

	FY 2020 Actual	FY 2021 Estimated	FY 2022 Requested	FY 2022 Recommended
<u>Expenditure By Object</u>				
Salaries & Fringe Benefits	10,147,144	10,956,289	11,608,054	10,339,722
Travel	375,569	447,816	647,816	447,816
Contractual Services	965,689	648,684	683,684	648,684
Commodities	166,124	60,868	96,002	60,868
Capital Outlay - Equipment	49,525	50,000	113,000	50,000
Subsidies, Loans & Grants	38,040	10,000	10,000	10,000
Totals	11,742,091	12,173,657	13,158,556	11,557,090
<u>To Be Funded As Follows:</u>				
Cash Balance - Unencumbered	2,726,026	4,333,402	3,692,723	3,692,723
State Appropriations	8,831,457	7,957,978	8,504,082	7,769,478
State Support Special Funds	30,299	0	0	0
Fee Collections	4,478,825	3,525,000	4,025,000	3,525,000
DAG (Asset Forfeiture)	8,886	50,000	50,000	50,000
Less: Est Cash Available	-4,333,402	-3,692,723	-3,113,249	-3,480,111
Totals	11,742,091	12,173,657	13,158,556	11,557,090
State Support Fund Lapse	4,701	0	0	0
<u>Summary Of Positions</u>				
Permanent Full-Time	165	165	171	145
Part-Time	3	3	3	2
Time-Limited Full-Time	0	0	0	0
Part-Time	0	0	0	0
Totals	168	168	174	147
<u>Summary Of Funding</u>				
General Funds	8,831,457	7,957,978	8,504,082	7,769,478
State Support Funds	30,299	0	0	0
Special Funds	2,880,335	4,215,679	4,654,474	3,787,612
Totals	11,742,091	12,173,657	13,158,556	11,557,090

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 118 state agencies, 82 counties, 140 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 2020 Actual	FY 2021 Estimated	FY 2022 Requested	FY 2022 Recommended
<u>Summary By Program</u>				
1. Finance & Compliance				
Total Funds	6,538,237	6,674,078	7,112,873	6,674,078
2. Technical Assistance				
Total Funds	322,560	336,758	336,758	336,758
3. Investigations				
Total Funds	2,233,830	2,133,758	2,133,758	2,133,758
4. Performance Audits				
Total Funds	1,010,547	1,030,013	1,576,117	972,599
5. Administration				
Total Funds	1,636,917	1,999,050	1,999,050	1,439,897