

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, 2011	Estimate Expenses FY Ending June 30, 2012	Requested for FY Ending June 30, 2013	Requested Increase (+) or Decrease (-) FY 2013 vs. FY 2012 (Col. 3 vs. Col. 2)	
				AMOUNT	PERCENT
<b>I. A. PERSONAL SERVICES</b>					
1. Salaries, Wages & Fringe Benefits (Base)	8,060,557	10,082,972	12,307,887		
a. Additional Compensation					
b. Proposed Vacancy Rate (Dollar Amount)					
c. Per Diem					
<b>Total Salaries, Wages &amp; Fringe Benefits</b>	<b>8,060,557</b>	<b>10,082,972</b>	<b>12,307,887</b>	<b>2,224,915</b>	<b>22.06%</b>
2. Travel					
a. Travel & Subsistence (In-State)	367,443	680,000	680,000		
b. Travel & Subsistence (Out-of-State)	10,024	20,000	20,000		
c. Travel & Subsistence (Out-of-Country)					
<b>Total Travel</b>	<b>377,467</b>	<b>700,000</b>	<b>700,000</b>		
<b>B. CONTRACTUAL SERVICES (Schedule B):</b>					
a. Tuition, Rewards & Awards	14,085	17,000	17,000		
b. Communications, Transportation & Utilities	21,766	22,400	22,400		
c. Public Information	100	100	100		
d. Rents	430,825	436,100	436,100		
e. Repairs & Service	19,202	20,000	20,000		
f. Fees, Professional & Other Services	1,561,916	802,300	290,700	( 511,600)	( 63.76%)
g. Other Contractual Services	29,567	30,000	30,000		
h. Data Processing	114,109	121,100	121,100		
i. Other	136,333	1,000	1,000		
<b>Total Contractual Services</b>	<b>2,327,903</b>	<b>1,450,000</b>	<b>938,400</b>	<b>( 511,600)</b>	<b>( 35.28%)</b>
<b>C. COMMODITIES (Schedule C):</b>					
a. Maintenance & Construction Materials & Supplies					
b. Printing & Office Supplies & Materials	40,365	32,750	32,750		
c. Equipment, Repair Parts, Supplies & Accessories	59,078	57,000	57,000		
d. Professional & Scientific Supplies & Materials					
e. Other Supplies & Materials	52,332	27,793	27,793		
<b>Total Commodities</b>	<b>151,775</b>	<b>117,543</b>	<b>117,543</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	5,699	4,000	4,000		
d. IS Equipment (Data Processing & Telecommunications)	130,009	108,000	108,000		
e. Equipment - Lease Purchase					
f. Other Equipment	1,945	2,000	2,000		
<b>Total Equipment (Schedule D-2)</b>	<b>137,653</b>	<b>114,000</b>	<b>114,000</b>		
<b>3. Vehicles (Schedule D-3)</b>	<b>98,422</b>	<b>99,000</b>	<b>99,000</b>		
<b>4. Wireless Comm. Devices (Schedule D-4)</b>					
<b>E. SUBSIDIES, LOANS &amp; GRANTS (Schedule E):</b>					
<b>TOTAL EXPENDITURES</b>	<b>11,153,777</b>	<b>12,563,515</b>	<b>14,276,830</b>	<b>1,713,315</b>	<b>13.63%</b>
<b>II. BUDGET TO BE FUNDED AS FOLLOWS:</b>					
Cash Balance-Unencumbered	507,256	926,059		( 926,059)	( 100.00%)
General Fund Appropriation (Enter General Fund Lapse Below)	5,968,080	5,495,673	7,720,588	2,224,915	40.48%
State Support Special Funds	1,247,043	1,092,000		( 1,092,000)	( 100.00%)
Federal Funds _____ Other Special Funds (Specify) _____					
Special Fund Revenue	3,596,715	4,218,283	5,724,742	1,506,459	35.71%
Katrina Housing Fraud Unit (CDBG)	760,742	831,500	831,500		
Special Fund Budget Reduction					
Less: Estimated Cash Available Next Fiscal Period	( 926,059)				
<b>TOTAL FUNDS (equals Total Expenditures above)</b>	<b>11,153,777</b>	<b>12,563,515</b>	<b>14,276,830</b>	<b>1,713,315</b>	<b>13.63%</b>
GENERAL FUND LAPSE	17				
<b>III. PERSONNEL DATA</b>					
Number of Positions Authorized in Appropriation Bill					
a.) Full Perm	162	175	175		
b.) Full T-L	14	14	14		
c.) Part Perm.	13	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: Mary McNeill / mary.mcneill@osa.ms.gov  
 Phone Number: 601.576.2648

Submitted by: Stacey E. Pickering  
 Name  
 Title: State Auditor  
 Date: August 8, 2011

**REQUEST BY FUNDING SOURCE**

Name of Agency Office of the State Auditor

Specify Funding Sources As Shown Below	FY 2011 Actual Amount	% Of Line Item	% Of Total Budget	FY 2012 Estimated Amount	% Of Line Item	% Of Total Budget	FY 2013 Requested Amount	% Of Line Item	% Of Total Budget
1. General State Support Special (Specify)	5,967,488	74.03%		5,495,673	54.50%		7,720,588	62.72%	
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. ARRA - Education, Disc., FMAP	109,170	1.35%		330,000	3.27%				
7. Hurricane Disaster Reserve Fund									
8. Federal Other Special (Specify)									
9. Special Fund Revenue	1,409,650	17.48%		3,682,299	36.51%		4,012,299	32.59%	
10. Katrina Housing Fraud Unit (CDBG)	574,249	7.12%		575,000	5.70%		575,000	4.67%	
11. Special Fund Budget Reduction									
12.									
<b>Total Salaries</b>	<b>8,060,557</b>		<b>72.26%</b>	<b>10,082,972</b>		<b>80.25%</b>	<b>12,307,887</b>		<b>86.20%</b>
1. General State Support Special (Specify)	592	0.15%							
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. ARRA - Education, Disc., FMAP	4,277	1.13%		12,000	1.71%				
7. Hurricane Disaster Reserve Fund									
8. Federal Other Special (Specify)									
9. Special Fund Revenue	370,755	98.22%		686,500	98.07%		698,500	99.78%	
10. Katrina Housing Fraud Unit (CDBG)	1,843	0.48%		1,500	0.21%		1,500	0.21%	
11. Special Fund Budget Reduction									
12.									
<b>Total Travel</b>	<b>377,467</b>		<b>3.38%</b>	<b>700,000</b>		<b>5.57%</b>	<b>700,000</b>		<b>4.90%</b>
1. General State Support Special (Specify)									
2. Budget Contingency Fund	100,000	4.29%							
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. ARRA - Education, Disc., FMAP	1,033,596	44.40%		750,000	51.72%				
7. Hurricane Disaster Reserve Fund									
8. Federal Other Special (Specify)									
9. Special Fund Revenue	1,043,232	44.81%		475,000	32.75%		713,400	76.02%	
10. Katrina Housing Fraud Unit (CDBG)	151,075	6.48%		225,000	15.51%		225,000	23.97%	
11. Special Fund Budget Reduction									
12.									
<b>Total Contractual</b>	<b>2,327,903</b>		<b>20.87%</b>	<b>1,450,000</b>		<b>11.54%</b>	<b>938,400</b>		<b>6.57%</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. Hurricane Disaster Reserve Fund									
8. Federal Other Special (Specify)									
9. Special Fund Revenue	118,200	77.87%		87,543	74.47%		87,543	74.47%	
10. Katrina Housing Fraud Unit (CDBG)	33,575	22.12%		30,000	25.52%		30,000	25.52%	
11. Special Fund Budget Reduction									
12.									
<b>Total Commodities</b>	<b>151,775</b>		<b>1.36%</b>	<b>117,543</b>		<b>0.93%</b>	<b>117,543</b>		<b>0.82%</b>

**REQUEST BY FUNDING SOURCE**

Name of Agency Office of the State Auditor

Specify Funding Sources As Shown Below	FY 2011 Actual Amount	% Of Line Item	% Of Total Budget	FY 2012 Estimated Amount	% Of Line Item	% Of Total Budget	FY 2013 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. Hurricane Disaster Reserve Fund									
8. Federal _____ Other Special (Specify) _____									
9. Special Fund Revenue									
10. Katrina Housing Fraud Unit (CDBG)									
11. Special Fund Budget Reduction									
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. Hurricane Disaster Reserve Fund									
8. Federal _____ Other Special (Specify) _____									
9. Special Fund Revenue	137,653	100.00%		114,000	100.00%		114,000	100.00%	
10. Katrina Housing Fraud Unit (CDBG)									
11. Special Fund Budget Reduction									
12.									
<b>Total Equipment</b>	<b>137,653</b>		<b>1.23%</b>	<b>114,000</b>		<b>0.90%</b>	<b>114,000</b>		<b>0.79%</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. Hurricane Disaster Reserve Fund									
8. Federal _____ Other Special (Specify) _____									
9. Special Fund Revenue	98,422	100.00%		99,000	100.00%		99,000	100.00%	
10. Katrina Housing Fraud Unit (CDBG)									
11. Special Fund Budget Reduction									
12.									
<b>Total Vehicles</b>	<b>98,422</b>		<b>0.88%</b>	<b>99,000</b>		<b>0.78%</b>	<b>99,000</b>		<b>0.69%</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. Hurricane Disaster Reserve Fund									
8. Federal _____ Other Special (Specify) _____									
9. Special Fund Revenue									
10. Katrina Housing Fraud Unit (CDBG)									
11. Special Fund Budget Reduction									
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 2011 Actual Amount	% Of Line Item	% Of Total Budget	FY 2012 Estimated Amount	% Of Line Item	% Of Total Budget	FY 2013 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. Hurricane Disaster Reserve Fund									
8. Federal _____ Other Special (Specify) _____									
9. Special Fund Revenue									
10. Katrina Housing Fraud Unit (CDBG)									
11. Special Fund Budget Reduction									
12.									
<b>Total Subsidies, Loans &amp; Grants</b>									
1. General _____ State Support Special (Specify) _____	5,968,080	53.50%		5,495,673	43.74%		7,720,588	54.07%	
2. Budget Contingency Fund	100,000	0.89%							
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. ARRA - Education, Disc., FMAP	1,147,043	10.28%		1,092,000	8.69%				
7. Hurricane Disaster Reserve Fund									
8. Federal _____ Other Special (Specify) _____									
9. Special Fund Revenue	3,177,912	28.49%		5,144,342	40.94%		5,724,742	40.09%	
10. Katrina Housing Fraud Unit (CDBG)	760,742	6.82%		831,500	6.61%		831,500	5.82%	
11. Special Fund Budget Reduction									
12.									
<b>TOTAL</b>	<b>11,153,777</b>		<b>100.00%</b>	<b>12,563,515</b>		<b>100.00%</b>	<b>14,276,830</b>		<b>100.00%</b>

**SPECIAL FUNDS DETAIL**

Office of the State Auditor

Name of Agency

<b>S. STATE SUPPORT SPECIAL FUNDS</b>		<b>(1) Actual Revenues FY 2011</b>	<b>(2) Estimated Revenues FY 2012</b>	<b>(3) Requested Revenues FY 2013</b>
<b>Source (Fund Number)</b>	<b>Detailed Description of Source</b>			
	Cash Balance-Unencumbered			
Budget Contingency Fund (3155)	BCF - Budget Contingency Fund	100,000		
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	1,147,043	1,092,000	
Hurricane Disaster Reserve Fund	HDRF - Hurricane Disaster Reserve Fund			
<b>Section S TOTAL</b>		<b>1,247,043</b>	<b>1,092,000</b>	

<b>A. FEDERAL FUNDS*</b>		<b>Percentage Match Requirement</b>		<b>(1) Actual Revenues FY 2011</b>	<b>(2) Estimated Revenues FY 2012</b>	<b>(3) Requested Revenues FY 2013</b>
<b>Source (Fund Number)</b>	<b>Detailed Description of Source</b>	<b>FY 2012</b>	<b>FY 2013</b>			
	Cash Balance-Unencumbered					
<b>Section A TOTAL</b>						

<b>B. OTHER SPECIAL FUNDS (NON-FED'L)</b>		<b>(1) Actual Revenues FY 2011</b>	<b>(2) Estimated Revenues FY 2012</b>	<b>(3) Requested Revenues FY 2013</b>
<b>Source (Fund Number)</b>	<b>Detailed Description of Source</b>			
	Cash Balance-Unencumbered	507,256	926,059	
Special Fund Revenue (3155)	Audit Fees	3,596,715	4,218,283	5,724,742
Katrina Housing Fraud Unit (CDBG)	Miss. Development Authority (CDBG)	760,742	831,500	831,500
Special Fund Budget Reduction (3155)	Governor's Special Fund Reduction			
<b>Section B TOTAL</b>		<b>4,864,713</b>	<b>5,975,842</b>	<b>6,556,242</b>

<b>Section S + A + B TOTAL</b>		<b>6,111,756</b>	<b>7,067,842</b>	<b>6,556,242</b>
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<b>C. TREASURY FUND/BANK ACCOUNTS*</b>			<b>(1) Reconciled Balance as of 6/30/11</b>	<b>(2) Balance as of 6/30/12</b>	<b>(3) Balance as of 6/30/13</b>
<b>Name of Fund/Account</b>	<b>Fund/Account Number</b>	<b>Name of Bank (If Applicable)</b>			
Audit Exception Clearing Account	N/A	Trustmark National Bank			
State Auditor's Imprest Account	N/A	Trustmark National Bank			

\* 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 ARRA Funding in FY 2011 and FY 2012. This funding source will not be available in FY 2013.

The Office of the State Auditor received budget contingency funding for FY 2011.

**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 2011 Actual				
	(1) General	(2) State Support Special	(3) Federal	(4) Other Special	(5) Total
Salaries, Wages, Fringe	5,967,488	109,170		1,983,899	8,060,557
Travel	592	4,277		372,598	377,467
Contractual Services		1,133,596		1,194,307	2,327,903
Commodities				151,775	151,775
Other Than Equipment					
Equipment				137,653	137,653
Vehicles				98,422	98,422
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
<b>Total</b>	<b>5,968,080</b>	<b>1,247,043</b>		<b>3,938,654</b>	<b>11,153,777</b>
No. of Positions (FTE)	106.00	2.00		54.00	162.00

	FY 2012 Estimate				
	(6) General	(7) State Support Special	(8) Federal	(9) Other Special	(10) Total
Salaries, Wages, Fringe	5,495,673	330,000		4,257,299	10,082,972
Travel		12,000		688,000	700,000
Contractual Services		750,000		700,000	1,450,000
Commodities				117,543	117,543
Other Than Equipment					
Equipment				114,000	114,000
Vehicles				99,000	99,000
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
<b>Total</b>	<b>5,495,673</b>	<b>1,092,000</b>		<b>5,975,842</b>	<b>12,563,515</b>
No. of Positions (FTE)	112.00	6.00		57.00	175.00

	FY 2013 Increase/Decrease for Continuation				
	(11) General	(12) State Support Special	(13) Federal	(14) Other Special	(15) Total
Salaries, Wages, Fringe	2,224,915	( 330,000)		330,000	2,224,915
Travel		( 12,000)		12,000	
Contractual Services		( 750,000)		238,400	( 511,600)
Commodities					
Other Than Equipment					
Equipment					
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
<b>Total</b>	<b>2,224,915</b>	<b>( 1,092,000)</b>		<b>580,400</b>	<b>1,713,315</b>
No. of Positions (FTE)					

Note: FY2013 Total Request = FY2012 Estimated + FY2013 Incr(Decr) for Continuation + FY2013 Expansion/Reduction of Existing Activities + FY2013 New Activities.

CONTINUATION AND EXPANDED REQUEST

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

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

SUMMARY OF ALL PROGRAMS

PROGRAM

	FY 2013 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 2013 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 2013 Total Request				
	(26) General	(27) State Support Special	(28) Federal	(29) Other Special	(30) Total
Salaries, Wages, Fringe	7,720,588			4,587,299	12,307,887
Travel				700,000	700,000
Contractual Services				938,400	938,400
Commodities				117,543	117,543
Other Than Equipment					
Equipment				114,000	114,000
Vehicles				99,000	99,000
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
<b>Total</b>	<b>7,720,588</b>			<b>6,556,242</b>	<b>14,276,830</b>
No. of Positions (FTE)	112.00	6.00		57.00	175.00

Note: FY2013 Total Request = FY2012 Estimated + FY2013 Incr(Decr) for Continuation + FY2013 Expansion/Reduction of Existing Activities + FY2013 New Activities.



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

Office of the State Auditor  
Agency Name

FUNDING REQUESTED FISCAL YEAR 2013

PROGRAM	GENERAL	ST.SUPP.SPECIAL	FEDERAL	OTHER SPECIAL	TOTAL
1. POST AUDIT	7,334,558	( 14,920)		6,233,380	13,553,018
2. TECHNICAL ASSISTANCE	386,030	14,920		322,862	723,812
SUMMARY OF ALL PROGRAMS	7,720,588			6,556,242	14,276,830

CONTINUATION AND EXPANDED REQUEST

Office of the State Auditor  
AGENCY

Program No. 1 of 2 Programs

POST AUDIT

PROGRAM

	FY 2011 Actual				
	(1) General	(2) State Support Special	(3) Federal	(4) Other Special	(5) Total
Salaries, Wages, Fringe	5,669,114	103,712		1,884,704	7,657,530
Travel	592	4,063		353,968	358,623
Contractual Services		1,076,916		1,134,592	2,211,508
Commodities				144,186	144,186
Other Than Equipment					
Equipment				130,770	130,770
Vehicles				98,422	98,422
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
<b>Total</b>	<b>5,669,706</b>	<b>1,184,691</b>		<b>3,746,642</b>	<b>10,601,039</b>
No. of Positions (FTE)	100.00	2.00		52.00	154.00

	FY 2012 Estimate				
	(6) General	(7) State Support Special	(8) Federal	(9) Other Special	(10) Total
Salaries, Wages, Fringe	5,220,889	313,500		4,044,434	9,578,823
Travel		11,400		653,600	665,000
Contractual Services		712,500		665,000	1,377,500
Commodities				111,666	111,666
Other Than Equipment					
Equipment				108,300	108,300
Vehicles				99,000	99,000
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
<b>Total</b>	<b>5,220,889</b>	<b>1,037,400</b>		<b>5,682,000</b>	<b>11,940,289</b>
No. of Positions (FTE)	108.00	6.00		53.00	167.00

	FY 2013 Increase/Decrease for Continuation				
	(11) General	(12) State Support Special	(13) Federal	(14) Other Special	(15) Total
Salaries, Wages, Fringe	2,113,669	( 313,500)		313,500	2,113,669
Travel		( 11,400)		11,400	
Contractual Services		( 727,420)		226,480	( 500,940)
Commodities					
Other Than Equipment					
Equipment					
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
<b>Total</b>	<b>2,113,669</b>	<b>( 1,052,320)</b>		<b>551,380</b>	<b>1,612,729</b>
No. of Positions (FTE)					

Note: FY2013 Total Request = FY2012 Estimated + FY2013 Incr(Decr) for Continuation + FY2013 Expansion/Reduction of Existing Activities + FY2013 New Activities.

CONTINUATION AND EXPANDED REQUEST

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

Program No. 1 of 2 Programs

POST AUDIT

PROGRAM

	FY 2013 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 2013 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 2013 Total Request				
	(26) General	(27) State Support Special	(28) Federal	(29) Other Special	(30) Total
Salaries, Wages, Fringe	7,334,558			4,357,934	11,692,492
Travel				665,000	665,000
Contractual Services		( 14,920)		891,480	876,560
Commodities				111,666	111,666
Other Than Equipment					
Equipment				108,300	108,300
Vehicles				99,000	99,000
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
<b>Total</b>	<b>7,334,558</b>	<b>( 14,920)</b>		<b>6,233,380</b>	<b>13,553,018</b>
No. of Positions (FTE)	108.00	6.00		53.00	167.00

Note: FY2013 Total Request = FY2012 Estimated + FY2013 Incr(Decr) for Continuation + FY2013 Expansion/Reduction of Existing Activities + FY2013 New Activities.

CONTINUATION AND EXPANDED REQUEST

Office of the State Auditor  
AGENCY

Program No. 2 of 2 Programs

TECHNICAL ASSISTANCE

PROGRAM

	FY 2011 Actual				
	(1) General	(2) State Support Special	(3) Federal	(4) Other Special	(5) Total
Salaries, Wages, Fringe	298,374	5,458		99,195	403,027
Travel		214		18,630	18,844
Contractual Services		56,680		59,715	116,395
Commodities				7,589	7,589
Other Than Equipment					
Equipment				6,883	6,883
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
<b>Total</b>	<b>298,374</b>	<b>62,352</b>		<b>192,012</b>	<b>552,738</b>
No. of Positions (FTE)	6.00			2.00	8.00

	FY 2012 Estimate				
	(6) General	(7) State Support Special	(8) Federal	(9) Other Special	(10) Total
Salaries, Wages, Fringe	274,784	16,500		212,865	504,149
Travel		600		34,400	35,000
Contractual Services		37,500		35,000	72,500
Commodities				5,877	5,877
Other Than Equipment					
Equipment				5,700	5,700
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
<b>Total</b>	<b>274,784</b>	<b>54,600</b>		<b>293,842</b>	<b>623,226</b>
No. of Positions (FTE)	4.00			4.00	8.00

	FY 2013 Increase/Decrease for Continuation				
	(11) General	(12) State Support Special	(13) Federal	(14) Other Special	(15) Total
Salaries, Wages, Fringe	111,246	( 16,500)		16,500	111,246
Travel		( 600)		600	
Contractual Services		( 22,580)		11,920	( 10,660)
Commodities					
Other Than Equipment					
Equipment					
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
<b>Total</b>	<b>111,246</b>	<b>( 39,680)</b>		<b>29,020</b>	<b>100,586</b>
No. of Positions (FTE)					

Note: FY2013 Total Request = FY2012 Estimated + FY2013 Incr(Decr) for Continuation + FY2013 Expansion/Reduction of Existing Activities + FY2013 New Activities.

CONTINUATION AND EXPANDED REQUEST

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

Program No. 2 of 2 Programs

TECHNICAL ASSISTANCE

PROGRAM

	FY 2013 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 2013 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 2013 Total Request				
	(26) General	(27) State Support Special	(28) Federal	(29) Other Special	(30) Total
Salaries, Wages, Fringe	386,030			229,365	615,395
Travel				35,000	35,000
Contractual Services		14,920		46,920	61,840
Commodities				5,877	5,877
Other Than Equipment					
Equipment				5,700	5,700
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
<b>Total</b>	<b>386,030</b>	<b>14,920</b>		<b>322,862</b>	<b>723,812</b>
No. of Positions (FTE)	4.00			4.00	8.00

Note: FY2013 Total Request = FY2012 Estimated + FY2013 Incr(Decr) for Continuation + FY2013 Expansion/Reduction of Existing Activities + FY2013 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 2012 Appropriation	Escalations By DFA	Non-Recurring Items	Fully Fund Staffing	Reduce Arra Funding	Total Funding Change	FY 2013 Total Request	
<b>EXPENDITURES:</b>								
<b>SALARIES</b>	<b>9,578,823</b>		( 313,500)	<b>2,113,669</b>	<b>313,500</b>	<b>2,113,669</b>	<b>11,692,492</b>	
GENERAL	5,220,889			2,113,669		2,113,669	7,334,558	
ST.SUP.SPECIAL	313,500		( 313,500)			( 313,500)		
FEDERAL								
OTHER	4,044,434				313,500	313,500	4,357,934	
<b>TRAVEL</b>	<b>665,000</b>		( 11,400)		<b>11,400</b>		<b>665,000</b>	
GENERAL								
ST.SUP.SPECIAL	11,400		( 11,400)			( 11,400)		
FEDERAL								
OTHER	653,600				11,400	11,400	665,000	
<b>CONTRACTUAL</b>	<b>1,377,500</b>		( 727,420)		<b>226,480</b>	( 500,940)	<b>876,560</b>	
GENERAL								
ST.SUP.SPECIAL	712,500		( 727,420)			( 727,420)	( 14,920)	
FEDERAL								
OTHER	665,000				226,480	226,480	891,480	
<b>COMMODITIES</b>	<b>111,666</b>						<b>111,666</b>	
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	111,666						111,666	
<b>CAPITAL-OTE</b>								
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
<b>EQUIPMENT</b>	<b>108,300</b>						<b>108,300</b>	
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	108,300						108,300	
<b>VEHICLES</b>	<b>99,000</b>						<b>99,000</b>	
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	99,000						99,000	
<b>WIRELESS DEV</b>								
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
<b>SUBSIDIES</b>								
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
<b>TOTAL</b>	<b>11,940,289</b>		( 1,052,320)	<b>2,113,669</b>	<b>551,380</b>	<b>1,612,729</b>	<b>13,553,018</b>	

**FUNDING:**

GENERAL FUNDS	5,220,889			2,113,669		2,113,669	7,334,558	
ST.SUP.SPCL.FUNDS	1,037,400		( 1,052,320)			( 1,052,320)	( 14,920)	
FEDERAL FUNDS								
OTHER SP.FUNDS	5,682,000				551,380	551,380	6,233,380	
<b>TOTAL</b>	<b>11,940,289</b>		( 1,052,320)	<b>2,113,669</b>	<b>551,380</b>	<b>1,612,729</b>	<b>13,553,018</b>	

**POSITIONS:**

GENERAL FTE	108.00						108.00	
ST.SUP.SPCL.FTE	6.00						6.00	
FEDERAL FTE								
OTHER SP FTE	53.00						53.00	
<b>TOTAL FTE</b>	<b>167.00</b>						<b>167.00</b>	

**PRIORITY LEVEL:**

				1	2		
	FY 2012 Appropriation	Escalations By DFA	Non-Recurring Items	Fully Fund Staffing	Replace Arra Funding	Total Funding Change	FY 2013 Total Request
<b>EXPENDITURES:</b>							
<b>SALARIES</b>	<b>504,149</b>		( 16,500)	<b>111,246</b>	<b>16,500</b>	<b>111,246</b>	<b>615,395</b>
GENERAL	274,784			111,246		111,246	386,030
ST.SUP.SPECIAL	16,500		( 16,500)			( 16,500)	

**PROGRAM DECISION UNITS**

Office of the State Auditor

2 - TECHNICAL ASSISTANCE

AGENCY

PROGRAM NAME

	A	B	C	D	E	F	G	H
FEDERAL								
OTHER	212,865				16,500	16,500	229,365	
<b>TRAVEL</b>	<b>35,000</b>		( 600)		<b>600</b>		<b>35,000</b>	
GENERAL								
ST.SUP.SPECIAL	600		( 600)			( 600)		
FEDERAL								
OTHER	34,400				600	600	35,000	
<b>CONTRACTUAL</b>	<b>72,500</b>		( 22,580)		<b>11,920</b>	( 10,660)	<b>61,840</b>	
GENERAL								
ST.SUP.SPECIAL	37,500		( 22,580)			( 22,580)	14,920	
FEDERAL								
OTHER	35,000				11,920	11,920	46,920	
<b>COMMODITIES</b>	<b>5,877</b>						<b>5,877</b>	
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	5,877						5,877	
<b>CAPITAL-OTE</b>								
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
<b>EQUIPMENT</b>	<b>5,700</b>						<b>5,700</b>	
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	5,700						5,700	
<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>623,226</b>		( 39,680)	<b>111,246</b>	<b>29,020</b>	<b>100,586</b>	<b>723,812</b>	

**FUNDING:**

GENERAL FUNDS	274,784			111,246		111,246	386,030	
ST.SUP.SPCL.FUNDS	54,600		( 39,680)			( 39,680)	14,920	
FEDERAL FUNDS								
OTHER SP.FUNDS	293,842				29,020	29,020	322,862	
<b>TOTAL</b>	<b>623,226</b>		( 39,680)	<b>111,246</b>	<b>29,020</b>	<b>100,586</b>	<b>723,812</b>	

**POSITIONS:**

GENERAL FTE	4.00						4.00	
ST.SUP.SPCL.FTE								
FEDERAL FTE								
OTHER SP FTE	4.00						4.00	
<b>TOTAL FTE</b>	<b>8.00</b>						<b>8.00</b>	

**PRIORITY LEVEL:**

				1	2			
--	--	--	--	---	---	--	--	--

**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 12 Estimated & FY 13 Increase/Decrease for continuations) of MBR-1-03 and designated Budget Unit Decisions columns of MBR-1-03-A:****(D) Fully fund staffing:**

The Office of the State Auditor is asking for additional General Fund monies to fully fund staffing needs. Once this office is fully staffed, it will be able to generate additional Special Funds from fees.

**(E) Reduce ARRA Funding:**

Loss of ARRA Funding.



**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.

**III. Current program activities as supported by the funding in Columns 6-15 (FY 12 Estimated & FY 13 Increase/Decrease for continuations) of MBR-1-03 and designated Budget Unit Decisions columns of MBR-1-03-A:****(D) Fully fund staffing:**

The Office of the State Auditor is asking for additional General Fund monies to fully fund staffing needs. Once this office is fully staffed, it will be able to generate additional Special Funds from fees.

**(E) Replace ARRA Funding:**

Loss of ARRA Funding.

**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 2011</u> <u>ACTUAL</u>	<u>FY 2012</u> <u>ESTIMATED</u>	<u>FY 2013</u> <u>PROJECTED</u>
1 Number of Audits Completed	63.00	47.00	43.00
2 Billable Hours	84,952.00	91,601.00	87,215.00
3 Property Inventory Audits	112.00	100.00	100.00
4 Number of Bond Monitoring Projects Underway	9.00	18.00	9.00
5 Number of Performance Audit Reports Completed	45.00	60.00	50.00

**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 2011</u> <u>ACTUAL</u>	<u>FY 2012</u> <u>ESTIMATED</u>	<u>FY 2013</u> <u>PROJECTED</u>
1 Billable Hours per Audit	1,384.00	1,949.00	2,028.00
2 Federal Audit Rate	58.00	69.30	69.30

**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 2011</u> <u>ACTUAL</u>	<u>FY 2012</u> <u>ESTIMATED</u>	<u>FY 2013</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.	110.00	76.00	61.00
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.	475.00	250.00	250.00
3 Returned embezzled and/or misspent funds as a result of investigations conducted by this office.	912,724.00	600,000.00	600,000.00

**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 2011</u> <u>ACTUAL</u>	<u>FY 2012</u> <u>ESTIMATED</u>	<u>FY 2013</u> <u>PROJECTED</u>
1 Technical Assistance Inquiries	7,941.00	8,000.00	8,000.00
2 Training Seminars	70.00	85.00	85.00
3 "Technicalities" - number issued	38,182.00	35,000.00	35,000.00
4 Special Projects	7.00	10.00	10.00

**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 2011</u> <u>ACTUAL</u>	<u>FY 2012</u> <u>ESTIMATED</u>	<u>FY 2013</u> <u>PROJECTED</u>
1 Cost per Technical Assistance Inquiry (dollars)	49.30	12.97	15.00
2 Cost per issue of "Technicalities" (cents per issue)	1.15	0.01	1.15

**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 2011</u> <u>ACTUAL</u>	<u>FY 2012</u> <u>ESTIMATED</u>	<u>FY 2013</u> <u>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.	70.00	85.00	85.00

## PROGRAM 3% GENERAL FUND REDUCTION AND NARRATIVE EXPLANATION

Office of the State Auditor

	Fiscal Year 2012 Funding			FY 2012 GF PERCENT REDUCED
	Total Funds	Reduced Amount	Reduced Funding Amount	
<b>Program Name: (1) POST AUDIT</b>				
GENERAL	5,220,889	( 156,627)	5,064,262	( 3.00%)
ST.SUPPORT SPECIAL	1,037,400		1,037,400	
FEDERAL				
OTHER SPECIAL	5,682,000		5,682,000	
<b>TOTAL</b>	<b>11,940,289</b>	<b>( 156,627)</b>	<b>11,783,662</b>	
<b>Narrative Explanation:</b> General Funds are always used for salaries and so all reductions would have to be employee cuts.				
<b>Program Name: (2) TECHNICAL ASSISTANCE</b>				
GENERAL	274,784	( 8,243)	266,541	( 2.99%)
ST.SUPPORT SPECIAL	54,600		54,600	
FEDERAL				
OTHER SPECIAL	293,842		293,842	
<b>TOTAL</b>	<b>623,226</b>	<b>( 8,243)</b>	<b>614,983</b>	
<b>Narrative Explanation:</b> General Funds are always used for salaries and so all reductions would have to be employee cuts.				
<b>SUMMARY OF ALL PROGRAMS</b>				
GENERAL	5,495,673	( 164,870)	5,330,803	( 3.00%)
ST.SUPPORT SPECIAL	1,092,000		1,092,000	
FEDERAL				
OTHER SPECIAL	5,975,842		5,975,842	
<b>TOTAL</b>	<b>12,563,515</b>	<b>( 164,870)</b>	<b>12,398,645</b>	

# MEMBERS

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

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

\_\_\_\_\_  
\_\_\_\_\_

B. Estimated number of meetings FY2012

\_\_\_\_\_  
\_\_\_\_\_

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)\*

\_\_\_\_\_  
\_\_\_\_\_

\*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, 2011	(2) Estimated Expenses FY Ending June 30, 2012	(3) Requested for FY Ending June 30, 2013
<b>A. TUITION, REWARDS &amp; AWARDS (61010-61099)</b>			
61010 Tuition			
61020 Employee Training	16,332	17,000	17,000
61030 Travel Related Registration			
61031 Travel Registration			
61021 Reimbursed Employee Training			
61000 GAAP Adjustment	-2,247		
<b>TOTAL (A)</b>	<b>14,085</b>	<b>17,000</b>	<b>17,000</b>
<b>B. TRANSPORTATION &amp; UTILITIES (61100-61299)</b>			
61110 Postage, Box Rent, etc.	19,421	20,000	20,000
61190 Transportation Of Goods	674	700	700
61210 Electricity	1,671	1,700	1,700
61220 Gas			
61230 Water & Sewage			
<b>TOTAL (B)</b>	<b>21,766</b>	<b>22,400</b>	<b>22,400</b>
<b>C. PUBLIC INFORMATION ((61300-61399)</b>			
61310 Advertising & Public Information			
61340 Signs & Billboards			
61350 Exhibits & Displays	100	100	100
<b>TOTAL (C)</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>D. RENTS (61400-61499)</b>			
61420 Rental of buildings	20,760	21,000	21,000
61430 Land			
61440 Office Equipment	43,789	45,000	45,000
61460 Other Equipment			
61470 Capitol Facilities - Rental	366,180	370,000	370,000
61480 Exhibits, Displays & Conference Rooms			
61490 Other Rental	96	100	100
<b>TOTAL (D)</b>	<b>430,825</b>	<b>436,100</b>	<b>436,100</b>
<b>E. REPAIRS &amp; SERVICES (61500-61599)</b>			
61500 Grounds, Walks, Fences & Lots			
61520 Buildings	2,080	2,200	2,200
61530 Machinery & Field Equipment			
61540 Passenger Vehicles	14,745	15,000	15,000
61550 Office Equipment & Furniture	1,600	2,000	2,000
61580 Shop Equipment			
61590 Miscellaneous Items of Equipment	611	600	600
61541 Maintenance to Motor Vehicles	166	200	200
<b>TOTAL (E)</b>	<b>19,202</b>	<b>20,000</b>	<b>20,000</b>
<b>F. FEES, PROFESSIONAL &amp; OTHER SERVICES (61600-61699)</b>			
61606 Accounting-Other	22,200	10,000	10,000
61615 SAAS Fees - DFA	6,104	6,600	5,000
61616 MMRS Fees	18,431	18,000	18,000
61617 SPAHRS Fees - DFA			
61618 MERLIN Fees			
61620 Department of Audit			
61623 Accounting--CPA	873,550	472,000	
61621 Accounting			

**SCHEDULE B  
CONTRACTUAL SERVICES CONTINUED**

Office of the State Auditor

Name of Agency

MINOR OBJECT OF EXPENDITURE	(1) Actual Expenses FY Ending June 30, 2011	(2) Estimated Expenses FY Ending June 30, 2012	(3) Requested for FY Ending June 30, 2013
<b>F. FEES, PROFESSIONAL &amp; OTHER SERVICES (61600-61699)</b>			
61630 Legal Services	72,000	30,000	
61631 Legal Fees -Attorney General's Office	101,981	120,000	120,000
61650 State Personnel Board	24,003	28,000	30,000
61651 Personal Services Contract	304,842	100,000	100,000
6165X Personnel Services Contracts (61651-61653)			
61660 Court Costs	1,180	1,200	1,200
61670 Laboratory & Testing Fees			
61683 Contract Workers-Taxes -SPAHRs	6,387	6,500	6,500
6168X Contract Worker (61682-61688)			
61680 Temporay Employment Fees	126		
61690 Other Fees & Services	10,524		
61640 Physician Services			
61644 Other Medical Services	1,000		
61661 Recording and Notary Fees			
61624 Accounting Fees - Other			
61653 Personal Service Contract - Travel	49,757		
61608 Legal Services- SPAHRs	51,826	10,000	
61658 Personnel Service Contracts - Other Fees - SPAHRs	18,005		
<b>TOTAL (F)</b>	<b>1,561,916</b>	<b>802,300</b>	<b>290,700</b>
<b>G. OTHER CONTRACTUAL SERVICES (61700-61899)</b>			
61700 Liability Insurance Pool Contributions (Tort Claims)	7,176	7,000	7,000
61710 Insurance & Fidelity Bonds	1,040	1,000	1,000
61715 Insurance Computer Equipment ITS			
61720 Membership Dues	10,613	11,000	11,000
61721 Subscriptions-Technical	6,015	6,000	6,000
61718 Bank Service Charges			
61800 Procurement Card	4,723	5,000	5,000
61722 E-Gov Transactions Fees			
<b>TOTAL (G)</b>	<b>29,567</b>	<b>30,000</b>	<b>30,000</b>
<b>H. INFORMATION TECHNOLOGY (61900-61990)</b>			
61902 IS Professional Fees - Outside Vendor			
61905 IS Professional Fees - ITS	375	375	375
61914 IS Training/ Education -Other Vendor			
61915 IS Training/Education ITS	217	225	225
61917 Service Charges to State Data Center	28,468	30,000	30,000
61919 Internet Based Investigative Services			
61920 Internet Website Outside Service	6,405	6,500	6,500
61921 Software Acquisition and Installation	25,849	30,000	30,000
61922 Basic Telephone Monthly - Outside Vendor			
61923 Basic Telephone Monthly - ITS	27,550	28,000	28,000
61924 Long Distance Charges - Outside Vendor			
61925 Long Distance Charges - ITS	2,501	2,500	2,500
61926 Private Data Line Monthly Charges - Outside Vendor			
61927 Private Data Line Monthly Charges - ITS	1,905	2,000	2,000
61928 Public Network Access Charges - Outside Vendor	6,062	6,500	6,500
61929 Public Network Access Charges - ITS			
6193X IS Related Rentals (61932-61933)			
61938 Pager Useage Outside Vendor			

**SCHEDULE B  
CONTRACTUAL SERVICES CONTINUED**

Office of the State Auditor

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

MINOR OBJECT OF EXPENDITURE	(1) Actual Expenses FY Ending June 30, 2011	(2) Estimated Expenses FY Ending June 30, 2012	(3) Requested for FY Ending June 30, 2013
<b>H. INFORMATION TECHNOLOGY (61900-61990)</b>			
61939 Cellular Usage Time - Outside Vendor	9,907	10,000	10,000
61961 Maintenance/Repair of IS Equipment	4,870	5,000	5,000
61962 Maintenance/Repair of Communications Systems			
61964 Maintenance / Repair Telephone			
61980 Software Maintenance Outside Vendor			
<b>TOTAL (H)</b>	<b>114,109</b>	<b>121,100</b>	<b>121,100</b>
<b>I. OTHER (61991-61999)</b>			
61999 Contractual Services - No PO Required	75		
61998 Prior Year Expenses	134,619		
61992 SPAHRS Travel Related Contractual	39		
61994 Petty Cash Contractual	1,600	1,000	1,000
<b>TOTAL (I)</b>	<b>136,333</b>	<b>1,000</b>	<b>1,000</b>
<b>GRAND TOTAL</b> <i>(Enter on Line I-B of Form MBR-1)</i>	<b>2,327,903</b>	<b>1,450,000</b>	<b>938,400</b>
<b>FUNDING SUMMARY:</b>			
GENERAL FUNDS			
STATE SUPPORT SPECIAL FUNDS	1,133,596	750,000	
FEDERAL FUNDS			
OTHER SPECIAL FUNDS	1,194,307	700,000	938,400
<b>TOTAL FUNDS</b>	<b>2,327,903</b>	<b>1,450,000</b>	<b>938,400</b>



**SCHEDULE C  
COMMODITIES**

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

MINOR OBJECT OF EXPENDITURE	(1) Actual Expenses FY Ending June 30, 2011	(2) Estimated Expenses FY Ending June 30, 2012	(3) Requested for FY Ending June 30, 2013
<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	2,251	2,200	2,200
62120 Duplication & Reproduction Supplies	18,196	14,000	14,000
62130 Office Supplies & Materials	8,325	7,500	7,500
62140 Paper Supplies	6,660	5,750	5,750
62150 Maps, Manuals, Library Books, Films	2,380	1,500	1,500
62160 Office Equipment (not capital outlay)	2,553	1,800	1,800
<b>Total (B)</b>	<b>40,365</b>	<b>32,750</b>	<b>32,750</b>
<b>C. EQUIPMENT REPAIR PARTS, SUPPLIES &amp; ACCES. (62200-62299)</b>			
62210 Fuels	53,992	55,000	55,000
62240 Tires	2,441	2,000	2,000
62253 Batteries			
62251 Repair Vehicle			
62271 Repair of Comm Systems, Parts			
62290 Other Equipment Repair Parts			
62250 Repair Office Equipment	140		
62260 Betterments or Accessories for Vehicles (Under \$1,000)	2,505		
<b>Total (C)</b>	<b>59,078</b>	<b>57,000</b>	<b>57,000</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	27		
62450 Janitor Supplies & Cleaning	318	250	250
62475 Food for Meetings	2,862	2,000	2,000
62520 Decal Signs			
62530 Uniforms & Wearing Apparel	4,705	3,000	3,000
62555 IS Equipment Repair Parts	26,303	7,543	7,543
62580 Ammunition	604	500	500
62590 Other Supplies & Materials	7,723	5,000	5,000
62595 Other Equipment (less than \$500)	255		
62800 Procurement Card -Commodities	9,306	9,500	9,500
62585 Camera	229		
<b>Total (E)</b>	<b>52,332</b>	<b>27,793</b>	<b>27,793</b>

**SCHEDULE C  
COMMODITIES CONTINUED**

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

MINOR OBJECT OF EXPENDITURE	(1) Actual Expenses FY Ending June 30, 2011	(2) Estimated Expenses FY Ending June 30, 2012	(3) Requested for FY Ending June 30, 2013
<b>GRAND TOTAL (A, B, C, D &amp; E)</b> <i>(Enter on Line I-C of Form MBR-1)</i>	<b>151,775</b>	<b>117,543</b>	<b>117,543</b>
<b>FUNDING SUMMARY:</b>			
GENERAL FUNDS			
STATE SUPPORT SPECIAL FUNDS			
FEDERAL FUNDS			
OTHER SPECIAL FUNDS	151,775	117,543	117,543
<b>TOTAL FUNDS</b>	<b>151,775</b>	<b>117,543</b>	<b>117,543</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, 2011	(2) Estimated Expenses FY Ending June 30, 2012	(3) Requested for FY Ending June 30, 2013
<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, 2011		Est. FY Ending June 30, 2012		Req. FY Ending June 30, 2013		
	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		4,149		4,000	1	4,000	4,000
Cameras		1,550					
Scanner / Facsimile							
Chair (CDBG)							
Cassette Duplicator (CDBG)							
Transcriber (CDBG)							
Paper Shredder (@ Branch Offices)							
Heavy Duty Paper Shredder							
Lateral File Cabinet							
<b>TOTAL (C)</b>		<b>5,699</b>		<b>4,000</b>			<b>4,000</b>
<b>D. IS EQUIPMENT (DP &amp; TELECOMMUNICATIONS)</b>							
63421 IT/IS Equipment - Replacements		130,009		108,000	1	108,000	108,000
File Server							
Network Server							
Network Scanner							
Desktop Computer							
Deskjet Printer							
Barcode Scanner							
Cisco Firewall							
Mail Server							
Cisco 1000/100/10 Switches							
Enterprise Tape Backup Solution							
Portable A/C Unit (Server Room)							
Cisco Wireless Access Points							
Web Server							
Storage Area Network							
Email Archive System							
Portable Scanner for Field Staff							
<b>TOTAL (D)</b>		<b>130,009</b>		<b>108,000</b>			<b>108,000</b>
<b>E. EQUIPMENT - LEASE PURCHASE (63460-63476)</b>							
634XX Lease Purchases							
<b>TOTAL (E)</b>							
<b>F. OTHER EQUIPMENT</b>							
63490 Other Equipment		1,945		2,000	1	2,000	2,000
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							

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

Office of the State Auditor

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

EQUIPMENT BY ITEM	Act. FY Ending June 30, 2011		Est. FY Ending June 30, 2012		Req. FY Ending June 30, 2013		
	No. of Units	Total Cost	No. of Units	Total Cost	No. of Units	Cost Per Unit	Total Cost
Digital Camera / Time lapse VCR							
GPS Units (CDBG)							
Pistol							
Pistol (CDBG)							
Digital Camera							
<b>TOTAL (F)</b>		<b>1,945</b>		<b>2,000</b>			<b>2,000</b>
<b>GRAND TOTAL</b> <i>(Enter on Line I-D-2 of Form MBR-1)</i>		<b>137,653</b>		<b>114,000</b>			<b>114,000</b>
<b>FUNDING SUMMARY:</b>							
GENERAL FUNDS							
STATE SUPPORT SPECIAL FUNDS							
FEDERAL FUNDS							
OTHER SPECIAL FUNDS		137,653		114,000			114,000
<b>TOTAL FUNDS</b>		<b>137,653</b>		<b>114,000</b>			<b>114,000</b>

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

Office of the State Auditor

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

MINOR OBJECT OF EXPENDITURE	Vehicle Inventory June 30, 2011	FY Ending June 30, 2011		FY Ending June 30, 2012		FY Ending June 30, 2013	
		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)						6	99,000
63310 Automobile, Full Size Sedan (AU FS)							
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 Pickup (TK HU)	2	1	19,585				
63391 Truck, Heavy Duty Pickup (TK HU)	1	1	20,876				
63391 Sport Utility Vehicle (TK SU)	1	1	20,335				
63392 Sport Utility Vehicle (TK SU)	1	1	20,335				
63392 Automobile, Full Size Sedan (AU FS)	32	1	17,291	6	99,000		
63393 Van, Mid Size (VN MV)							
63400 Other Vehicles							
<b>TOTAL (A)</b>	<b>37</b>	<b>5</b>	<b>98,422</b>	<b>6</b>	<b>99,000</b>	<b>6</b>	<b>99,000</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>98,422</b>		<b>99,000</b>		<b>99,000</b>
<b>FUNDING SUMMARY:</b>							
GENERAL FUNDS							
STATE SUPPORT SPECIAL FUNDS							
FEDERAL FUNDS							
OTHER SPECIAL FUNDS			98,422		99,000		99,000
<b>TOTAL FUNDS</b>			<b>98,422</b>		<b>99,000</b>		<b>99,000</b>

**SCHEDULE D-4  
WIRELESS COMMUNICATION DEVICES**

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

MINOR OBJECT OF EXPENDITURE	Device Inventory June 30, 2011	Act FY Ending June 30, 2011		Est FY Ending June 30, 2012		Req FY Ending June 30, 2013	
		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, 2011	(2) Estimated Expenses FY Ending June 30, 2012	(3) Requested for FY Ending June 30, 2013
<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  
2013 BUDGET REQUEST**

Office of the State Auditor  
Name of Agency

The Office of the State Auditor (OSA) seeks to maintain the operations of its office at the same funding level as FY12 with the exception of salaries. In order to accomplish this goal, we are looking at ways to control expenses in travel, contractual services, commodities, and capital outlay while increasing our salaries in order to generate revenue through increasing our billable hours.

OSA requests to be fully funded at this amount. We also request to retain our lump sum appropriation.

**SALARIES**

OSA requests \$12,307,887 for salaries during FY 2013. The most significant portion of the requested increase is to fund all positions previously authorized for this office. The positions which are unfunded are in the Audit Division. With these positions fully funded and filled, revenue would be generated by our office through Audit Service Fees.

The loss of positions due to lack of funding over the past several years has resulted in a reduction of billable hours, as well as an increase in the number of audits to be contracted. We have had difficulty in performing our statutory responsibilities with insufficient staff to perform the audits, as well as generate funds necessary to operate the office.

In order to fully meet the 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, OSA needs full funding of all vacant positions.

**TRAVEL**

The travel line item is maintained at the same level as FY12.

**CONTRACTUAL SERVICES**

Contractual expenditures of OSA are being reduced by almost 64 percent. This reduction is because OSA will not be obligated in FY13 to contract with a CPA company to oversee ARRA expenditures statewide.

**COMMODITIES**

The commodities line item is maintained at the same level as FY12. This is an overall decrease of almost 23 percent over FY11.

**EQUIPMENT**

The equipment line item (Schedule D-2) is maintained at the same level as FY12. This is an overall decrease of 17 percent over FY11.

**Vehicles**

OSA was authorized to replace six vehicles in FY11; however, due to budget constrictions, we replaced only five of the oldest vehicles. In FY12 we will replace six older, high-mileage vehicles. OSA is seeking to replace an additional six vehicles in FY13.

We look forward to discussing our FY13 request during the legislative process.

**OUT-OF-STATE TRAVEL  
FISCAL YEAR 2011**

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 2011 on Form Mbr-1, line I.A.2.b.

Employee's Name	Destination	Purpose	Travel Cost	Funding Source
Dendy, P.	Williamsburg, VA	NSAA Conference	1,376	
Doss, W.	San Antonio, TX	GFOA Conference	1,690	
Dussouy, J.	San Destin, FL	CPA Convention	1,775	
Ferguson, M.	Tallahassee, FL	Financial/Compliance Seminar	430	
Gabbert, E.	Smyrna, GA	Glock Advanced Armorer's Course	369	
Huggins, D.	Chicago, IL	OIG Conference	1,159	
Pickering, S.	San Antonio, TX	GFOA Conference	776	
Pickering, S.	San Destin, FL	CPA Convention	250	
Pickering, S.	Chicago, IL	OIG Conference	656	
Shoemaker, L.	Baton Rouge, LA	SPRF Conference	274	
Vickers, J.	San Destin, FL	CPA Convention	1,269	
<b>Total Out of State Travel Cost</b>			<b>\$10,024</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, 2011	(2) Estimated Expenses FY Ending June 30, 2012	(3) Requested for FY Ending June 30, 2013	Fund Num.
61606 Accounting-Other					
Susan Kimbrough / CAFR Compilation	Y	9,640			3155
<i>Comp. Rate: \$40.00 per hour</i>					
Mike Keys / Technical Assistance	Y	12,560			3155
<i>Comp. Rate: \$36.94</i>					
Various as Needed / various			10,000	10,000	3155
<i>Comp. Rate: unknown</i>					
Contract Worker / Accounting					3155
<i>Comp. Rate: varies</i>					
Scott Rankin / Technical Assistance	Y				3155
<i>Comp. Rate: \$26.94</i>					
<b>TOTAL 61606 Accounting-Other</b>		<b>22,200</b>	<b>10,000</b>	<b>10,000</b>	
61615 SAAS Fees - DFA					
SAAS Fees (Fund 3130) / SAAS Processing		6,104	6,600	5,000	3155
<i>Comp. Rate: Varies by Usage</i>					
<b>TOTAL 61615 SAAS Fees - DFA</b>		<b>6,104</b>	<b>6,600</b>	<b>5,000</b>	
61616 MMRS Fees					
MMRS Fee Assessment / Usage charge		18,431	18,000	18,000	3155
<i>Comp. Rate: Quarterly Charges</i>					
<b>TOTAL 61616 MMRS Fees</b>		<b>18,431</b>	<b>18,000</b>	<b>18,000</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					
BKD LLP / Accounting Services - ARRA		873,550	472,000		3155
<i>Comp. Rate: \$112.20 Hourly Rate</i>					
Emergent Accounting Needs / Professional & Accounting Services					3155
<i>Comp. Rate: Actual Cost</i>					
<b>TOTAL 61623 Accounting--CPA</b>		<b>873,550</b>	<b>472,000</b>		
61621 Accounting					
Unknown / Various as needed					3155
<i>Comp. Rate: unknown</i>					
<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, 2011	(2) Estimated Expenses FY Ending June 30, 2012	(3) Requested for FY Ending June 30, 2013	Fund Num.
61630 Legal Services					
Harris, Jernigan & Geno / Litigation		72,000	30,000		3155
<i>Comp. Rate: \$200 per hour plus travel</i>					
Various as Needed / Various					3155
<i>Comp. Rate: unknown</i>					
Subpeona Documents / Legal Research					3155
<i>Comp. Rate: unknown</i>					
<b>TOTAL 61630 Legal Services</b>		<b>72,000</b>	<b>30,000</b>		
61631 Legal Fees -Attorney General's Office					
Attorney General's Office / Legal Services		101,981	120,000	120,000	3155
<i>Comp. Rate: \$8,489.42 per month</i>					
Attorney General's Office / Litigation					3155
<i>Comp. Rate: \$65.00 per hour</i>					
<b>TOTAL 61631 Legal Fees -Attorney General's Office</b>		<b>101,981</b>	<b>120,000</b>	<b>120,000</b>	
61650 State Personnel Board					
State Personal Board / SPB Assessment		24,003	28,000	30,000	3155
<i>Comp. Rate: 140.00 per position</i>					
<b>TOTAL 61650 State Personnel Board</b>		<b>24,003</b>	<b>28,000</b>	<b>30,000</b>	
61651 Personal Services Contract					
Stanley Clark / Staff Training -CPE		1,269			3155
<i>Comp. Rate: \$25.00 per attendee</i>					
Cornerstone Consulting / Cost Allocation Plan					3155
<i>Comp. Rate: \$4500 per year</i>					
Cornerstone Consulting / Databse Mgt.& Training		63,460			3155
<i>Comp. Rate: \$80.00 per hour</i>					
Various as Needed / Various			100,000	100,000	3155
<i>Comp. Rate: unknown</i>					
Leita Hart-Fanta, CPA / Staff Training - CPE		6,000			3155
<i>Comp. Rate: \$3000 per day</i>					
Crowe Horwath / Statewide Cost Saving Analysis		190,000			3155
<i>Comp. Rate: Flat fee</i>					
Lisa Shoemaker / Consulting		52,995			3155
<i>Comp. Rate: \$60.00 per hour</i>					
First Baptist Church / EAP		1,218			3155
<i>Comp. Rate: Flat fee</i>					
Refund of training expenses / Training		-10,100			3155
<i>Comp. Rate: Flat fee</i>					
<b>TOTAL 61651 Personal Services Contract</b>		<b>304,842</b>	<b>100,000</b>	<b>100,000</b>	
6165X Personnel Services Contracts (61651-61653)					
Melissa Patterson / Litigation					3155
<i>Comp. Rate: Actual Cost</i>					
Rodney Zeagler, CPA / Audit Services					3155
<i>Comp. Rate: Actual Cost</i>					
Leita Hart-Fanta, CPA / Staff Training - CPE					3155
<i>Comp. Rate: Actual Cost</i>					
CCH Inc / Staff Training					3155
<i>Comp. Rate: Actual Cost</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, 2011	(2) Estimated Expenses FY Ending June 30, 2012	(3) Requested for FY Ending June 30, 2013	Fund Num.
BKD LLP / ARRA <i>Comp. Rate: Actual Cost</i>					3155
Consulting Services as needed / Consulting Services <i>Comp. Rate: Actual Cost</i>					3155
<b>TOTAL 6165X Personnel Services Contracts (61651-61653)</b>		<u>          </u>	<u>          </u>	<u>          </u>	
61660 Court Costs					
Court Costs as Needed / Various <i>Comp. Rate: unknown</i>			1,200	1,200	3155
Trustmark National Bank / Research Fee <i>Comp. Rate: unknown</i>		100			3155
MetroPCS Wireless Inc / Research Fee <i>Comp. Rate: unknown</i>					3155
State Treasurer 3614 / Research Fee <i>Comp. Rate: unknown</i>					3155
Regions Bank / Research Fee <i>Comp. Rate: unknown</i>					3155
Bank Engineering & Surveying / Research Fee <i>Comp. Rate: unknown</i>					3155
Bank of Forest / Research Fee <i>Comp. Rate: Actual cost</i>		191			3155
Heritage Banking / Research Fee <i>Comp. Rate: Actual cost</i>		289			3155
Newton County Bank / Research Fee <i>Comp. Rate: Actual cost</i>		428			3155
Renasant Bank / Research Fee <i>Comp. Rate: Actual cost</i>		90			3155
Scott County Chancery Clerk / Research Fee <i>Comp. Rate: Actual cost</i>		82			3155
<b>TOTAL 61660 Court Costs</b>		<u><b>1,180</b></u>	<u><b>1,200</b></u>	<u><b>1,200</b></u>	
61670 Laboratory & Testing Fees					
Medical Foundation Inc. / Drug Testing <i>Comp. Rate: 20.00 ea.</i>					3155
<b>TOTAL 61670 Laboratory &amp; Testing Fees</b>		<u>          </u>	<u>          </u>	<u>          </u>	
61683 Contract Workers-Taxes -SPAHRs					
Taxes/ FICA and Medicare / Federal Required Contribution <i>Comp. Rate: Set by Statute/ Regs</i>		6,387	6,500	6,500	3155
<b>TOTAL 61683 Contract Workers-Taxes -SPAHRs</b>		<u><b>6,387</b></u>	<u><b>6,500</b></u>	<u><b>6,500</b></u>	
6168X Contract Worker (61682-61688)					
<b>TOTAL 6168X Contract Worker (61682-61688)</b>		<u>          </u>	<u>          </u>	<u>          </u>	
61680 Temporary Employment Fees					
Kelly Temporary Services / Clerical / Admin Services <i>Comp. Rate: \$13.70 per hr.</i>					3155
Tempstaff Inc / Clerical/ Admin Services <i>Comp. Rate: \$12.85</i>		126			3155
Assorted Temporary Services / Clerical / Admin Service <i>Comp. Rate: Various</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, 2011	(2) Estimated Expenses FY Ending June 30, 2012	(3) Requested for FY Ending June 30, 2013	Fund Num.
Express Personnel Services / Clerical/Admin Service <i>Comp. Rate: \$12.02</i>					3155
<b>TOTAL 61680 Temporaray Employment Fees</b>		<b>126</b>			
61690 Other Fees & Services					
Magnolia Broadcast Monitoring / News monitoring <i>Comp. Rate: Varies</i>		1,800			3155
Magnolia Clipping / Clipping Service <i>Comp. Rate: varies per clipping</i>		2,025			3155
Gov't Accounting Standards Bureau / Support Assessment <i>Comp. Rate: Annual Fee</i>					3155
State Records Center / Document Shredding <i>Comp. Rate: 4.00 per box</i>					3155
Stegall Notary / Notary Fees <i>Comp. Rate: various per service</i>		144			3155
Various as Needed / Various <i>Comp. Rate: unknown</i>					3155
Shred It / Document Shredding <i>Comp. Rate: Varies</i>		461			3155
ALTEC / Training <i>Comp. Rate: Flat fee</i>		5,000			3155
BankPlus / Research Fees <i>Comp. Rate: Varies</i>		260			3155
Commerce National Bank / Research Fees <i>Comp. Rate: "</i>		1,906			3155
PriorityOne Bank / Research Fees <i>Comp. Rate: "</i>		328			3155
Refund of Fees / CPE <i>Comp. Rate: Varies</i>		-1,400			3155
<b>TOTAL 61690 Other Fees &amp; Services</b>		<b>10,524</b>			
61640 Physician Services					
First Intermed Corp - Pearl / Law Enforcement Physical <i>Comp. Rate: various</i>					3155
<b>TOTAL 61640 Physician Services</b>					
61644 Other Medical Services					
First Intermed / MEA Cares / Drug Testing <i>Comp. Rate: \$42.00 ea.+Admin Fee</i>		1,000			3155
<b>TOTAL 61644 Other Medical Services</b>		<b>1,000</b>			
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>					

**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, 2011	(2) Estimated Expenses FY Ending June 30, 2012	(3) Requested for FY Ending June 30, 2013	Fund Num.
61624 Accounting Fees - Other					
<b>TOTAL 61624 Accounting Fees - Other</b>					
61653 Personal Service Contract - Travel					
Crawford and Assoc / Training & Continuing Educ					3155
<i>Comp. Rate: Actual Expense</i>					
William Edwards / Attorney Intern					3155
<i>Comp. Rate: Actual Expense</i>					
Stanley Clark / Training & Continuing Educ					3155
<i>Comp. Rate: Actual Expense</i>					
Unknown / Various					3155
<i>Comp. Rate: unknown</i>					
Hilton Garden Inn Pearl / CPE Trainer-Inzina		154			3155
<i>Comp. Rate: Actual Expense</i>					
Melissa Patterson / Contractor Travel		218			3155
<i>Comp. Rate: Actual Expense</i>					
Trustmark Park Hotel / Trainer-Hart-Fanta		154			3155
<i>Comp. Rate: Actual Expense</i>					
Lisa Shoemaker / Consultant		1,600			3155
<i>Comp. Rate: Actual Expense</i>					
Leita Hart-Fanta / Trainer		745			3155
<i>Comp. Rate: Actual Expense</i>					
BKD, LLP / Accountants		46,886			3155
<i>Comp. Rate: Actual Expense</i>					
<b>TOTAL 61653 Personal Service Contract - Travel</b>		<b>49,757</b>			
61608 Legal Services- SPAHRS					
Earl Fortenberry / Legal Service - CDBG/Disaster Relief	Y	44,326			3155
<i>Comp. Rate: \$48.00 per hr &amp; Travel</i>					
Harris, Jernigan & Geno / Litigation					3155
<i>Comp. Rate: \$200.00 per hour</i>					
Others as Needed / Litigation					3155
<i>Comp. Rate: unknown</i>					
Whitten Group PA / Litigation		7,500	10,000		3155
<i>Comp. Rate: 140.00 per hr &amp; Travel</i>					
<b>TOTAL 61608 Legal Services- SPAHRS</b>		<b>51,826</b>	<b>10,000</b>		
61658 Personnel Service Contracts - Other Fees - SPAHRS					
Contract Worker FICA Match / Federal Required Contribution		18,005			3155
<i>Comp. Rate: Set by Statute/Reg</i>					
<b>TOTAL 61658 Personnel Service Contracts - Other Fees - SPAHRS</b>		<b>18,005</b>			
<b>GRAND TOTAL (61600-61699)</b>		<b>1,561,916</b>	<b>802,300</b>	<b>290,700</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>FY2013 Req. Cost</b>
<b>Passenger Vehicles</b>				
<b>63310 Automobile, Compact Sedan (AU CS)</b>				
2013	Mid Size Sedan	Investigative Pool	Investigations	16,500
2013	Mid Size Sedan	Investigative Pool	"	16,500
2013	"	"	"	16,500
2013	"	"	"	16,500
2013	"	"	"	16,500
2013	"	"	"	16,500
<b>TOTAL PASSENGER VEHICLES</b>				<b>99,000</b>
<b>TOTAL VEHICLE REQUEST</b>				<b>99,000</b>



**VEHICLE INVENTORY  
AS OF JUNE 30, 2011**

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 6-30-11	Average Miles per Year	Replacement Proposed	
									FY 2012	FY 2013
P	Chevrolet	2008	Impala	Bradford, D. (3795)	Investigations	Undercover	64,080	23,192		Y
P	Chevrolet	2008	Impala	Brownlee, M. (3798)	Investigations	Undercover	44,886	9,929		Y
P	Chevrolet	2009	Impala	Chance, D.(3992)	Investigations	Undercover	34,036	13,279		
P	Chevrolet	2007	Malibu	Childress, M. (3577)	Investigations	Undercover	93,645	20,325		
P	Chevrolet	2007	Malibu	Corr, S. (3582)	Investigations	Undercover	73,205	20,169		
P	Dodge	2009	Avenger	Cox, D. (4003)	Investigations	Undercover	23,936	8,940		
P	Chevrolet	2008	Impala	Guilott, P. (3796)	Investigations	Undercover	67,528	16,288		Y
P	Ford	2003	Taurus	Gabbert, B. (2961)	Investigations	Undercover	140,205	16,559	Y	
P	Chevrolet	2007	Malibu	Trudel D. (3580)	Investigations	Undercover	97,950	22,430		
P	Chevrolet	2009	Impala	Haney, B. (3998)	Investigations	Undercover	36,282	17,230		
P	Chevrolet	2009	Impala	Hill-Watts, T. (3999)	Investigations	Undercover	37,360	20,070		
P	Chevrolet	2009	Impala	Unassigned (3995)	Pool	Undercover	35,325	19,284		
P	Chevrolet	2007	Malibu	Lott, C. (3579)	Investigations	Undercover	89,905	24,302		
P	Chevrolet	2009	Impala	Martin, B. (3990)	Investigations	Undercover	62,543	26,435		
P	Chevrolet	2009	Impala	McCarty, H. (3991)	Investigations	Undercover	62,076	26,828		
P	Chevrolet	2008	Impala	Henderson, B. (3797)	Investigations	Undercover	55,973	18,912		
P	Chevrolet	2009	Impala	Norris, B. (4000)	Investigations	Undercover	26,512	12,203		
P	Chevrolet	2007	Malibu	Oubre, D. (3581)	Investigations	Undercover	97,790	19,905		
P	Ford	2003	Taurus	Shannon, J. (2956)	Investigations	Undercover	145,360	21,020	Y	
P	Ford	2003	Taurus	Smith, D. (2958)	Investigations	Undercover	141,300	14,046		Y
P	Chevrolet	2009	Silverado	Smith, E. (4005)	Investigations	Undercover	33,958	19,662		
P	Chevrolet	2009	Impala	Stewart, L. (3996)	Investigations	Undercover	20,167	10,007		
P	Chevrolet	2009	Impala	Strait, J. (4002)	Investigations	Undercover	30,758	13,253		
P	Ford	2003	Taurus	Sumrall, C. (2960)	Investigations	Undercover	95,570	5,151		Y
P	Chevrolet	2009	Impala	Swain, K. (3997)	Investigations	Undercover	28,679	12,226		
P	Dodge	2010	Charger	Walker, T. (4011)	Investigations	Undercover	12,069	9,698		
P	Chevrolet	2009	Impala	Womack, S. (4001)	Investigations	Undercover	40,355	18,208		
P	Ford	2003	Taurus	Woods, B. (2959)	Investigations	Undercover	156,128	7,609	Y	
P	Ford	2005	Crown Victoria	Unassigned (3583)	Pool	Undercover	28,184	8,526		
P	Dodge Truck	2001	Ram	Unassigned (3043)	Pool	G-44818	118,588	894		Y

AS OF JUNE 30, 2011

Office of the State Auditor

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Name of Agency

Veh. Type	Vehicle Descript.	Model Year	Model	Person(s) Assigned To	Purpose/Use	Tag Number	Mileage On 6-30-11	Average Miles per Year	Replacement Proposed	
									FY 2012	FY 2013
P	Chevrolet	2007	Malibu	Rettig, J. (3578)	Investigations	Undercover	109,002	17,381		
P	Ford	2001	Taurus	Pool (2857)	Pool	Undercover	189,475	20,375	Y	
P	Ford	2011	F-150	Smith, D. (4027)	Investigations	Undercover	12,425	12,425		
P	Nissan	2011	Pathfinder	McDonald (4029)	Investigations	Undercover	4,075	4,075		
P	Nissan	2011	Pathfinder	Huggins, D. (4032)	Investigations	Undercover	420	420		
P	Chevrolet	2011	Impala	Woods, B. (4031)	Investigations	Undercover	3,950	3,950		
P	Ford	2011	F-150	Gabbert, E. (4105)	Investigations	Undercover				

Vehicle Type = Passenger/Work

**PRIORITY OF DECISION UNITS  
FISCAL YEAR 2013**

Office of the State Auditor  
Agency Name

Program	Decision Unit	Object	Amount
<b>Priority # 1</b>			
Program # 1 : POST AUDIT	Fully fund staffing		
		Salaries	2,113,669
		<b>Total</b>	<b>2,113,669</b>
		General Funds	2,113,669
Program # 2 : TECHNICAL ASSISTANCE	Fully fund staffing		
		Salaries	111,246
		<b>Total</b>	<b>111,246</b>
		General Funds	111,246
<b>Priority # 2</b>			
Program # 1 : POST AUDIT	Reduce ARRA Funding		
		Salaries	313,500
		Travel	11,400
		Contractual	226,480
		<b>Total</b>	<b>551,380</b>
		Other Special Funds	551,380
Program # 2 : TECHNICAL ASSISTANCE	Replace ARRA Funding		
		Salaries	16,500
		Travel	600
		Contractual	11,920
		<b>Total</b>	<b>29,020</b>
		Other Special Funds	29,020

**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 6-30-11	Last Payment Date	Interest Rate	Amount of Each Monthly/Yearly Payment			Total of Payments to be Made							
						Principal	Interest	Total	Actual FY 2011	Estimated FY 2012			Requested FY 2013			
										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 FY2012 Appropriated Funding by Major Object

Office of the State Auditor

Major Object	FY2012 GENERAL FUND REDUCTION	AFFECT ON FY2012 STATE SUPPORT SPECIAL FUNDS	AFFECT ON FY2012 FEDERAL FUNDS	AFFECT ON FY2012 OTHER SPECIAL FUNDS	TOTAL 3% REDUCTIONS
PERSONAL SERVICES	( 164,870)				( 164,870)
TRAVEL					
CONTRACTUAL SERVICES					
COMMODITIES					
OTHER THAN EQUIPMENT					
EQUIPMENT					
VEHICLES					
WIRELESS COMM. DEVICES					
SUBSIDIES, LOANS, ETC					
<b>TOTALS</b>	<b>( 164,870)</b>				<b>( 164,870)</b>