

	FY 2024 Actual	FY 2025 Estimated	FY 2026 Requested	FY 2026 Recommended
<u>Expenditure By Object</u>				
Salaries & Fringe Benefits	11,278,564	13,135,620	13,135,620	13,000,627
Travel	623,995	500,000	500,000	500,000
Contractual Services	3,006,255	400,000	400,000	400,000
Commodities	131,010	100,000	100,000	100,000
Capital Outlay - Equipment	167,002	34,291	34,291	34,291
Vehicles	76,416	0	0	0
Subsidies, Loans & Grants	11,637	15,000	15,000	15,000
Totals	15,294,879	14,184,911	14,184,911	14,049,918
<u>To Be Funded As Follows:</u>				
Cash Balance - Unencumbered	7,312,578	5,196,488	4,333,030	4,333,030
State Appropriations	8,889,918	9,146,453	9,146,453	8,877,123
Fee Collections	4,288,871	4,125,000	4,325,000	4,125,000
DAG (Asset for Forfeiture)	0	50,000	50,000	50,000
Less: Est Cash Available	-5,196,488	-4,333,030	-3,669,572	-3,335,235
Totals	15,294,879	14,184,911	14,184,911	14,049,918
<u>Summary Of Headcounts</u>				
Permanent	164	156	156	147
Time-Limited	0	0	0	0
Totals	164	156	156	147
<u>Summary Of Funding</u>				
General Funds	8,889,918	9,146,453	9,146,453	8,877,123
State Support Funds	0	0	0	0
Special Funds	6,404,961	5,038,458	5,038,458	5,172,795
Totals	15,294,879	14,184,911	14,184,911	14,049,918

Agency Description and Programs

The Department of Audit, established under the supervision of the State Auditor, prescribes accounting, budgeting, and financial reporting systems for public offices in Mississippi. The statutory responsibilities include studying and analyzing policies and practices, pre-audit and post-audit functions, investigating suspected fiscal violations, and recovering misspent and stolen funds. In addition to its statutory responsibilities, The Office of State Auditor (OSA) 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 provides the annual financial and legal compliance audits of approximately 125 state agencies, 82 counties, 139 school districts, 15 community colleges, and 11 institutions of higher learning.

2. Technical Assistance

This program recommends accounting and financial reporting systems for political subdivisions, assisting public officials, and prescribing audit guidelines for private CPA firms to use when conducting audits of governmental entities that the Office of the State Auditor does not audit.

3. Investigations

This program investigates alleged or suspected violations of Mississippi law, including fraud and embezzlement, by public officials related to purchasing, selling, or using 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 oversees 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 2024 Actual	FY 2025 Estimated	FY 2026 Requested	FY 2026 Recommended
<u>Summary By Program</u>				
1. Finance & Compliance				
Total Funds	7,151,805	7,489,185	7,489,185	7,415,297
2. Technical Assistance				
Total Funds	488,308	593,500	593,500	588,434
3. Investigations				
Total Funds	2,607,093	2,480,647	2,480,647	2,457,573
4. Performance Audits				
Total Funds	525,089	609,999	609,999	603,984
5. Administration				
Total Funds	4,522,584	3,011,580	3,011,580	2,984,630