

	FY 2019 Actual	FY 2020 Estimated	FY 2021 Requested	FY 2021 Recommended
<b><u>Expenditure By Object</u></b>				
Salaries & Fringe Benefits	9,661,115	10,894,703	10,894,703	10,440,065
Travel	488,446	443,032	443,032	443,032
Contractual Services	550,904	659,280	659,280	624,280
Commodities	251,668	52,698	52,698	52,698
Capital Outlay - Equipment	206,770	25,000	25,000	25,000
Vehicles	103,078	0	0	0
Subsidies, Loans & Grants	5,688	7,423	7,423	7,423
<b>Totals</b>	<b>11,267,669</b>	<b>12,082,136</b>	<b>12,082,136</b>	<b>11,592,498</b>
<b><u>To Be Funded As Follows:</u></b>				
Cash Balance - Unencumbered	2,522,447	2,705,956	2,465,277	2,465,277
State Appropriations	8,544,257	8,831,457	8,831,457	8,376,819
State Support Special Funds	0	35,000	0	0
Fee Collections	2,906,921	2,925,000	3,325,000	3,325,000
DAG (Asset Forfeiture)	0	50,000	50,000	50,000
Less: Est Cash Available	-2,705,956	-2,465,277	-2,589,598	-2,624,598
<b>Totals</b>	<b>11,267,669</b>	<b>12,082,136</b>	<b>12,082,136</b>	<b>11,592,498</b>
<b><u>Summary Of Positions</u></b>				
Permanent Full-Time	165	165	174	156
Part-Time	3	3	3	3
Time-Limited Full-Time	0	0	0	0
Part-Time	0	0	0	0
<b>Totals</b>	<b>168</b>	<b>168</b>	<b>177</b>	<b>159</b>
<b><u>Summary Of Funding</u></b>				
General Funds	8,544,257	8,831,457	8,831,457	8,376,819
State Support Funds	0	35,000	0	0
Special Funds	2,723,412	3,215,679	3,250,679	3,215,679
<b>Totals</b>	<b>11,267,669</b>	<b>12,082,136</b>	<b>12,082,136</b>	<b>11,592,498</b>

### **Agency Description and Programs**

The Department of Audit, established under the supervision of the State Auditor, prescribes systems of accounting, budgeting, and financial reporting for public offices of the state. Its statutory responsibilities include study and analysis of policies and practices, pre-audit and post-audit functions, investigation of suspected fiscal violations, and recovering misspent and stolen funds. In addition to its statutory functions, the Department of Audit provides certain functions required by the federal sector, such as: audits of revenue sharing grants; accumulation of statistical information to provide the basis used by the United States Treasurer in the distribution of Federal Revenue Sharing Funds; and serves as the intermediary between state agencies and federal audit agencies.

#### 1. Finance and Compliance

This program is responsible for the annual financial and legal compliance audits of approximately 125 state agencies, 82 counties, 146 school districts, 15 community colleges, and 12 institutions of higher learning.

2. Technical Assistance

This program is responsible for recommending systems of accounting and financial reporting for political subdivisions, providing assistance to public officials, and prescribing audit guidelines for private CPA firms to use when conducting audits of governmental entities that are not audited by the Office of the State Auditor.

3. Investigations

This program is responsible for investigating 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.

4. Performance Audits

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

5. Administration

This program is responsible for all personnel matters; processing invoices, travel vouchers and purchase orders; procuring equipment and supplies; billing entities for services rendered; and preparing and administering the agency's annual budget.

	FY 2019 Actual	FY 2020 Estimated	FY 2021 Requested	FY 2021 Recommended
<b><u>Summary By Program</u></b>				
1. Finance & Compliance				
Total Funds	6,316,769	6,944,133	6,944,133	6,674,121
2. Technical Assistance				
Total Funds	365,648	407,314	407,314	391,234
3. Investigations				
Total Funds	2,120,057	2,230,620	2,230,620	2,113,935
4. Performance Audits				
Total Funds	549,015	623,228	623,228	598,759
5. Administration				
Total Funds	1,916,180	1,876,841	1,876,841	1,814,449