

	FY 2025 Actual	FY 2026 Estimated	FY 2027 Requested	FY 2027 Recommended
<b><u>Expenditure By Object</u></b>				
Salaries & Fringe Benefits	11,474,032	12,640,710	12,640,710	11,930,911
Travel	484,064	285,000	285,000	285,000
Contractual Services	898,259	298,956	298,956	298,956
Commodities	157,782	65,000	65,000	65,000
Capital Outlay - Equipment	260,751	20,000	20,000	20,000
Vehicles	48,400	0	0	0
Subsidies, Loans & Grants	14,770	15,000	15,000	15,000
<b>Totals</b>	<b>13,338,058</b>	<b>13,324,666</b>	<b>13,324,666</b>	<b>12,614,867</b>
<b><u>To Be Funded As Follows:</u></b>				
Cash Balance - Unencumbered	5,436,537	5,370,543	4,320,824	4,320,824
State Appropriations	9,146,453	8,149,947	8,149,947	7,660,185
Fee Collections	4,125,611	4,125,000	4,325,000	4,325,000
Less: Est Cash Available	-5,370,543	-4,320,824	-3,471,105	-3,691,142
<b>Totals</b>	<b>13,338,058</b>	<b>13,324,666</b>	<b>13,324,666</b>	<b>12,614,867</b>
<b><u>Summary Of Headcounts</u></b>				
Permanent	156	147	147	134
Time-Limited	0	0	0	0
<b>Totals</b>	<b>156</b>	<b>147</b>	<b>147</b>	<b>134</b>
<b><u>Summary Of Funding</u></b>				
General Funds	9,146,453	8,149,947	8,149,947	7,660,185
State Support Funds	0	0	0	0
Special Funds	4,191,605	5,174,719	5,174,719	4,954,682
<b>Totals</b>	<b>13,338,058</b>	<b>13,324,666</b>	<b>13,324,666</b>	<b>12,614,867</b>

### **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 2025 Actual	FY 2026 Estimated	FY 2027 Requested	FY 2027 Recommended
<b><u>Summary By Program</u></b>				
1. Finance & Compliance				
Total Funds	7,161,984	7,730,415	7,730,415	7,314,892
2. Technical Assistance				
Total Funds	541,092	653,500	653,500	620,408
3. Investigations				
Total Funds	2,565,186	2,426,375	2,426,375	2,298,085
4. Performance Audits				
Total Funds	511,845	607,214	607,214	575,120
5. Administration				
Total Funds	2,557,951	1,907,162	1,907,162	1,806,362