

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, 2012	Estimate Expenses FY Ending June 30, 2013	Requested for FY Ending June 30, 2014	Requested Increase (+) or Decrease (-) FY 2014 vs. FY 2013 (Col. 3 vs. Col. 2)	
				AMOUNT	PERCENT
<b>I. A. PERSONAL SERVICES</b>					
1. Salaries, Wages & Fringe Benefits (Base)	8,168,280	9,856,402	10,152,094		
a. Additional Compensation					
b. Proposed Vacancy Rate (Dollar Amount)					
c. Per Diem					
<b>Total Salaries, Wages &amp; Fringe Benefits</b>	<b>8,168,280</b>	<b>9,856,402</b>	<b>10,152,094</b>	<b>295,692</b>	<b>3.00%</b>
2. Travel					
a. Travel & Subsistence (In-State)	419,644	480,000	480,000		
b. Travel & Subsistence (Out-of-State)	40,449	20,000	20,000		
c. Travel & Subsistence (Out-of-Country)					
<b>Total Travel</b>	<b>460,093</b>	<b>500,000</b>	<b>500,000</b>		
<b>B. CONTRACTUAL SERVICES (Schedule B):</b>					
a. Tuition, Rewards & Awards	41,661	25,000	25,000		
b. Communications, Transportation & Utilities	6,440	17,000	17,000		
c. Public Information		100	100		
d. Rents	428,219	443,500	443,500		
e. Repairs & Service	114,266	27,500	27,500		
f. Fees, Professional & Other Services	1,156,862	721,175	721,175		
g. Other Contractual Services	26,638	34,000	34,000		
h. Data Processing	495,835	180,725	180,725		
i. Other	4,681	1,000	1,000		
<b>Total Contractual Services</b>	<b>2,274,602</b>	<b>1,450,000</b>	<b>1,450,000</b>		
<b>C. COMMODITIES (Schedule C):</b>					
a. Maintenance & Construction Materials & Supplies					
b. Printing & Office Supplies & Materials	191,499	32,750	32,750		
c. Equipment, Repair Parts, Supplies & Accessories	83,863	57,000	57,000		
d. Professional & Scientific Supplies & Materials					
e. Other Supplies & Materials	114,355	27,793	27,793		
<b>Total Commodities</b>	<b>389,717</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	136,458	4,000	4,000		
d. IS Equipment (Data Processing & Telecommunications)	563,203	108,000	108,000		
e. Equipment - Lease Purchase					
f. Other Equipment	5,471	2,000	2,000		
<b>Total Equipment (Schedule D-2)</b>	<b>705,132</b>	<b>114,000</b>	<b>114,000</b>		
<b>3. Vehicles (Schedule D-3)</b>	<b>115,281</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>12,113,105</b>	<b>12,136,945</b>	<b>12,432,637</b>	<b>295,692</b>	<b>2.43%</b>
<b>II. BUDGET TO BE FUNDED AS FOLLOWS:</b>					
Cash Balance-Unencumbered	2,070,089	3,317,406	476,134	( 2,841,272)	( 85.64%)
General Fund Appropriation (Enter General Fund Lapse Below)	5,495,599	5,495,673	5,495,673		
State Support Special Funds	2,139,885				
Federal Funds _____ Other Special Funds (Specify) _____					
Special Fund Revenue	3,196,479	3,250,000	6,163,220	2,913,220	89.63%
Katrina Housing Fraud Unit (CDBG)	599,879	550,000	297,610	( 252,390)	( 45.88%)
Unreimbursed Funds from prior year	1,928,580				
Less: Estimated Cash Available Next Fiscal Period	( 3,317,406)	( 476,134)	( 476,134)	( 476,134)	( 100.00%)
<b>TOTAL FUNDS (equals Total Expenditures above)</b>	<b>12,113,105</b>	<b>12,136,945</b>	<b>12,432,637</b>	<b>295,692</b>	<b>2.43%</b>
GENERAL FUND LAPSE	74				
<b>III. PERSONNEL DATA</b>					
Number of Positions Authorized in Appropriation Bill					
a.) Full Perm	175	165	165		
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 21, 2012

**REQUEST BY FUNDING SOURCE**

Name of Agency Office of the State Auditor

Specify Funding Sources As Shown Below	FY 2012 Actual Amount	% Of Line Item	% Of Total Budget	FY 2013 Estimated Amount	% Of Line Item	% Of Total Budget	FY 2014 Requested Amount	% Of Line Item	% Of Total Budget
1. General State Support Special (Specify)	5,451,996	66.74%		5,495,673	55.75%		5,495,673	54.13%	
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. ARRA - Education, Disc., FMAP	181,418	2.22%							
7. Hurricane Disaster Reserve Fund									
8. Capital Expense Fund									
9. Federal Other Special (Specify)									
10. Special Fund Revenue	1,805,505	22.10%		3,910,729	39.67%		4,431,421	43.65%	
11. Katrina Housing Fraud Unit (CDBG)	443,818	5.43%		450,000	4.56%		225,000	2.21%	
12. Unreimbursed Funds from prior year	285,543	3.49%							
13.									
<b>Total Salaries</b>	<b>8,168,280</b>		<b>67.43%</b>	<b>9,856,402</b>		<b>81.20%</b>	<b>10,152,094</b>		<b>81.65%</b>
1. General State Support Special (Specify)	164	0.03%							
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. Capital Expense Fund									
9. Federal Other Special (Specify)									
10. Special Fund Revenue	376,687	81.87%		498,000	99.60%		499,000	99.80%	
11. Katrina Housing Fraud Unit (CDBG)	4,751	1.03%		2,000	0.40%		1,000	0.20%	
12. Unreimbursed Funds from prior year	78,491	17.05%							
13.									
<b>Total Travel</b>	<b>460,093</b>		<b>3.79%</b>	<b>500,000</b>		<b>4.11%</b>	<b>500,000</b>		<b>4.02%</b>
1. General State Support Special (Specify)	43,405	1.90%							
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. ARRA - Education, Disc., FMAP	1,060,227	46.61%							
7. Hurricane Disaster Reserve Fund									
8. Capital Expense Fund									
9. Federal Other Special (Specify)									
10. Special Fund Revenue				1,360,000	93.79%		1,403,000	96.75%	
11. Katrina Housing Fraud Unit (CDBG)	120,486	5.29%		90,000	6.20%		47,000	3.24%	
12. Unreimbursed Funds from prior year	1,297,434	57.04%							
13.	-246,950	-10.85%							
<b>Total Contractual</b>	<b>2,274,602</b>		<b>18.77%</b>	<b>1,450,000</b>		<b>11.94%</b>	<b>1,450,000</b>		<b>11.66%</b>
1. General State Support Special (Specify)	34	0.00%							
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. ARRA - Education, Disc., FMAP	218,397	56.03%							
7. Hurricane Disaster Reserve Fund									
8. Capital Expense Fund									
9. Federal Other Special (Specify)									
10. Special Fund Revenue	48,707	12.49%		95,843	81.53%		106,633	90.71%	
11. Katrina Housing Fraud Unit (CDBG)	30,824	7.90%		21,700	18.46%		10,910	9.28%	
12. Unreimbursed Funds from prior year	91,755	23.54%							
13.									
<b>Total Commodities</b>	<b>389,717</b>		<b>3.21%</b>	<b>117,543</b>		<b>0.96%</b>	<b>117,543</b>		<b>0.94%</b>

REQUEST BY FUNDING SOURCE

Name of Agency Office of the State Auditor

Specify Funding Sources As Shown Below	FY 2012 Actual Amount	% Of Line Item	% Of Total Budget	FY 2013 Estimated Amount	% Of Line Item	% Of Total Budget	FY 2014 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. Capital Expense Fund									
9. Federal _____ Other Special (Specify) _____									
10. Special Fund Revenue									
11. Katrina Housing Fraud Unit (CDBG)									
12. Unreimbursed Funds from prior year									
13.									
<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	645,261	91.50%							
7. Hurricane Disaster Reserve Fund									
8. Capital Expense Fund									
9. Federal _____ Other Special (Specify) _____									
10. Special Fund Revenue				114,000	100.00%		114,000	100.00%	
11. Katrina Housing Fraud Unit (CDBG)									
12. Unreimbursed Funds from prior year	175,357	292.89%							
13.	-115,486	***.***%							
<b>Total Equipment</b>	<b>705,132</b>		<b>5.82%</b>	<b>114,000</b>		<b>0.93%</b>	<b>114,000</b>		<b>0.91%</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	34,582	29.99%							
7. Hurricane Disaster Reserve Fund									
8. Capital Expense Fund									
9. Federal _____ Other Special (Specify) _____									
10. Special Fund Revenue	80,699	70.00%		99,000	100.00%		99,000	100.00%	
11. Katrina Housing Fraud Unit (CDBG)									
12. Unreimbursed Funds from prior year									
13.									
<b>Total Vehicles</b>	<b>115,281</b>		<b>0.95%</b>	<b>99,000</b>		<b>0.81%</b>	<b>99,000</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. Capital Expense Fund									
9. Federal _____ Other Special (Specify) _____									
10. Special Fund Revenue									
11. Katrina Housing Fraud Unit (CDBG)									
12. Unreimbursed Funds from prior year									
13.									
<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 2012 Actual Amount	% Of Line Item	% Of Total Budget	FY 2013 Estimated Amount	% Of Line Item	% Of Total Budget	FY 2014 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. Capital Expense Fund									
9. Federal _____ Other Special (Specify) _____									
10. Special Fund Revenue									
11. Katrina Housing Fraud Unit (CDBG)									
12. Unreimbursed Funds from prior year									
13.									
<b>Total Subsidies, Loans &amp; Grants</b>									
1. General _____ State Support Special (Specify) _____	5,495,599	45.36%		5,495,673	45.28%		5,495,673	44.20%	
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. ARRA - Education, Disc., FMAP	2,139,885	17.66%							
7. Hurricane Disaster Reserve Fund									
8. Capital Expense Fund									
9. Federal _____ Other Special (Specify) _____									
10. Special Fund Revenue	2,311,598	19.08%		6,077,572	50.07%		6,653,054	53.51%	
11. Katrina Housing Fraud Unit (CDBG)	599,879	4.95%		563,700	4.64%		283,910	2.28%	
12. Unreimbursed Funds from prior year	1,928,580	15.92%							
13.	-362,436	-2.99%							
<b>TOTAL</b>	<b>12,113,105</b>		<b>100.00%</b>	<b>12,136,945</b>		<b>100.00%</b>	<b>12,432,637</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 2012	(2) Estimated Revenues FY 2013	(3) Requested Revenues FY 2014
Source (Fund Number)	Detailed Description of Source			
	Cash Balance-Unencumbered			
Budget Contingency Fund	BCF - Budget Contingency Fund			
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	2,139,885		
Hurricane Disaster Reserve Fund	HDRF - Hurricane Disaster Reserve Fund			
Capital Expense Fund	CEF - Capital Expense Fund			
<b>Section S TOTAL</b>		<b>2,139,885</b>		

<b>A. FEDERAL FUNDS*</b>		Percentage Match Requirement		(1) Actual Revenues FY 2012	(2) Estimated Revenues FY 2013	(3) Requested Revenues FY 2014
Source (Fund Number)	Detailed Description of Source	FY 2013	FY 2014			
	Cash Balance-Unencumbered					
<b>Section A TOTAL</b>						

<b>B. OTHER SPECIAL FUNDS (NON-FED'L)</b>		(1) Actual Revenues FY 2012	(2) Estimated Revenues FY 2013	(3) Requested Revenues FY 2014
Source (Fund Number)	Detailed Description of Source			
	Cash Balance-Unencumbered	2,070,089	3,317,406	476,134
Special Fund Revenue (3155)	Audit Fees	3,196,479	3,250,000	6,163,220
Katrina Housing Fraud Unit (CDBG)	Miss. Development Authority (CDBG)	599,879	550,000	297,610
Unreimbursed Funds from prior year	FY11 ARRA & CDBG Received in FY12	1,928,580		
<b>Section B TOTAL</b>		<b>7,795,027</b>	<b>7,117,406</b>	<b>6,936,964</b>
<b>Section S + A + B TOTAL</b>		<b>9,934,912</b>	<b>7,117,406</b>	<b>6,936,964</b>

<b>C. TREASURY FUND/BANK ACCOUNTS*</b>			(1) Reconciled Balance as of 6/30/12	(2) Balance as of 6/30/13	(3) Balance as of 6/30/14
Name of Fund/Account	Fund/Account Number	Name of Bank (If Applicable)			
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

Name of Agency

**STATE SUPPORT SPECIAL FUNDS**

The Office of the State Auditor received ARRA Funding in FY 2012. This funding source will no longer be available in subsequent fiscal years. This amount includes reimbursement for FY2011 expenses received as revenue in FY2012.

**OTHER SPECIAL FUNDS**

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. This grant has been extended until December 31, 2013.

OSA received over \$5 million in ARRA funding over the last three fiscal years. This source of funding will no longer be available after FY2012.

**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**

	<b>FY 2012 Actual</b>				
	<b>(1) General</b>	<b>(2) State Support Special</b>	<b>(3) Federal</b>	<b>(4) Other Special</b>	<b>(5) Total</b>
Salaries, Wages, Fringe	5,451,996	181,418		2,534,866	8,168,280
Travel	164			459,929	460,093
Contractual Services	43,405	1,060,227		1,170,970	2,274,602
Commodities	34	218,397		171,286	389,717
Other Than Equipment					
Equipment		645,261		59,871	705,132
Vehicles		34,582		80,699	115,281
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
<b>Total</b>	<b>5,495,599</b>	<b>2,139,885</b>		<b>4,477,621</b>	<b>12,113,105</b>
No. of Positions (FTE)	114.00	6.00		55.00	175.00

	<b>FY 2013 Estimate</b>				
	<b>(6) General</b>	<b>(7) State Support Special</b>	<b>(8) Federal</b>	<b>(9) Other Special</b>	<b>(10) Total</b>
Salaries, Wages, Fringe	5,495,673			4,360,729	9,856,402
Travel				500,000	500,000
Contractual Services				1,450,000	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>6,641,272</b>	<b>12,136,945</b>
No. of Positions (FTE)	94.00			71.00	165.00

	<b>FY 2014 Increase/Decrease for Continuation</b>				
	<b>(11) General</b>	<b>(12) State Support Special</b>	<b>(13) Federal</b>	<b>(14) Other Special</b>	<b>(15) Total</b>
Salaries, Wages, Fringe				295,692	295,692
Travel					
Contractual Services					
Commodities					
Other Than Equipment					
Equipment					
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
<b>Total</b>				<b>295,692</b>	<b>295,692</b>
No. of Positions (FTE)					

Note: FY2014 Total Request = FY2013 Estimated + FY2014 Incr(Decr) for Continuation + FY2014 Expansion/Reduction of Existing Activities + FY2014 New Activities.

**CONTINUATION AND EXPANDED REQUEST**

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

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

**SUMMARY OF ALL PROGRAMS**

PROGRAM

	<b>FY 2014 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 2014 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 2014 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	5,495,673			4,656,421	10,152,094
Travel				500,000	500,000
Contractual Services				1,450,000	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>6,936,964</b>	<b>12,432,637</b>
No. of Positions (FTE)	94.00			71.00	165.00

Note: FY2014 Total Request = FY2013 Estimated + FY2014 Incr(Decr) for Continuation + FY2014 Expansion/Reduction of Existing Activities + FY2014 New Activities.



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

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

FUNDING REQUESTED FISCAL YEAR 2014

PROGRAM	GENERAL	ST.SUPP.SPECIAL	FEDERAL	OTHER SPECIAL	TOTAL
1. POST AUDIT	5,210,673			6,711,958	11,922,631
2. TECHNICAL ASSISTANCE	285,000			225,006	510,006
SUMMARY OF ALL PROGRAMS	5,495,673			6,936,964	12,432,637

CONTINUATION AND EXPANDED REQUEST

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

Program No. 1 of 2 Programs

POST AUDIT

PROGRAM

	FY 2012 Actual				
	(1) General	(2) State Support Special	(3) Federal	(4) Other Special	(5) Total
Salaries, Wages, Fringe	5,170,998	181,418		2,394,925	7,747,341
Travel	164			451,757	451,921
Contractual Services	43,405	1,059,882		1,166,420	2,269,707
Commodities	34	210,717		168,826	379,577
Other Than Equipment					
Equipment		628,280		59,871	688,151
Vehicles		34,582		80,699	115,281
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
<b>Total</b>	<b>5,214,601</b>	<b>2,114,879</b>		<b>4,322,498</b>	<b>11,651,978</b>
No. of Positions (FTE)	109.00	6.00		53.00	168.00

	FY 2013 Estimate				
	(6) General	(7) State Support Special	(8) Federal	(9) Other Special	(10) Total
Salaries, Wages, Fringe	5,210,673			4,210,729	9,421,402
Travel				490,000	490,000
Contractual Services				1,410,000	1,410,000
Commodities				102,543	102,543
Other Than Equipment					
Equipment				103,994	103,994
Vehicles				99,000	99,000
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
<b>Total</b>	<b>5,210,673</b>			<b>6,416,266</b>	<b>11,626,939</b>
No. of Positions (FTE)	90.00			69.00	159.00

	FY 2014 Increase/Decrease for Continuation				
	(11) General	(12) State Support Special	(13) Federal	(14) Other Special	(15) Total
Salaries, Wages, Fringe				295,692	295,692
Travel					
Contractual Services					
Commodities					
Other Than Equipment					
Equipment					
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
<b>Total</b>				<b>295,692</b>	<b>295,692</b>
No. of Positions (FTE)					

Note: FY2014 Total Request = FY2013 Estimated + FY2014 Incr(Decr) for Continuation + FY2014 Expansion/Reduction of Existing Activities + FY2014 New Activities.

**CONTINUATION AND EXPANDED REQUEST**

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

Program No. 1 of 2 Programs

POST AUDIT

PROGRAM

FY 2014 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 2014 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 2014 Total Request				
(26) General	(27) State Support Special	(28) Federal	(29) Other Special	(30) Total
Salaries, Wages, Fringe	5,210,673		4,506,421	9,717,094
Travel			490,000	490,000
Contractual Services			1,410,000	1,410,000
Commodities			102,543	102,543
Other Than Equipment				
Equipment			103,994	103,994
Vehicles			99,000	99,000
Wireless Comm. Devs.				
Subsidies, Loans & Grants				
<b>Total</b>	<b>5,210,673</b>		<b>6,711,958</b>	<b>11,922,631</b>
No. of Positions (FTE)	90.00		69.00	159.00

Note: FY2014 Total Request = FY2013 Estimated + FY2014 Incr(Decr) for Continuation + FY2014 Expansion/Reduction of Existing Activities + FY2014 New Activities.

CONTINUATION AND EXPANDED REQUEST

Office of the State Auditor  
AGENCY

Program No. 2 of 2 Programs

TECHNICAL ASSISTANCE

PROGRAM

	FY 2012 Actual				
	(1) General	(2) State Support Special	(3) Federal	(4) Other Special	(5) Total
Salaries, Wages, Fringe	280,998			139,941	420,939
Travel				8,172	8,172
Contractual Services		345		4,550	4,895
Commodities		7,680		2,460	10,140
Other Than Equipment					
Equipment		16,981			16,981
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
<b>Total</b>	<b>280,998</b>	<b>25,006</b>		<b>155,123</b>	<b>461,127</b>
No. of Positions (FTE)	5.00			2.00	7.00

	FY 2013 Estimate				
	(6) General	(7) State Support Special	(8) Federal	(9) Other Special	(10) Total
Salaries, Wages, Fringe	285,000			150,000	435,000
Travel				10,000	10,000
Contractual Services				40,000	40,000
Commodities				15,000	15,000
Other Than Equipment					
Equipment				10,006	10,006
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
<b>Total</b>	<b>285,000</b>			<b>225,006</b>	<b>510,006</b>
No. of Positions (FTE)	4.00			2.00	6.00

	FY 2014 Increase/Decrease for Continuation				
	(11) General	(12) State Support Special	(13) Federal	(14) Other Special	(15) 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)					

Note: FY2014 Total Request = FY2013 Estimated + FY2014 Incr(Decr) for Continuation + FY2014 Expansion/Reduction of Existing Activities + FY2014 New Activities.

**CONTINUATION AND EXPANDED REQUEST**

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

Program No. 2 of 2 Programs

TECHNICAL ASSISTANCE

PROGRAM

FY 2014 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 2014 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 2014 Total Request				
(26) General	(27) State Support Special	(28) Federal	(29) Other Special	(30) Total
Salaries, Wages, Fringe	285,000		150,000	435,000
Travel			10,000	10,000
Contractual Services			40,000	40,000
Commodities			15,000	15,000
Other Than Equipment				
Equipment			10,006	10,006
Vehicles				
Wireless Comm. Devs.				
Subsidies, Loans & Grants				
<b>Total</b>	<b>285,000</b>		<b>225,006</b>	<b>510,006</b>
No. of Positions (FTE)	4.00		2.00	6.00

Note: FY2014 Total Request = FY2013 Estimated + FY2014 Incr(Decr) for Continuation + FY2014 Expansion/Reduction of Existing Activities + FY2014 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 2013 Appropriation	Escalations By DFA	Non-Recurring Items	Fully Fund Staffing	Total Funding Change	FY 2014 Total Request		
<b>EXPENDITURES:</b>								
<b>SALARIES</b>	<b>9,421,402</b>			<b>295,692</b>	<b>295,692</b>	<b>9,717,094</b>		
GENERAL	5,210,673					5,210,673		
ST.SUP.SPECIAL								
FEDERAL								
OTHER	4,210,729			295,692	295,692	4,506,421		
<b>TRAVEL</b>	<b>490,000</b>					<b>490,000</b>		
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	490,000					490,000		
<b>CONTRACTUAL</b>	<b>1,410,000</b>					<b>1,410,000</b>		
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	1,410,000					1,410,000		
<b>COMMODITIES</b>	<b>102,543</b>					<b>102,543</b>		
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	102,543					102,543		
<b>CAPITAL-OTE</b>								
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
<b>EQUIPMENT</b>	<b>103,994</b>					<b>103,994</b>		
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	103,994					103,994		
<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>11,626,939</b>			<b>295,692</b>	<b>295,692</b>	<b>11,922,631</b>		

**FUNDING:**

GENERAL FUNDS	5,210,673					5,210,673		
ST.SUP.SPCL.FUNDS								
FEDERAL FUNDS								
OTHER SP.FUNDS	6,416,266			295,692	295,692	6,711,958		
<b>TOTAL</b>	<b>11,626,939</b>			<b>295,692</b>	<b>295,692</b>	<b>11,922,631</b>		

**POSITIONS:**

GENERAL FTE	90.00					90.00		
ST.SUP.SPCL.FTE								
FEDERAL FTE								
OTHER SP FTE	69.00					69.00		
<b>TOTAL FTE</b>	<b>159.00</b>					<b>159.00</b>		

**PRIORITY LEVEL:**

				1				
	FY 2013 Appropriation	Escalations By DFA	Non-Recurring Items	Fully Fund Staffing	Total Funding Change	FY 2014 Total Request		
<b>EXPENDITURES:</b>								
<b>SALARIES</b>	<b>435,000</b>					<b>435,000</b>		
GENERAL	285,000					285,000		
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	150,000					150,000		
<b>TRAVEL</b>	<b>10,000</b>					<b>10,000</b>		
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	10,000					10,000		
<b>CONTRACTUAL</b>	<b>40,000</b>					<b>40,000</b>		
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	40,000					40,000		
<b>COMMODITIES</b>	<b>15,000</b>					<b>15,000</b>		
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	15,000					15,000		
<b>CAPITAL-OTE</b>								
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
<b>EQUIPMENT</b>	<b>10,006</b>					<b>10,006</b>		
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	10,006					10,006		
<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>510,006</b>					<b>510,006</b>		

**FUNDING:**

GENERAL FUNDS	285,000					285,000		
ST.SUP.SPCL.FUNDS								
FEDERAL FUNDS								
OTHER SP.FUNDS	225,006					225,006		
<b>TOTAL</b>	<b>510,006</b>					<b>510,006</b>		

**POSITIONS:**

GENERAL FTE	4.00					4.00		
ST.SUP.SPCL.FTE								
FEDERAL FTE								
OTHER SP FTE	2.00					2.00		
<b>TOTAL FTE</b>	<b>6.00</b>					<b>6.00</b>		

**PRIORITY LEVEL:**

				<b>1</b>				
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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 13 Estimated & FY 14 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 Special Funds authority for additional monies in FY2014 to fully fund staffing. With full funding of staffing needs, this office will generate Special Funds from fees.



**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 13 Estimated & FY 14 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 not asking for additional monies for FY2014 for Program 2, Technical Assistance, but seeks full funding as requested in order to maintain current staffing levels. At the current staffing levels, OSA will continue to serve the taxpayers of Mississippi by providing assistance to other State government entities and generate Special Funds from billable hours.

**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  
 AGENCY NAME

1 - POST AUDIT  
 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 2012 ACTUAL</u>	<u>FY 2013 ESTIMATED</u>	<u>FY 2014 PROJECTED</u>
1 Number of Audits Completed	32.00	45.00	40.00
2 Billable Hours	81,919.00	85,830.00	89,450.00
3 Property Inventory Audits	98.00	100.00	100.00
4 Number of Bond Monitoring Projects Underway	18.00	16.00	14.00
5 Number of Performance Audit Reports Completed	40.00	45.00	45.00

**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 2012 ACTUAL</u>	<u>FY 2013 ESTIMATED</u>	<u>FY 2014 PROJECTED</u>
1 Billable Hours per Audit	2,560.00	1,907.00	2,236.00
2 Federal Audit Rate	69.30	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 2012 ACTUAL</u>	<u>FY 2013 ESTIMATED</u>	<u>FY 2014 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.	91.00	84.00	75.00
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.	265.00	250.00	250.00
3 Returned embezzled and/or misspent funds as a result of investigations conducted by this office.	1,037,384.00	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  
 AGENCY NAME

2 - TECHNICAL ASSISTANCE  
 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.)

	FY 2012 <u>ACTUAL</u>	FY 2013 <u>ESTIMATED</u>	FY 2014 <u>PROJECTED</u>
1 Technical Assistance Inquiries	8,127.00	8,000.00	7,500.00
2 Training Seminars	95.00	85.00	90.00
3 "Technicalities" - number issued	39,832.00	35,000.00	35,000.00
4 Special Projects	5.00	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.)

	FY 2012 <u>ACTUAL</u>	FY 2013 <u>ESTIMATED</u>	FY 2014 <u>PROJECTED</u>
1 Cost per Technical Assistance Inquiry (dollars)	15.00	15.00	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.)

	FY 2012 <u>ACTUAL</u>	FY 2013 <u>ESTIMATED</u>	FY 2014 <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.	85.00	85.00	85.00

## PROGRAM 3% GENERAL FUND REDUCTION AND NARRATIVE EXPLANATION

Office of the State Auditor

	Fiscal Year 2013 Funding			FY 2013 GF PERCENT REDUCED
	Total Funds	Reduced Amount	Reduced Funding Amount	
<b>Program Name: (1) POST AUDIT</b>				
GENERAL	5,210,673	( 156,320)	5,054,353	( 3.00%)
ST.SUPPORT SPECIAL				
FEDERAL				
OTHER SPECIAL	6,416,266		6,416,266	
<b>TOTAL</b>	<b>11,626,939</b>	<b>( 156,320)</b>	<b>11,470,619</b>	
<b>Narrative Explanation:</b> General Funds are always used for salaries and so any and all reductions would be employee cuts.				
<b>Program Name: (2) TECHNICAL ASSISTANCE</b>				
GENERAL	285,000	( 8,550)	276,450	( 3.00%)
ST.SUPPORT SPECIAL				
FEDERAL				
OTHER SPECIAL	225,006		225,006	
<b>TOTAL</b>	<b>510,006</b>	<b>( 8,550)</b>	<b>501,456</b>	
<b>Narrative Explanation:</b> General Funds are always used for salaries and so any and all reductions would be employee cuts.				
<b>SUMMARY OF ALL PROGRAMS</b>				
GENERAL	5,495,673	( 164,870)	5,330,803	( 3.00%)
ST.SUPPORT SPECIAL				
FEDERAL				
OTHER SPECIAL	6,641,272		6,641,272	
<b>TOTAL</b>	<b>12,136,945</b>	<b>( 164,870)</b>	<b>11,972,075</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 FY2013

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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, 2012	(2) Estimated Expenses FY Ending June 30, 2013	(3) Requested for FY Ending June 30, 2014
<b>A. TUITION, REWARDS &amp; AWARDS (61010-61099)</b>			
61010 Tuition			
61020 Employee Training	41,431	25,000	25,000
61030 Travel Related Registration	230		
61000 GAAP Adjustment			
<b>TOTAL (A)</b>	<b>41,661</b>	<b>25,000</b>	<b>25,000</b>
<b>B. TRANSPORTATION &amp; UTILITIES (61100-61299)</b>			
61110 Postage, Box Rent, etc.	2,395	12,000	12,000
61190 Transportation Of Goods	2,635	3,000	3,000
61210 Electricity	1,410	2,000	2,000
<b>TOTAL (B)</b>	<b>6,440</b>	<b>17,000</b>	<b>17,000</b>
<b>C. PUBLIC INFORMATION ((61300-61399)</b>			
61350 Exhibits & Displays		100	100
<b>TOTAL (C)</b>		<b>100</b>	<b>100</b>
<b>D. RENTS (61400-61499)</b>			
61420 Rental of buildings	25,929	26,000	26,000
61440 Office Equipment	33,990	45,000	45,000
61460 Other Equipment			
61470 Capitol Facilities - Rental	366,180	370,000	370,000
61480 Exhibits, Displays & Conference Rooms	1,200	1,500	1,500
61490 Other Rental	920	1,000	1,000
<b>TOTAL (D)</b>	<b>428,219</b>	<b>443,500</b>	<b>443,500</b>
<b>E. REPAIRS &amp; SERVICES (61500-61599)</b>			
61520 Buildings	88,223	5,000	5,000
61540 Passenger Vehicles	13,895	15,000	15,000
61541 Maintenance to Motor Vehicles	140	500	500
61590 Miscellaneous Items of Equipment	12,008	5,000	5,000
61550 Office Equipment & Furniture		2,000	2,000
<b>TOTAL (E)</b>	<b>114,266</b>	<b>27,500</b>	<b>27,500</b>
<b>F. FEES, PROFESSIONAL &amp; OTHER SERVICES (61600-61699)</b>			
61606 Accounting-Other	37,023	40,000	40,000
61608 Legal Services-SPAHRs	40,962	40,000	40,000
61615 SAAS Fees	6,526	6,500	6,500
61616 MMRS Fees	19,050	25,400	25,400
61623 Accounting-CPA	11,264		
61624 Accounting Fees-Other	16,000		
61629 Tech. Fees	12,498	14,000	14,000
61630 Legal Services	41,816	40,000	40,000
61631 Legal Fees -Attorney General's Office	97,557	120,000	120,000
61650 State Personnel Board	27,811	30,000	30,000
61651 Personal Services Contract	699,950	276,135	276,135
61653 Personnel Services Contract-Travel	56,713	38,200	38,200
61658 Personal Services Contract-Other Fees-SPAHRs	34,402	35,000	35,000
61660 Court Costs	232	1,200	1,200
61661 Recording and Notary Fees		150	150
61680 Temporary Employment Fees	167	3,000	3,000
61683 Contract Workers-Taxes-SPAHRs	17,150	20,710	20,710
61690 Other Fees & Services	37,097	30,230	30,230

**SCHEDULE B  
CONTRACTUAL SERVICES CONTINUED**

Office of the State Auditor

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

MINOR OBJECT OF EXPENDITURE	(1) Actual Expenses FY Ending June 30, 2012	(2) Estimated Expenses FY Ending June 30, 2013	(3) Requested for FY Ending June 30, 2014
<b>F. FEES, PROFESSIONAL &amp; OTHER SERVICES (61600-61699)</b>			
61640 Physician Services	352	350	350
61644 Other Medical Services	292	300	300
<b>TOTAL (F)</b>	<b>1,156,862</b>	<b>721,175</b>	<b>721,175</b>
<b>G. OTHER CONTRACTUAL SERVICES (61700-61899)</b>			
61700 Liability Insurance Pool Contributions (Tort Claims)	6,349	7,000	7,000
61710 Insurance & Fidelity Bonds	1,656	2,000	2,000
61715 Insurance Computer Equipment ITS			
61720 Membership Dues	5,514	11,000	11,000
61721 Subscriptions-Technical	6,871	7,000	7,000
61718 Bank Service Charges			
61800 Procurement Card	6,248	7,000	7,000
61722 E-Gov Transactions Fees			
<b>TOTAL (G)</b>	<b>26,638</b>	<b>34,000</b>	<b>34,000</b>
<b>H. INFORMATION TECHNOLOGY (61900-61990)</b>			
61902 IS Professional Fees - Outside Vendor	139,284	10,000	10,000
61905 IS Professional Fees - ITS	6,292	5,000	5,000
61915 IS Training/Education ITS	145	225	225
61917 Service Charges to State Data Center	28,352	30,000	30,000
61919 Internet Based Investigative Services			
61920 Internet Website Outside Service	520	6,500	6,500
61921 Software Acquisition and Installation	234,844	50,000	50,000
61923 Basic Telephone Monthly - ITS	23,669	28,000	28,000
61925 Long Distance Charges - ITS	1,966	2,500	2,500
61927 Private Data Line Monthly Charges - ITS	1,865	2,000	2,000
61928 Public Network Access Charges - Outside Vendor	4,939	6,500	6,500
61939 Cellular Usage Time - Outside Vendor	9,868	10,000	10,000
61961 Maintenance/Repair of IS Equipment	44,091	30,000	30,000
61964 Maintenance / Repair Telephone			
<b>TOTAL (H)</b>	<b>495,835</b>	<b>180,725</b>	<b>180,725</b>
<b>I. OTHER (61991-61999)</b>			
61999 Contractual Services - No PO Required			
61998 Prior Year Expenses	4,675		
61992 SPAHRS Travel Related Contractual	6		
61994 Petty Cash Contractual		1,000	1,000
<b>TOTAL (I)</b>	<b>4,681</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>2,274,602</b>	<b>1,450,000</b>	<b>1,450,000</b>
<b>FUNDING SUMMARY:</b>			
GENERAL FUNDS	43,405		
STATE SUPPORT SPECIAL FUNDS	1,060,227		
FEDERAL FUNDS			
OTHER SPECIAL FUNDS	1,170,970	1,450,000	1,450,000
<b>TOTAL FUNDS</b>	<b>2,274,602</b>	<b>1,450,000</b>	<b>1,450,000</b>

**SCHEDULE C  
COMMODITIES**

Office of the State Auditor

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

MINOR OBJECT OF EXPENDITURE	(1) Actual Expenses FY Ending June 30, 2012	(2) Estimated Expenses FY Ending June 30, 2013	(3) Requested for FY Ending June 30, 2014
<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	1,041	2,200	2,200
62120 Duplication & Reproduction Supplies	19,815	14,000	14,000
62130 Office Supplies & Materials	7,669	7,500	7,500
62140 Paper Supplies	5,881	5,750	5,750
62150 Maps, Manuals, Library Books, Films	11,637	1,500	1,500
62160 Office Equipment (not capital outlay)	145,456	1,800	1,800
<b>Total (B)</b>	<b>191,499</b>	<b>32,750</b>	<b>32,750</b>
<b>C. EQUIPMENT REPAIR PARTS, SUPPLIES &amp; ACCES. (62200-62299)</b>			
62210 Fuels	65,864	55,000	55,000
62240 Tires	913	2,000	2,000
62253 Batteries	98		
62220 Lube, Oil, Grease	75		
62270 Repair Radio/TV	2,693		
62290 Other Equipment Repair Parts	423		
62250 Repair Office Equipment	50		
62260 Betterments or Accessories for Vehicles (Under \$1,000)	12,486		
62212 Fuels Others	1,261		
<b>Total (C)</b>	<b>83,863</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	1,952		
62450 Janitor Supplies & Cleaning	409	250	250
62475 Food for Meetings	3,545	2,000	2,000
62520 Decal Signs			
62530 Uniforms & Wearing Apparel	7,766	3,000	3,000
62555 IS Equipment Repair Parts	50,952	7,543	7,543
62580 Ammunition	1,788	500	500
62590 Other Supplies & Materials	30,152	5,000	5,000
62595 Other Equipment (less than \$500)	3,340		
62800 Procurement Card -Commodities	14,401	9,500	9,500
62900 IG Commodity	50		
<b>Total (E)</b>	<b>114,355</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, 2012	(2) Estimated Expenses FY Ending June 30, 2013	(3) Requested for FY Ending June 30, 2014
<b>GRAND TOTAL (A, B, C, D &amp; E)</b> <i>(Enter on Line I-C of Form MBR-1)</i>	<b>389,717</b>	<b>117,543</b>	<b>117,543</b>
<b>FUNDING SUMMARY:</b>			
GENERAL FUNDS	34		
STATE SUPPORT SPECIAL FUNDS	218,397		
FEDERAL FUNDS			
OTHER SPECIAL FUNDS	171,286	117,543	117,543
<b>TOTAL FUNDS</b>	<b>389,717</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, 2012	(2) Estimated Expenses FY Ending June 30, 2013	(3) Requested for FY Ending June 30, 2014
<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, 2012		Est. FY Ending June 30, 2013		Req. FY Ending June 30, 2014		
	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 Desk	35	59,988	1	2,500			
63330 Credenza	25	37,130	1	1,500			
63330 Bookcase	5	7,105					
63330 Chair	6	9,887			2	1,400	2,800
63330 Hutch	3	4,707					
63330 Conference Table	2	9,240					
63330 Paper Shredder	2	3,098			1	1,200	1,200
63370 DVR	1	1,326					
63330 Lateral File Cabinet	1	1,130					
63370 TV	3	2,258					
63370 Video Conference System	1	589					
<b>TOTAL (C)</b>		<b>136,458</b>		<b>4,000</b>			<b>4,000</b>
<b>D. IS EQUIPMENT (DP &amp; TELECOMMUNICATIONS)</b>							
63421 Board Remote	2	2,908					
63421 Catalyst	8	51,732					
63421 Computer	10	12,882					
63421 Computer Scanner	1	4,120					
63421 Laptop	131	161,115	8	10,000	8	1,250	10,000
63421 Network Controller	1	1,170					
63421 Portable Radio	1	3,471					
63421 Printer	13	28,977					
63421 Radio Base Station	2	8,872					
63421 Radio Mobile	7	30,527					
63421 Radio Portable	33	107,943					
63421 Scanner	4	5,140					
63421 Server	5	48,849	3	27,000	3	9,000	27,000
63421 Storage Computer	2	36,576					
63421 Switch-2960			2	14,830	2	7,415	14,830
63421 Switch-3750	2	13,031	2	25,170	2	12,585	25,170
63421 System/Deployment Appliance	1	24,005	2	31,000	2	15,500	31,000
63421 Video Conference	2	13,390					
63423 Video Surveillance Equipment	1	8,495					
<b>TOTAL (D)</b>		<b>563,203</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 Pistol	3	1,071	6	2,000	5	400	2,000
63490 Polygraph	1	4,400					
<b>TOTAL (F)</b>		<b>5,471</b>		<b>2,000</b>			<b>2,000</b>

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

Office of the State Auditor

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

EQUIPMENT BY ITEM	Act. FY Ending June 30, 2012		Est. FY Ending June 30, 2013		Req. FY Ending June 30, 2014		
	No. of Units	Total Cost	No. of Units	Total Cost	No. of Units	Cost Per Unit	Total Cost
<b>GRAND TOTAL</b> <i>(Enter on Line I-D-2 of Form MBR-1)</i>		<b>705,132</b>		<b>114,000</b>			<b>114,000</b>
<b>FUNDING SUMMARY:</b>							
GENERAL FUNDS							
STATE SUPPORT SPECIAL FUNDS		645,261					
FEDERAL FUNDS							
OTHER SPECIAL FUNDS		59,871		114,000			114,000
<b>TOTAL FUNDS</b>		<b>705,132</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, 2012	FY Ending June 30, 2012		FY Ending June 30, 2013		FY Ending June 30, 2014	
		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)	31	5	95,682				
63310 Automobile, Mid Size Sedan (AU MS)						4	99,000
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)	4	1	19,599				
63392 Sport Utility Vehicle (TK SU)	2						
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>37</b>	<b>6</b>	<b>115,281</b>	<b>6</b>	<b>99,000</b>	<b>4</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>115,281</b>		<b>99,000</b>		<b>99,000</b>
<b>FUNDING SUMMARY:</b>							
GENERAL FUNDS							
STATE SUPPORT SPECIAL FUNDS			34,582				
FEDERAL FUNDS							
OTHER SPECIAL FUNDS			80,699		99,000		99,000
<b>TOTAL FUNDS</b>			<b>115,281</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	Act FY Ending June 30, 2012		Est FY Ending June 30, 2013		Req FY Ending June 30, 2014	
	June 30, 2012	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 I-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, 2012	(2) Estimated Expenses FY Ending June 30, 2013	(3) Requested for FY Ending June 30, 2014
<b>A. SCHOOL GRANTS TO COUNTIES &amp; MUNICIPALITIES (64000-64599)</b>			
<b>TOTAL (A)</b>			
<b>B. GRANTS TO L.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  
2014 BUDGET REQUEST**

Office of the State Auditor  
Name of Agency

The Office of the State Auditor (OSA) is requesting for FY2014 an increase in salaries only of 3% over FY2013. This increase will allow us to maintain staffing at the current level, and continue to generate Special Fund revenue through our billable hours.

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

**SALARIES:**

OSA requests \$10,152,094 for salaries during FY2014. The requested increase will fund previously authorized positions in the Audit Division. When fully funded and filled, these positions will generate revenue through Audit Service Fees.

In order to fully meet the duties of our office, as well as continue to provide the services to the tax payers of Mississippi and ensure accountability within all financial aspects of this state, OSA needs full funding of all positions. Sufficient staff to perform audits will generate billable hours and revenue necessary to operate the office.

**TRAVEL:**

OSA requests funding at the same level as FY2013.

**CONTRACTUAL SERVICES:**

OSA requests funding at the same level as FY2013.

**COMMODITIES:**

OSA requests funding at the same level as FY2013.

**EQUIPMENT:**

OSA requests funding at the same level as FY2013.

**VEHICLES:**

In FY2013, OSA will replace six older, high-mileage vehicles. OSA requests funding for FY2014 at the same level as FY2013, but will only be able to replace four older, high-mileage vehicles due to the increase in the cost of vehicles.

We look forward to discussing our FY2014 Budget Request during the legislative process.



**OUT-OF-STATE TRAVEL  
FISCAL YEAR 2012**

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 2012 on Form Mbr-1, line I.A.2.b.

Employee's Name	Destination	Purpose	Travel Cost	Funding Source
Atkinson, S.	Homewood, AL	SEC Meeting	341	
Atkinson, S.	Madison, WI	NSAA Conference	1,154	
Atkinson, S.	Philadelphia, PA	Bond Buyer Symposium	1,031	
Averett, K.	Little Rock, AK	NASACT Conference	853	
Branch, B.	Franklin, TN	Nissan Audit	2,331	
Chance, D.	Baton Rouge, LA	National Center Disaster Fraud Conf.	133	
Chance, D.	Louisville, KY	CPE	796	
Childress, T.	Louisville, KY	CPE	691	
Cox, D.	Clearwater, FL	CPE	746	
Dendy, P.	Destin, FL	CPA Conference	1,458	
Dendy, P.	Madison, WI	NSAA Conference	1,068	
Doss, W.	Madison, WI	NSAA Conference	1,139	
Ferguson, J.	Denver, CO	IT Audit Trends Seminar	1,192	
Goodwin, J.	Little Rock, AK	NASACT Conference	629	
Grenn, G.	Little Rock, AK	NASACT Conference	472	
Huggins, D.	Memphis, TN	Meeting with Southaven Officials	2,309	
Johnson, L.	Denver, CO	IT Audit Trends Seminar	1,180	
Julious, J.	Little Rock, AK	NASACT Conference	415	
McDevitt, H.	Destin, FL	CPA Conference	1,156	
McDonald, K.	Atlanta, GA	Investigation	116	
McDonald, K.	Williamsburg, VA	AIG Conference	808	
McKnight, K.	Little Rock, AK	NASACT Conference	420	
Norris, W.	Williamsburg, VA	AIG Conference	1,627	
Pickering, S.	Burlington, VT	NASACT Conference	1,053	
Pope, W.	Burlington, VT	NASACT Conference	501	
Smith, D.	National Harbor, MD	NIGP Conference	2,680	
Smith, E.	Louisville, KY	CPE	622	
Smith, E.	Williamsburg, VA	AIG Conference	1,323	
Speights, J.	Little Rock, AK	NASACT Conference	859	
Strait, J.	Williamsburg, VA	AIG Conference	1,280	
Sumrall, C.	Clearwater, FL	CPE	953	
Swain, K.	Atlanta, GA	Meeting with U.S. Dept. of Education	123	
Ward, A.	Franklin, TN	Nissan Audit	1,985	
Womack, J.	Morrow, GA	CPE	6,466	
Woods, R.	Orange Beach, FL	CPE	539	
<b>Total Out of State Travel Cost</b>			<b>\$40,449</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, 2012	(2) Estimated Expenses FY Ending June 30, 2013	(3) Requested for FY Ending June 30, 2014	Fund Num.
61606 Accounting-Other					
Susan Kimbrough / CAFR Compilation <i>Comp. Rate: \$40.00 per hour</i>	Y	8,400	9,000	9,000	3155
Kimberly May / Auditor <i>Comp. Rate: \$60.00</i>	Y	5,700	6,000	6,000	3155
Norman McLeod / Auditor <i>Comp. Rate: \$27.50</i>	Y	275			3155
Ronald Robinson / Auditor <i>Comp. Rate: \$35.55</i>	Y	21,330	15,000	15,000	3155
Kristi Thompson / Auditor <i>Comp. Rate: \$38.48</i>	Y	1,318			3155
Donald Antoine / CAFR Compilation <i>Comp. Rate: \$40.00 per hour</i>	Y		10,000	10,000	3155
<b>TOTAL 61606 Accounting-Other</b>		<b>37,023</b>	<b>40,000</b>	<b>40,000</b>	
61608 Legal Services-SPAHRS					
Morgan Shands / Legal Services <i>Comp. Rate: \$51.00 per hour</i>		40,962	40,000	40,000	3155
Various as needed / Legal Services <i>Comp. Rate: \$51.00 per hour</i>					3155
<b>TOTAL 61608 Legal Services-SPAHRS</b>		<b>40,962</b>	<b>40,000</b>	<b>40,000</b>	
61615 SAAS Fees					
SAAS Fee Assessment / Usage charge <i>Comp. Rate: Monthly Charges</i>		6,179	6,500	6,500	3155
SAAS Fee Assessment / Usage Charge <i>Comp. Rate: Monthly Charges</i>		347			2155
<b>TOTAL 61615 SAAS Fees</b>		<b>6,526</b>	<b>6,500</b>	<b>6,500</b>	
61616 MMRS Fees					
MMRS Fee Assessment / Usage Charges <i>Comp. Rate: Quarterly Charges</i>		19,050	25,400	25,400	3155
<b>TOTAL 61616 MMRS Fees</b>		<b>19,050</b>	<b>25,400</b>	<b>25,400</b>	
61623 Accounting-CPA					
BKD, LLP / Accounting Services - ARRA <i>Comp. Rate: \$112.20 per hour</i>		11,264			3155
<b>TOTAL 61623 Accounting-CPA</b>		<b>11,264</b>			
61624 Accounting Fees-Other					
BKD, LLP / Audit <i>Comp. Rate: \$16,000 contract amt.</i>		16,000			3155
<b>TOTAL 61624 Accounting Fees-Other</b>		<b>16,000</b>			
61629 Tech. Fees					
Lynne Ridgeway / Technical Assistance <i>Comp. Rate: \$17.48 per hour</i>	Y	12,498	14,000	14,000	3155
<b>TOTAL 61629 Tech. Fees</b>		<b>12,498</b>	<b>14,000</b>	<b>14,000</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, 2012	(2) Estimated Expenses FY Ending June 30, 2013	(3) Requested for FY Ending June 30, 2014	Fund Num.
61630 Legal Services					
Harris, Jernigan & Geno / Litigation		39,136			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>					
Jernigan, Copeland & Anderson / Litigation		2,680	40,000	40,000	3155
<i>Comp. Rate: \$200 per hour</i>					
<b>TOTAL 61630 Legal Services</b>		<b>41,816</b>	<b>40,000</b>	<b>40,000</b>	
61631 Legal Fees -Attorney General's Office					
Attorney General's Office / Legal Services		97,557	120,000	120,000	3155
<i>Comp. Rate: 8,906/10000 per mo.</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>97,557</b>	<b>120,000</b>	<b>120,000</b>	
61650 State Personnel Board					
State Personal Board / SPB Assessment		27,811	30,000	30,000	3155
<i>Comp. Rate: 140.00 per position</i>					
<b>TOTAL 61650 State Personnel Board</b>		<b>27,811</b>	<b>30,000</b>	<b>30,000</b>	
61651 Personal Services Contract					
Stanley Clark / Staff Training -CPE			7,000	8,000	3155
<i>Comp. Rate: \$25.00 per attendee</i>					
Cornerstone Consulting / Cost Allocation Plan			5,000	5,000	3155
<i>Comp. Rate: \$5000 annually</i>					
Cornerstone Consulting / Database Mgt.& Training			15,000	15,000	3155
<i>Comp. Rate: \$80.00 per hour</i>					
Various as Needed / Various					3155
<i>Comp. Rate: unknown</i>					
BKD, LLP / ARRA Auditing/Auditing		551,491	47,200	50,635	3155
<i>Comp. Rate: \$112.20 per hour</i>					
Magnolia Clipping / Clipping Service		2,227	4,435	5,000	3155
<i>Comp. Rate: 120 per mon.+1.20 per cl</i>					
Southern Strategies LLC / Consulting		69,103	88,000	90,000	3155
<i>Comp. Rate: \$60.00 per hour</i>					
Refund of training expenses / Training		-7,300			3155
<i>Comp. Rate: Reimb. of fees</i>					
Martin Consulting / Time Keeping System		18,560	21,000	22,000	3155
<i>Comp. Rate: \$80.00 per hour</i>					
James Johnson / Consulting		33,119	35,000	40,000	3155
<i>Comp. Rate: \$60.00 per hour</i>					
Audit Litigation and Training / Staff Training-CPE		10,000	10,000	10,000	3155
<i>Comp. Rate: \$10,000</i>					
Bonnie Sides / HR Consulting		7,000	7,000	10,000	3155
<i>Comp. Rate: \$80.00 per hour</i>					
DerivActiv LLC / Staff Training		6,000	10,000	10,000	3155
<i>Comp. Rate: \$6,000/\$10,000</i>					
Magnolia Broadcasting / Media Reports		750	1,500	1,500	3155
<i>Comp. Rate: \$75.00 per mo.+video</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, 2012	(2) Estimated Expenses FY Ending June 30, 2013	(3) Requested for FY Ending June 30, 2014	Fund Num.
NASACT / Peer Review <i>Comp. Rate: \$9,000/16,000 annual</i>		9,000	25,000	9,000	3155
<b>TOTAL 61651 Personal Services Contract</b>		<u><u>699,950</u></u>	<u><u>276,135</u></u>	<u><u>276,135</u></u>	
61653 Personnel Services Contract-Travel					
Unknown / Various <i>Comp. Rate: Unkown</i>		77			3155
James Johnson / Consultant <i>Comp. Rate: Actual Cost</i>		4,451	6,000	6,000	3155
Southern Strategies / Consultant <i>Comp. Rate: Actual Cost</i>		941	1,200	1,200	3155
Audit Litigation Training / Staff Training <i>Comp. Rate: Actual Cost</i>		365	1,000	1,000	3155
BKD LLP / ARRA Auditing/Auditing <i>Comp. Rate: Actual Cost</i>		50,879	30,000	30,000	3155
<b>TOTAL 61653 Personnel Services Contract-Travel</b>		<u><u>56,713</u></u>	<u><u>38,200</u></u>	<u><u>38,200</u></u>	
61658 Personal Services Contract-Other Fees-SPAHRs					
Frieda Bailey / Administrative Assistance <i>Comp. Rate: \$21.49 per hour</i>	Y	9,219	10,000	10,000	3155
Beverly Frost / Inventory Officer <i>Comp. Rate: \$20.00 per hour</i>	Y	8,340	8,000	8,000	3155
Todd McAlpin / Student Intern <i>Comp. Rate: \$11.50 per hour</i>		725			3155
Mark Morgan / Student Intern <i>Comp. Rate: \$11.50 per hour</i>		5,066	5,000	5,000	3155
John Scott Rankin / Manager <i>Comp. Rate: \$27.50 per hour</i>	Y	3,547	4,000	4,000	3155
Brad Smith / Student Intern <i>Comp. Rate: \$11.50 per hour</i>		6,700	7,000	7,000	3155
Bo Howard / Student Intern <i>Comp. Rate: \$11.50 per hour</i>		805	1,000	1,000	3155
Various / Various <i>Comp. Rate: Unknown</i>					3155
<b>TOTAL 61658 Personal Services Contract-Other Fees-SPAHRs</b>		<u><u>34,402</u></u>	<u><u>35,000</u></u>	<u><u>35,000</u></u>	
61660 Court Costs					
Regions Bank / Research Fees <i>Comp. Rate: Unknown</i>		28	300	300	3155
Trustmark National Bank / Research Fees <i>Comp. Rate: Unknown</i>		50	300	300	3155
Hancock Bank / Research Fees <i>Comp. Rate: Unknown</i>		105	300	300	3155
Various / Various <i>Comp. Rate: Unknown</i>					3155
BankPlus / Research Fees <i>Comp. Rate: Unknown</i>		49	300	300	3155
<b>TOTAL 61660 Court Costs</b>		<u><u>232</u></u>	<u><u>1,200</u></u>	<u><u>1,200</u></u>	

**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, 2012	(2) Estimated Expenses FY Ending June 30, 2013	(3) Requested for FY Ending June 30, 2014	Fund Num.
61661 Recording and Notary Fees					
Secretary of State Fees / Notary Fees			150	150	3155
<i>Comp. Rate: Unknown</i>					
<b>TOTAL 61661 Recording and Notary Fees</b>			<b>150</b>	<b>150</b>	
61680 Temporary Employment Fees					
Tempstaff, Inc. / Clerical/Admin. Services		167	3,000	3,000	3155
<i>Comp. Rate: \$12.85 per hour</i>					
<b>TOTAL 61680 Temporary Employment Fees</b>		<b>167</b>	<b>3,000</b>	<b>3,000</b>	
61683 Contract Workers-Taxes-SPAHRs					
Taxes/FICA and Medicare / Federal Required Contribution		8,768	9,870	9,870	3155
<i>Comp. Rate: 7.65%</i>					
PERS Contribution / Retiree Employer Portion		8,382	10,840	10,840	3155
<i>Comp. Rate: 12.93%/14.26%</i>					
<b>TOTAL 61683 Contract Workers-Taxes-SPAHRs</b>		<b>17,150</b>	<b>20,710</b>	<b>20,710</b>	
61690 Other Fees & Services					
Shred-It / Shredding Service		637	1,500	1,500	3155
<i>Comp. Rate: \$5.00 per box</i>					
Magnolia Clipping / Clipping Service		200	500	500	3155
<i>Comp. Rate: \$120 per mo. + \$1.20 per cl</i>					
Gov't Accounting Standards Bureau / Support Assessment		9,438	10,000	10,000	3155
<i>Comp. Rate: Annual Fee</i>					
Magnolia Broadcast / Media Reports		75	150	150	3155
<i>Comp. Rate: \$75.00 per month</i>					
Gene's Tire Service / Service		215	500	500	3155
<i>Comp. Rate: Varies per service</i>					
Various as Needed / Various		43			3155
<i>Comp. Rate: Unknown</i>					
Amanda Box / Training		820	1,000	1,000	3155
<i>Comp. Rate: \$820.00/1000 per trg.</i>					
Quality Group / Cubicle/Furniture Move		15,860	5,000	5,000	3155
<i>Comp. Rate: \$15,850/\$5,000</i>					
Cornerstone Consulting / Consulting		760	5,000	5,000	3155
<i>Comp. Rate: \$80.00 per hour</i>					
Weathersby Electronics / Installation		4,200			3155
<i>Comp. Rate: \$4,200.00</i>					
Southern Strategies / Consulting		5,520	5,000	5,000	3155
<i>Comp. Rate: \$60.00 per hour</i>					
Refund of Fees / CPE		-2,000			3155
<i>Comp. Rate: Reimbursement of fees</i>					
Movable Relocation & Services / Cubicle Removal		980	980	980	3155
<i>Comp. Rate: \$980.00</i>					
MS Art & Design Consultants / Consulting		130			3155
<i>Comp. Rate: \$130.00</i>					
BankPlus / Record Retrieval		119	500	500	3155
<i>Comp. Rate: Various</i>					
SUI International / 3-D Die Charge		100	100	100	3155
<i>Comp. Rate: \$100.00</i>					
<b>TOTAL 61690 Other Fees &amp; Services</b>		<b>37,097</b>	<b>30,230</b>	<b>30,230</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, 2012	(2) Estimated Expenses FY Ending June 30, 2013	(3) Requested for FY Ending June 30, 2014	Fund Num.
61640 Physician Services MEA Medical Clinic / Law Enforcement Physical <i>Comp. Rate: various</i> <b>TOTAL 61640 Physician Services</b>		352 <hr/> <b>352</b> <hr/>	350 <hr/> <b>350</b> <hr/>	350 <hr/> <b>350</b> <hr/>	3155
61644 Other Medical Services MEA Drug Testing Consortium / Drug Testing <i>Comp. Rate: \$42.00 ea.+Admin Fee</i> <b>TOTAL 61644 Other Medical Services</b>		292 <hr/> <b>292</b> <hr/>	300 <hr/> <b>300</b> <hr/>	300 <hr/> <b>300</b> <hr/>	3155
<b>GRAND TOTAL (61600-61699)</b>		<b>1,156,862</b>	<b>721,175</b>	<b>721,175</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>FY2014 Req. Cost</b>
<b>Passenger Vehicles</b>				
<b>63310 Automobile, Mid Size Sedan (AU MS)</b>				
2014	Mid Size Sedan	Investigative Pool	Investigations	24,750
2014	"	"	"	24,750
2014	"	"	"	24,750
2014	"	"	"	24,750
<b>TOTAL PASSENGER VEHICLES</b>				<b>99,000</b>
<b>TOTAL VEHICLE REQUEST</b>				<b>99,000</b>

**VEHICLE INVENTORY  
AS OF JUNE 30, 2012**

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 6-30-12	Average Miles per Year	Replacement Proposed	
									FY 2013	FY 2014
P	Chevrolet	2008	Impala	Bradford, D. (3795)	Investigations	Undercover	85,079	21,270		Y
P	Chevrolet	2008	Impala	Brownlee, M. (3798)	Investigations	Undercover	56,296	14,074		
P	Chevrolet	2009	Impala	Childress, M.(3992)	Investigations	Undercover	54,815	18,272		
P	Chevrolet	2007	Malibu	Pool (3577)	Pool	Undercover	111,842	22,368	Y	
P	Chevrolet	2007	Malibu	Corr, S. (3582)	Investigations	Undercover	93,262	18,652		Y
P	Dodge	2009	Avenger	Cox, D. (4003)	Investigations	Undercover	31,508	10,503		
P	Chevrolet	2008	Impala	Guilott, P. (3796)	Investigations	Undercover	88,064	22,016		Y
P	Chevrolet	2007	Malibu	Pool (3580)	Pool	Undercover	104,931	20,986	Y	
P	Chevrolet	2009	Impala	Van Der Weele, E. (3998)	Investigations	Undercover	52,693	17,564		
P	Chevrolet	2009	Impala	Hill-Watts, T. (3999)	Investigations	Undercover	56,897	18,966		
P	Chevrolet	2009	Impala	Joel, J. (3995)	Investigations	Undercover	48,330	16,110		
P	Chevrolet	2007	Malibu	Pool (3579)	Pool	Undercover	109,037	21,807	Y	
P	Chevrolet	2009	Impala	Martin, B. (3990)	Investigations	Undercover	86,761	28,920		
P	Chevrolet	2009	Impala	McCarty, H. (3991)	Investigations	Undercover	90,412	30,137		
P	Chevrolet	2008	Impala	Syverson, S. (3797)	Investigations	Undercover	68,354	17,088		
P	Chevrolet	2009	Impala	Smith, E. (4000)	Investigations	Undercover	38,712	12,904		
P	Chevrolet	2007	Malibu	Oubre, D. (3581)	Investigations	Undercover	112,615	22,523		Y
P	Chevrolet	2009	Silverado	Chance, D. (4005)	Investigations	Undercover	50,191	16,730		
P	Chevrolet	2009	Impala	Stewart, L. (3996)	Investigations	Undercover	32,446	10,815		
P	Chevrolet	2009	Impala	Strait, J. (4002)	Investigations	Undercover	44,389	14,796		
P	Ford	2003	Taurus	Pool (2960)	Pool	Undercover	99,593	11,066	Y	
P	Chevrolet	2009	Impala	Swain, K. (3997)	Investigations	Undercover	45,300	15,100		
P	Dodge	2010	Charger	Walker, T. (4011)	Investigations	Undercover	22,137	11,068		
P	Chevrolet	2009	Impala	Womack, S. (4001)	Investigations	Undercover	58,875	19,625		
P	Ford	2005	Crown Victoria	Pool (3583)	Pool	Undercover	182,271	26,103	Y	
P	Chevrolet	2007	Malibu	Pool (3578)	Pool	Undercover	114,262	22,852	Y	
P	Ford	2011	F-150	Smith, D. (4027)	Investigations	Undercover	40,011	40,011		
P	Nissan	2011	Pathfinder	McDonald (4029)	Investigations	Undercover	15,567	15,567		
P	Nissan	2011	Pathfinder	Huggins, D. (4032)	Investigations	Undercover	9,169	9,169		
P	Chevrolet	2011	Impala	Woods, B. (4031)	Investigations	Undercover	22,578	22,578		



AS OF JUNE 30, 2012

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 6-30-12	Average Miles per Year	Replacement Proposed	
									FY 2013	FY 2014
P	Ford	2011	F-150	Gabbert, E. (4105)	Investigations	Undercover	11,526	11,526		
P	Chevrolet	2011	Impala	Montgomery, N. (4101)	Investigations	Undercover	18,230	18,230		
P	Chevrolet	2011	Impala	Sumrall, C. (4104)	Investigations	Undercover	7,944	7,944		
P	Hyundai	2012	Sonata	Shannon, J. (4419)	Investigations	Undercover	5,552	5,552		
P	Chevrolet	2012	Silverado	Lott, C. (4424)	Investigations	Undercover	1,958	1,958		
P	Chevrolet	2012	Impala	Trudel, D. (4458)	Investigations	Undercover	1,589	1,589		
P	Chevrolet	2012	Impala	McDevitt, S. (4459)	Investigations	Undercover	2,301	2,301		

Vehicle Type = Passenger/Work

**PRIORITY OF DECISION UNITS  
FISCAL YEAR**

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

<b>Program</b>	<b>Decision Unit</b>	<b>Object</b>	<b>Amount</b>
<b>Priority # 1</b>			
Program # 1 : POST AUDIT	Fully fund staffing		
		Salaries	295,692
		<b>Total</b>	<b>295,692</b>
		Other Special Funds	295,692
Program # 2 : TECHNICAL ASSISTANCE	Fully fund staffing		
		<b>Total</b>	<b>_____</b>

**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 6-30-12	Last Payment Date	Interest Rate	Amount of Each Monthly/Yearly Payment			Total of Payments to be Made						
						Principal	Interest	Total	Actual FY 2012	Estimated FY 2013			Requested FY 2014		
										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 FY2013 Appropriated Funding by Major Object

Office of the State Auditor

Major Object	FY2013 GENERAL FUND REDUCTION	AFFECT ON FY2013 STATE SUPPORT SPECIAL FUNDS	AFFECT ON FY2013 FEDERAL FUNDS	AFFECT ON FY2013 OTHER SPECIAL FUNDS	TOTAL 3% REDUCTIONS
<b>PERSONAL SERVICES</b>	( 164,870)				( 164,870)
<b>TRAVEL</b>					
<b>CONTRACTUAL SERVICES</b>					
<b>COMMODITIES</b>					
<b>OTHER THAN EQUIPMENT</b>					
<b>EQUIPMENT</b>					
<b>VEHICLES</b>					
<b>WIRELESS COMM. DEVICES</b>					
<b>SUBSIDIES, LOANS, ETC</b>					
<b>TOTALS</b>	( 164,870)				( 164,870)