIDIES, LOANS & GRANT**

Office of the State Auditor  
Name of Agency \_\_\_\_\_

MINOR OBJECT OF EXPENDITURE	(1) Actual Expenses FY Ending June 30, 2009	(2) Estimated Expenses FY Ending June 30, 2010	(3) Requested for FY Ending June 30, 2011
<b>A. SCHOOL GRANTS TO COUNTIES &amp; MUNICIPALITIES (64000-64599)</b>			
<b>TOTAL (A)</b>			
<b>B. GRANTS TO I.H.L. &amp; OTHER POLITICAL SUBDIVISIONS (64600-64699)</b>			
<b>TOTAL (B)</b>			
<b>C. GRANTS TO NON-GOVERNMENT INSTNS &amp; INDS (64700-64999)</b>			
<b>TOTAL (C)</b>			
<b>D. DEBT SERVICE &amp; JUDGEMENTS (65000-65399)</b>			
65040 Interest on Lease Purchases			
<b>TOTAL (D)</b>			
<b>E. OTHER (66000-89999)</b>			
<b>TOTAL (E)</b>			
<b>GRAND TOTAL</b> <i>(Enter on Line I-E of Form MBR-1)</i>			
<b>FUNDING SUMMARY:</b>			
GENERAL FUNDS			
STATE SUPPORT SPECIAL FUNDS			
FEDERAL FUNDS			
OTHER SPECIAL FUNDS			
<b>TOTAL FUNDS</b>			

**NARRATIVE  
2011 BUDGET REQUEST**

Office of the State Auditor  
Name of Agency

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Office of the State Auditor  
2011 Narrative Budget Request

**SALARIES**

The Office of the State Auditor (OSA) requests \$10,923,811 for salaries during FY 2011. This includes \$779,003 for the salaries associated with our Katrina Fraud Unit. (This unit is discussed in more detail later in the narrative.) \$202,805 is requested to fund our Career Ladder Plan, as well as \$88,308 for the Educational Benchmark Program for FY 2011. Both of these plans have been approved by the State Personnel Board and have been in place for many years. These programs are invaluable in helping us retain our experienced staff and reduce turnover, allow timely promotions and reward the employees earning advanced degrees or certifications, which increase their value to OSA. The most significant portion of the requested increase is to the positions previously authorized for this office, costing \$970,631, including fringe benefits. The positions which are unfunded are in the Audit Division. With these positions fully funded and filled, revenue could be generated by our office through Audit Service Fees. The positions could pay for themselves within two and one-half years of billing audit hours.

SB 3052, passed in the 2009 regular session provides OSA the authority to gather information and have oversight of any ARRA funds in the State, regardless of whether those funds are provided to government or non-government entities, however, no funds were provided by the State. The OSA, to comply with the federal government's oversight, transparency, and accountability requirements placed on States, will conduct "front-end," "real-time," auditing work. These services will include (but are not limited to) accounting reviews, project and contract selection reviews, compliance reviews, deadline and reporting monitoring, performance evaluation and performance measures (which may include independent internal control testing). This work should result in the types of data collection and reporting that will ultimately provide the State, and the public with useful information about ARRA projects in Mississippi. ARRA projects may encompass services, construction, research, benefit provisions, and other delivery areas at all levels of government and the private sector. Because transparency and accountability of ARRA dollars is expected, the responsibilities envisioned by this project may include reviews of private sector contract recipients of ARRA funds, as well. However, such work will not include any oversight of federal funds made directly to an individual.

The influx of funds from the ARRA of 2009 will mean that more federal programs will exceed the mandatory audit threshold which will require the OSA to audit additional federal programs in FY 2011. Furthermore, if a federal program receives and expends ARRA funds, the program is required to be audited by OMB A-133. The OSA will not have an option to decide whether or not to audit a program.

SB 2628, also known as the "Children First Act of 2009," passed during the regular 2009 Legislative Session, instructs our office to perform audits on the financial records of each school district within the state at least every four years. This requires school districts to be held accountable to the tax payers of Mississippi and ensures the monies allotted are spent on the children of Mississippi's education.

In order to meet the newly charged duties of our office, as well as continue to provide the service to the tax payers of Mississippi and ensure accountability within all financial aspects of this state, the Office of the State Auditor needs full funding of all vacant positions.

**TRAVEL**

The Office of the State Auditor requests \$968,535 for travel during FY 2011. This sum is the amount awarded to the OSA during FY 2010 and includes a projection of \$40,000 for out of state travels.

**CONTRACTUAL SERVICES**

**Tuition and Training**

OSA requests \$65,000 for the purpose of tuition and training. These funds will be used for Audit Staff's training needs, continuing education requirements for professional staff, as well as the office's continued participation in

**NARRATIVE  
2011 BUDGET REQUEST**

Office of the State Auditor  
Name of Agency

programs such as the Certified Public Manager program. Such participation allows our staff to receive education and training, as well the federal mandates, according to the standards for auditing and pronouncement from the Governmental Accounting Standards Board.

**Rents**

For this sub-category, OSA requests \$472,890. Of this total, \$385,140 is for DFA's Department of Capital Facilities for the rent of Woolfolk building space and the Hattiesburg office space for our Katrina Fraud division. The rental of the remaining satellite offices is projected to be \$40,000. These satellite offices serve to reduce certain travel expenses and provide space for staff located in various areas throughout the state. The rental rates on many of our office equipment contracts remained the same or increased only a small amount. Therefore, OSA is requesting \$50,463 for office equipment rental for FY 2010.

**Repair and Services**

The Office of the State Auditor requests \$17,000 for the Repair and Services sub-category. These expenditures are due largely to the repairs and maintenance of our fleet.

**Fees, Professional and Other Services**

OSA requests \$410,650 for Fees, Professional and Other Services. This figure includes \$110,000 we pay to the Attorney General's Office for legal services provided by the Special Assistant General assigned to our office. Also included is \$20,000 for the use of a private attorney to handle employment matters. OSA's Katrina Fraud Unit employs an attorney at the cost of \$55,000 annually.

The Office of the State Auditor intends to employ up to three contractual workers to assist in reviewing contract audits of local governments, as well as to assist in training current staff, costing a total of no more than \$63,500. Other projected needs are funds for the OSA's State Personnel Board Assessment, charges for SAAS, SPAHRS, MMRS, and the Governmental Accounting Standards Board; all of which are comparable to the assessments in previous years. Also included in this sub-category are funds for the use of contract accountancies for the preparation of the State's CAFR compilation, cost allocation plan, and contractors to provide required training and continuing education for the Audit staff. Other fees included in this area are court costs, bank fees, medical charges, laboratory and testing fees, insurance and fidelity bonds, document shredding at the State Records Center, etc. Our total request for the Information Technology category is \$246,000. This amount includes \$35,000 payable to the State Data Center, \$50,000 for local and long distance telephone service payable to ITS and \$30,000 for training and education for our staff.

**COMMODITIES**

OSA's commodities category represents a small portion of the overall request, totaling only \$160,940. Included in this amount is \$73,690 for Printing, Office Supplies and Materials, a slight increase from FY 2009. We also request \$62,500 for fuel and tires and \$24,750 for all other materials and supplies.

**EQUIPMENT**

The total OSA is requesting for Equipment for FY 2011 is \$143,500. Of this amount, only \$10,000 is allotted for office equipment such as lateral filing cabinets, etc. The remaining equipment budget is for Information Systems. The \$133,500 will be used to purchase the following computer and EDP equipment:

\$55,000 for 55 desktop computers that are now over four years old, out of warranty and near obsolescence; \$25,000 for one (1) email archive system; \$22,500 for 75 portable scanners for our field staff to properly use TEAMMATE; \$13,000 for one (1) network server; \$10,000 for one (1) file server; \$4,000 for one (1) APC Rack Mounted UPS and finally \$4,000 for one (1) telephone system.

The portable scanners, network server, file server and APC Rack Mounted UPS are needed to properly support our audit staff transitioning to paperless audits using the software TEAMMATE.

**NARRATIVE**  
**2011 BUDGET REQUEST**

Office of the State Auditor

\_\_\_\_\_  
Name of Agency

**Vehicles**

The Office of the State Auditor requests \$87,500 for the purchase of five (5) mid-size automobiles for the Investigative Divisions. The vehicles we wish to replace currently have 100,000 miles or more.

**Katrina Housing Fraud Unit**

FY 2011 will be the fifth and final year of the contract with Mississippi Development Authority's (MDA) Community Development Block Grant. This grant has afforded OSA the opportunity to investigate fraud in MDA's housing grant program on the Mississippi Gulf Coast since the devastation of Hurricane Katrina. The program is currently staffed by 14 time-limited positions, including 12 investigators and two (2) support personnel.

**OUT-OF-STATE TRAVEL  
FISCAL YEAR 2009**

Office of the State Auditor

Agency Name

Note: All expenditures recorded on this form must be totaled and said total must agree with the out-of-state travel amount indicated for FY 2009 on Form Mbr-1, line I.A.2.b.

Employee's Name	Destination	Purpose	Travel Cost	Funding Source
Beth Stuart	Orlando, FL	CCH Teammate User Forum 2009	233	3155
Brandie Evans	Franklin, TN	Nissan Employee Verification	1,717	3155
Brent Henderson	San Destin, FL	MS State Bar Convention	70	3155
Carrie Sumrall	Memphis, TN	NW3CS 12th Annual Economic Hightech Summit	273	3155
Debi Cox	Nashville, TN	Financial Investigation's Techniques	535	3155
Denver Smith	Nashville, TN	Financial Investigation's Techniques	536	3155
Earl Smith	Memphis, TN	NW3CS12th Annual Economic Hightech Summit	596	3155
Elmo Gabbert	Smyrna, GA	Glock Armorer Course	329	3155
James Ferguson	Reno, NV	National Association of State Auditor's Confe	992	3155
Jamie Goodwin	Nashville, TN	NASACT Middle MGMT Conference	556	3155
John Gilbert	Chicago, IL	2008 NASACT Annual Conference	475	3155
Karei McDonald	Florence, AL	Glock Armorer Course	283	3155
Ladonna Johnson	Orlando, FL	IT Basis Auditing	1,152	3155
Lisa Shoemaker	San Destin, FL	MS Bar Convention	120	3155
Lisa Shoemaker	Destin, FL	Southern Public Relations Federation Annual V	998	3155
Oliver Frazier	Reno, NV	National Association of State Auditor's Confer	872	3155
Oliver Frazier	Orlando, FL	CCH Teammate User Forum 2009	242	3155
Philip Guilott	Cleveland, OH	Interview Pretrial Witness - Katrina Fraud	1,857	3155
Ramona Williams	Baltimore, MD	Data Conference - US Dept. of Education	1,445	3155
Ramona Williams	Franklin, TN	Nissan Employee Verification	1,654	3155
Rob Robertson	Kansas City, TN	AICPA Single Audit Workshop	932	3155
Rob Robertson	Nashville, TN	NASACT Middle MGMT Conference	534	3155
Scott Speights	Nashville, TN	NASACT Middle MGMT Conference	555	3155
Shikeyla Bradford	Franklin, TN	Nissan Employee Verification	1,936	3155
Stacey Pickering	New York, NY	US District Court - Langston Case	323	3155
Stacey Pickering	Arlington, VA	National Intergovernmental Audit Forum	651	3155
Stacey Pickering	Chicago, IL	2008 NASACT Annual Conference	511	3155
Vincent Elchos	Concord-Flowery Branch, GA	Interview Possible Witness	353	3155
William Smith	Pittsburg, PA	NASACT Training Forum	1,128	3155
<b>Total Out of State Travel Cost</b>			<b>\$21,858</b>	

**FEES, PROFESSIONAL AND OTHER SERVICES**  
**(EXPENDITURE CODES 61600-61699)**

Office of the State Auditor

Name of Agency

TYPE OF FEE AND NAME OF VENDOR	Retired w/ PERS	(1) Actual Expenses FY Ending June 30, 2009	(2) Estimated Expenses FY Ending June 30, 2010	(3) Requested for FY Ending June 30, 2011	Fund Num.
61606 Accounting-Other					
Susan Kimbrough / CAFR Compilation <i>Comp. Rate: \$40.00 per hour</i>	Y	7,600	8,000	8,000	3155
Rodney Zeagler, CPA / Audit Reviews <i>Comp. Rate: \$36.94 per hour</i>	Y	19,261	20,000	25,000	3155
Tony Green / Audit reviews <i>Comp. Rate: \$36.94 per hour</i>	Y	41,972	42,000	42,000	3155
ALTEC (Michael Inzina, CPA) / Staff Training- CPE <i>Comp. Rate: \$2400.00 per day</i>		4,800	4,800	4,800	3155
Norman McLeod, CPA / Audit reviews <i>Comp. Rate: \$36.94 per hour</i>	Y	591	1,500	1,500	3155
Various as Needed / various <i>Comp. Rate: unknown</i>			20,000	22,500	3155
Contract Worker / Accounting <i>Comp. Rate: varies</i>		1,930	2,000	2,000	3155
<b>TOTAL 61606 Accounting-Other</b>		<b>76,154</b>	<b>98,300</b>	<b>105,800</b>	
61615 SAAS Fees - DFA					
SAAS Fees (Fund 3130) / SAAS Processing <i>Comp. Rate: Varies by Usage</i>		6,369	7,000	7,000	3155
<b>TOTAL 61615 SAAS Fees - DFA</b>		<b>6,369</b>	<b>7,000</b>	<b>7,000</b>	
61616 MMRS Fees					
MMRS Fee Assessment / Usage charge <i>Comp. Rate: Quarterly Charges</i>		20,941	21,000	21,000	3155
<b>TOTAL 61616 MMRS Fees</b>		<b>20,941</b>	<b>21,000</b>	<b>21,000</b>	
61617 SPAHRS Fees - DFA					
<i>Comp. Rate:</i>					
<b>TOTAL 61617 SPAHRS Fees - DFA</b>					
61618 MERLIN Fees					
<b>TOTAL 61618 MERLIN Fees</b>					
61620 Department of Audit					
<b>TOTAL 61620 Department of Audit</b>					
61623 Accounting--CPA					
ALTEC Inc (Michael Inzina ) / CPE Training <i>Comp. Rate: \$2400.00 per day</i>					3155
<b>TOTAL 61623 Accounting--CPA</b>					
61621 Accounting					
Unknown / Various as needed <i>Comp. Rate: unknown</i>					3155
<b>TOTAL 61621 Accounting</b>					

**FEES, PROFESSIONAL AND OTHER SERVICES**

Office of the State Auditor

Name of Agency

TYPE OF FEE AND NAME OF VENDOR	Retired w/ PERS	(1) Actual Expenses FY Ending June 30, 2009	(2) Estimated Expenses FY Ending June 30, 2010	(3) Requested for FY Ending June 30, 2011	Fund Num.
61630 Legal Services					
Whitten Group / Litigation		13,400	20,000		3155
<i>Comp. Rate: 140.00 per Hour</i>					
Various as Needed / Various				20,000	3155
<i>Comp. Rate: unknown</i>					
Subpeona Documents / Legal Research					3155
<i>Comp. Rate: unknown</i>					
<b>TOTAL 61630 Legal Services</b>		<u><u>13,400</u></u>	<u><u>20,000</u></u>	<u><u>20,000</u></u>	
61631 Legal Fees -Attorney General's Office					
Attorney General's Office / Legal Services		101,981	102,000	102,000	3155
<i>Comp. Rate: \$8,489.42 per month</i>					
Attorney General's Office / Litigation		7,280	8,000	8,000	3155
<i>Comp. Rate: \$65.00 per hour</i>					
<b>TOTAL 61631 Legal Fees -Attorney General's Office</b>		<u><u>109,261</u></u>	<u><u>110,000</u></u>	<u><u>110,000</u></u>	
61650 State Personnel Board					
State Personal Board / SPB Assessment		25,200	25,200	25,200	3155
<i>Comp. Rate: 140.00 per position</i>					
<b>TOTAL 61650 State Personnel Board</b>		<u><u>25,200</u></u>	<u><u>25,200</u></u>	<u><u>25,200</u></u>	
61651 Personal Services Contract					
Ainsworth Consulting / GAAP Preparation	Y	975			3155
<i>Comp. Rate: \$65.00 per hour</i>					
Kimberly Alford / Staff Training -CPE					3155
<i>Comp. Rate: \$500.00 per day</i>					
National Assoc. of State Auditors / Peer Review					3155
<i>Comp. Rate: actual cost</i>					
Crawford & Assoc / Staff Training - CPE		6,883	8,000	8,000	3155
<i>Comp. Rate: \$2,750.00 per day</i>					
Stanley Clark / Staff Training -CPE					3155
<i>Comp. Rate: \$25.00 per attendee</i>					
Jamie Lea Finseth / Staff Training					3155
<i>Comp. Rate: \$25.00 per hour</i>					
Cornerstone Consulting / Cost Allocation Plan		3,350			3155
<i>Comp. Rate: \$4500 per year</i>					
Cornerstone Consulting / Databse Mgt.& Training		4,650	20,000	30,000	3155
<i>Comp. Rate: \$80.00 per hour</i>					
Various as Needed / Various					3155
<i>Comp. Rate: unknown</i>					
CCH Inc / Staff Training		975			3155
<i>Comp. Rate: varies</i>					
<b>TOTAL 61651 Personal Services Contract</b>		<u><u>16,833</u></u>	<u><u>28,000</u></u>	<u><u>38,000</u></u>	
6165X Personnel Services Contracts (61651-61653)					
<b>TOTAL 6165X Personnel Services Contracts (61651-61653)</b>					

**FEES, PROFESSIONAL AND OTHER SERVICES**

Office of the State Auditor

Name of Agency

TYPE OF FEE AND NAME OF VENDOR	Retired w/ PERS	(1) Actual Expenses FY Ending June 30, 2009	(2) Estimated Expenses FY Ending June 30, 2010	(3) Requested for FY Ending June 30, 2011	Fund Num.
61660 Court Costs					
Court Costs as Needed / Various					3155
<i>Comp. Rate: unknown</i>					
BankPlus - Ridgeland / Research Fee		322	500	500	3155
<i>Comp. Rate: unknown</i>					
Newton County Bank / Research Fee					3155
<i>Comp. Rate: unknown</i>					
State Treasurer 3614 / Research Fee		166	300	300	3155
<i>Comp. Rate: unknown</i>					
<b>TOTAL 61660 Court Costs</b>		<b>488</b>	<b>800</b>	<b>800</b>	
61670 Laboratory & Testing Fees					
Medical Foundation Inc. / Drug Testing					3155
<i>Comp. Rate: 20.00 ea.</i>					
<b>TOTAL 61670 Laboratory &amp; Testing Fees</b>					
61683 Contract Workers-Taxes -SPAHRs					
Taxes/ FICA and Medicare / Federal Required Contribution		10,151	11,000	11,000	3155
<i>Comp. Rate: Set by Statute/ Regs</i>					
<b>TOTAL 61683 Contract Workers-Taxes -SPAHRs</b>		<b>10,151</b>	<b>11,000</b>	<b>11,000</b>	
6168X Contract Worker (61682-61688)					
<b>TOTAL 6168X Contract Worker (61682-61688)</b>					
61680 Temporaray Employment Fees					
Kelly Temporary Services / Clerical / Admin Services					3155
<i>Comp. Rate: \$13.70 per hr.</i>					
Tempstaff Inc / Clerical/ Admin Services		97	200	200	3155
<i>Comp. Rate: \$12.85</i>					
Assorted Temporary Services / Clerical / Admin Service					3155
<i>Comp. Rate: Various</i>					
Express Personnel Services / Clerical/Admin Service		48			3155
<i>Comp. Rate: \$12.02</i>					
<b>TOTAL 61680 Temporaray Employment Fees</b>		<b>145</b>	<b>200</b>	<b>200</b>	
61690 Other Fees & Services					
Magnolia Broadcast Monitoring / News monitoring		825	850	850	3155
<i>Comp. Rate: Varies</i>					
Magnolia Clipping / Clipping Service		1,303	1,500	1,500	3155
<i>Comp. Rate: varies per clipping</i>					
Gov't Accounting Standards Bureau / Support Assessment					3155
<i>Comp. Rate: Annual Fee</i>					
State Records Center / Document Shredding					3155
<i>Comp. Rate: 4.00 per box</i>					
Notary Public Underwriters / Notary Fees					3155
<i>Comp. Rate: various per service</i>					
City of Jackson Police Department / Use of Police Firing Range		202	300	300	3155
<i>Comp. Rate: Useage fee &amp; targets</i>					
Ken Lawrence / Set up & Clean Meeting Space					3155
<i>Comp. Rate: per Useage</i>					



**FEES, PROFESSIONAL AND OTHER SERVICES**

Office of the State Auditor

Name of Agency

TYPE OF FEE AND NAME OF VENDOR	Retired w/ PERS	(1) Actual Expenses FY Ending June 30, 2009	(2) Estimated Expenses FY Ending June 30, 2010	(3) Requested for FY Ending June 30, 2011	Fund Num.
Various as Needed / Various <i>Comp. Rate: unknown</i>		304	100	100	3155
Galloway Memorial United / Meeting Space <i>Comp. Rate: Usage</i>		60	100	100	3155
Greg Campbell Photography / Staff Photograph <i>Comp. Rate: \$350</i>		350			3155
Neblett's Frames / Framing of Staff Photograph <i>Comp. Rate: varies</i>		438			3155
Digital Imaging Group / Photography <i>Comp. Rate: varies</i>		360			3155
<b>TOTAL 61690 Other Fees &amp; Services</b>		<u>3,842</u>	<u>2,850</u>	<u>2,850</u>	
61640 Physician Services					
First Intermed Corp - Pearl / Law Enforcement Physical <i>Comp. Rate: various</i>		95	100	100	3155
<b>TOTAL 61640 Physician Services</b>		<u>95</u>	<u>100</u>	<u>100</u>	
61644 Other Medical Services					
First Intermed / MEA Cares / Drug Testing <i>Comp. Rate: \$42.00 ea.+Admin Fee</i>		1,113	1,200	1,200	3155
<b>TOTAL 61644 Other Medical Services</b>		<u>1,113</u>	<u>1,200</u>	<u>1,200</u>	
61661 Recording and Notary Fees					
Notary Fees / Secretary of State Fees <i>Comp. Rate: unknown</i>					3155
<b>TOTAL 61661 Recording and Notary Fees</b>					
61624 Accounting Fees - Other					
<b>TOTAL 61624 Accounting Fees - Other</b>					
61653 Personal Service Contract - Travel					
Crawford and Assoc / Training & Continuing Educ <i>Comp. Rate: Actual Expense</i>					3155
William Edwards / Attorney Intern <i>Comp. Rate: Actual Expense</i>					3155
Stanley Clark / Training & Continuing Educ <i>Comp. Rate: Actual Expense</i>					3155
Unknown / Various <i>Comp. Rate: unknown</i>					3155
<b>TOTAL 61653 Personal Service Contract - Travel</b>					
61608 Legal Services- SPAHRS					
Earl Fortenberry / Legal Service-CDBG / Katrina <i>Comp. Rate: \$48.00 per hr &amp; Travel</i>	Y	50,206	55,000	55,000	3155
Harris, Jernigan & Geno / Litigation <i>Comp. Rate: \$200.00 per hour</i>		134,559	35,000		3155
Otterbourg, Steindler & Rosen / Litigation <i>Comp. Rate: \$245-\$535 per hour</i>		87,885			3155
Others as Needed / Litigation <i>Comp. Rate: unknown</i>					3155

**FEES, PROFESSIONAL AND OTHER SERVICES**

Office of the State Auditor

Name of Agency

TYPE OF FEE AND NAME OF VENDOR	Retired w/ PERS	(1) Actual Expenses FY Ending June 30, 2009	(2) Estimated Expenses FY Ending June 30, 2010	(3) Requested for FY Ending June 30, 2011	Fund Num.
<b>TOTAL 61608 Legal Services- SPAHRS</b>		<u><b>272,650</b></u>	<u><b>90,000</b></u>	<u><b>55,000</b></u>	
61658 Personnel Service Contracts - Other Fees - SPAHRS					
Contract Worker FICA Match / Federal Required Contribution		21,574	25,000	25,000	3155
<i>Comp. Rate: Set by Statute/Reg</i>					
<b>TOTAL 61658 Personnel Service Contracts - Other Fees - SPAHRS</b>		<u><b>21,574</b></u>	<u><b>25,000</b></u>	<u><b>25,000</b></u>	
<b>GRAND TOTAL (61600-61699)</b>		<b>578,216</b>	<b>440,650</b>	<b>423,150</b>	

**VEHICLE PURCHASE DETAILS**

Office of the State Auditor

Name of Agency

<b>Year</b>	<b>Model</b>	<b>Person(s) Assigned To</b>	<b>Vehicle Purpose/Use</b>	<b>FY2011 Req. Cost</b>
<b>Passenger Vehicles</b>				
<b>63310 Automobile, Full Size Sedan (AU FS)</b>				
2003	Ford Taurus	Gabbert, B.	Investigations	17,500
2003	Ford Taurus	Shannon, J.	Investigations	17,500
2003	Ford Taurus	Smith, D.	Investigations	17,500
2003	Ford Taurus	Sumrall, C.	Investigations	17,500
2001	Dodge Truck Ram	Unassigned	Pool	17,500
<b>TOTAL PASSENGER VEHICLES</b>				<b>87,500</b>
<b>TOTAL VEHICLE REQUEST</b>				<b>87,500</b>

**VEHICLE INVENTORY  
AS OF JUNE 30, 2009**

Office of the State Auditor

Name of Agency

Veh. Type	Vehicle Descript.	Model Year	Model	Person(s) Assigned To	Purpose/Use	Tag Number	Mileage On 6-30-09	Average Miles per Year	Replacement Proposed	
									FY 2010	FY 2011
P	Ford	2003	Taurus	Amundson, E. (2857)	Investigations	Undercover	159,043	19,880	Y	
P	Chevrolet	2008	Impala	Bradford, D. (3795)	Investigations	Undercover	23,429	11,715		
P	Chevrolet	2008	Impala	Brownlee, M. (3798)	Investigations	Undercover	21,052	10,526		
P	Chevrolet	2007	Malibu	Carson, T. (3579)	Investigations	Undercover	45,846	15,282		
P	Chevrolet	2009	Impala	Chance, D.(3992)	Investigations	Undercover	9,513	9,513		
P	Chevrolet	2007	Malibu	Childress, M. (3577)	Investigations	Undercover	50,121	16,707		
P	Chevrolet	2007	Malibu	Corr, S. (3582)	Investigations	Undercover	31,771	10,590		
P	Dodge	2009	Avenger	Cox, D. (4003)	Investigations	Undercover	3,704	3,704		
P	Chevrolet	2008	Imapla	Elchos, V. (3796)	Investigations	Undercover	31,284	15,642		
P	Ford	2003	Taurus	Gabbert, B. (2961)	Investigations	Undercover	108,526	18,088		Y
P	Chevrolet	2007	Malibu	Guillot, P. (3580)	Investigations	Undercover	56,302	18,767		
P	Chevrolet	2009	Impala	Haney, B. (3998)	Investigations	Undercover	4,953	4,953		
P	Chevrolet	2009	Impala	Hill-Watts, T. (3999)	Investigations	Undercover	3,525	3,525		
P	Chevrolet	2009	Impala	Huggins, D. (3995)	Investigations	Undercover	5,551	5,551		
P	Chevrolet	2007	Malibu	Lott, C. (3578)	Investigations	Undercover	62,948	20,983		Y
P	Chevrolet	2009	Impala	Martin, B. (3990)	Investigations	Undercover	12,041	12,041		
P	Chevrolet	2009	Impala	McCarty, H. (3991)	Investigations	Undercover	12,784	12,784		
P	Chevrolet	2008	Impala	McDonald, K. (3797)	Investigations	Undercover	27,372	13,686		
P	Chevrolet	2009	Impala	Norris, B. (4000)	Investigations	Undercover	3,193	3,193		
P	Chevrolet	2007	Malibu	Oubre, D. (3581)	Investigations	Undercover	53,808	17,936		
P	Ford	2003	Taurus	Shannon, J. (2956)	Investigations	Undercover	107,922	17,987		Y
P	Ford	2003	Taurus	Smith, D. (2958)	Investigations	Undercover	106,431	17,739		Y
P	Ford	2003	Taurus	Smith, E. (2957)	Investigations	Undercover	129,675	21,613	Y	
P	Chevrolet	2009	Impala	Stewart, L. (3996)	Investigations	Undercover	2,956	2,956		
P	Chevrolet	2009	Impala	Strait, J. (4002)	Investigations	Undercover	4,946	4,946		
P	Ford	2003	Taurus	Sumrall, C. (2960)	Investigations	Undercover	78,581	13,097		Y
P	Chevrolet	2009	Impala	Swain, K. (3997)	Investigations	Undercover	4,218	4,218		
P	Ford	2001	Taurus	Walker, T. (2858)	Investigations	Undercover	129,926	16,241	Y	
P	Chevrolet	2009	Impala	Womack, S. (4001)	Investigations	Undercover	4,445	4,445		
P	Ford	2003	Taurus	Woods, B. (2959)	Investigations	Undercover	134,369	16,796	Y	

AS OF JUNE 30, 2009

Office of the State Auditor

Page: 2

Name of Agency

Veh. Type	Vehicle Descript.	Model Year	Model	Person(s) Assigned To	Purpose/Use	Tag Number	Mileage On 6-30-09	Average Miles per Year	Replacement Proposed	
									FY 2010	FY 2011
P	Ford	2005	Crown Victoria	Unassigned (3583)	Pool	Undercover	123,845	30,961	Y	
P	Ford	2001	Taurus	Unassigned (2856)	Pool	Undercover	157,451	19,681	Y	
P	Dodge Truck	2001	Ram	Unassigned (3043)	Pool	G-44818	117,806	14,726		Y

Vehicle Type = Passenger/Work

**PRIORITY OF DECISION UNITS  
FISCAL YEAR 2011**

Office of the State Auditor  
Agency Name

Program	Decision Unit	Object	Amount
<b>Priority # 1</b>			
Program # 1 : POST AUDIT	Annual Funding of Intern PINS		
		Salaries	235,950
		Travel	32,465
		<b>Total</b>	<b>268,415</b>
		General Funds	235,950
		Other Special Funds	32,465
<b>Priority # 2</b>			
Program # 1 : POST AUDIT	Full Funding of Vacant PINS		
		Salaries	734,680
		Travel	19,000
		<b>Total</b>	<b>753,680</b>
		General Funds	393,045
		Other Special Funds	360,635
<b>Priority # 3</b>			
Program # 1 : POST AUDIT	Reclassifications		
		Salaries	202,805
		<b>Total</b>	<b>202,805</b>
		General Funds	202,805
<b>Priority # 4</b>			
Program # 1 : POST AUDIT	Educational Benchmarks		
		Salaries	88,308
		<b>Total</b>	<b>88,308</b>
		General Funds	88,308

**CAPITAL LEASES**

Office of the State Auditor  
 Name of Agency

Vendor/ Item Leased	Original Date of Lease	Original Number of Months of Lease	Number of Months Remaining on 6-30-09	Last Payment Date	Interest Rate	Amount of Each Monthly/Yearly Payment			Total of Payments to be Made						
						Principal	Interest	Total	Actual FY 2009	Estimated FY 2010			Requested FY 2011		
										Principal	Interest	Total	Principal	Interest	Total
Carlyle Capital/Ford Taurus (6)	04/16/2003	60	0	/ /	.000										

## Summary of 3% General Fund Program Reduction to FY2010 Appropriated Funding by Major Object

Office of the State Auditor

Major Object	FY2010 GENERAL FUND REDUCTION	AFFECT ON FY2010 STATE SUPPORT SPECIAL FUNDS	AFFECT ON FY2010 FEDERAL FUNDS	AFFECT ON FY2010 OTHER SPECIAL FUNDS	TOTAL 3% REDUCTIONS
PERSONAL SERVICES	( 195,961)				( 195,961)
TRAVEL					
CONTRACTUAL SERVICES					
COMMODITIES					
OTHER THAN EQUIPMENT					
EQUIPMENT					
VEHICLES					
WIRELESS COMM. DEVICES					
SUBSIDIES, LOANS, ETC					
<b>TOTALS</b>	<b>( 195,961)</b>				<b>( 195,961)</b>