

Office of the State Auditor 801 Woolfolk Bldg. 501 N. West St. Jackson, Miss
AGENCY ADDRESS

Stacey E. Pickering
CHIEF EXECUTIVE OFFICER

	Actual Expenses FY Ending June 30, 2013	Estimate Expenses FY Ending June 30, 2014	Requested for FY Ending June 30, 2015	Requested Increase (+) or Decrease (-) FY 2015 vs. FY 2014 (Col. 3 vs. Col. 2)	
				AMOUNT	PERCENT
I. A. PERSONAL SERVICES					
1. Salaries, Wages & Fringe Benefits (Base)	9,030,587	9,865,558	10,457,072		
a. Additional Compensation					
b. Proposed Vacancy Rate (Dollar Amount)					
c. Per Diem					
Total Salaries, Wages & Fringe Benefits	9,030,587	9,865,558	10,457,072	591,514	5.99%
2. Travel					
a. Travel & Subsistence (In-State)	445,325	480,000	480,000		
b. Travel & Subsistence (Out-of-State)	18,068	15,000	15,000		
c. Travel & Subsistence (Out-of-Country)					
Total Travel	463,393	495,000	495,000		
B. CONTRACTUAL SERVICES (Schedule B):					
a. Tuition, Rewards & Awards	21,830	45,000	45,000		
b. Communications, Transportation & Utilities	4,323	4,400	4,400		
c. Public Information	425				
d. Rents	440,534	529,600	519,600	(10,000)	(1.88%)
e. Repairs & Service	16,068	26,100	22,100	(4,000)	(15.32%)
f. Fees, Professional & Other Services	498,296	612,550	1,012,550	400,000	65.30%
g. Other Contractual Services	35,895	41,300	41,300		
h. Data Processing	123,943	166,000	180,000	14,000	8.43%
i. Other	534	50	50		
Total Contractual Services	1,141,848	1,425,000	1,825,000	400,000	28.07%
C. COMMODITIES (Schedule C):					
a. Maintenance & Construction Materials & Supplies					
b. Printing & Office Supplies & Materials	29,365	20,100	47,600	27,500	136.81%
c. Equipment, Repair Parts, Supplies & Accessories	68,307	66,700	66,700		
d. Professional & Scientific Supplies & Materials	219	200	200		
e. Other Supplies & Materials	48,524	50,500	48,500	(2,000)	(3.96%)
Total Commodities	146,415	137,500	163,000	25,500	18.54%
D. CAPITAL OUTLAY:					
1. Total Other Than Equipment (Schedule D-1)					
2. Equipment (Schedule D-2):					
b. Road Machinery, Farm & Other Working Equipment					
c. Office Machines, Furniture, Fixtures & Equipment	4,274	4,000	4,000		
d. IS Equipment (Data Processing & Telecommunications)	13,130	104,000	387,550	283,550	272.64%
e. Equipment - Lease Purchase					
f. Other Equipment		2,000	2,000		
Total Equipment (Schedule D-2)	17,404	110,000	393,550	283,550	257.77%
3. Vehicles (Schedule D-3)	35,998	99,000	99,000		
4. Wireless Comm. Devices (Schedule D-4)					
E. SUBSIDIES, LOANS & GRANTS (Schedule E):					
TOTAL EXPENDITURES	10,835,645	12,132,058	13,432,622	1,300,564	10.72%
II. BUDGET TO BE FUNDED AS FOLLOWS:					
Cash Balance-Unencumbered	2,944,669	1,689,440	477,803	(1,211,637)	(71.71%)
General Fund Appropriation (Enter General Fund Lapse Below)	5,495,673	5,570,421	6,361,935	791,514	14.20%
State Support Special Funds					
Federal Funds	22,500		22,500	22,500	
Other Special Funds (Specify)					
Special Fund Revenue	3,719,110	5,000,000	6,889,670	1,889,670	37.79%
Katrina Housing Fraud Unit (CDBG)	343,133	350,000	164,000	(186,000)	(53.14%)
Less: Estimated Cash Available Next Fiscal Period	(1,689,440)	(477,803)	(483,286)	5,483	1.14%
TOTAL FUNDS (equals Total Expenditures above)	10,835,645	12,132,058	13,432,622	1,300,564	10.72%
GENERAL FUND LAPSE					
III. PERSONNEL DATA					
Number of Positions Authorized in Appropriation Bill					
a.) Full Perm	165	165	165		
b.) Full T-L	14	14	14		
c.) Part Perm.	13	3	3		
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: Tony R. Moore / Tony.Moore@osa.ms.gov

Phone Number: 601.576.2648

Submitted by: Stacey E.Pickering
Name

Title: State Auditor

Date: August 8, 2013

REQUEST BY FUNDING SOURCE

Name of Agency Office of the State Auditor

Specify Funding Sources As Shown Below	FY 2013 Actual Amount	% Of Line Item	% Of Total Budget	FY 2014 Estimated Amount	% Of Line Item	% Of Total Budget	FY 2015 Requested Amount	% Of Line Item	% Of Total Budget
1. General State Support Special (Specify)	5,495,673	60.85%		5,570,421	56.46%		6,161,935	58.92%	
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. Hurricane Disaster Reserve Fund									
7. Capital Expense Fund									
8.									
9. Federal Other Special (Specify)									
10. Special Fund Revenue	3,191,781	35.34%		3,945,137	39.98%		4,131,137	39.50%	
11. Katrina Housing Fraud Unit (CDBG)	343,133	3.79%		350,000	3.54%		164,000	1.56%	
12.									
13.									
Total Salaries	9,030,587		83.34%	9,865,558		81.31%	10,457,072		77.84%
1. General State Support Special (Specify)									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. Hurricane Disaster Reserve Fund									
7. Capital Expense Fund									
8.									
9. Federal Other Special (Specify)									
10. Special Fund Revenue	463,393	100.00%		495,000	100.00%		495,000	100.00%	
11. Katrina Housing Fraud Unit (CDBG)									
12.									
13.									
Total Travel	463,393		4.27%	495,000		4.08%	495,000		3.68%
1. General State Support Special (Specify)							200,000	10.95%	
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. Hurricane Disaster Reserve Fund									
7. Capital Expense Fund									
8.									
9. Federal Other Special (Specify)									
10. Special Fund Revenue	1,141,848	100.00%		1,425,000	100.00%		1,625,000	89.04%	
11. Katrina Housing Fraud Unit (CDBG)									
12.									
13.									
Total Contractual	1,141,848		10.53%	1,425,000		11.74%	1,825,000		13.58%
1. General State Support Special (Specify)									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. Hurricane Disaster Reserve Fund									
7. Capital Expense Fund									
8.									
9. Federal Other Special (Specify)				22,500	16.36%		22,500	13.80%	
10. Special Fund Revenue	146,415	100.00%		115,000	83.63%		140,500	86.19%	
11. Katrina Housing Fraud Unit (CDBG)									
12.									
13.									
Total Commodities	146,415		1.35%	137,500		1.13%	163,000		1.21%

REQUEST BY FUNDING SOURCE

Name of Agency Office of the State Auditor

Specify Funding Sources As Shown Below	FY 2013 Actual Amount	% Of Line Item	% Of Total Budget	FY 2014 Estimated Amount	% Of Line Item	% Of Total Budget	FY 2015 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. Hurricane Disaster Reserve Fund									
7. Capital Expense Fund									
8.									
9. Federal _____ Other Special (Specify) _____									
10. Special Fund Revenue									
11. Katrina Housing Fraud Unit (CDBG)									
12.									
13.									
Total Other Than Equipment									
1. General _____ State Support Special (Specify) _____									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. Hurricane Disaster Reserve Fund									
7. Capital Expense Fund									
8.									
9. Federal _____ Other Special (Specify) _____									
10. Special Fund Revenue	17,404	100.00%		110,000	100.00%		393,550	100.00%	
11. Katrina Housing Fraud Unit (CDBG)									
12.									
13.									
Total Equipment	17,404		0.16%	110,000		0.90%	393,550		2.92%
1. General _____ State Support Special (Specify) _____									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. Hurricane Disaster Reserve Fund									
7. Capital Expense Fund									
8.									
9. Federal _____ Other Special (Specify) _____									
10. Special Fund Revenue	35,998	100.00%		99,000	100.00%		99,000	100.00%	
11. Katrina Housing Fraud Unit (CDBG)									
12.									
13.									
Total Vehicles	35,998		0.33%	99,000		0.81%	99,000		0.73%
1. General _____ State Support Special (Specify) _____									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. Hurricane Disaster Reserve Fund									
7. Capital Expense Fund									
8.									
9. Federal _____ Other Special (Specify) _____									
10. Special Fund Revenue									
11. Katrina Housing Fraud Unit (CDBG)									
12.									
13.									
Total Wireless Comm. Devices									

REQUEST BY FUNDING SOURCE

Name of Agency Office of the State Auditor

Specify Funding Sources As Shown Below	FY 2013 Actual Amount	% Of Line Item	% Of Total Budget	FY 2014 Estimated Amount	% Of Line Item	% Of Total Budget	FY 2015 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. Hurricane Disaster Reserve Fund									
7. Capital Expense Fund									
8.									
9. Federal _____ Other Special (Specify) _____									
10. Special Fund Revenue									
11. Katrina Housing Fraud Unit (CDBG)									
12.									
13.									
Total Subsidies, Loans & Grants									
1. General _____ State Support Special (Specify) _____	5,495,673	50.71%		5,570,421	45.91%		6,361,935	47.36%	
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. Hurricane Disaster Reserve Fund									
7. Capital Expense Fund									
8.									
9. Federal _____ Other Special (Specify) _____				22,500	0.18%		22,500	0.16%	
10. Special Fund Revenue	4,996,839	46.11%		6,189,137	51.01%		6,884,187	51.24%	
11. Katrina Housing Fraud Unit (CDBG)	343,133	3.16%		350,000	2.88%		164,000	1.22%	
12.									
13.									
TOTAL	10,835,645		100.00%	12,132,058		100.00%	13,432,622		100.00%

SPECIAL FUNDS DETAIL

Office of the State Auditor
Name of Agency _____

S. STATE SUPPORT SPECIAL FUNDS		(1) Actual Revenues FY 2013	(2) Estimated Revenues FY 2014	(3) Requested Revenues FY 2015
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			
Hurricane Disaster Reserve Fund	HDRF - Hurricane Disaster Reserve Fund			
Capital Expense Fund	CEF - Capital Expense Fund			
Section S TOTAL				

A. FEDERAL FUNDS*		Percentage Match Requirement		(1) Actual Revenues FY 2013	(2) Estimated Revenues FY 2014	(3) Requested Revenues FY 2015
Source (Fund Number)	Detailed Description of Source	FY 2014	FY 2015			
	Cash Balance-Unencumbered				22,500	
Federal Asset Forfeiture Funds (3157)	Federal Asset Forfeiture Funds (DOJ)			22,500		22,500
Section A TOTAL				22,500	22,500	22,500

B. OTHER SPECIAL FUNDS (NON-FED'L)		(1) Actual Revenues FY 2013	(2) Estimated Revenues FY 2014	(3) Requested Revenues FY 2015
Source (Fund Number)	Detailed Description of Source			
	Cash Balance-Unencumbered	2,944,669	1,666,940	477,803
Special Fund Revenue (3155)	Audit Fees	3,719,110	5,000,000	6,889,670
Katrina Housing Fraud Unit (CDBG)	Miss. Development Authority (CDBG)	343,133	350,000	164,000
Section B TOTAL		7,006,912	7,016,940	7,531,473

Section S + A + B TOTAL		7,029,412	7,039,440	7,553,973
--------------------------------	--	------------------	------------------	------------------

C. TREASURY FUND/BANK ACCOUNTS*			(1) Reconciled Balance as of 6/30/13	(2) Balance as of 6/30/14	(3) Balance as of 6/30/15
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

FEDERAL FUNDS

The Investigative Division of the Office of the State Auditor is a participant in the Department of Justice Asset Forfeiture Program. The Program is a nationwide law enforcement initiative that removes the tools of crime from criminal organizations, deprives wrongdoers of the proceeds of their crimes, recovers property that may be used to compensate victims, and deters crime. The most important objective of the Program is law enforcement.
(100%-Escalation of Federal Funds)

STATE SUPPORT SPECIAL FUNDS

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.

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 5 Programs

SUMMARY OF ALL PROGRAMS

PROGRAM

	FY 2013 Actual				
	(1) General	(2) State Support Special	(3) Federal	(4) Other Special	(5) Total
Salaries, Wages, Fringe	5,495,673			3,534,914	9,030,587
Travel				463,393	463,393
Contractual Services				1,141,848	1,141,848
Commodities				146,415	146,415
Other Than Equipment					
Equipment				17,404	17,404
Vehicles				35,998	35,998
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
Total	5,495,673			5,339,972	10,835,645
No. of Positions (FTE)	103.00			62.00	165.00

	FY 2014 Estimate				
	(6) General	(7) State Support Special	(8) Federal	(9) Other Special	(10) Total
Salaries, Wages, Fringe	5,570,421			4,295,137	9,865,558
Travel				495,000	495,000
Contractual Services				1,425,000	1,425,000
Commodities			22,500	115,000	137,500
Other Than Equipment					
Equipment				110,000	110,000
Vehicles				99,000	99,000
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
Total	5,570,421		22,500	6,539,137	12,132,058
No. of Positions (FTE)	103.00			62.00	165.00

	FY 2015 Increase/Decrease for Continuation				
	(11) General	(12) State Support Special	(13) Federal	(14) Other Special	(15) Total
Salaries, Wages, Fringe	591,514				591,514
Travel					
Contractual Services	200,000			200,000	400,000
Commodities				25,500	25,500
Other Than Equipment					
Equipment				283,550	283,550
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
Total	791,514			509,050	1,300,564
No. of Positions (FTE)					

Note: FY2015 Total Request = FY2014 Estimated + FY2015 Incr(Decr) for Continuation + FY2015 Expansion/Reduction of Existing Activities + FY2015 New Activities.

CONTINUATION AND EXPANDED REQUEST

Office of the State Auditor
AGENCY _____

Program No. _____ of 5 Programs

SUMMARY OF ALL PROGRAMS

PROGRAM

	FY 2015 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					
Total					
No. of Positions (FTE)					

	FY 2015 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					
Total					
No. of Positions (FTE)					

	FY 2015 Total Request				
	(26) General	(27) State Support Special	(28) Federal	(29) Other Special	(30) Total
Salaries, Wages, Fringe	6,161,935			4,295,137	10,457,072
Travel				495,000	495,000
Contractual Services	200,000			1,625,000	1,825,000
Commodities			22,500	140,500	163,000
Other Than Equipment					
Equipment				393,550	393,550
Vehicles				99,000	99,000
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
Total	6,361,935		22,500	7,048,187	13,432,622
No. of Positions (FTE)	103.00			62.00	165.00

Note: FY2015 Total Request = FY2014 Estimated + FY2015 Incr(Decr) for Continuation + FY2015 Expansion/Reduction of Existing Activities + FY2015 New Activities.

SUMMARY OF PROGRAMS
FORM MBR-1-03sum

Office of the State Auditor
Agency Name _____

FUNDING REQUESTED FISCAL YEAR 2015

PROGRAM	GENERAL	ST.SUPP.SPECIAL	FEDERAL	OTHER SPECIAL	TOTAL
1. OSA FINANCE & COMPLIANCE	3,430,070			3,129,970	6,560,040
2. OSA TECHNICAL ASSISTANCE	309,292			304,043	613,335
3. OSA INVESTIGATIONS	1,531,137		22,500	1,484,005	3,037,642
4. OSA PERFORMANCE AUDITS	399,982			372,610	772,592
5. OSA ADMINISTRATION	691,454			1,757,559	2,449,013
SUMMARY OF ALL PROGRAMS	6,361,935		22,500	7,048,187	13,432,622

CONTINUATION AND EXPANDED REQUEST

Office of the State Auditor

Program No. 1 of 5 Programs

AGENCY

OSA FINANCE & COMPLIANCE

PROGRAM

	FY 2013 Actual				
	(1) General	(2) State Support Special	(3) Federal	(4) Other Special	(5) Total
Salaries, Wages, Fringe	2,476,452			1,708,406	4,184,858
Travel				343,271	343,271
Contractual Services				28,057	28,057
Commodities				1,263	1,263
Other Than Equipment					
Equipment					
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
Total	2,476,452			2,080,997	4,557,449
No. of Positions (FTE)	62.00			37.00	99.00

	FY 2014 Estimate				
	(6) General	(7) State Support Special	(8) Federal	(9) Other Special	(10) Total
Salaries, Wages, Fringe	2,638,556			2,415,791	5,054,347
Travel				364,566	364,566
Contractual Services				122,551	122,551
Commodities				10,661	10,661
Other Than Equipment					
Equipment				16,401	16,401
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
Total	2,638,556			2,929,970	5,568,526
No. of Positions (FTE)	62.00			37.00	99.00

	FY 2015 Increase/Decrease for Continuation				
	(11) General	(12) State Support Special	(13) Federal	(14) Other Special	(15) Total
Salaries, Wages, Fringe	591,514				591,514
Travel					
Contractual Services	200,000			200,000	400,000
Commodities					
Other Than Equipment					
Equipment					
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
Total	791,514			200,000	991,514
No. of Positions (FTE)					

Note: FY2015 Total Request = FY2014 Estimated + FY2015 Incr(Decr) for Continuation + FY2015 Expansion/Reduction of Existing Activities + FY2015 New Activities.

CONTINUATION AND EXPANDED REQUEST

Office of the State Auditor
AGENCY _____

Program No. 1 of 5 Programs

OSA FINANCE & COMPLIANCE

PROGRAM

	FY 2015 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					
Total					
No. of Positions (FTE)					

	FY 2015 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					
Total					
No. of Positions (FTE)					

	FY 2015 Total Request				
	(26) General	(27) State Support Special	(28) Federal	(29) Other Special	(30) Total
Salaries, Wages, Fringe	3,230,070			2,415,791	5,645,861
Travel				364,566	364,566
Contractual Services	200,000			322,551	522,551
Commodities				10,661	10,661
Other Than Equipment					
Equipment				16,401	16,401
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
Total	3,430,070			3,129,970	6,560,040
No. of Positions (FTE)	62.00			37.00	99.00

Note: FY2015 Total Request = FY2014 Estimated + FY2015 Incr(Decr) for Continuation + FY2015 Expansion/Reduction of Existing Activities + FY2015 New Activities.

CONTINUATION AND EXPANDED REQUEST

Office of the State Auditor
AGENCY _____

Program No. 2 of 5 Programs

OSA TECHNICAL ASSISTANCE

PROGRAM

	FY 2013 Actual				
	(1) General	(2) State Support Special	(3) Federal	(4) Other Special	(5) Total
Salaries, Wages, Fringe	292,051			202,854	494,905
Travel				8,753	8,753
Contractual Services				28,592	28,592
Commodities					
Other Than Equipment					
Equipment					
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
Total	292,051			240,199	532,250
No. of Positions (FTE)	4.00			3.00	7.00

	FY 2014 Estimate				
	(6) General	(7) State Support Special	(8) Federal	(9) Other Special	(10) Total
Salaries, Wages, Fringe	309,292			222,730	532,022
Travel				14,207	14,207
Contractual Services				64,125	64,125
Commodities				2,013	2,013
Other Than Equipment					
Equipment				968	968
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
Total	309,292			304,043	613,335
No. of Positions (FTE)	4.00			3.00	7.00

	FY 2015 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					
Total					
No. of Positions (FTE)					

Note: FY2015 Total Request = FY2014 Estimated + FY2015 Incr(Decr) for Continuation + FY2015 Expansion/Reduction of Existing Activities + FY2015 New Activities.

CONTINUATION AND EXPANDED REQUEST

Office of the State Auditor
AGENCY _____

Program No. 2 of 5 Programs

OSA TECHNICAL ASSISTANCE

PROGRAM

FY 2015 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				
Total				
No. of Positions (FTE)				

FY 2015 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				
Total				
No. of Positions (FTE)				

FY 2015 Total Request				
(26) General	(27) State Support Special	(28) Federal	(29) Other Special	(30) Total
Salaries, Wages, Fringe	309,292		222,730	532,022
Travel			14,207	14,207
Contractual Services			64,125	64,125
Commodities			2,013	2,013
Other Than Equipment				
Equipment			968	968
Vehicles				
Wireless Comm. Devs.				
Subsidies, Loans & Grants				
Total	309,292		304,043	613,335
No. of Positions (FTE)	4.00		3.00	7.00

Note: FY2015 Total Request = FY2014 Estimated + FY2015 Incr(Decr) for Continuation + FY2015 Expansion/Reduction of Existing Activities + FY2015 New Activities.

CONTINUATION AND EXPANDED REQUEST

Office of the State Auditor

Program No. 3 of 5 Programs

AGENCY

OSA INVESTIGATIONS

PROGRAM

	FY 2013 Actual				
	(1) General	(2) State Support Special	(3) Federal	(4) Other Special	(5) Total
Salaries, Wages, Fringe	1,513,820			812,021	2,325,841
Travel				34,743	34,743
Contractual Services				177,816	177,816
Commodities				75,464	75,464
Other Than Equipment					
Equipment				12,427	12,427
Vehicles				35,998	35,998
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
Total	1,513,820			1,148,469	2,662,289
No. of Positions (FTE)	23.00			12.00	35.00

	FY 2014 Estimate				
	(6) General	(7) State Support Special	(8) Federal	(9) Other Special	(10) Total
Salaries, Wages, Fringe	1,531,137			1,142,115	2,673,252
Travel				35,492	35,492
Contractual Services				149,625	149,625
Commodities			22,500	43,297	65,797
Other Than Equipment					
Equipment				14,476	14,476
Vehicles				99,000	99,000
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
Total	1,531,137		22,500	1,484,005	3,037,642
No. of Positions (FTE)	23.00			12.00	35.00

	FY 2015 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					
Total					
No. of Positions (FTE)					

Note: FY2015 Total Request = FY2014 Estimated + FY2015 Incr(Decr) for Continuation + FY2015 Expansion/Reduction of Existing Activities + FY2015 New Activities.

CONTINUATION AND EXPANDED REQUEST

Office of the State Auditor
AGENCY _____

Program No. 3 of 5 Programs

OSA INVESTIGATIONS

PROGRAM

FY 2015 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				
Total				
No. of Positions (FTE)				

FY 2015 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				
Total				
No. of Positions (FTE)				

FY 2015 Total Request				
(26) General	(27) State Support Special	(28) Federal	(29) Other Special	(30) Total
Salaries, Wages, Fringe	1,531,137		1,142,115	2,673,252
Travel			35,492	35,492
Contractual Services			149,625	149,625
Commodities		22,500	43,297	65,797
Other Than Equipment				
Equipment			14,476	14,476
Vehicles			99,000	99,000
Wireless Comm. Devs.				
Subsidies, Loans & Grants				
Total	1,531,137	22,500	1,484,005	3,037,642
No. of Positions (FTE)	23.00		12.00	35.00

Note: FY2015 Total Request = FY2014 Estimated + FY2015 Incr(Decr) for Continuation + FY2015 Expansion/Reduction of Existing Activities + FY2015 New Activities.

CONTINUATION AND EXPANDED REQUEST

Office of the State Auditor
AGENCY _____

Program No. 4 of 5 Programs

OSA PERFORMANCE AUDITS

PROGRAM

	FY 2013 Actual				
	(1) General	(2) State Support Special	(3) Federal	(4) Other Special	(5) Total
Salaries, Wages, Fringe	393,783			268,926	662,709
Travel				54,160	54,160
Contractual Services				14,598	14,598
Commodities				566	566
Other Than Equipment					
Equipment					
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
Total	393,783			338,250	732,033
No. of Positions (FTE)	6.00			4.00	10.00

	FY 2014 Estimate				
	(6) General	(7) State Support Special	(8) Federal	(9) Other Special	(10) Total
Salaries, Wages, Fringe	399,982			247,155	647,137
Travel				62,271	62,271
Contractual Services				58,567	58,567
Commodities				2,208	2,208
Other Than Equipment					
Equipment				2,409	2,409
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
Total	399,982			372,610	772,592
No. of Positions (FTE)	6.00			4.00	10.00

	FY 2015 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					
Total					
No. of Positions (FTE)					

Note: FY2015 Total Request = FY2014 Estimated + FY2015 Incr(Decr) for Continuation + FY2015 Expansion/Reduction of Existing Activities + FY2015 New Activities.

Office of the State Auditor
AGENCY _____

Program No. 4 of 5 Programs

OSA PERFORMANCE AUDITS

PROGRAM

FY 2015 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				
Total				
No. of Positions (FTE)				

FY 2015 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				
Total				
No. of Positions (FTE)				

FY 2015 Total Request				
(26) General	(27) State Support Special	(28) Federal	(29) Other Special	(30) Total
Salaries, Wages, Fringe	399,982		247,155	647,137
Travel			62,271	62,271
Contractual Services			58,567	58,567
Commodities			2,208	2,208
Other Than Equipment				
Equipment			2,409	2,409
Vehicles				
Wireless Comm. Devs.				
Subsidies, Loans & Grants				
Total	399,982		372,610	772,592
No. of Positions (FTE)	6.00		4.00	10.00

Note: FY2015 Total Request = FY2014 Estimated + FY2015 Incr(Decr) for Continuation + FY2015 Expansion/Reduction of Existing Activities + FY2015 New Activities.

CONTINUATION AND EXPANDED REQUEST

Office of the State Auditor

Program No. 5 of 5 Programs

AGENCY

OSA ADMINISTRATION

PROGRAM

	FY 2013 Actual				
	(1) General	(2) State Support Special	(3) Federal	(4) Other Special	(5) Total
Salaries, Wages, Fringe	819,567			542,707	1,362,274
Travel				22,466	22,466
Contractual Services				892,785	892,785
Commodities				69,122	69,122
Other Than Equipment					
Equipment				4,977	4,977
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
Total	819,567			1,532,057	2,351,624
No. of Positions (FTE)	8.00			6.00	14.00

	FY 2014 Estimate				
	(6) General	(7) State Support Special	(8) Federal	(9) Other Special	(10) Total
Salaries, Wages, Fringe	691,454			267,346	958,800
Travel				18,464	18,464
Contractual Services				1,030,132	1,030,132
Commodities				56,821	56,821
Other Than Equipment					
Equipment				75,746	75,746
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
Total	691,454			1,448,509	2,139,963
No. of Positions (FTE)	8.00			6.00	14.00

	FY 2015 Increase/Decrease for Continuation				
	(11) General	(12) State Support Special	(13) Federal	(14) Other Special	(15) Total
Salaries, Wages, Fringe					
Travel					
Contractual Services					
Commodities				25,500	25,500
Other Than Equipment					
Equipment				283,550	283,550
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
Total				309,050	309,050
No. of Positions (FTE)					

Note: FY2015 Total Request = FY2014 Estimated + FY2015 Incr(Decr) for Continuation + FY2015 Expansion/Reduction of Existing Activities + FY2015 New Activities.

CONTINUATION AND EXPANDED REQUEST

Office of the State Auditor
AGENCY _____

Program No. 5 of 5 Programs

OSA ADMINISTRATION

PROGRAM

FY 2015 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				
Total				
No. of Positions (FTE)				

FY 2015 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				
Total				
No. of Positions (FTE)				

FY 2015 Total Request				
(26) General	(27) State Support Special	(28) Federal	(29) Other Special	(30) Total
Salaries, Wages, Fringe	691,454		267,346	958,800
Travel			18,464	18,464
Contractual Services			1,030,132	1,030,132
Commodities			82,321	82,321
Other Than Equipment				
Equipment			359,296	359,296
Vehicles				
Wireless Comm. Devs.				
Subsidies, Loans & Grants				
Total	691,454		1,757,559	2,449,013
No. of Positions (FTE)	8.00		6.00	14.00

Note: FY2015 Total Request = FY2014 Estimated + FY2015 Incr(Decr) for Continuation + FY2015 Expansion/Reduction of Existing Activities + FY2015 New Activities.

PROGRAM DECISION UNITS

Office of the State Auditor

I - OSA FINANCE & COMPLIANCE

AGENCY

PROGRAM NAME

	A	B	C	D	E	F	G	H
	FY 2014 Appropriation	Escalations By DFA	Non-Recurring Items	Fully Fund Staffing	Total Funding Change	FY 2015 Total Request		
EXPENDITURES:								
SALARIES	5,054,347			591,514	591,514	5,645,861		
GENERAL	2,638,556			591,514	591,514	3,230,070		
ST.SUP.SPECIAL								
FEDERAL								
OTHER	2,415,791					2,415,791		
TRAVEL	364,566					364,566		
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	364,566					364,566		
CONTRACTUAL	122,551			400,000	400,000	522,551		
GENERAL				200,000	200,000	200,000		
ST.SUP.SPECIAL								
FEDERAL								
OTHER	122,551			200,000	200,000	322,551		
COMMODITIES	10,661					10,661		
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	10,661					10,661		
CAPITAL-OTE								
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
EQUIPMENT	16,401					16,401		
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	16,401					16,401		
VEHICLES								
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
WIRELESS DEV								
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
SUBSIDIES								
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
TOTAL	5,568,526			991,514	991,514	6,560,040		

FUNDING:

GENERAL FUNDS	2,638,556			791,514	791,514	3,430,070		
ST.SUP.SPCL.FUNDS								
FEDERAL FUNDS								
OTHER SP.FUNDS	2,929,970			200,000	200,000	3,129,970		
TOTAL	5,568,526			991,514	991,514	6,560,040		

POSITIONS:

GENERAL FTE	62.00					62.00		
ST.SUP.SPCL.FTE								
FEDERAL FTE								
OTHER SP FTE	37.00					37.00		
TOTAL FTE	99.00					99.00		

PRIORITY LEVEL:

	FY 2014 Appropriation	Escalations By DFA	Non-Recurring Items	Fully Fund Staffing	Total Funding Change	FY 2015 Total Request		
EXPENDITURES:								
SALARIES	532,022					532,022		
GENERAL	309,292					309,292		
ST.SUP.SPECIAL								
FEDERAL								

PROGRAM DECISION UNITS

Office of the State Auditor

2 - OSA TECHNICAL ASSISTANCE

AGENCY

PROGRAM NAME

	A	B	C	D	E	F	G	H
OTHER	222,730					222,730		
TRAVEL	14,207					14,207		
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	14,207					14,207		
CONTRACTUAL	64,125					64,125		
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	64,125					64,125		
COMMODITIES	2,013					2,013		
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	2,013					2,013		
CAPITAL-OTE								
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
EQUIPMENT	968					968		
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	968					968		
VEHICLES								
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
WIRELESS DEV								
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
SUBSIDIES								
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
TOTAL	613,335					613,335		

FUNDING:

GENERAL FUNDS	309,292					309,292		
ST.SUP.SPCL.FUNDS								
FEDERAL FUNDS								
OTHER SP.FUNDS	304,043					304,043		
TOTAL	613,335					613,335		

POSITIONS:

GENERAL FTE	4.00					4.00		
ST.SUP.SPCL.FTE								
FEDERAL FTE								
OTHER SP FTE	3.00					3.00		
TOTAL FTE	7.00					7.00		

PRIORITY LEVEL:

	FY 2014 Appropriation	Escalations By DFA	Non-Recurring Items	Fully Fund Staffing	Total Funding Change	FY 2015 Total Request		
EXPENDITURES:								
SALARIES	2,673,252					2,673,252		
GENERAL	1,531,137					1,531,137		
ST.SUP.SPECIAL								
FEDERAL								
OTHER	1,142,115					1,142,115		
TRAVEL	35,492					35,492		
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	35,492					35,492		

PROGRAM DECISION UNITS

Office of the State Auditor

3 - OSA INVESTIGATIONS

AGENCY

PROGRAM NAME

	A	B	C	D	E	F	G	H
CONTRACTUAL	149,625					149,625		
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	149,625					149,625		
COMMODITIES	43,297	22,500			22,500	65,797		
GENERAL								
ST.SUP.SPECIAL								
FEDERAL		22,500			22,500	22,500		
OTHER	43,297					43,297		
CAPITAL-OTE								
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
EQUIPMENT	14,476					14,476		
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	14,476					14,476		
VEHICLES	99,000					99,000		
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	99,000					99,000		
WIRELESS DEV								
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
SUBSIDIES								
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
TOTAL	3,015,142	22,500			22,500	3,037,642		

FUNDING:

GENERAL FUNDS	1,531,137					1,531,137		
ST.SUP.SPCL.FUNDS								
FEDERAL FUNDS		22,500			22,500	22,500		
OTHER SP.FUNDS	1,484,005					1,484,005		
TOTAL	3,015,142	22,500			22,500	3,037,642		

POSITIONS:

GENERAL FTE	23.00					23.00		
ST.SUP.SPCL.FTE								
FEDERAL FTE								
OTHER SP FTE	12.00					12.00		
TOTAL FTE	35.00					35.00		

PRIORITY LEVEL:

	FY 2014 Appropriation	Escalations By DFA	Non-Recurring Items	Fully Fund Staffing	Total Funding Change	FY 2015 Total Request		
EXPENDITURES:	647,137					647,137		
SALARIES								
GENERAL	399,982					399,982		
ST.SUP.SPECIAL								
FEDERAL								
OTHER	247,155					247,155		
TRAVEL	62,271					62,271		
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	62,271					62,271		
CONTRACTUAL	58,567					58,567		
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	58,567					58,567		
COMMODITIES	2,208					2,208		

PROGRAM DECISION UNITS

Office of the State Auditor

4 - OSA PERFORMANCE AUDITS

AGENCY

PROGRAM NAME

	A	B	C	D	E	F	G	H
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	2,208					2,208		
CAPITAL-OTE								
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
EQUIPMENT	2,409					2,409		
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	2,409					2,409		
VEHICLES								
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
WIRELESS DEV								
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
SUBSIDIES								
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
TOTAL	772,592					772,592		

FUNDING:

GENERAL FUNDS	399,982					399,982		
ST.SUP.SPCL.FUNDS								
FEDERAL FUNDS								
OTHER SP.FUNDS	372,610					372,610		
TOTAL	772,592					772,592		

POSITIONS:

GENERAL FTE	6.00					6.00		
ST.SUP.SPCL.FTE								
FEDERAL FTE								
OTHER SP FTE	4.00					4.00		
TOTAL FTE	10.00					10.00		

PRIORITY LEVEL:

	FY 2014 Appropriation	Escalations By DFA	Non-Recurring Items	Fully Fund Staffing	Total Funding Change	FY 2015 Total Request		
EXPENDITURES:								
SALARIES	958,800					958,800		
GENERAL	691,454					691,454		
ST.SUP.SPECIAL								
FEDERAL								
OTHER	267,346					267,346		
TRAVEL	18,464					18,464		
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	18,464					18,464		
CONTRACTUAL	1,030,132					1,030,132		
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	1,030,132					1,030,132		
COMMODITIES	56,821			25,500	25,500	82,321		
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	56,821			25,500	25,500	82,321		
CAPITAL-OTE								
GENERAL								

PROGRAM DECISION UNITS

Office of the State Auditor

5 - OSA ADMINISTRATION

AGENCY

PROGRAM NAME

	A	B	C	D	E	F	G	H
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
EQUIPMENT	75,746			283,550	283,550	359,296		
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER	75,746			283,550	283,550	359,296		
VEHICLES								
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
WIRELESS DEV								
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
SUBSIDIES								
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
TOTAL	2,139,963			309,050	309,050	2,449,013		

FUNDING:

GENERAL FUNDS	691,454					691,454		
ST.SUP.SPCL.FUNDS								
FEDERAL FUNDS								
OTHER SP.FUNDS	1,448,509			309,050	309,050	1,757,559		
TOTAL	2,139,963			309,050	309,050	2,449,013		

POSITIONS:

GENERAL FTE	8.00					8.00		
ST.SUP.SPCL.FTE								
FEDERAL FTE								
OTHER SP FTE	6.00					6.00		
TOTAL FTE	14.00					14.00		

PRIORITY LEVEL:

--	--	--	--	--	--	--	--	--

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 - OSA FINANCE & COMPLIANCE

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; examining the financial records and statements of counties, school districts, colleges, the university system and the State of Mississippi to determine accuracy and reliability; reviewing, testing an evaluating state and local government control systems to ensure accuracy, reliability and the safeguarding of assets.

III. Current program activities as supported by the funding in Columns 6-15 (FY 14 Estimated & FY 15 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 FY2015 to fully fund the staffing levels required for enhanced compliance audits and the EDP (Electronic Data Processing) audit of the MAGIC system. 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 - OSA 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 14 Estimated & FY 15 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 FY2015 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 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

3 - OSA INVESTIGATIONS

AGENCY NAME

PROGRAM NAME

I. Program Description:

The Investigative Division is responsible for the investigation of alleged or suspected violations of Mississippi law, including fraud and embezzlement, by public officials related to the purchase, sale or use of any supplies, services, equipment or other public property.

II. Program Objective:

Mississippi Code of 1972, Section 7-7-211 (f) through (h) requires the 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 14 Estimated & FY 15 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 FY2015 for Program 2, Investigations, but seeks full funding as requested in order to maintain current staffing levels. 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 _____

4 - OSA PERFORMANCE AUDITS

AGENCY NAME

PROGRAM NAME

I. Program Description:

The Performance Audit Division conducts programmatic and performance audits and reviews to evaluate selected operations of government.

II. Program Objective:

To make recommendations aimed at enhancing efficiency, effectiveness and economy in government.

III. Current program activities as supported by the funding in Columns 6-15 (FY 14 Estimated & FY 15 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 FY2015 for Program 4, Performance Audits, but seeks full funding as requested in order to maintain current staffing levels. 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

5 - OSA ADMINISTRATION

AGENCY NAME

PROGRAM NAME

I. Program Description:

The Administrative Services Division is responsible for all personnel matter; processing of invoices, travel vouches and purchase orders, as well as all activities related to procurement of equipment and supplies; billing of entities for services rendered; preparing and administering the agency's annual budget.

II. Program Objective:

To execute all administrative functions in a timely manner, in support of the State Auditor and the agency's technical staff.

III. Current program activities as supported by the funding in Columns 6-15 (FY 14 Estimated & FY 15 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 FY2015 to fully fund staffing and update equipment in the Information Technology Division. With full funding, this office will generate Special Funds from fees. Data processing.

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 - OSA FINANCE & COMPLIANCE
 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 2013</u> <u>ACTUAL</u>	<u>FY 2014</u> <u>ESTIMATED</u>	<u>FY 2015</u> <u>PROJECTED</u>
1 Number of Audits Completed	53.00	41.00	45.00
2 Billable Hours	85,605.00	92,635.00	89,664.00
3 Property Inventory Audits	97.00	100.00	100.00

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 2013</u> <u>ACTUAL</u>	<u>FY 2014</u> <u>ESTIMATED</u>	<u>FY 2015</u> <u>PROJECTED</u>
1 Billable Hours per Audit	1,615.00	2,259.00	1,993.00
2 Federal Audit Rate	69.30	70.33	70.33

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 2013</u> <u>ACTUAL</u>	<u>FY 2014</u> <u>ESTIMATED</u>	<u>FY 2015</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.	160.00	137.00	103.00

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 - OSA 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 2013 <u>ACTUAL</u>	FY 2014 <u>ESTIMATED</u>	FY 2015 <u>PROJECTED</u>
1 Technical Assistance Inquiries	6,730.00	7,500.00	7,500.00
2 Training Seminars	89.00	90.00	90.00
3 "Technicalities" - number issued	38,556.00	39,000.00	39,000.00
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.)

	FY 2013 <u>ACTUAL</u>	FY 2014 <u>ESTIMATED</u>	FY 2015 <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	1.15	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 2013 <u>ACTUAL</u>	FY 2014 <u>ESTIMATED</u>	FY 2015 <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 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

3 - OSA INVESTIGATIONS
 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 2013</u> <u>ACTUAL</u>	<u>FY 2014</u> <u>ESTIMATED</u>	<u>FY 2015</u> <u>PROJECTED</u>
1	0.00	0.00	0.00
2	0.00	0.00	0.00
3	0.00	0.00	0.00

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

	<u>FY 2013</u> <u>ACTUAL</u>	<u>FY 2014</u> <u>ESTIMATED</u>	<u>FY 2015</u> <u>PROJECTED</u>
1	0.00	0.00	0.00
2	0.00	0.00	0.00
3	0.00	0.00	0.00

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

	<u>FY 2013</u> <u>ACTUAL</u>	<u>FY 2014</u> <u>ESTIMATED</u>	<u>FY 2015</u> <u>PROJECTED</u>
1 Returned embezzled and/or misspent funds as a result of investigations conducted by this office.	2,297,216.00	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

4 - OSA PERFORMANCE AUDITS
 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 2013 ACTUAL</u>	<u>FY 2014 ESTIMATED</u>	<u>FY 2015 PROJECTED</u>
1 Number of Bond Monitoring Projects Underway	8.00	9.00	9.00
2 Number of Performance Audit Reports Completed	52.00	55.00	60.00

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 2013 ACTUAL</u>	<u>FY 2014 ESTIMATED</u>	<u>FY 2015 PROJECTED</u>
1	0.00	0.00	0.00
2	0.00	0.00	0.00
3	0.00	0.00	0.00

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

	<u>FY 2013 ACTUAL</u>	<u>FY 2014 ESTIMATED</u>	<u>FY 2015 PROJECTED</u>
1 To increase the number of positive changes effecting any level of government resulting from recommendations advocated in Performance Audits or Bond Monitoring Reports.	342.00	340.00	340.00

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

5 - OSA ADMINISTRATION
 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 2013</u> <u>ACTUAL</u>	<u>FY 2014</u> <u>ESTIMATED</u>	<u>FY 2015</u> <u>PROJECTED</u>
1	0.00	0.00	0.00
2	0.00	0.00	0.00
3	0.00	0.00	0.00

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

	<u>FY 2013</u> <u>ACTUAL</u>	<u>FY 2014</u> <u>ESTIMATED</u>	<u>FY 2015</u> <u>PROJECTED</u>
1	0.00	0.00	0.00
2	0.00	0.00	0.00
3	0.00	0.00	0.00

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

	<u>FY 2013</u> <u>ACTUAL</u>	<u>FY 2014</u> <u>ESTIMATED</u>	<u>FY 2015</u> <u>PROJECTED</u>
1	0.00	0.00	0.00
2	0.00	0.00	0.00
3	0.00	0.00	0.00

PROGRAM 3% GENERAL FUND REDUCTION AND NARRATIVE EXPLANATION

Office of the State Auditor

	Fiscal Year 2014 Funding			FY 2014 GF PERCENT REDUCED
	Total Funds	Reduced Amount	Reduced Funding Amount	
Program Name: (1) OSA FINANCE & COMPLIANCE				
GENERAL	2,638,556	(79,157)	2,559,399	(3.00%)
ST.SUPPORT SPECIAL				
FEDERAL				
OTHER SPECIAL	2,929,970		2,929,970	
TOTAL	5,568,526	(79,157)	5,489,369	
Narrative Explanation: General Funds are always used for salaries and so any and all reductions would be employee cuts.				
Program Name: (2) OSA TECHNICAL ASSISTANCE				
GENERAL	309,292	(9,279)	300,013	(3.00%)
ST.SUPPORT SPECIAL				
FEDERAL				
OTHER SPECIAL	304,043		304,043	
TOTAL	613,335	(9,279)	604,056	
Narrative Explanation: General Funds are always used for salaries and so any and all reductions would be employee cuts.				
Program Name: (3) OSA INVESTIGATIONS				
GENERAL	1,531,137	(45,934)	1,485,203	(2.99%)
ST.SUPPORT SPECIAL				
FEDERAL	22,500		22,500	
OTHER SPECIAL	1,484,005		1,484,005	
TOTAL	3,037,642	(45,934)	2,991,708	
Narrative Explanation: General Funds are always used for salaries and so any and all reductions would be employee cuts.				
Program Name: (4) OSA PERFORMANCE AUDITS				
GENERAL	399,982	(11,999)	387,983	(2.99%)
ST.SUPPORT SPECIAL				
FEDERAL				
OTHER SPECIAL	372,610		372,610	
TOTAL	772,592	(11,999)	760,593	
Narrative Explanation: General Funds are always used for salaries and so any and all reductions would be employee cuts.				

PROGRAM 3% GENERAL FUND REDUCTION AND NARRATIVE EXPLANATION

Office of the State Auditor

	Fiscal Year 2014 Funding			FY 2014 GF PERCENT REDUCED
	Total Funds	Reduced Amount	Reduced Funding Amount	
Program Name: (5) OSA ADMINISTRATION				
GENERAL	691,454	(20,744)	670,710	(3.00%)
ST.SUPPORT SPECIAL				
FEDERAL				
OTHER SPECIAL	1,448,509		1,448,509	
TOTAL	2,139,963	(20,744)	2,119,219	
Narrative Explanation: General Funds are always used for salaries and so any and all reductions would be employee cuts.				
SUMMARY OF ALL PROGRAMS				
GENERAL	5,570,421	(167,113)	5,403,308	(3.00%)
ST.SUPPORT SPECIAL				
FEDERAL	22,500		22,500	
OTHER SPECIAL	6,539,137		6,539,137	
TOTAL	12,132,058	(167,113)	11,964,945	

MEMBERS

Office of the State Auditor

Agency

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

B. Estimated number of meetings FY2014

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, 2013	(2) Estimated Expenses FY Ending June 30, 2014	(3) Requested for FY Ending June 30, 2015
A. TUITION, REWARDS & AWARDS (61010-61099)			
61010 Tuition	6,021	4,000	4,000
61020 Employee Training	23,937	40,000	40,000
61021 Reimburse Employee Training	-8,967		
61030 Travel Related Registration	839	1,000	1,000
61000 GAAP Adjustment			
TOTAL (A)	21,830	45,000	45,000
B. TRANSPORTATION & UTILITIES (61100-61299)			
61110 Postage, Box Rent, etc.	2,110	1,800	1,800
61180 Transportation Of Goods For Resale	29	40	40
61190 Transportation Of Goods Nor For Resale	1,037	1,230	1,230
61210 Electricity	1,147	1,330	1,330
TOTAL (B)	4,323	4,400	4,400
C. PUBLIC INFORMATION ((61300-61399)			
61350 Exhibits & Displays	425		
TOTAL (C)	425		
D. RENTS (61400-61499)			
61420 Rental of buildings	18,000	25,300	25,300
61440 Office Equipment	40,000	50,500	45,500
61460 Other Equipment			
61470 Capitol Facilities - Rental	380,000	450,000	445,000
61480 Exhibits, Displays & Conference Rooms	2,500	3,700	3,700
61490 Other Rental	34	100	100
TOTAL (D)	440,534	529,600	519,600
E. REPAIRS & SERVICES (61500-61599)			
61520 Buildings	1,613	4,500	2,500
61540 Passenger Vehicles	5,221	8,700	6,700
61541 Maintenance to Motor Vehicles	8,849	12,300	12,300
61550 Office Equipment & Furniture	110	200	200
61590 Miscellaneous Items of Equipment	275	400	400
TOTAL (E)	16,068	26,100	22,100
F. FEES, PROFESSIONAL & OTHER SERVICES (61600-61699)			
61606 Accounting-Other	80,754	60,000	60,000
61615 SAAS Fees	5,179		
61616 MMRS Fees	14,727	35,000	33,630
61624 Accounting Fees-Other	12,064	15,000	15,000
61629 Tech. Fees	21,683	20,000	20,000
61630 Legal Services	32,991	50,000	50,000
61631 Legal Fees -Attorney General's Office	114,619	120,000	120,000
61640 Physician Services	210	300	300
61650 State Personnel Board	26,441	30,000	30,000
61651 Personal Services Contract	100,284	212,550	212,550
61653 Personnel Services Contract-Travel	4,877	4,600	4,600
61658 Personal Services Contract-Other Fees-SPAHRS	36,918	23,000	23,000
61660 Court Costs	10,041	8,350	9,720
61661 Recording and Notary Fees	144	200	200
61663 Witness Fees & Expenses	2,605	3,000	3,000
61680 Temporary Employment Fees	2,750	3,000	3,000

**SCHEDULE B
CONTRACTUAL SERVICES CONTINUED**

Office of the State Auditor

Name of Agency _____

MINOR OBJECT OF EXPENDITURE	(1) Actual Expenses FY Ending June 30, 2013	(2) Estimated Expenses FY Ending June 30, 2014	(3) Requested for FY Ending June 30, 2015
F. FEES, PROFESSIONAL & OTHER SERVICES (61600-61699)			
61683 Contract Workers-Taxes-SPAHRs	27,952	24,200	24,200
61690 Other Fees & Services	4,057	3,350	403,350
TOTAL (F)	498,296	612,550	1,012,550
G. OTHER CONTRACTUAL SERVICES (61700-61899)			
61700 Liability Insurance Pool Contributions (Tort Claims)	6,946	8,800	8,800
61710 Insurance & Fidelity Bonds	1,421	1,800	1,800
61715 Insurance Computer Equipment ITS			
61720 Membership Dues	5,915	7,000	7,000
61721 Subscriptions-Technical	17,362	19,200	19,200
61718 Bank Service Charges			
61800 Procurement Card	4,251	4,500	4,500
61722 E-Gov Transactions Fees			
TOTAL (G)	35,895	41,300	41,300
H. INFORMATION TECHNOLOGY (61900-61990)			
61902 IS Professional Fees - Outside Vendor			
61905 IS Professional Fees - ITS	4,120	4,500	4,500
61915 IS Training/Education ITS			
61917 Service Charges to State Data Center	10,015	12,000	12,000
61919 Internet Based Investigative Services			
61920 Internet Website Outside Service			
61921 Software Acquisition and Installation	26,709	56,000	86,000
61923 Basic Telephone Monthly - ITS	27,207	28,000	28,000
61925 Long Distance Charges - ITS	2,116	2,000	2,000
61927 Private Data Line Monthly Charges - ITS	30,317	35,000	30,000
61928 Public Network Access Charges - Outside Vendor	535	500	500
61939 Cellular Usage Time - Outside Vendor	12,021	15,000	12,000
61961 Maintenance/Repair of IS Equipment	10,903	13,000	5,000
61964 Maintenance / Repair Telephone			
TOTAL (H)	123,943	166,000	180,000
I. OTHER (61991-61999)			
61999 Contractual Services - No PO Required			
61992 SPAHRs Travel Related Contractual	16	50	50
61994 Petty Cash Contractual	518		
61998 Prior Year Expenses			
TOTAL (I)	534	50	50
GRAND TOTAL <i>(Enter on Line I-B of Form MBR-1)</i>	1,141,848	1,425,000	1,825,000
FUNDING SUMMARY:			
GENERAL FUNDS			200,000
STATE SUPPORT SPECIAL FUNDS			
FEDERAL FUNDS			
OTHER SPECIAL FUNDS	1,141,848	1,425,000	1,625,000
TOTAL FUNDS	1,141,848	1,425,000	1,825,000

**SCHEDULE C
COMMODITIES**

Office of the State Auditor

Name of Agency _____

MINOR OBJECT OF EXPENDITURE	(1) Actual Expenses FY Ending June 30, 2013	(2) Estimated Expenses FY Ending June 30, 2014	(3) Requested for FY Ending June 30, 2015
A. MAINTENANCE & CONSTR. MATERIALS & SUPPLIES (62010-62099)			
62040 Lumber Parts			
62050 Steel & Other Metals			
62060 Paints			
62070 Signs and Sign Materials			
Total (A)			
B. PRINTING & OFFICE SUPPLIES & MATERIALS (62100-62199)			
62110 Printing, Binding, Padding	2,320	2,000	2,000
62120 Duplication & Reproduction Supplies	3,429	300	300
62130 Office Supplies & Materials	6,095	4,600	4,600
62140 Paper Supplies	5,326	4,000	4,000
62150 Maps, Manuals, Library Books, Films	1,935	1,200	1,200
62160 Office Equipment (not capital outlay)	10,260	8,000	35,500
Total (B)	29,365	20,100	47,600
C. EQUIPMENT REPAIR PARTS, SUPPLIES & ACCES. (62200-62299)			
62210 Fuels	65,178	64,000	64,000
62212 Fuels Others			
62220 Lube, Oil, Grease			
62240 Tires	2,323	2,000	2,000
62250 Repair Office Equipment			
62253 Batteries	171	50	50
62260 Betterments or Accessories for Vehicles (Under \$1,000)	345	350	350
62270 Repair Radio/TV			
62290 Other Equipment Repair Parts	290	300	300
Total (C)	68,307	66,700	66,700
D. PROFESSIONAL & SCI. SUPPLIES AND MATERIALS (62300-62399)			
62330 Photographic Supplies	219	200	200
62340 Drugs & Chemicals - Medical & Lab Use			
62390 Other Professional Scientific Supplies & Materials			
Total (D)	219	200	200
E. OTHER SUPPLIES & MATERIALS (62400-62999)			
62420 Hardware, Plumbing & Electrical	538		
62450 Janitor Supplies & Cleaning	211	200	200
62475 Food for Meetings	3,203	2,600	2,600
62520 Decal Signs			
62530 Uniforms & Wearing Apparel	1,260	1,000	1,000
62540 Linens	50	100	100
62555 IS Equipment Repair Parts	26,876	32,500	30,500
62580 Ammunition	1,655	1,500	1,500
62590 Other Supplies & Materials	2,390	2,000	2,000
62595 Other Equipment (less than \$500)	1,618	1,500	1,500
62800 Procurement Card -Commodities	10,633	9,000	9,000
62900 IG Commodity			
62993 Reimbursable Travel Commodities	90	100	100
Total (E)	48,524	50,500	48,500

**SCHEDULE C
COMMODITIES CONTINUED**

Office of the State Auditor
Name of Agency _____

MINOR OBJECT OF EXPENDITURE	(1) Actual Expenses FY Ending June 30, 2013	(2) Estimated Expenses FY Ending June 30, 2014	(3) Requested for FY Ending June 30, 2015
GRAND TOTAL (A, B, C, D & E) <i>(Enter on Line I-C of Form MBR-1)</i>	146,415	137,500	163,000
FUNDING SUMMARY:			
GENERAL FUNDS			
STATE SUPPORT SPECIAL FUNDS			
FEDERAL FUNDS		22,500	22,500
OTHER SPECIAL FUNDS	146,415	115,000	140,500
TOTAL FUNDS	146,415	137,500	163,000

**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, 2013	(2) Estimated Expenses FY Ending June 30, 2014	(3) Requested for FY Ending June 30, 2015
A. LANDS (63100-63199)			
63110 Land for Buildings			
63120 Land for Right-of-Way			
63130 Land for Aggregates			
63170 Land Purchased for Other Purposes			
TOTAL (A)			
B. BUILDINGS & IMPROVEMENTS (63200-63299)			
63250 Buildings - Purchased, Constructed, Remodeled			
TOTAL (B)			
C. INFRASTRUCTURE & OTHER (63500-63999)			
639XX Other			
TOTAL (C)			
GRAND TOTAL <i>(Enter on Line I-D-1 of Form MBR-1)</i>			
FUNDING SUMMARY:			
GENERAL FUNDS			
STATE SUPPORT SPECIAL FUNDS			
FEDERAL FUNDS			
OTHER SPECIAL FUNDS			
TOTAL FUNDS			

**SCHEDULE D-2
CAPITAL OUTLAY EQUIPMENT**

Office of the State Auditor

Name of Agency _____

EQUIPMENT BY ITEM	Act. FY Ending June 30, 2013		Est. FY Ending June 30, 2014		Req. FY Ending June 30, 2015		
	No. of Units	Total Cost	No. of Units	Total Cost	No. of Units	Cost Per Unit	Total Cost
A. VEHICLES (see form MBR-1-D-3)							
B. ROAD MACHINERY, FARM & OTHER EQUIPMENT							
63320 Road Machinery							
TOTAL (B)							
C. OFFICE MACHINES, FURNITURE, FIXTURES, EQUIP.							
63330 Desk	2	3,524	2	4,000	2	2,000	4,000
63330 Credenza							
63330 Bookcase							
63330 Chair							
63330 Hutch							
63330 Conference Table							
63330 Paper Shredder							
63370 DVR							
63330 Lateral File Cabinet							
63370 TV							
63370 Video Conference System							
63380 Camera	1	750					
TOTAL (C)		4,274		4,000			4,000
D. IS EQUIPMENT (DP & TELECOMMUNICATIONS)							
63421 Board Remote							
63421 Battery, APC Smart-UPS 2200	1	808					
63421 Catalyst							
63421 Computer	1	699			66	1,000	66,000
63421 Computer Scanner							
63421 Laptop					95	2,290	217,550
63421 Network Controller							
63421 Portable Radio							
63421 Printer							
63421 Radio Base Station							
63421 Radio Mobile							
63421 Radio Portable							
63421 Scanner							
63421 Server			3	27,000	3	9,000	27,000
63421 Storage Computer							
63421 Switch-2960			2	16,000	2	8,000	16,000
63421 Switch-3750			2	25,000	2	12,500	25,000
63421 System/Deployment Appliance			2	30,000	2	15,000	30,000
63421 Forensic Recovery Equipment	2	11,623	1	6,000	1	6,000	6,000
63421 Video Conference							
63423 Video Surveillance Equipment							
TOTAL (D)		13,130		104,000			387,550
E. EQUIPMENT - LEASE PURCHASE (63460-63476)							
634XX Lease Purchases							
TOTAL (E)							

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

Office of the State Auditor

Name of Agency _____

EQUIPMENT BY ITEM	Act. FY Ending June 30, 2013		Est. FY Ending June 30, 2014		Req. FY Ending June 30, 2015		
	No. of Units	Total Cost	No. of Units	Total Cost	No. of Units	Cost Per Unit	Total Cost
F. OTHER EQUIPMENT							
63490 Pistol			5	2,000	5	400	2,000
63490 Polygraph							
TOTAL (F)				2,000			2,000
GRAND TOTAL <i>(Enter on Line I-D-2 of Form MBR-1)</i>		17,404		110,000			393,550
FUNDING SUMMARY:							
GENERAL FUNDS							
STATE SUPPORT SPECIAL FUNDS							
FEDERAL FUNDS							
OTHER SPECIAL FUNDS		17,404		110,000			393,550
TOTAL FUNDS		17,404		110,000			393,550

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

Office of the State Auditor

Name of Agency _____

MINOR OBJECT OF EXPENDITURE	Vehicle Inventory	FY Ending	June 30, 2013	FY Ending	June 30, 2014	FY Ending	June 30, 2015
	June 30, 2013	No. of Vehicles	Actual Cost	No. of Vehicles	Estimated Cost	No. of Vehicles	Requested Cost
A. PASSENGER & WORK VEHICLES (63310, 63390-63400)							
63310 Automobile, Compact Sedan (AU CS)							
63310 Automobile, Full Size Sedan (AU FS)							
63310 Automobile, Mid Size Sedan (AU MS)	29			4	99,000	4	99,000
63310 Automobile, Mid Size Station Wagon (AU MW)							
63310 Passenger, Traditional Large							
63310 Passenger, Upper Middle							
63310 Passenger, Upper Middle Specialty							
63390 Truck, Compact Pickup							
63390 Truck, Fullsize Pickup							
63390 Truck, Fullsize Utility							
63390 Truck, Midsize Pickup							
63391 Truck, Heavy Duty Station Wagon	4						
63391 Truck, Heavy Duty Trucks							
63392 Truck, Mini Sport Utility			35,998				
63392 Truck, Sport Utility	2						
63393 Truck, Fullsize Van (Cargo)							
63393 Truck, Minivan (Cargo)							
63393 Truck, Minivan (Passenger)							
63393 Truck, Window Van (Passenger)							
63400 Other Vehicles							
TOTAL (A)	35		35,998	4	99,000	4	99,000
B. BETTERMENTS OR ACCESSORIES FOR VEHICLES (63395)							
63395 Betterments or Accessories for Vehicles							
TOTAL (B)							
GRAND TOTAL <i>(Enter on Line I-D-3 of Form MBR-1)</i>			35,998		99,000		99,000
FUNDING SUMMARY:							
GENERAL FUNDS							
STATE SUPPORT SPECIAL FUNDS							
FEDERAL FUNDS							
OTHER SPECIAL FUNDS			35,998		99,000		99,000
TOTAL FUNDS			35,998		99,000		99,000

**SCHEDULE D-4
WIRELESS COMMUNICATION DEVICES**

Office of the State Auditor
Name of Agency _____

MINOR OBJECT OF EXPENDITURE	Device Inventory June 30, 2013	Act FY Ending June 30, 2013		Est FY Ending June 30, 2014		Req FY Ending June 30, 2015	
		No. of Devices	Actual Cost	No. of Devices	Estimated Cost	No. of Devices	Requested Cost
A. CELLULAR PHONES (63435)							
63435 Cellular Phones (Press to Talk)							
Total (A)							
B. PAGERS (63434)							
63434 Pagers, Paging Equipment							
Total (B)							
C. WIRELESS PERSONAL DIGITAL ASSISTANTS (63435)							
63435 Wireless PDAs, Blackberry, etc							
Total (C)							
GRAND TOTAL <i>(Enter on Line I-D-4 of Form MBR-1)</i>							
FUNDING SUMMARY:							
GENERAL FUNDS							
STATE SUPPORT SPECIAL FUNDS							
FEDERAL FUNDS							
OTHER SPECIAL FUNDS							
TOTAL FUNDS							

**SCHEDULE E
SUBSIDIES, LOANS & GRANT**

Office of the State Auditor

Name of Agency _____

MINOR OBJECT OF EXPENDITURE	(1) Actual Expenses FY Ending June 30, 2013	(2) Estimated Expenses FY Ending June 30, 2014	(3) Requested for FY Ending June 30, 2015
A. SCHOOL GRANTS TO COUNTIES & MUNICIPALITIES (64000-64599)			
TOTAL (A)			
B. GRANTS TO L.H.L. & OTHER POLITICAL SUBDIVISIONS (64600-64699)			
TOTAL (B)			
C. GRANTS TO NON-GOVERNMENT INSTNS & INDS (64700-64999)			
TOTAL (C)			
D. DEBT SERVICE & JUDGEMENTS (65000-65399)			
65040 Interest on Lease Purchases			
TOTAL (D)			
E. OTHER (66000-89999)			
TOTAL (E)			
GRAND TOTAL <i>(Enter on Line I-E of Form MBR-1)</i>			
FUNDING SUMMARY:			
GENERAL FUNDS			
STATE SUPPORT SPECIAL FUNDS			
FEDERAL FUNDS			
OTHER SPECIAL FUNDS			
TOTAL FUNDS			

**NARRATIVE
2015 BUDGET REQUEST**

Office of the State Auditor
Name of Agency

The Office of the State Auditor (OSA) is requesting for FY2015 an increase in salaries only of 5.99% over FY2014. This increase will allow us to increase staffing above the current level, and increase 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 \$10,457,072 for salaries during FY2015. 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 FY2014.

CONTRACTUAL SERVICES:

OSA requests an increase of \$400,000 for contractual services during FY2015. The requested increase will fund the projected outlay related to the EDP audit of the MAGIC system.

COMMODITIES:

OSA requests an increase of \$25,500 for commodities during FY2015. The requested increase will allow for the replacement of office equipment.

EQUIPMENT:

OSA requests an increase of \$283,550 for equipment during FY2015. The requested increase will allow for the replacement of information technology equipment (i.e., computers, computer servers, etc.)

VEHICLES:

OSA requests funding at the same level as FY2014.

We look forward to discussing our FY2015 Budget Request during the legislative process.

**OUT-OF-STATE TRAVEL
FISCAL YEAR 2013**

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 2013 on Form Mbr-1, line I.A.2.b.

Employee's Name	Destination	Purpose	Travel Cost	Funding Source
Browning, A .	New Orleans, LA	American Soc. of Public Admin. Conference	2,051	
Cieglo, A.	Sandestin, FL	MS Society of CPA's Annual Meeting	626	
Dendy, P.	Monterey, CA	National State Auditor's Assoc Annual Conf	2,131	
Ferguson, J.	Nashville, TN	NSAA IT Conference & Workshop	1,256	
Joel, J.	Austin, TX	Cert. Inspector General Investigator Training	944	
Johnson, L	Out of State	Audit Investigation	1,228	
Lott, C.	Austin, TX	Cert. Inspector General Investigator Training	1,079	
Majure, K.	Seattle, WA	NASACT Conference	2,084	
McDonald, K.	Out of State	Audit Investigation	31	
Michan, Emily	Sandestin, FL	MS Society of CPA's Annual Meeting	1,556	
Pickering, S.	Monterey, CA	National State Auditor's Assoc Annual Conf	1,652	
Smith, E.	Out of State	Audit Investigation	579	
Walker, Thelma	West Palm Beach, FL	Cert. Inspector General Investigator Training	1,694	
Womack, J.	Orange Beach, AL	Assoc. of Polygraph Examiners Seminar	560	
Woods, Robert	Orange Beach, AL	Assoc. of Polygraph Examiners Seminar	597	
Total Out of State Travel Cost			\$18,068	

FEEES, 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, 2013	(2) Estimated Expenses FY Ending June 30, 2014	(3) Requested for FY Ending June 30, 2015	Fund Num.
61606 Accounting-Other					
Susan Kimbrough / CAFR Compilation	Y	4,240			3155
<i>Comp. Rate: \$40.00 per hour</i>					
Ronald Robinson / Auditor	Y	41,350	30,000	30,000	3155
<i>Comp. Rate: \$35.55</i>					
Donald Antoine / CAFR Compilation	Y	19,760	20,000	20,000	3155
<i>Comp. Rate: \$40.00 per hour</i>					
Carla Rigdon / Administrative Services	Y	15,404	10,000	10,000	3155
<i>Comp. Rate: \$30.00 per hour</i>					
TOTAL 61606 Accounting-Other		80,754	60,000	60,000	
61615 SAAS Fees					
SAAS Fee Assessment / Useage charge		5,179			3155
<i>Comp. Rate: Monthly Charges</i>					
SAAS Fee Assessment / Useage Charge					2155
<i>Comp. Rate: Monthly Charges</i>					
TOTAL 61615 SAAS Fees		5,179			
61616 MMRS Fees					
MMRS Fee Assessment / Useage Charges		14,727	35,000	33,630	3155
<i>Comp. Rate: Quarterly Charges</i>					
TOTAL 61616 MMRS Fees		14,727	35,000	33,630	
61624 Accounting Fees-Other					
BKD, LLP / Audit					3155
<i>Comp. Rate: \$16,000 contract amt.</i>					
NATL ASSOC OF STATE AUDITORS / Audit/Peer Review		12,064	15,000	15,000	3155
<i>Comp. Rate:</i>					
TOTAL 61624 Accounting Fees-Other		12,064	15,000	15,000	
61629 Tech. Fees					
Lynne Ridgeway / Technical Assistance	Y	21,683	20,000	20,000	3155
<i>Comp. Rate: \$17.48 per hour</i>					
TOTAL 61629 Tech. Fees		21,683	20,000	20,000	
61630 Legal Services					
Jernigan, Copeland & Anderson / Litigation		32,674	25,000	25,000	3155
<i>Comp. Rate: \$200 per hour</i>					
Whitten Group		317	25,000	25,000	3155
<i>Comp. Rate:</i>					
TOTAL 61630 Legal Services		32,991	50,000	50,000	
61631 Legal Fees -Attorney General's Office					
Attorney General's Office / Legal Services		114,619	120,000	120,000	3155
<i>Comp. Rate: 8,906/10000 per mo.</i>					
TOTAL 61631 Legal Fees -Attorney General's Office		114,619	120,000	120,000	

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, 2013	(2) Estimated Expenses FY Ending June 30, 2014	(3) Requested for FY Ending June 30, 2015	Fund Num.
61640 Physician Services					
FIRST INTERMED CORP / Employee Physical		105	150	150	3155
<i>Comp. Rate: \$105.00 Total</i>					
MEA MEDICAL CLINIC / Employee Physical		105	150	150	3155
<i>Comp. Rate: \$105.00 Total</i>					
TOTAL 61640 Physician Services		210	300	300	
61650 State Personnel Board					
State Personal Board / SPB Assessment		26,441	30,000	30,000	3155
<i>Comp. Rate: 140.00 per position</i>					
TOTAL 61650 State Personnel Board		26,441	30,000	30,000	
61651 Personal Services Contract					
Stanley Clark / Staff Training -CPE			7,000	7,000	3155
<i>Comp. Rate: \$25.00 per attendee</i>					
Cornerstone Consulting / Cost Allocation Plan		4,700	5,000	5,000	3155
<i>Comp. Rate: \$5000 annually</i>					
Cornerstone Consulting / Database Mgt.& Training		12,087	15,000	15,000	3155
<i>Comp. Rate: \$80.00 per hour</i>					
Magnolia Clipping / Clipping Service		1,964	1,700	1,700	3155
<i>Comp. Rate: 120 per mon. +1.20 per cl</i>					
Southern Strategies LLC / Consulting		30,274	80,000	80,000	3155
<i>Comp. Rate: \$60.00 per hour</i>					
Refund of training expenses / Training		-10,400			3155
<i>Comp. Rate: Reimb. of fees</i>					
Martin Consulting / Time Keeping System		4,640	25,000	25,000	3155
<i>Comp. Rate: \$80.00 per hour</i>					
James Johnson / Consulting		32,092	41,000	41,000	3155
<i>Comp. Rate: \$60.00 per hour</i>					
Audit Litigation and Training / Staff Training-CPE		5,000	10,000	10,000	3155
<i>Comp. Rate: \$10,000 Contract Amt</i>					
Bonnie Sides / HR Consulting			7,000	7,000	3155
<i>Comp. Rate: \$80.00 per hour</i>					
DerivActiv LLC / Staff Training			10,000	10,000	3155
<i>Comp. Rate: \$6,000/\$10,000</i>					
Magnolia Broadcasting / Media Reports		900	1,700	1,700	3155
<i>Comp. Rate: \$75.00 per mo. +video</i>					
Booker Quinton / Ethics Training		1,600	1,600	1,600	3155
<i>Comp. Rate: \$1,600 Contract Amt</i>					
Hart-Fanta Leita CPA / Audit Trainer/Speaker		6,500	6,500	6,500	3155
<i>Comp. Rate: \$6,500/\$10,000</i>					
U S Networx Inc / Mass Email Service		200	150	150	3155
<i>Comp. Rate: \$49.95 per month</i>					
Whitten Group PA / HR Consulting		6,958	900	900	3155
<i>Comp. Rate: \$25,000 Contract Amt</i>					
Lehman Training Solutions / Staff Training		3,769			3155
<i>Comp. Rate: \$150.00 per hour</i>					
TOTAL 61651 Personal Services Contract		100,284	212,550	212,550	

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, 2013	(2) Estimated Expenses FY Ending June 30, 2014	(3) Requested for FY Ending June 30, 2015	Fund Num.
61653 Personnel Services Contract-Travel					
James Johnson / Consultant		3,297	3,400	3,400	3155
<i>Comp. Rate: Actual Cost</i>					
Southern Strategies / Consultant		229	250	250	3155
<i>Comp. Rate: Actual Cost</i>					
Hart-Fanta Leita CPA / Consultant		817	950	950	3155
<i>Comp. Rate: Actual Cost</i>					
Hilton Garden Inn Pearl / Consultant		303			3155
<i>Comp. Rate: Actual Cost</i>					
Pearl Lodging LLC / Consultant		231			3155
<i>Comp. Rate: Actual Cost</i>					
TOTAL 61653 Personnel Services Contract-Travel		4,877	4,600	4,600	
61658 Personal Services Contract-Other Fees-SPAHRS					
Frieda Bailey / Administrative Assistance	Y	18,062	15,000	15,000	3155
<i>Comp. Rate: \$21.49 per hour</i>					
Bo Howard / Student Intern		6,613			3155
<i>Comp. Rate: \$11.50 per hour</i>					
Shane Corr / Law Enforcement		12,243	8,000	8,000	3155
<i>Comp. Rate: \$22.24 per hour</i>					
TOTAL 61658 Personal Services Contract-Other Fees-SPAHRS		36,918	23,000	23,000	
61660 Court Costs					
Regions Bank / Research Fees		28	30	30	3155
<i>Comp. Rate: Unknown</i>					
Trustmark National Bank / Research Fees		352	270	270	3155
<i>Comp. Rate: Unknown</i>					
Various / Various		48	2,000	2,000	3155
<i>Comp. Rate: Unknown</i>					
BankPlus / Research Fees		848	850	850	3155
<i>Comp. Rate: Unknown</i>					
AT&T Services Inc / Various		80	100	100	3155
<i>Comp. Rate: Unknown</i>					
Legalink Inc / Research Fees		4,548	4,800	6,170	3155
<i>Comp. Rate: Unknown</i>					
Merchants & Marine Bank / Various		241	300	300	3155
<i>Comp. Rate: Unknown</i>					
Matlock, Toni / Various		3,896			3155
<i>Comp. Rate: Unknown</i>					
TOTAL 61660 Court Costs		10,041	8,350	9,720	
61661 Recording and Notary Fees					
Secretary of State Fees / Notary Fees		144	200	200	3155
<i>Comp. Rate: Unknown</i>					
TOTAL 61661 Recording and Notary Fees		144	200	200	

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, 2013	(2) Estimated Expenses FY Ending June 30, 2014	(3) Requested for FY Ending June 30, 2015	Fund Num.
61663 Witness Fees & Expenses					
James B Norris		2,605	3,000	3,000	
<i>Comp. Rate:</i>					
TOTAL 61663 Witness Fees & Expenses		<u><u>2,605</u></u>	<u><u>3,000</u></u>	<u><u>3,000</u></u>	
61680 Temporary Employment Fees					
Tempstaff, Inc. / Clerical/Admin. Services		2,750	3,000	3,000	3155
<i>Comp. Rate: \$12.85 per hour</i>					
TOTAL 61680 Temporary Employment Fees		<u><u>2,750</u></u>	<u><u>3,000</u></u>	<u><u>3,000</u></u>	
61683 Contract Workers-Taxes-SPAHRS					
Taxes/FICA and Medicare / Federal Required Contribution		13,334	11,550	11,550	3155
<i>Comp. Rate: 7.65%</i>					
PERS Contribution / Retiree Employer Portion		14,618	12,650	12,650	3155
<i>Comp. Rate: 12.93%/14.26%</i>					
TOTAL 61683 Contract Workers-Taxes-SPAHRS		<u><u>27,952</u></u>	<u><u>24,200</u></u>	<u><u>24,200</u></u>	
61690 Other Fees & Services					
Movable Relocation & Services / Cubicle Removal		688	700	700	3155
<i>Comp. Rate: \$980.00</i>					
Business Interiors Inc / Office Equipment		349	350	350	3155
<i>Comp. Rate: Unknown</i>					
Direct TV / Cable Service		847	750	750	3155
<i>Comp. Rate: Unknown</i>					
Handy Dandy Moving Services / Moving Services		1,190	550	550	3155
<i>Comp. Rate: Unknown</i>					
Merchants & Marine Bank / Financial		503	500	500	3155
<i>Comp. Rate: Unknown</i>					
Necaise Jr Sherman R / Consulting		480	500	500	3155
<i>Comp. Rate: Unknown</i>					
EDP Audit / Consulting				400,000	3155
<i>Comp. Rate: Unknown</i>					
TOTAL 61690 Other Fees & Services		<u><u>4,057</u></u>	<u><u>3,350</u></u>	<u><u>403,350</u></u>	
GRAND TOTAL (61600-61699)		498,296	612,550	1,012,550	

VEHICLE PURCHASE DETAILS

Office of the State Auditor

Name of Agency

Year	Model	Person(s) Assigned To	Vehicle Purpose/Use	Replacement or New?	FY2015 Req. Cost
Passenger Vehicles					
63310 Automobile, Mid Size Sedan (AU MS)					
2015	Mid Size Sedan	Investigative Pool	Investigations	Replace	24,750
2015	Mid Size Sedan	Investigative Pool	Investigations	Replace	24,750
2015	Mid Size Sedan	Investigative Pool	Investigations	Replace	24,750
2015	Mid Size Sedan	Investigative Pool	Investigations	Replace	24,750
TOTAL PASSENGER VEHICLES					99,000
TOTAL VEHICLE REQUEST					99,000

**VEHICLE INVENTORY
AS OF JUNE 30, 2013**

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 6-30-13	Average Miles per Year	Replacement Proposed	
									FY 2014	FY 2015
P	Chevrolet	2007	Malibu	Pool (3578)	Pool	Undercover	120,340	20,057		
P	Chevrolet	2007	Malibu	Oubre, D. (3581)	Investigations	Undercover	131,445	21,908		
P	Chevrolet	2007	Malibu	Corr, S. (3582)	Investigations	Undercover	93,184	15,531		
P	Ford	2005	Crown Victoria	Pool (3583)	Pool	Undercover	188,156	23,520		
P	Chevrolet	2008	Impala	Bradford, D. (3795)	Investigations	Undercover	102,858	20,572		
P	Chevrolet	2008	Impala	Syverson, S. (3797)	Investigations	Undercover	75,907	15,181		
P	Chevrolet	2008	Impala	Brownlee, M. (3798)	Investigations	Undercover	67,174	13,435		
P	Chevrolet	2008	Impala	Guilott, P. (3796)	Investigations	Undercover	108,796	21,759		
P	Chevrolet	2009	Impala	Martin, B. (3990)	Investigations	Undercover	116,170	29,043		
P	Chevrolet	2009	Impala	McCarty, H. (3991)	Investigations	Undercover	109,044	27,261		
P	Chevrolet	2009	Impala	Childress, M.(3992)	Investigations	Undercover	78,600	19,650		
P	Chevrolet	2009	Impala	Joel, J. (3995)	Investigations	Undercover	71,410	17,852		
P	Chevrolet	2009	Impala	Stewart, L. (3996)	Investigations	Undercover	49,334	12,334		
P	Chevrolet	2009	Impala	Swain, K. (3997)	Investigations	Undercover	62,254	15,564		
P	Chevrolet	2009	Impala	Van Der Wee, E. (3998)	Investigations	Undercover	59,167	14,792		
P	Chevrolet	2009	Impala	Hill-Watts, T. (3999)	Investigations	Undercover	72,233	18,058		
P	Chevrolet	2009	Impala	Smith, E. (4000)	Investigations	Undercover	48,772	12,193		
P	Chevrolet	2009	Impala	Womack, S. (4001)	Investigations	Undercover	75,537	18,884		
P	Chevrolet	2009	Impala	Strait, J. (4002)	Investigations	Undercover	64,099	16,025		
P	Dodge	2009	Avenger	Cox, D. (4003)	Investigations	Undercover	45,936	11,484		
P	Chevrolet	2009	Silverado	Chance, D. (4005)	Investigations	Undercover	68,604	17,151		
P	Dodge	2010	Charger	Walker, T. (4011)	Investigations	Undercover	30,979	10,326		
P	Ford	2011	F-150	Smith, D. (4027)	Investigations	Undercover	59,178	29,589		
P	Nissan	2011	Pathfinder	McDonald (4029)	Investigations	Undercover	28,712	14,356		
P	Chevrolet	2011	Impala	Woods, B. (4031)	Investigations	Undercover	36,678	18,339		
P	Nissan	2011	Pathfinder	Huggins, D. (4032)	Investigations	Undercover	18,476	9,238		
P	Chevrolet	2011	Impala	Montgomery, N. (4101)	Investigations	Undercover	31,794	15,897		
P	Chevrolet	2011	Impala	Sumrall, C. (4104)	Investigations	Undercover	17,458	8,729		
P	Ford	2011	F-150	Gabbert, E. (4105)	Investigations	Undercover	26,538	13,269		
P	Hyundai	2012	Sonata	Shannon, J. (4419)	Investigations	Undercover	29,161	29,161		

Name of Agency

Veh. Type	Vehicle Descript.	Model Year	Model	Person(s) Assigned To	Purpose/Use	Tag Number	Mileage On 6-30-13	Average Miles per Year	Replacement Proposed	
									FY 2014	FY 2015
P	Chevrolet	2012	Silverado	Lott, C. (4424)	Investigations	Undercover	33,744	33,744		
P	Chevrolet	2013	Impala	Pool (4454)	Investigations	Undercover				
P	Chevrolet	2013	Impala	Pool (4455)	Investigations	Undercover				
P	Chevrolet	2012	Impala	Trudel, D. (4458)	Investigations	Undercover	27,599	27,599		
P	Chevrolet	2012	Impala	McDevitt, S. (4459)	Investigations	Undercover	18,566	18,566		

Vehicle Type = Passenger/Work

**PRIORITY OF DECISION UNITS
FISCAL YEAR**

Office of the State Auditor _____
Agency Name

Program	Decision Unit	Object	Amount
Priority # 0			
Program # 1 : OSA FINANCE & COMPLIANCE	Fully fund staffing		
		Salaries	591,514
		Contractual	400,000
		Total	991,514
		General Funds	791,514
		Other Special Funds	200,000
Program # 2 : OSA TECHNICAL ASSISTANCE	Fully fund staffing		
		Total	_____
Program # 3 : OSA INVESTIGATIONS	Fully fund staffing		
		Total	_____
Program # 4 : OSA PERFORMANCE AUDITS	Fully fund staffing		
		Total	_____
Program # 5 : OSA ADMINISTRATION	Fully fund staffing		
		Commodities	25,500
		Equipment	283,550
		Total	309,050
		Other Special Funds	309,050

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 6-30-13	Last Payment Date	Interest Rate	Amount of Each Payment			Total of Payments to be Made							
						Principal	Interest	Total	Actual FY 2013	Estimated FY 2014			Requested FY 2015			
										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 FY2014 Appropriated Funding by Major Object

Office of the State Auditor

Major Object	FY2014 GENERAL FUND REDUCTION	EFFECT ON FY2014 STATE SUPPORT SPECIAL FUNDS	EFFECT ON FY2014 FEDERAL FUNDS	EFFECT ON FY2014 OTHER SPECIAL FUNDS	TOTAL 3% REDUCTIONS
PERSONAL SERVICES	(167,113)				(167,113)
TRAVEL					
CONTRACTUAL SERVICES					
COMMODITIES					
OTHER THAN EQUIPMENT					
EQUIPMENT					
VEHICLES					
WIRELESS COMM. DEVICES					
SUBSIDIES, LOANS, ETC					
TOTALS	(167,113)				(167,113)