

Office of the State Auditor



# State of Mississippi

**PHIL BRYANT**  
AUDITOR

# **2000 ANNUAL REPORT**

Prepared by

Office of the State Auditor  
Public Relations Office

# **2000 Annual Report**

Fiscal year July 1, 1999 through June 30, 2000

Phil Bryant  
State Auditor

Peter K. Smith  
Director of Public Relations



**STATE OF MISSISSIPPI  
OFFICE OF THE STATE AUDITOR**

**PHIL BRYANT  
AUDITOR**

December 31, 2000

Honorable Ronnie Musgrove, Governor  
Honorable Amy Tuck, Lieutenant Governor  
Honorable Tim Ford, Speaker of the House  
Members of the Mississippi State Legislature

Dear Ladies and Gentlemen:

This Executive Summary accurately reflects the accomplishments of the Office of the State Auditor during fiscal year June 30, 2000, as required by Section 27-101-1, *Mississippi Code of 1972*, (Annotated).

It is difficult to include all the many accomplishments of the State Auditor's Office in such a brief report, nor can I do justice to all the contributions of our fine staff. I can only hope this report will provide the information you need to appreciate the duties and accomplishments of the Auditor's Office.

In order to reduce the expenses of labor and resources, we are furnishing only this executive summary to the Legislature. If you would prefer a copy of our complete report, please access our Office of the State Auditor web site at [www.osa.state.ms.us](http://www.osa.state.ms.us) or contact Pete Smith, our Public Relations Director.

In the year 2001, we will rededicate our efforts to protect the public's trust. We will strive to be ever vigilant against fraud, corruption and waste of tax dollars. We will continue to do our job with integrity, honesty and accountability. We believe the taxpayers of Mississippi deserve no less.

If I or any member of my staff may be of further assistance, please do not hesitate to contact us.

Sincerely,

A handwritten signature in black ink that reads "Phil Bryant".

Phil Bryant  
State Auditor

**EXECUTIVE SUMMARY**  
**OFFICE OF THE STATE AUDITOR**  
**PHIL BRYANT**  
**STATE AUDITOR**

**INTRODUCTION**

The following is an Executive Summary of the annual report issued by the Office of the State Auditor in compliance with Mississippi State Code, Section 27-101-1.

**PRIMARY STATUTORY RESPONSIBILITY**

Section 134 of the Mississippi Constitution created the Office of the State Auditor of Public Accounts. The Mississippi Code of 1972 (Annotated) grants the State Auditor important responsibilities most of which are described under Section 7-7-211. Primarily, the Office of the State Auditor has financial oversight responsibility over all of state government, its agencies and political subdivisions. This includes authority to investigate violations of state law by officers or employees of the state, counties or other public offices.

**GENERAL INFORMATION**

For the fiscal year ending June 30, 2000 the Office of the State Auditor had an annual budget of \$10,939,106. We have approximately 180 employees, eight different divisions and two district offices located in Grenada and Ellisville. Approximately sixty percent of our budget is appropriated from the general fund and forty percent is special funds obtained from audit fees charged to our governmental clients as statutorily allowed.

**ADMINISTRATIVE SERVICES DIVISION**

Our Administrative Services Division continues to perform in an exemplary manner by providing services for personnel matters, processing invoices, payroll, travel vouchers and purchase orders for the office. The Division invoices services rendered by the office which accounted for nearly four million dollars or forty percent of our annual budget. With the implementation of the Statewide Payroll and Human Resources System (SPAHRS), our agency is now on-line with this vital system.

**AVERAGE DAILY ATTENDANCE**

The agency's Average Daily Attendance Division verified the reporting of the state's 467,489 school children and identified student attendance errors that allowed the State Department of Education to reallocate to the proper districts an estimated \$1,121,558.

## **FINANCIAL / COMPLIANCE AUDIT DIVISION**

Our Financial/Compliance Audit Division was responsible for financial and legal compliance audits of over sixteen (16) billion taxpayers' dollars in fiscal year 2000. The Division released 296 audits including those of counties, colleges, universities and school districts. The Division also released the state's 1999 Single Audit Report/Corrective Action Plan and expressed an opinion on the State of Mississippi's 1999 general purpose financial statements issued by the Department of Finance and Administration in the form of the Comprehensive Annual Financial Report (CAFR). Our county audit division took exception to \$101,057 of expenditures which were returned directly to the counties general funds.

## **INFORMATION TECHNOLOGY**

The Information Technology Division provides information technology and services to all employees, conducts computer training, purchases computer hardware and software, develops and supports computerized applications and provides technical support to OSA staff. In FY2000, the division successfully implemented several projects to improve the Agency operations. The Division successfully purchased and implemented a new file server with Novell 5.1 and upgraded each network computer with Net Ware Client 3.20. The Division has upgraded and trained Agency Audit Section and Education Audit Section with Corel 9 and Quattro Pro.

## **INVESTIGATIVE DIVISION**

During fiscal year 2000, the Auditor's Investigative Division opened 187 cases of alleged misused or misappropriated public funds. These investigations resulted in the issuance of eighteen (18) exceptions totaling \$123,772.08 and (18) demands of \$1,232,958.36. Of these amounts demanded, \$677,342.92 was collected and returned to public entities. The Division closed 282 cases. We are now working with the Office of the Attorney General to recover outstanding funds through civil prosecution.

## **PERFORMANCE AUDIT DIVISION**

Our Performance Audit Division completed performance reviews of the Year 2000 (Y2K) Computer Problem in State and Local Government, a review of the State Aircraft Use By State-Wide Elected Officials and a review of The State and School Employees Life and Health Insurance Plan. This Division also assisted the Department of Human Services' Child Support process.

## **PROPERTY AUDIT DIVISION**

Our Property Audit Division verified fixed assets in state agencies and universities valued at over one billion dollars. Property Audits were completed at one hundred two (102) state agencies and universities, thirty-six (36) counties and ninety-nine (99) school districts. As a result of audits performed, the Division recovered and returned \$5,841.18 to the appropriate entities.

## **TECHNICAL ASSISTANCE**

One of our most important duties is providing educational and required training opportunities for public officials. Our Technical Assistance Division conducted 77 Educational and / or Required Certification Programs annually for various groups and associations. Our Technical Assistance Division responded by letter or E-mail to over 100 requests for statements of position from the Office of the State Auditor on legal requirements and department regulations. We have answered approximately ninety-five hundred (9,500) telephone requests and issued monthly over 4,000 of our “*Technicalities*,” a publication to public officials. Our toll free “Information Hotline” for officials and public inquiries continues to be of great benefit to our clients.

## **CONCLUSION**

This executive summary and the full report that follows, should provide the necessary information to meet and exceed the legislative intent of Mississippi Code, Section 27-101-1. However, if additional information is needed, the reader may refer to the OSA web site at [www.osa.state.ms.us](http://www.osa.state.ms.us) or call Pete Smith, our Director of Public Relations, at (601) 576-2647.

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## *Office of the State Auditor*

### **Primary Statutory Responsibilities**

Section 134 of the Mississippi Constitution, adopted November 1, 1890, created the Office of the Auditor of Public Accounts, now the Office of the State Auditor. The Mississippi Code of 1972 (Annotated) grants the Office important responsibilities. Section 7-7-211 is the most comprehensive, charging the Office with the following responsibilities and authority:

- ! Identify and define generally accepted accounting principles for all public offices of the state and its subdivisions;
- ! Prescribe systems of accounting, budgeting and financial reporting for all public offices of regional and local subdivisions of the state and assist in the installation of these systems;
- ! Study and analyze existing managerial policies, methods, procedures, duties and services of state agencies and institutions upon written request of the Governor or the Legislature or its designee, and determine if operations can be eliminated, combined, simplified or improved;
- ! Relative to the comprehensive annual financial report of the state, post-audit and, when necessary, pre-audit and investigate financial matters of departments, institutions, boards, commissions and other agencies of state government;
- ! Post-audit and, when necessary, pre-audit and investigate financial matters of county governments, public school districts, community college districts, levee boards, agencies created by the Legislature or by executive order, profit or nonprofit business entities administering programs financed by funds flowing through the state treasury or receiving grants from revenues collected by state governmental divisions and all other public bodies supported by funds derived in part or wholly from public funds, except municipalities;
- ! Demand payment from public officers, employees, administrative bodies, individuals, partnerships, corporations or associations for amounts representing recovery of public funds improperly withheld, misappropriated or otherwise illegally expended and the value of public property disposed of in an unlawful manner, institute suit in any state court for demands not paid;
- ! Investigate suspected violations of state laws by officers or employees of the state, counties or other public offices;
- ! With approval of a chancery or circuit court, issue subpoenas to examine records, etc. regarding persons, firms or other entities related to dealings with any state, county or other public entity;

- ! In lieu of conducting audits, examine audits of public hospitals or public school districts produced by certified public accountants. Provide audit programs and report formats to accountants conducting audits of public hospitals and public school districts;
- ! If funds are made available by the Legislature, contract for preparation of selected audits of departments, institutions, boards, commissions or other agencies of state government, county governments, public school districts, community college districts and any other public bodies supported by public funds, except municipalities, provide audit programs and report formats to accountants conducting contract audits;
- ! Establish training courses and programs for state and local government personnel under jurisdiction of the Office; and
- ! Upon written request of the Governor or member of the Legislature, audit any state or federal funds received by any nonprofit corporation.

Other responsibilities are given to the Office throughout sections of the Mississippi Code. However, most of these are addressed within the responsibilities mentioned above. When new programs are created or funded by the Legislature, the Office is often given audit or system-prescribing responsibility.

### **Audit Responsibility**

The above statutory responsibilities make the Office responsible for financial reporting of most public entities within the state. This entails either audit, review, recording, receipt, or investigative responsibility for over 1,000 entities in the following categories:

#### *General State and Local Governments*

General governments provide a wide range of services to their citizens and number the following:

State Agencies	111
Cities	298
Counties	82

#### *Special-Purpose Governmental Entities*

Most special-purpose governments provide a single, special service. Created by counties, municipalities or a combination of both, or by special legislation passed by the Legislature, all were designed to provide services not offered by individual general governments. In most cases, special-purpose governments are designed as authorities, agencies, boards or districts.

Mississippi special-purpose governmental units include, but are not limited to, the following:

Airport Authorities	59
Colleges	15
Universities	8
District Attorneys	22
Drainage Districts	58
Economic Development Districts	138
Fire Protection Districts	85
Flood Control Districts	4
Hospitals	67
Housing Authorities	Local
Human Resource Agencies	27
Industrial Development Districts	35
Libraries	48
Mental Health Centers	15
Park Districts	7
Planning and Development Districts	10
Port Authorities	6
Public Building Authorities	Local
School Districts	150
Soil and Water Conservation Districts	79
Tourism Bureaus	40
Utility Districts	28

The Office maintains some oversight responsibility for each. In addition, other public and private entities fall within the Office's oversight when created or financially supported by Legislative appropriations, for a number of reasons some of these do not fall into one of the general categories listed above.

### **Office Customers**

Based on analysis of Mississippi statutes, the Office has identified and prioritized its customers to provide the above services in a manner to protect the public's interest. These include:

- 1) Citizens and taxpayers of the State of Mississippi
- 2) Legislative, Executive and Judicial Branches of state government
- 3) State and local governmental entities
- 4) Federal government
- 5) Other states

Citizens are prioritized as the most important Office customer, since providing services for and on their behalf is the reason government exists. The Office has primary responsibility for oversight of the taxpayers' state and often local government supporting funds.

Therefore, the primary purpose of the Office is protection of the interests of its most important customer, the taxpayers.

The legislative, executive, and judicial branches of state government, along with the Office, exist to serve citizens and taxpayers. Therefore the Office provides valuable services to these branches in performing their services to the citizens of the state.

State and local governmental entities are the primary recipients of Office services with customers receiving benefits from the services provided by this Office. Although state agencies are a part of the executive, legislative and judicial branches, state agencies are also considered separate Office customers since they are the subject of audits and are not always directly accountable to citizens and taxpayers. Although the focus of day-to-day Office work relates to state and local governmental entities, benefits accrue to higher prioritized customers: taxpayers, and legislative, executive, and judicial branches.

Because the federal government provides certain funds to the state, the state has reporting responsibilities to the federal government. Additionally, the Office's audit field work and reporting standards are controlled in part by the federal government. Since other states occasionally use our reports in their work, they are also considered valued Office customers.

### **Office of the State Auditor's Mission**

Based on the purpose intended for the Office and the services the Office provides, the following mission statement was developed and published in fiscal year 1997:

*The mission of the Office of the State Auditor is to serve its customers and protect the public's trust by independently assessing state and local governmental and other entities to ensure that public funds are properly received, are legally, effectively, and efficiently spent and are accounted for and reported accurately.*

## **Divisions**

The Office of the State Auditor is composed of eight divisions. These divisions report to the Audit Department Director, Norman McLeod and include; (Exhibit A, page 6)

Administrative Services Division (page 8)

*Jeff Adcock, Director*

Average Daily Attendance Audit Division (page 9)

*Shirley Crawford, Director*

Financial & Compliance Audit Division (page 10)

*Ramona F. Hill, CPA, Director*

Information Technology Division (page 15)

*Bennie Nutt, Director*

Investigative Division (page 17)

*Jesse Bingham, Director*

Performance Audit Division (page 19)

*Mitchell Adcock, CPA, CIA, CFE, Director*

Property Audit Division (page 21)

*Bill Pope, Director*

Technical Assistance Division (page 22)

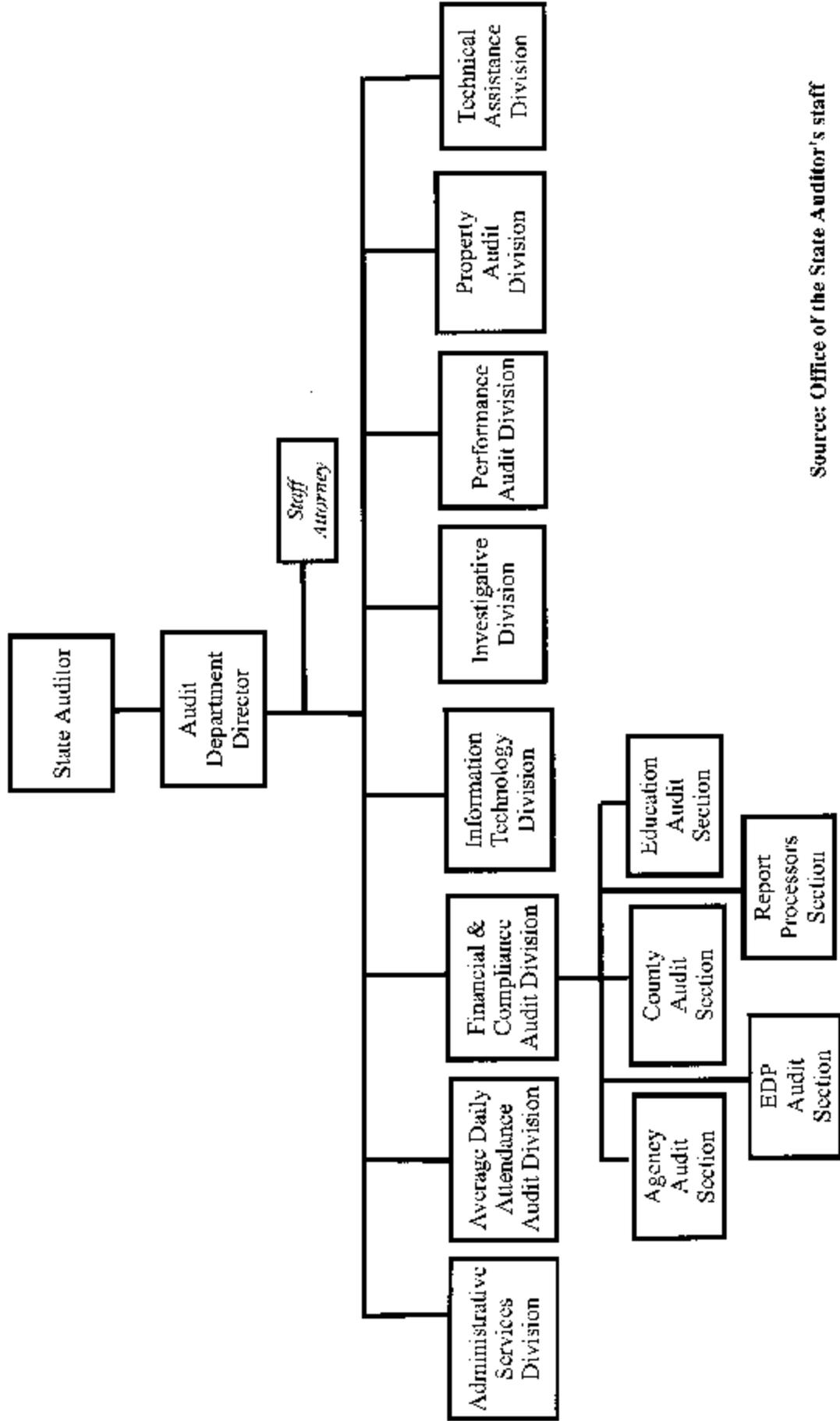
*Michael Keys, CPA, Director*

## **Office Goals**

In accomplishing its mission the Office of the State Auditor has established the following goals:

- ! Establish accounting and financial reporting systems for all regional and local governmental entities. Consult with State Fiscal Officer in the establishment of accounting and financial reporting systems for the state;
- ! Perform or contract the necessary financial, compliance, performance, and investigative audits in accordance with professional standards;
- ! Train public officials in methods of conducting their duties in compliance with state law; and
- ! Comply with constitutional and statutory provisions.

Exhibit A  
**Office of the State Auditor**  
**Organizational Structure**  
 as of March 1, 1999



Source: Office of the State Auditor's staff

The Office will accomplish these goals by:

- ! Providing timely financial and legal compliance audits of state agencies, counties, school districts and state supported colleges and universities;
- ! Providing timely technical assistance to representatives of state and local governments and the general public;
- ! Investigating state and local governments and government representatives and employees concerning legal compliance violations and accountability issues;
- ! Performing performance audits for state and local governments to improve accountability, economy and efficiency of government operations;
- ! Conducting state-wide property audits and performing average daily attendance counts for school districts; and
- ! Providing the Office and state and local governments assistance with their information management needs.

### **Professional Audit Standards**

The Office is comprised of professional staff to perform a necessary function to protect the welfare and ensure the public trust. Because taxes are an involuntary requirement for the citizens of this great state, financial accountability and responsibility for an effective and efficient government are the responsibility of every public servant, including those elected, appointed and employed. This public trust requires a diligent review and accounting for the financial reporting and performance of all entities entrusted with public funds. To perform this service, the Office complies with generally accepted government auditing standards (GAGAS) issued by the United States General Accounting Office and documented as Government Auditing Standards and generally accepted auditing standards (GAAS) published by the American Institute of Certified Public Accountants. The Office also abides by pronouncements of the Governmental Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB) where applicable. Additionally, the Office participates in a quality control review process whereby Office audits are periodically reviewed by other states' audit office personnel for compliance with the above standards. Also the Office's finances are reviewed by the Legislative PEER Committee to ensure all financial matters are in order.

What does all this mean? The Office sets high standards of performance for the auditors it hires and the work they perform. The trust placed with the Office by the public is not taken lightly, nor the responsibility ignored. These standards and the reviews the Office undergo help ensure the quality of the work prepared and presented to the public administrators of the public funds and resources on behalf of the citizens of the state, who are our primary customers and to whom we acknowledge a great responsibility.

## *Administrative Services Division*

The Administrative Services Division provides services for personnel matters, processing invoices, payroll, travel vouchers, and purchase orders for the Office. The Division bills entities for services rendered by the Office and prepares and administers the budget. The Division also procures all office equipment and maintains property records for all Office equipment.

### **Accomplishments for 2000**

During the previous year, the Division implemented the payroll component of the Statewide Payroll and Human Resources System (SPAHRS) used by the state. This on-line system is Y2K compliant while the system formerly used was not. All state agencies now use the same payroll system.

The Division distributed and periodically updated a policies and procedures manual specifically focused on employees of the Office. The manual supports the Office's effort to promote accountable government by addressing internal issues within the Office. This is important since the Office holds other public entities responsible for internal policies and procedures through our audits and investigations performed by other divisions of the Office.

## *Average Daily Attendance Division*

The Average Daily Attendance Division (ADA) was created to verify correct distribution of Minimum Foundation Program funds, a compliance function related to local school districts. ADA performs counts of school district pupils to determine the accuracy of school district attendance reports to the State Department of Education. By law, ADA performs a minimum of three unannounced counts of school children within designated units throughout the year. For 2000, 599 units were counted four times and 790 units were counted six times due to large discrepancies between the number of students on the rolls and the number of students present. School district reports are used by the State Department of Education to allocate Minimum Program Funds to local school districts. In 2000, the Minimum Foundation Program distributed \$1,162,678,973 (32%) of the state's entire general fund budget to support local school districts.

### **Accomplishments for 2000**

During 2000, ADA accomplished the following:

- ! Issued and distributed the Average Daily Attendance Comprehensive Annual Report to the Governor, State Board of Education members, Public School Building Fund members, and local school district superintendents;
- ! Identified student count errors which allowed The State Department of Education to reallocate to the proper districts an estimated \$1,121,558;
- ! Completed 10,204 student counts;
- ! Calculated average daily attendance at 467,489 for school year 1999-2000;
- ! Issued 22 letters of commendation to school districts for not having any excess;
- ! In conjunction with the Department of Property, the ADA department performed fixed asset audits for 99 school districts;
- ! Made random vehicle checks for correct markings in 252 municipalities and counties.

## *Financial and Compliance Audit Division*

The Financial and Compliance Audit Division employs a majority of the employees of the Office and produces most of its published work. The Division is responsible for performing audits on 82 counties, 15 colleges and 8 universities, 150 local school districts and the State of Mississippi which includes 111 state agencies. The Division also performs agreed-upon procedures on disaster claims of various entities in the state. In addition to these audits, the Division maintains financial information on other governmental entities, such as municipalities, tourism boards, District Attorneys, libraries, drainage districts, fire protection districts and airports. To perform these audit duties, the Division is organized into five sections:

### County Audit Section

*Ed Yarborough, CPA, CIA, CFE, Director*

### Education Audit Section

*Brent Ballard, CPA, Director*

### State Agency Audit Section

*Bill Doss, CPA, Director*

### EDP Audit Section

*Mike Sumrall, CISA, Supervisor*

### Report Processing Section

*Frieda Bailey, Supervisor*

Through this division, the Office accomplishes its primary statutory duties of:

- ! Examining the financial records and statements of counties, school districts, colleges and universities, and the State of Mississippi to determine accuracy and reliability;
- ! Reviewing, testing and evaluating state and local government control systems to ensure
  - the safeguarding of assets,
  - the legality, accuracy and reliability of financial transactions, records and statements, and
  - adherence to prescribed management control policies;
- ! Auditing and issuing opinions on financial statements of counties, school districts, colleges and universities, and the State of Mississippi;
- ! Issuing the State's Single Audit Report and single audit reports of counties, school districts, and colleges and universities when required;

- ! Examining and testing transactions and operational processes of auditees to determine compliance with laws and regulations;
- ! Auditing governmental entities seeking reimbursement for disaster losses; and
- ! Reviewing audits of colleges/universities', counties', school districts' and state agencies' financial statements performed by CPA firms.

To reduce travel time and expenses, the Division maintains staff in Jackson, with branch offices in Grenada and Ellisville. Attachment A, pages 24 through 32, includes a listing of financial and compliance audits released by the Division for fiscal year ending June 30, 2000.

### **Audit Sections**

A brief description of each of the audit sections is given below.

#### *County Audit Section*

The County Audit Section audits the 82 Mississippi counties. During fiscal year 2000, the County Audit Section released reports on 59 counties it audited. Also during this period, this Section released reports on 42 counties audited by CPA firms. Attachment B, pages 33 through 35, includes a list of county audit reports released during fiscal year ended June 30, 2000 with the counties' total revenues, expenditures, assets and long-term debt.

#### *Education Audit Section*

The Education Audit Section is responsible for college and university audits and for local school district audits. College and university auditors are responsible for 15 public colleges, the Board of Trustees of the Institutions of Higher Learning, and eight public universities and their divisions. During fiscal year 2000, the Section audited and released reports for seven colleges. For the fiscal year ended June 30, 1998, the Section for the first time audited the universities under the governance of the Board of Trustees of the Institutions of Higher Learning as a system. This report was released in July 1999. Separate management letters were issued to the universities and their divisions. The Section also audited and released the report in March 2000 for the university system for the fiscal year ended June 30, 1999. Separate management letters were also issued for this period. Colleges not audited by this Section were audited by CPA firms under contracts supervised by the Education Section. Ten college audit reports issued by CPA firms were released during fiscal year 2000.

The Section is also responsible for conducting annual audits of the 150 public school districts in the state. During fiscal year 2000, the Section audited and released reports on 26 school districts. Public school districts not audited by this Section are audited by CPA firms under contracts supervised by the Education Audit Section. One-hundred-fifty school district audit reports issued by CPA firms were released during fiscal year 2000.

Attachment C, pages 36 through 40, includes a listing of the university system, colleges and local school districts audit reports released by the Division for fiscal year ending June 30, 2000, including summary financial information.

### *State Agency Audit Section*

The State Agency Audit Section is responsible for the annual audit of the State of Mississippi, including the State's Comprehensive Annual Financial Report (CAFR) and its Single Audit Report.

### *EDP Audit Section*

The EDP Audit Section works with the other sections to perform reviews of entities' electronic data processing systems.

### *Report Processing Section*

The Report Processing Section finalizes all Division reports and processes them for publication.

## **Goals and Objectives**

The goals and objectives of the Financial and Compliance Audit Division include the following:

- Ⓒ Perform more efficient and effective audits while maintaining current audit status and timely release of audits.
- Ⓒ Increase the use of computers in performing audit procedures and ensure the staff has access to the most up-to-date technology.
- Ⓒ Provide staff training on new technical pronouncements, including the upcoming major revision in the financial reporting model for governmental entities.
- Ⓒ Continue to reduce time between the completion of fieldwork and the issuance of the report.
- Increase the number of auditors in the EDP Audit Section.
- Revise various manuals for the professional staff and local government officials.

## Accomplishments for 2000

The Financial and Compliance Audit Division accomplished many things during the 2000 fiscal year. Highlights of these accomplishments include:

- ! During fiscal year 2000, the County Audit Section released 101 audit reports. The reports covered Governmental and Expendable Trust Fund revenues in excess of \$1.4 billion, Governmental and Expendable Trust Fund expenditures in excess of \$1.6 billion, assets in excess of \$4 billion and long-term debt of almost \$1.2 billion. Of these amounts, audit coverage of approximately \$473.8 million revenues, \$527.4 million expenditures, \$1.3 billion assets and \$357.9 million debt was provided by CPA firms.
- ! During fiscal year 2000, the College and University Unit in the Education Audit Section released 17 college audit reports. The reports covered current fund revenues in excess of \$413 million, expenditures in excess of \$397.4 million and assets in excess of \$100.4 million and plant fund assets in excess of \$636.2 million. Of these amounts, audit coverage of approximately \$219.3 million current fund revenues, \$211.1 million current fund expenditures, \$53.7 million current fund assets and \$358.1 million plant fund assets was provided by CPA firms.
- ! During fiscal year 2000, the College and University Unit changed its approach to auditing universities. Rather than auditing and issuing a separate report on each university, the Unit performed the first system wide audit and released an audit report on the University System. The Unit released both the 1998 and 1999 fiscal years auditing reports during fiscal year 2000. The reports covered current fund revenues of approximately \$2.9 billion, expenditures of approximately \$2.8 billion and assets of approximately \$913 million and plant fund assets of approximately \$3.8 billion.
- ! During fiscal year 2000, the School Unit in the Education Audit Section released 176 school district audits. The reports covered Governmental and Expendable Trust Fund revenues of approximately \$2.8 billion, Governmental and Expendable Trust Fund expenditures of approximately \$3.1 billion, assets in excess of \$6.1 billion and long-term debt of approximately \$1.6 billion. Of these amounts, audit coverage of approximately \$2.5 billion revenues, \$2.7 billion expenditures, \$5.4 billion assets and \$1.4 billion debt was provided by CPA firms.
- ! During fiscal year 2000, Mississippi's 1999 CAFR and Single Audit Report were released. The State Agency Audit Section was responsible for auditing Governmental and Expendable Trust Funds revenues of approximately \$8.5 billion, including approximately \$2.9 billion of federal revenues; Governmental and Expendable Trust Funds expenditures of approximately \$7.9 billion; assets of approximately \$28.4 billion; and long-term debt of approximately \$2.3 billion.
- ! Staff in the Division assisted the Training Officer in conducting required training sessions for professional staff.

! Staff in the Division revised accounting and auditing manuals as necessary to comply with federal regulations and audit standards.

## *Information Technology Division*

The Information Technology Division is responsible for providing information technology and services to all employees of the Office of the State Auditor and other governmental entities that must comply with Office-issued requirements. The Division also conducts computer training, assists auditors with electronic data processing (EDP) audit reviews, procures computer hardware and software, develops and supports computerized applications, and provides technical support to the Office staff. The Division supports the Office by:

- ! Increasing Office employee productivity through automation;
- ! Improving technological support for all Office staff by focusing on service for the Office;
- ! Enhancing computer applications and implementing new information systems for other divisions;
- ! Assisting other divisions applying technology in performing audits;
- ! Procuring and implementing state-of-the-art hardware and software; and
- ! Educating Office staff in the use of information technology.

### **Accomplishments for 2000**

Over the last year, the Division has successfully implemented several projects to improve the Agency operations.

#### *Networking System*

The Division successfully purchased and implemented a new file server with Novell 5.1 and upgraded each network computer with NetWare Client 3.20.

#### *Field Auditors*

Due to the demands placed on the current field audit work force, there is a constant need to provide updated equipment. The Division has upgraded and trained Agency Audit Section and Education Audit Section personnel with Corel 9 and Quattro Pro. The Division implemented an upgraded Audit Report Model to further utilize the new software provided and conducted the necessary training for each auditor. All computer equipment meets standards to make the Office competitive, provide audit services and satisfy concerns associated with entering the 21<sup>st</sup> century.

### *Future Plans*

The Division continues to pursue a wide area network for audit reports and investigative files from around the state to be downloaded directly to the main Office computers. This will expedite the audit report and investigative process. These advances should cut travel cost and enable more effective use of Office personnel. The Division is also in the process of developing web based applications for the Internet to enhance the performance of this office. In preparation for the move into the new offices, the Division will be purchasing equipment necessary to convert the network from Token Ring to Fast Ethernet. A fire wall will be purchased to provide security and integrity to for the office network. Internet tracking software will be installed in the fire wall to insure proper use of the Internet by each employee. New laptops will be purchased during the 2001 year to replace obsolete equipment for the field auditors.

## *Investigative Division*

The Investigative Division is responsible for investigating allegations or suspected violations of the laws of the State of Mississippi by any state, county or local public official or other individual responsible for public assets. The primary focus of the Division is to detect and deter the misuse or misappropriation of public assets in the purchase, sale or use of any supplies, services, equipment or other property.

This staff assures proper use of public assets through recoveries and prosecution when violations are detected. Based on a study conducted by the Association of Certified Fraud Examiners, the average organization loses about 6 percent of its total annual revenue to fraud and abuse committed by its own employees and management. Government waste, fraud and abuse represent a hidden tax on every family in Mississippi. This Division's responsibility is to cut that hidden tax.

Complaints are received from public officials, private citizens, auditors, and anonymous or public sources. All complaints are confidential.

Any information concerning possible violations should be forwarded to:

Office of the State Auditor  
Attn: Jesse M. Bingham, Director  
Investigative Division  
P.O. Box 956  
Jackson, MS 39205

or by calling (601) 576-2722 or toll free in-state (800)-321-1275 and ask for The Investigative Division.

### **Accomplishments for 2000**

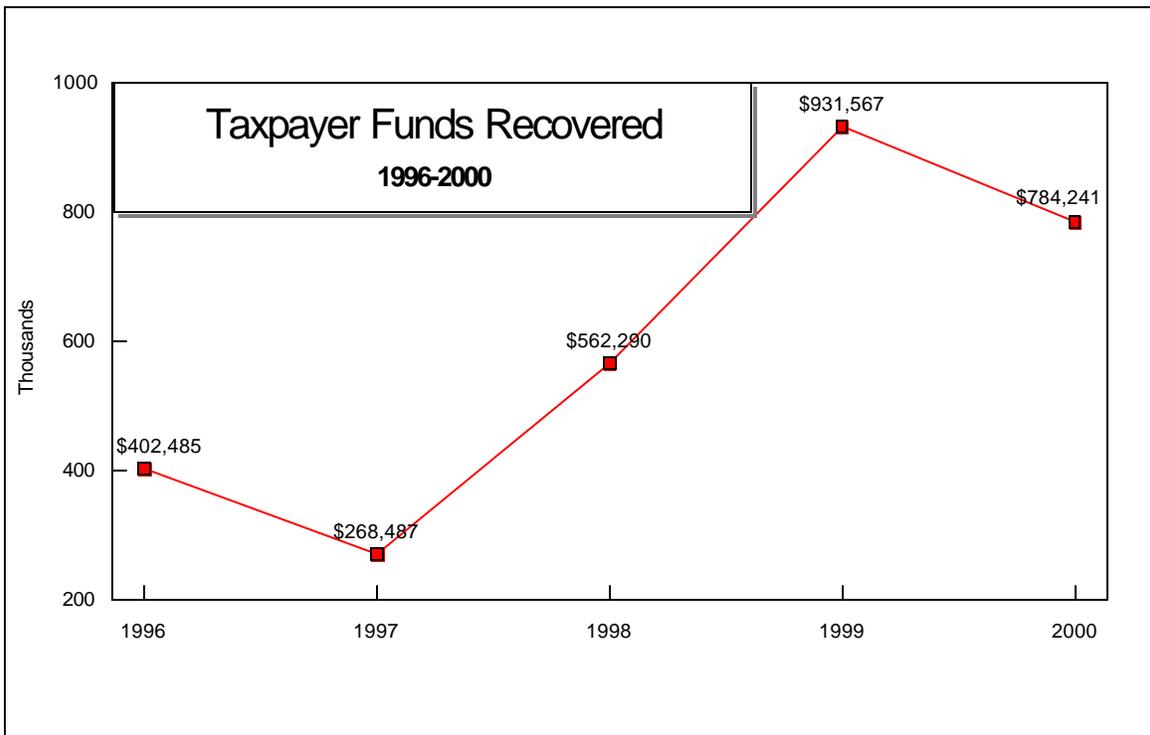
During Fiscal Year 2000, there were 187 cases of allegedly misused or misappropriated public assets opened in the Investigative Division. Of the cases opened, the allegations concerned:

Counties	115
Municipalities	36
State Agencies	16
Public School Districts	15
College & Universities	<u>5</u>
Total	187

During Fiscal Year 2000, the Investigative Division:

- issued 18 exceptions totaling \$123,772.08;
- recovered \$677,342.92 and returned these funds to public entities;
- issued 18 written demand letters totaling \$1,232,958.36;
- closed 282 cases.

As demonstrated by the graph below, The State Auditor's Office strives to apprehend and make accountable public officials, employees and private citizens who abuse public assets. Additionally, through the audit process \$106,898 was recovered and returned to the proper governmental entity.



## *Performance Audit Division*

The Performance Audit Division was established to provide services to the Office, state and local governments, and citizens. While other divisions of the State Auditor are designed to detect governmental entities' errors or omissions, the Performance Audit Division is one of two Office Divisions, the other being Technical Assistance, designed to prevent problems and help government managers better perform their jobs.

We perform this function by providing invaluable management information to enable managers to effectively and efficiently direct their organizations. Performance auditing is defined by the Government Auditing Standards, issued by the Comptroller General of the United States, as "*the assessment of the performance of organizations, programs, activities, and functions in order to provide information to improve accountability and facilitate decision-making.*" Public managers can not effectively manage without important-relevant-specific-useful information. The Performance Audit Division provides this information through independent assessments that can not be obtained any other way.

Government is designed to provide services to the citizens of this state. Performance audits can make government more accountable to citizens by determining programs' and services' effectiveness (does the agency get the intended job done) and efficiency (does the agency waste resources in accomplishing the intended job). Performance audits concentrate on laws and governing regulations, program purposes/goals, amount of resources, program operations and outputs and outcomes (the final results produced by a program).

### **Accomplishments for 2000**

Major accomplishments by the Division for fiscal year 2000 were:

- *A Performance Review of the Year 2000 (Y2K) Computer Problem: State and Local Government* where we identified the potential impact on government, reviewed government's response to this challenge, and determined what additional steps should be taken to address Y2K. Fortunately state and local governments were prepared and transition to the year 2000 was made with **minimum** disruptions in governmental services.
- *A Performance Review of State Aircraft Use By State-Wide Elected Officials* which examined the use of state aircraft by state-wide elected officials and DFA's system of management control over state aircraft resources. The review provided background information, examined public versus personal use, analyzed DFA's system of management control, addressed legislative issues and examined and compared aircraft use by state-wide elected officials.
- *A Performance Review of The State and School Employees Life and Health Insurance Plan* which determined the Plan is in financial crisis. Over the last three fiscal years the Plan's surplus of \$70 million has decreased \$93 million to a \$22 million dollar deficit as of June 30, 1999. The deficits have grown

to approximately \$36 million in March 2000. These deficits occurred despite premium increases over the past few years.

- We also assisted the Department of Human Services' Child Support process, etc.

## *Property Audit Division*

The purpose of the Property Audit Division is to protect the public's trust by independently assessing state and local governmental entities to ensure that public property is properly procured, effectively managed in its dispersal and disposal and proper procedures are lawfully followed regarding the addition and deletion of fixed assets. In addition to verifying the existence of fixed assets, the Property Audit Division is responsible for maintaining a master inventory of fixed assets and periodically auditing state and local government asset maintenance records.

### **Accomplishments for 2000**

This Division performs its duties and responsibilities in conformity with statutory mandates as set forth in Section 29-9-1, *Mississippi Code of 1972* (Annotated). The primary focus of the Division is the verification of assets. In fiscal year 2000, the Division initiated property audits (verification) of fixed assets as follows:

State Agencies and Universities audits -	102
County Government audits -	36
School Districts -	99

The Division maintains a master state-wide inventory for all assets owned by state agencies and universities. All reports for addition, deletion, and adjustment of assets by agencies and universities are submitted to the Division where the reports are reviewed and verified for accuracy.

The Division offers training and certification in fixed asset management. The Division also publishes and distributes annually revised property manuals for use by asset managers, to ensure continued effectiveness, and to communicate statutory amendments, rule changes, and management techniques.

As a result of audits performed at the various agencies, the Division recovered and returned \$5,841.18.

## *Technical Assistance Division*

The Technical Assistance Division was established to provide a mechanism through which state and local government officials can receive guidance to help comply with the many financial-and- compliance-related laws and regulations they enforce. This service enables public officials to address and resolve questions or minor problems before they result in misappropriated or misused public funds or resources.

The Division's staff of five Certified Public Accountants provide oral and/or written answers to literally thousands of inquires annually. The staff also conducts specialized training to update officials of the latest changes in laws and regulations that affect their jobs maintaining the public's resources and trust. Combined, the staff has over 100 years of experience in local and state government accounting and auditing.

### **Accomplishments for 2000**

During fiscal year 2000, the Division performed the following services:

- ! Responded to approximately 9,500 telephone requests for technical assistance from the general public, public officials and employees, other agencies and governing authorities.
- ! Responded by letter or by E-mail to over 100 requests for statements of position of the Office of the State Auditor on legal requirements and department regulations. A statement of position is a written ruling stating the position or action our office will take on a situation that has already occurred or will occur in the future.
- ! Developed, published and distributed a monthly publication entitled "Technicalities" to approximately 4,000 public officials, employees, and practitioners. "Technicalities" is presented in a question and answer format and addresses current issues (legal compliance, accounting procedures, new AG opinions, changing legislation, and other matters) facing public officials and employees.
- ! Met with public officials and various other individuals on matters of concern in an effort to resolve problems and explain areas of statutory compliance, accounting procedures, office regulations, etc.

! Developed and conducted approximately 77 Educational and/or Required Certification Programs annually for various groups and associations. Examples include:

Mississippi Supervisors  
Chancery Clerks  
Circuit Clerks  
County Administrators and Comptrollers  
County Tax Assessors and Collectors  
County Board Attorneys  
Sheriffs  
Purchase Clerks, Receiving Clerks, and Inventory Control Clerks  
Justice Court Clerks  
Municipal Aldermen, Councilmen and Mayors  
Municipal Clerks and Court Clerks  
Police Chiefs  
Narcotic Task Forces  
Municipal Board Attorneys  
CPA's who conduct municipal, district attorney and other audits throughout the state  
Election Commissioners  
Fire Chiefs and Coordinators  
Soil and Water as well as other assorted local commissions  
Planning and Development Districts  
Governmental Purchasing Agents  
Prosecuting Attorneys  
Association of Governmental Accountants  
Local School Boards and School Officials  
Professional Fraternities and Career Days at Universities

**Other accomplishments during 2000:**

- Reviewed and filed all official opinions of the Attorney General for research purposes.
- Provided legislators with information concerning proposed legislation upon request and met with or testified before legislative bodies to explain the intent or effect of proposed legislation.
- Updated court assessment guidelines and uniform arrest tickets.
- Annually update a legal digest for Mississippi counties.
- Scheduled and conducted continuing education for the Office of the State Auditor Staff.



**Attachment A**

**Office of the State Auditor  
Financial and Compliance Audits Released**



**OFFICE OF THE STATE AUDITOR**  
**Financial and Compliance Audit Reports Released**  
**State Fiscal Year Ended June 30, 2000**

**GOVERNMENT ENTITY**

**PERIOD ENDED**

**Released in July, 1999**

Claiborne County	September 30, 1998
Copiah County	September 30, 1998
Forrest County	September 30, 1998
Jones County	September 30, 1998
Kemper County	September 30, 1998
Leake County	September 30, 1998
Lincoln County	September 30, 1998
Marshall County	September 30, 1998
Smith County	September 30, 1998
Canton Public School District	June 30, 1998
Clinton Public School District	June 30, 1998
Copiah County School District	June 30, 1998
Harrison County School District	June 30, 1998
Holly Springs County School District	June 30, 1998
Kemper County School District	June 30, 1998
Lafayette County School District	June 30, 1998
Mound Bayou Public School District	June 30, 1998
Union Public School District	June 30, 1998
Water Valley School District	June 30, 1998
Wayne County School District	June 30, 1998
West Tallahatchie School District	June 30, 1998
Mississippi Delta Community College	June 30, 1998
State of Mississippi Institutions of Higher Learning	June 30, 1998

**Released in August, 1999**

Alcorn County	September 30, 1998
Amite County	September 30, 1998
Attala County	September 30, 1998
Choctaw County	September 30, 1998
Clarke County	September 30, 1998
Clay County	September 30, 1998
DeSoto County	September 30, 1998

Grenada County	September 30, 1998
Issaquena County	September 30, 1998
Hancock County	September 30, 1998
Hinds County	September 30, 1998
Jefferson County	September 30, 1998
Lafayette County	September 30, 1998
Lamar County	September 30, 1998
Lawrence County	September 30, 1998
Lowndes County	September 30, 1998
Marion County	September 30, 1998
Newton County	September 30, 1998
Noxubee County	September 30, 1998
Oktibbeha County	September 30, 1998
Panola County	September 30, 1998
Pontotoc County	September 30, 1998
Prentiss County	September 30, 1998
Quitman County	September 30, 1998
Sunflower County	September 30, 1998
Walthall County	September 30, 1998
Warren County	September 30, 1998
Yazoo County	September 30, 1998

Amite County School District	June 30, 1998
Bay St. Louis-Waveland School District	June 30, 1998
DeSoto County School District	June 30, 1998
East Jasper School District	June 30, 1998
Enterprise School District	June 30, 1998
Forrest County School District	June 30, 1998
Greene County School District	June 30, 1998
Greenville Public School District	June 30, 1998
Hancock County School District	June 30, 1998
Hinds County School District	June 30, 1998
Indianola School District	June 30, 1998
Jackson County School District	June 30, 1998
Leake County School District	June 30, 1998
Lincoln County School District	June 30, 1998
Madison County School District	June 30, 1998
Moss Point School District	June 30, 1998
Natchez-Adams School District	June 30, 1998
Nettleton School District	June 30, 1998
Pascagoula Municipal Separate School District	June 30, 1998
Philadelphia Public School District	June 30, 1998
Pontotoc City School District	June 30, 1998
Quitman County School District	June 30, 1998
Webster County School District	June 30, 1998

West Jasper Consolidated School District June 30, 1998

Pearl River Community College June 30, 1998

**Released in September, 1999**

Bolivar County September 30, 1998  
Carroll County September 30, 1998  
Harrison County September 30, 1998  
Humphreys County September 30, 1998  
Jackson County September 30, 1998  
Jasper County September 30, 1998  
Jefferson Davis County September 30, 1998  
Monroe County September 30, 1998  
Tate County September 30, 1998  
Tishomingo County September 30, 1998  
Tunica County September 30, 1998

Aberdeen School District June 30, 1998  
George County School District June 30, 1998  
Lauderdale County School District June 30, 1998  
Lee County School District June 30, 1998  
Long Beach School District June 30, 1998  
Montgomery County School District June 30, 1998  
Scott County School District June 30, 1998  
South Panola School District June 30, 1998  
Tupelo Public School District June 30, 1998  
Wilkinson County School District June 30, 1998

Holmes Community College June 30, 1998

**Released in October, 1999**

Calhoun County September 30, 1998  
Franklin County September 30, 1998  
Holmes County September 30, 1998  
Itawamba County September 30, 1998  
Lee County September 30, 1998  
Madison County September 30, 1998  
Pearl River County September 30, 1998  
Rankin County September 30, 1998  
Simpson County September 30, 1998  
Tallahatchie County September 30, 1998  
Tippah County September 30, 1998  
Union County September 30, 1998

Webster County September 30, 1998  
Wilkinson County September 30, 1998

Attala County School District June 30, 1998  
Booneville School District June 30, 1998  
Grenada School District June 30, 1998  
Hazlehurst City School District June 30, 1998  
Neshoba County School District June 30, 1998  
Pearl River County School District June 30, 1998  
Prentiss County School District June 30, 1998  
South Delta School District June 30, 1998  
West Point School District June 30, 1998  
Winona Public School District June 30, 1998

Calhoun County School District June 30, 1999  
Wayne County School District June 30, 1999

East Central Community College June 30, 1998  
Itawamba Community College June 30, 1998

**Released in November, 1999**

George County September 30, 1998  
Wayne County September 30, 1998

Carroll County School District June 30, 1998  
Houston School District June 30, 1998  
Leflore County School District June 30, 1998  
Noxubee County School District June 30, 1998  
Yazoo County School District June 30, 1998

Choctaw County School District June 30, 1999  
Durant School District June 30, 1999  
Forrest County Agricultural High School June 30, 1999  
Lamar County School District June 30, 1999  
Rankin County School District June 30, 1999  
Winona School District June 30, 1999

**Released in December, 1999**

Leflore County September 30, 1998

Claiborne County School District June 30, 1998  
Lowndes County School District June 30, 1998

Clay County School District	June 30, 1999
Clarksdale Municipal School District	June 30, 1999
Columbia School District	June 30, 1999
Hattiesburg Public School District	June 30, 1999
Jones County School District	June 30, 1999
Leland School District	June 30, 1999
Lumberton Public School District	June 30, 1999
Meridian Public School District	June 30, 1999
North Pike School District	June 30, 1999
Okolona Municipal Separate School District	June 30, 1999
Quitman Consolidated School District	June 30, 1999
South Pike School District	June 30, 1999
Western Line School District	June 30, 1999

Southwest Mississippi Community College	June 30, 1998
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Copiah-Lincoln Community College	June 30, 1999
East Mississippi Community College	June 30, 1999

**Released in January, 2000**

Alcorn School District	June 30, 1998
Oktibbeha County School District	June 30, 1998
Vicksburg-Warren School District	June 30, 1998

Benoit School District	June 30, 1999
Brookhaven School District	June 30, 1999

Chickasaw County School District	June 30, 1999
Columbus Municipal School District	June 30, 1999
East Tallahatchie Consolidated School District	June 30, 1999
Newton Municipal School District	June 30, 1999
North Tippah Consolidated School District	June 30, 1999
Ocean Springs School District	June 30, 1999
Pass Christian Public School District	June 30, 1999
Pearl Public School District	June 30, 1999
Richton School District	June 30, 1999
South Tippah School District	June 30, 1999
Tunica County School District	June 30, 1999
Yazoo City Municipal School District	June 30, 1999

Northwest Mississippi Community College	June 30, 1999
Meridian Community College	June 30, 1999

Express opinion on the State of Mississippi general	June 30, 1999
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purpose financial statements issued by the Department of Finance & Administration in the Comprehensive Annual Financial Report (CAFR)

**Released in February, 2000**

Lauderdale County	September 30, 1999
Warren County	September 30, 1999
North Panola School District	June 30, 1998
Baldwyn Public School District	June 30, 1999
Coffeetown School District	June 30, 1999
Greenwood Public School District	June 30, 1999
Jefferson County School District	June 30, 1999
Leake County School District	June 30, 1999
Lee County School District	June 30, 1999
Marion County School District	June 30, 1999
Marshall County School District	June 30, 1999
Natchez-Adams School District	June 30, 1999
Perry County School District	June 30, 1999
Petal School District	June 30, 1999
Shaw School District	June 30, 1999
West Bolivar School District	June 30, 1999
Pearl River Community College	June 30, 1999

**Released in March, 2000**

Claiborne County	September 30, 1999
Grenada County	September 30, 1999
Jones County	September 30, 1999
Perry County	September 30, 1999
Wayne County	September 30, 1999
Biloxi Public School District	June 30, 1999
Clinton Public School District	June 30, 1999
DeSoto County School District	June 30, 1999
Drew School District	June 30, 1999
Mound Bayou Public School District	June 30, 1999
New Albany School District	June 30, 1999
North Bolivar School District	June 30, 1999
Quitman County School District	June 30, 1999
South Panola School District	June 30, 1999
Union County School District	June 30, 1999

Mississippi Gulf Coast Community College	June 30, 1999
Northeast Mississippi Community College	June 30, 1999
Southwest Mississippi Community College	June 30, 1999
State of Mississippi Institutions of Higher Learning	June 30, 1999

State of Mississippi Single Audit Report	June 30, 1999
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**Released in April, 2000**

Adams County	September 30, 1999
Simpson County	September 30, 1999

Amory School District	June 30, 1999
Canton Public School District	June 30, 1999
Coahoma County School District	June 30, 1999
Franklin County School District	June 30, 1999
Greenville Public School District	June 30, 1999
Hollandale School District	June 30, 1999
Holmes County School District	June 30, 1999
Humphreys County School District	June 30, 1999
Indianola School District	June 30, 1999
Jefferson Davis County School District	June 30, 1999
Lawrence County School District	June 30, 1999
McComb School District	June 30, 1999
Starkville School District	June 30, 1999
Tate County School District	June 30, 1999
Water Valley School District	June 30, 1999
West Jasper Consolidated School District	June 30, 1999
Wilkinson County School District	June 30, 1999

**Released in May, 2000**

Bolivar County	September 30, 1999
Copiah County	September 30, 1999
Holmes County	September 30, 1999
Marshall County	September 30, 1999

Bay St. Louis-Waveland School District	June 30, 1999
Covington County School District	June 30, 1999
Hazlehurst City School District	June 30, 1999
Louisville Municipal School District	June 30, 1999
Monroe County School District	June 30, 1999

Nettleton School District	June 30, 1999
Newton County School District	June 30, 1999
Pontotoc City School District	June 30, 1999
Poplarville Special Municipal Separate School District	June 30, 1999
Sunflower County School District	June 30, 1999
Webster County School District	June 30, 1999

**Released in June, 2000**

Covington County	September 30, 1998
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Alcorn County	September 30, 1999
DeSoto County	September 30, 1999
Forrest County	September 30, 1999
Hancock County	September 30, 1999
Harrison County	September 30, 1999
Hinds County	September 30, 1999
Jackson County	September 30, 1999
Lamar County	September 30, 1999
Lawrence County	September 30, 1999
Leflore County	September 30, 1999
Lincoln County	September 30, 1999
Noxubee County	September 30, 1999
Pike County	September 30, 1999
Rankin County	September 30, 1999
Smith County	September 30, 1999
Sunflower County	September 30, 1999
Tate County	September 30, 1999
Tunica County	September 30, 1999
Union County	September 30, 1999
Walthall County	September 30, 1999
Winston County	September 30, 1999
Yazoo County	September 30, 1999

Benton County School District	June 30, 1999
Booneville School District	June 30, 1999
Cleveland School District	June 30, 1999
Corinth School District	June 30, 1999
Enterprise School District	June 30, 1999
Greene County School District	June 30, 1999
Gulfport School District	June 30, 1999
Harrison County School District	June 30, 1999
Hinds County School District	June 30, 1999
Holly Springs School District	June 30, 1999
Lafayette County School District	June 30, 1999

Lauderdale County School District	June 30, 1999
Neshoba County School District	June 30, 1999
Oxford School District	June 30, 1999
Philadelphia Public School District	June 30, 1999
Prentiss County School District	June 30, 1999
Senatobia Municipal School District	June 30, 1999
Smith County School District	June 30, 1999
Stone County School District	June 30, 1999
Tishomingo County Special Municipal Separate School District	June 30, 1999
Vicksburg-Warren School District	June 30, 1999
West Tallahatchie Consolidated School District	June 30, 1999
Yazoo County School District	June 30, 1999
Coahoma Community College and Agricultural High School	June 30, 1999
Jones County Junior College	June 30, 1999
Mississippi Delta Community College	June 30, 1999



**Attachment B**

**Counties Audited by the Office of the State Auditor**

**Summary Financial Information**



**County Audits Released by the Office of the State Auditor  
State Fiscal Year Ended June 30, 2000**

<u>Year</u>	<u>County</u>	<u>Revenues*</u>	<u>Expenditures*</u>	<u>Assets</u>	<u>Total Long-term Debt</u>
<b>Counties Audited by CPA Firms</b>					
1998	Alcorn County	9,022,498	12,601,907	27,103,988	8,888,876
1998	Amite County	4,415,351	3,925,073	12,419,140	1,860,192
1998	Clarke County	6,355,837	7,242,664	25,356,417	7,481,586
1998	Clay County	6,242,885	6,165,881	15,104,463	2,012,651
1998	Covington County	6,162,718	4,995,349	11,391,200	280,449
1998	George County	6,405,762	7,048,889	3,365,901	904,087
1998	Hancock County	18,002,127	17,718,716	51,658,194	10,774,328
1998	Hinds County	59,314,523	60,622,928	132,280,383	36,187,237
1998	Jefferson County	6,217,668	6,228,451	18,359,798	8,019,389
1998	Lafayette County	10,400,948	13,435,881	45,742,399	11,678,341
1998	Lamar County	13,657,810	15,379,498	33,681,868	11,911,874
1998	Lawrence County	5,245,510	5,613,546	16,166,378	3,449,838
1998	Leflore County	16,996,670	19,475,004	52,793,551	18,599,625
1998	Lincoln County	9,309,440	9,754,133	23,903,798	4,194,679
1998	Marion County	7,379,633	10,202,426	27,306,119	9,150,033
1998	Noxubee County	5,236,929	5,828,854	11,258,856	1,710,781
1998	Oktibbeha County	10,512,197	9,810,067	22,641,966	3,698,575
1998	Panola County	11,574,217	14,128,206	35,549,604	8,985,874
1998	Prentiss County	5,941,764	6,706,329	24,586,963	11,100,590
1998	Quitman County	4,605,600	5,256,753	13,953,090	3,864,339
1998	Smith County	5,989,518	6,345,765	12,937,038	2,112,387
1998	Sunflower County	8,536,977	11,140,072	20,785,332	7,464,049
1998	Tate County	7,979,752	9,328,648	23,768,300	5,625,988
1998	Walthall County	5,035,408	4,907,824	10,218,353	1,329,460
1998	Wayne County	7,306,691	8,529,166	31,223,445	10,236,325
1998	Yazoo County	11,063,675	11,741,718	37,487,329	17,058,467
1999	Alcorn County	11,475,347	15,555,732	26,329,369	8,096,232
1999	Hancock County	19,162,146	26,027,492	49,934,487	10,864,320
1999	Hinds County	58,914,389	60,368,966	132,891,773	34,254,599
1999	Lamar County	14,819,036	17,230,506	37,066,141	12,414,126
1999	Lawrence County	5,817,843	8,494,302	16,205,735	2,891,794
1999	Leflore County	15,373,776	18,209,599	49,368,938	17,027,555
1999	Lincoln County	8,696,111	9,946,263	24,236,105	4,084,105
1999	Noxubee County	5,131,384	6,146,735	10,424,462	1,845,959
1999	Perry County	6,097,498	6,603,963	20,412,400	2,925,967
1999	Pike County	13,811,217	14,264,782	39,754,114	10,493,737
1999	Smith County	6,725,425	6,557,336	13,813,405	2,061,725
1999	Sunflower County	8,590,779	9,043,635	20,453,018	7,015,781
1999	Tate County	8,016,131	9,730,702	28,012,531	8,365,932
1999	Walthall County	4,584,216	5,350,212	10,666,044	1,421,136
1999	Wayne County	6,998,788	8,229,173	30,723,587	9,857,628
1999	Yazoo County	10,691,936	11,503,969	36,091,624	15,732,050
<b>TOTAL BY CPA FIRMS</b>	<b>\$</b>	<b><u>473,818,130</u></b>	<b><u>527,397,115</u></b>	<b><u>1,287,427,606</u></b>	<b><u>357,932,666</u></b>
<b>Counties Audited by OSA</b>					
1998	Attala County	6,502,539	6,173,486	18,678,375	1,085,138
1998	Bolivar County	16,458,573	18,934,060	54,900,950	21,126,289
1998	Calhoun County	5,219,416	5,716,836	14,001,568	2,439,541
1998	Carroll County	4,385,271	6,984,926	21,106,210	7,722,459
1998	Choctaw County	3,374,179	6,217,166	7,281,554	1,886,214
1998	Claiborne County	8,238,053	8,060,867	20,630,791	4,415,974
1998	Copiah County	8,261,298	8,110,638	20,402,513	2,434,555

**County Audits Released by the Office of the State Auditor  
State Fiscal Year Ended June 30, 2000**

<u>Year</u>	<u>County</u>	<u>Revenues*</u>	<u>Expenditures*</u>	<u>Assets</u>	<u>Total Long- term Debt</u>
<b>Counties Audited by OSA (continued)</b>					
1998	DeSoto County	26,893,391	28,717,332	74,447,023	28,557,501
1998	Forrest County	19,802,539	25,674,698	73,569,809	23,855,392
1998	Franklin County	3,746,879	3,623,919	12,347,904	1,031,438
1998	Grenada County	9,514,446	9,647,487	44,104,096	15,878,360
1998	Harrison County	63,758,751	73,884,647	209,671,677	81,642,307
1998	Holmes County	5,907,242	6,070,546	13,599,965	2,436,271
1998	Humphreys County	4,506,132	5,473,605	12,239,513	5,082,276
1998	Issaquena County	4,050,360	4,194,647	13,513,526	5,563,233
1998	Itawamba County	5,171,371	6,791,788	19,871,893	6,054,429
1998	Jackson County	57,935,416	58,250,909	129,976,798	66,327,188
1998	Jasper County	5,565,332	6,804,074	15,094,900	3,261,077
1998	Jefferson Davis County	5,280,425	4,709,444	11,500,648	6,393,057
1998	Jones County	17,750,072	24,750,577	62,291,949	22,960,645
1998	Kemper County	4,117,072	6,076,189	10,802,905	2,047,667
1998	Leake County	6,028,676	9,954,394	22,392,684	6,886,772
1998	Lee County	19,772,467	16,495,351	73,537,988	7,146,410
1998	Lowndes County	20,832,341	30,517,326	63,321,818	13,993,946
1998	Madison County	22,455,358	27,377,457	80,294,489	34,841,021
1998	Marshall County	11,372,912	12,707,415	38,889,119	12,398,367
1998	Monroe County	10,098,704	13,471,261	45,072,719	8,237,815
1998	Newton County	5,102,848	5,332,236	9,753,358	989,121
1998	Pearl River County	10,384,159	11,067,457	18,014,401	1,988,834
1998	Pontotoc County	6,343,397	6,409,106	17,451,251	1,815,391
1998	Rankin County	34,340,786	39,732,645	88,101,817	18,553,409
1998	Simpson County	6,481,028	6,875,241	18,594,156	7,233,254
1998	Tallahatchie County	5,381,182	6,208,011	10,364,048	1,998,045
1998	Tippah County	5,546,655	6,240,049	8,793,510	1,786,928
1998	Tishomingo County	5,632,495	6,875,390	23,604,517	525,477
1998	Tunica County	39,974,194	40,452,346	53,408,613	790,368
1998	Union County	6,982,535	7,653,277	33,649,878	5,508,852
1998	Warren County	16,641,994	17,625,057	40,978,532	7,491,066
1998	Webster County	3,230,196	3,804,355	5,977,289	480,106
1998	Wilkinson County	4,071,366	4,354,386	9,132,714	1,442,297
1999	Adams County	13,240,928	16,151,517	41,905,459	15,013,866
1999	Bolivar County	15,847,698	21,628,513	56,238,512	19,917,508
1999	Claiborne County	8,174,795	8,103,081	19,810,584	4,046,685
1999	Copiah County	8,884,164	9,385,256	22,699,812	2,949,672
1999	DeSoto County	28,885,261	35,849,088	75,276,456	27,286,441
1999	Forrest County	21,510,127	26,207,576	84,389,652	28,370,870
1999	Grenada County	10,072,912	12,933,687	45,983,583	17,818,723
1999	Harrison County	77,046,874	82,493,899	209,842,686	77,867,694
1999	Holmes County	6,058,094	7,243,579	19,695,273	3,669,215
1999	Jackson County	65,152,405	61,506,378	127,696,662	59,436,194
1999	Jones County	17,629,973	22,256,320	70,709,869	27,937,583
1999	Lauderdale County	23,250,277	27,148,559	78,207,222	27,923,777
1999	Marshall County	11,220,039	15,426,852	38,058,704	11,512,768

**County Audits Released by the Office of the State Auditor  
State Fiscal Year Ended June 30, 2000**

<u>Year</u>	<u>County</u>	<u>Revenues*</u>	<u>Expenditures*</u>	<u>Assets</u>	<u>Total Long- term Debt</u>
<b>Counties Audited by OSA (continued)</b>					
1999	Rankin County	35,049,425	45,123,363	112,756,177	14,248,941
1999	Simpson County	7,941,995	8,789,194	16,730,082	6,454,281
1999	Tunica County	44,603,537	44,957,005	62,829,492	777,878
1999	Union County	7,848,827	7,691,294	35,969,023	4,653,519
1999	Warren County	16,306,398	17,498,775	39,072,124	7,207,054
1999	Winston County	6,509,719	6,178,325	43,959,133	9,259,564
<b>TOTAL BY OSA</b>		<b>\$ <u>952,345,498</u></b>	<b><u>1,074,592,862</u></b>	<b><u>2,723,197,973</u></b>	<b><u>812,660,723</u></b>
<b>COMBINED TOTAL</b>		<b>\$ <u>1,426,163,628</u></b>	<b><u>1,601,989,977</u></b>	<b><u>4,010,625,579</u></b>	<b><u>1,170,593,389</u></b>

\* Includes Governmental Funds and Expendable Trust Funds

Source - Financial and Compliance Audit Division, Office of the State Auditor (OSA)



**Attachment C**

**Universities/Colleges/Schools Audited by  
the Office of the State Auditor**

**Summary Financial Information**



**College Audits Released by the Office of the State Auditor**  
State Fiscal Year Ended June 30, 2000

Year	College	Current Funds					Plant Fund
		Revenues & Other Add.	Expenditures & Other Deduct.	Tuition & Fees	State Appropriations	Total Assets	Total Assets
<b>Colleges Audited by CPA Firms</b>							
1998	East Central Community College	15,180,263	15,031,516	1,965,185	7,236,766	3,031,218	15,304,610
1998	Itawamba Community College	27,045,105	25,497,463	3,396,045	9,982,997	7,879,878	49,897,115
1998	Pearl River Community College	23,847,300	23,730,992	3,226,713	8,444,535	2,503,079	36,415,869
1998	Southwest MS Community College	12,913,840	11,621,304	1,641,269	5,486,352	6,861,878	27,217,803
1999	Copiah Lincoln Community College	23,958,876	23,392,968	2,727,523	8,039,839	2,711,282	38,882,701
1999	East MS Community College	18,224,971	18,075,083	2,614,608	5,560,222	3,494,243	24,099,247
1999	Northeast MS Community College	25,367,998	24,330,409	3,000,074	10,211,586	10,287,969	48,271,177
1999	Northwest MS Community College	34,591,357	32,637,022	4,725,783	12,889,475	6,342,907	50,729,191
1999	Pearl River Community College	24,571,769	23,999,157	3,121,291	8,675,157	2,862,989	39,045,261
1999	Southwest MS Community College	13,581,628	12,741,056	1,543,246	5,839,360	7,706,632	28,248,692
<b>TOTAL BY CPA FIRMS</b>		<b>\$ 219,283,107</b>	<b>211,056,970</b>	<b>27,961,737</b>	<b>82,366,289</b>	<b>53,682,075</b>	<b>358,111,666</b>
<b>Colleges Audited by OSA</b>							
1998	Holmes Community College	20,950,624	19,523,095	2,915,541	8,595,136	2,870,986	30,188,262
1998	MS Delta Community College	21,144,822	20,017,579	2,338,997	7,794,544	5,581,182	23,540,152
1999	Coahoma Community College & Agr HS	16,453,352	15,817,787	1,222,355	5,498,651	2,219,284	32,060,359
1999	Jones County Junior College	34,018,207	31,923,417	4,135,880	15,193,853	13,107,747	49,443,000
1999	Meridian Community College	21,399,262	20,679,352	2,859,360	9,073,400	3,803,986	26690615
1999	MS Delta Community College	23,209,222	22,908,825	2,743,000	7,923,881	6,036,775	26,441,293
1999	MS Gulf Coast Community College	56,560,537	55,500,131	7,661,532	23,129,799	13,153,061	89,526,710
<b>TOTAL BY OSA</b>		<b>\$ 193,736,026</b>	<b>186,370,186</b>	<b>23,876,665</b>	<b>77,209,264</b>	<b>46,773,021</b>	<b>277,890,391</b>
<b>COMBINED TOTAL</b>		<b>\$ 413,019,133</b>	<b>397,427,156</b>	<b>51,838,402</b>	<b>159,575,553</b>	<b>100,455,096</b>	<b>636,002,057</b>

**University System Audits Released by the Office of the State Auditor**  
State Fiscal Year Ended June 30, 2000

Year	University System	Current Funds					Plant Fund
		Revenues & Other Add.	Expenditures & Other Deduct.	Tuition & Fees	State Appropriations	Total Assets	Total Assets
<b>Audited by OSA</b>							
1998	State of MS Institutions of Higher Learning	1,384,213,124	1,313,689,205	193,067,479	498,182,013	451,419,995	1,918,529,890
1999	State of MS Institutions of Higher Learning	1,523,009,230	1,468,823,102	213,090,387	544,241,206	461,561,845	1,901,594,482
<b>TOTAL BY OSA</b>		<b>\$ 2,907,222,354</b>	<b>2,782,512,307</b>	<b>406,157,866</b>	<b>1,042,423,219</b>	<b>912,981,840</b>	<b>3,820,124,372</b>

Source - Financial and Compliance Audit Division, Office of the State Auditor (OSA)

**School District Audits Released by the Office of the State Auditor  
State Fiscal Year Ended June 30, 2000**

<u>Year</u>	<u>School District</u>	<u>Revenues*</u>	<u>Expenditures*</u>	<u>Total Assets</u>	<u>Total Long-term Debt</u>
<b>School Districts Audited by CPA Firms</b>					
1998	Aberdeen School District	10,669,966	10,469,973	16,650,823	4,062,090
1998	Alcorn School District	18,389,207	18,273,651	45,016,540	9,714,879
1998	Amite County School District	8,434,421	9,240,966	17,840,003	2,283,939
1998	Attala County School District	8,578,760	7,711,562	15,583,377	3,125,030
1998	Bay St. Louis-Waveland School District	13,106,363	12,234,313	36,078,766	13,597,126
1998	Booneville School District	6,176,145	8,078,301	15,583,972	2,795,139
1998	Canton Public School District	15,723,360	20,774,970	37,741,102	13,224,119
1998	Carroll County School District	5,824,019	6,139,330	12,200,468	2,954,766
1998	Claiborne County School District	11,783,508	10,466,995	28,748,445	7,130,847
1998	Clinton Public School District	21,942,631	23,002,530	67,793,273	13,927,253
1998	Copiah County School District	13,785,156	14,197,073	27,989,779	7,837,510
1998	DeSoto County School District	70,802,511	73,042,040	151,600,849	35,852,371
1998	Enterprise School District	3,908,974	4,403,464	7,132,857	1,503,585
1998	Forrest County School District	13,925,469	13,740,329	30,956,186	9,669,451
1998	George County School District	15,384,527	15,407,919	42,113,252	13,109,992
1998	Greene County School District	8,980,497	9,410,982	12,249,149	380,879
1998	Greenville Public School District	36,280,772	37,095,130	61,953,356	17,245,869
1998	Grenada School District	20,522,289	20,209,087	51,208,860	11,053,050
1998	Hancock County School District	18,746,447	19,287,956	91,253,575	33,606,374
1998	Harrison County School District	56,028,756	70,848,407	159,524,291	48,966,075
1998	Hazlehurst City School District	9,282,295	9,361,386	13,173,794	3,685,573
1998	Hinds County School District	27,783,786	35,214,236	101,806,843	41,263,403
1998	Holly Springs School District	8,813,505	9,249,137	23,194,482	7,562,068
1998	Houston School District	8,869,088	9,264,480	21,894,790	7,438,156
1998	Indianola School District	14,676,485	14,812,286	35,451,438	11,161,579
1998	Jackson County School District	35,459,771	46,814,523	82,073,658	21,182,473
1998	Kemper County School District	7,070,424	8,070,993	13,373,676	3,084,410
1998	Lafayette County School District	11,946,471	14,989,908	28,694,849	9,282,142
1998	Lauderdale County School District	29,785,723	29,715,178	53,871,657	12,975,739
1998	Leake County School District	13,384,563	14,887,522	34,489,060	8,660,267
1998	Lee County School District	28,055,129	27,636,958	58,892,905	15,224,437
1998	Leflore County School District	15,898,268	15,648,748	21,921,588	4,666,531
1998	Lincoln County School District	12,591,099	13,301,272	34,351,306	8,975,352
1998	Long Beach School District	15,898,967	15,829,135	29,906,995	8,273,034
1998	Lowndes County School District	24,256,092	23,597,305	71,598,453	15,547,435
1998	Madison County School District	38,471,125	48,176,255	135,204,489	50,756,253
1998	Montgomery County School District	4,456,284	4,555,061	8,304,188	1,535,670
1998	Moss Point School District	23,261,178	24,567,924	29,343,443	263,289
1998	Mound Bayou Public School District	4,929,615	4,897,439	6,042,938	593,496
1998	Natchez-Adams School District	27,371,693	27,419,227	83,240,006	19,650,746
1998	Neshoba County School District	11,892,132	11,936,455	28,865,881	5,658,780
1998	Nettleton Public School District	6,442,053	6,521,552	7,791,663	1,748,464
1998	North Panola School District	10,051,714	10,085,985	19,949,994	6,599,320
1998	Noxubee County School District	12,687,128	14,036,399	33,551,374	6,767,488
1998	Oktibbeha County School District	7,817,539	8,135,692	13,692,603	2,888,077
1998	Pascagoula Municipal Separate School District	41,782,563	37,685,352	100,587,441	24,797,862
1998	Pearl River County School District	10,107,193	10,011,020	27,532,906	9,659,299
1998	Philadelphia Public School District	5,990,704	6,296,283	18,997,430	6,073,528
1998	Pontotoc City School District	9,269,014	9,619,877	25,665,385	7,135,299
1998	Prentiss County School District	12,787,166	14,382,497	24,932,263	8,357,405

**School District Audits Released by the Office of the State Auditor  
State Fiscal Year Ended June 30, 2000**

<u>Year</u>	<u>School District</u>	<u>Revenues*</u>	<u>Expenditures*</u>	<u>Total Assets</u>	<u>Total Long-term Debt</u>
<b>School Districts Audited by CPA Firms (continued)</b>					
1998	Quitman County School District	8,343,883	9,614,341	12,143,362	2,794,828
1998	Scott County School District	16,562,602	18,193,905	28,216,247	3,532,542
1998	South Delta School District	8,139,246	8,207,796	9,290,288	589,917
1998	South Panola School District	19,666,582	19,745,500	50,019,929	18,418,245
1998	Tupelo Public School District	40,836,657	42,188,057	88,718,812	24,734,243
1998	Union Public School District	4,620,403	4,641,825	7,787,682	1,491,558
1998	Vicksburg-Warren School Dsitrict	48,830,701	50,372,976	89,996,074	18,919,154
1998	Water Valley School District	5,581,081	5,791,378	13,284,305	4,323,286
1998	Wayne County School District	21,300,265	19,696,561	36,580,140	8,910,855
1998	Webster County School District	9,292,148	9,585,725	20,151,866	4,513,430
1998	West Jasper Consolidated School District	9,523,159	10,340,409	19,359,328	4,866,535
1998	West Point School District	16,461,059	17,000,441	35,511,341	11,697,519
1998	West Tallahatchie Consolidated School District	6,784,197	7,477,737	12,420,963	3,636,661
1998	Wilkinson County School District	9,217,163	9,124,661	19,221,866	4,596,714
1998	Winona Public School District	7,007,742	7,146,158	10,957,731	2,428,237
1998	Yazoo County School District	9,129,442	10,410,757	17,623,115	2,404,673
1999	Amory School District	9,368,853	9,624,985	20,489,670	7,329,578
1999	Baldwyn Public School District	5,388,941	6,689,308	12,028,822	3,566,659
1999	Bay St. Louis-Waveland School District	14,333,252	17,022,048	35,303,082	12,884,859
1999	Benoit School District	2,264,020	2,504,519	2,452,804	16,210
1999	Biloxi Public School District	39,566,431	36,981,551	73,970,273	10,663,988
1999	Booneville School District	6,068,374	6,664,052	14,983,964	2,554,582
1999	Brookhaven School District	16,620,511	18,340,370	22,011,731	4,123,126
1999	Calhoun County School District	13,719,589	13,226,780	25,125,274	4,984,935
1999	Canton Public School District	17,012,405	20,894,058	37,229,321	12,625,619
1999	Chickasaw County School District	3,135,946	3,177,000	4,631,140	1,222,068
1999	Choctaw County School District	9,524,569	11,371,721	20,183,694	3,995,840
1999	Clay County School District	1,749,146	1,494,250	2,424,905	83,625
1999	Cleveland School District	19,718,141	21,997,541	27,044,985	6,939,161
1999	Clinton Public School District	23,111,712	23,319,129	66,415,330	13,100,340
1999	Coahoma County School District	12,683,007	13,585,586	23,044,801	9,206,927
1999	Coffeeville School District	4,601,208	5,581,528	8,398,501	2,065,153
1999	Columbia School District	9,068,130	10,542,410	35,826,817	11,125,692
1999	Columbus Municipal School District	31,892,003	34,183,914	62,068,886	19,725,280
1999	Corinth School District	11,030,903	11,197,460	31,335,153	7,083,883
1999	Covington County School District	16,730,917	18,871,787	25,575,616	3,594,966
1999	DeSoto County School District	76,440,379	82,718,524	156,279,918	33,942,156
1999	Durant Public School District	3,397,363	3,071,676	5,914,970	1,270,022
1999	East Tallahatchie Consolidated School District	8,268,616	8,380,277	7,621,545	400,175
1999	Enterprise School District	4,595,570	5,450,236	8,576,683	1,393,241
1999	Forrest County Agricultural High School	2,765,575	3,490,162	6,044,456	959,045
1999	Greenville Public School District	38,877,066	39,151,045	60,905,003	16,711,264
1999	Gulfport School District	40,662,970	58,852,420	93,044,728	26,925,127
1999	Harrison County School District	60,170,624	73,384,385	151,733,588	47,590,747
1999	Hattiesburg Public School District	30,722,067	38,445,091	56,637,550	17,552,074
1999	Hazlehurst City School District	9,268,604	10,563,205	3,664,180	13,578,377
1999	Holmes County School District	19,382,672	19,520,810	36,658,378	11,071,374
1999	Humphreys County School District	12,059,308	13,884,612	26,929,406	5,527,367

**School District Audits Released by the Office of the State Auditor  
State Fiscal Year Ended June 30, 2000**

<u>Year</u>	<u>School District</u>	<u>Revenues*</u>	<u>Expenditures*</u>	<u>Total Assets</u>	<u>Total Long-term Debt</u>
<b>School Districts Audited by CPA Firms (continued)</b>					
1999	Indianola School District	15,759,000	16,088,296	35,581,571	10,888,441
1999	Jefferson Davis County School District	12,937,213	16,615,011	36,160,741	8,027,605
1999	Jefferson County School District	10,605,415	11,368,383	14,102,561	4,366,293
1999	Jones County School District	38,463,690	43,606,490	84,877,773	23,797,979
1999	Lafayette County School District	12,314,735	13,433,090	26,665,466	8,464,933
1999	Lamar County School District	29,265,619	33,855,340	71,148,150	18,862,374
1999	Lauderdale County School District	31,513,413	32,706,258	57,704,903	14,311,276
1999	Leland School District	8,190,572	8,825,252	13,435,949	3,707,426
1999	Louisville Municipal School District	17,475,406	19,516,925	22,277,444	3,022,228
1999	Lumberton Public School District	4,556,217	6,013,110	10,234,545	2,037,328
1999	Marion County School District	14,260,777	18,291,109	40,315,243	10,423,064
1999	Marshall County School District	14,779,135	16,255,823	45,268,028	16,663,664
1999	Meridian Public School District	38,217,674	38,347,809	41,341,520	3,802,770
1999	Monroe County School District	12,918,153	15,087,794	25,573,177	5,807,654
1999	Mound Bayou Public School District	5,311,703	5,727,875	4,831,267	521,048
1999	Natchez-Adams School District	28,844,953	32,340,708	83,106,468	18,854,545
1999	Neshoba County School District	12,365,620	16,603,075	29,972,724	5,626,714
1999	Nettleton Public School District	7,563,090	7,808,033	8,025,378	1,609,212
1999	Newton County School District	8,191,881	8,503,809	20,135,212	3,951,936
1999	Newton Municipal School District	7,332,813	7,439,414	13,628,387	2,774,587
1999	North Pike Consolidated School District	6,265,114	5,931,148	8,103,586	77,576
1999	North Tippah Consolidated School District	6,849,954	8,254,185	8,649,692	1,421,119
1999	Ocean Springs School District	23,700,504	24,690,388	55,695,115	8,762,173
1999	Okolona Municipal Separate School District	5,279,153	6,853,343	9,050,107	2,354,755
1999	Pass Christian Public School District	11,990,629	18,367,707	40,389,584	13,242,546
1999	Pearl Public School District	18,512,010	24,471,686	51,715,813	13,196,979
1999	Perry County School District	7,814,866	9,883,996	17,760,180	3,706,315
1999	Petal School District	18,054,516	21,510,391	35,509,953	7,321,647
1999	Philadelphia Public School District	6,740,671	8,798,818	19,163,831	5,923,772
1999	Pontotoc City School District	9,648,982	10,631,740	25,615,337	6,858,373
1999	Poplarville Special Municipal Separate School District	10,189,468	12,547,171	17,306,613	2,439,637
1999	Prentiss County School District	14,001,871	15,783,682	24,590,048	8,108,275
1999	Quitman Consolidated School District	13,397,407	13,185,539	29,162,412	3,617,690
1999	Rankin County School District	66,735,208	72,108,032	162,685,340	43,991,082
1999	Richton School District	4,516,728	4,691,620	8,870,283	1,422,221
1999	Senatobia Municipal School District	8,011,637	8,838,878	16,438,636	5,395,801
1999	Smith County School District	14,999,074	17,857,951	38,420,190	6,586,362
1999	South Panola School District	22,481,009	25,914,182	52,692,870	18,497,434
1999	South Pike School District	12,948,214	14,225,465	16,188,596	2,269,509
1999	South Tippah School District	12,852,801	12,644,026	15,994,811	297,518
1999	Starkville School District	26,671,153	28,951,567	47,722,670	14,221,892
1999	Sunflower County School District	10,030,326	12,172,315	14,701,516	4,478,734
1999	Tishomingo County Special Municipal Separate School D	15,935,211	15,531,105	34,011,752	2,659,215
1999	Water Valley School District	6,519,854	7,715,641	12,937,098	4,269,041
1999	Wayne County School District	19,257,920	27,076,686	37,519,919	8,895,662
1999	Webster County School District	9,419,035	11,951,420	20,300,051	4,451,106
1999	West Bolivar School District	7,053,476	7,009,105	11,985,718	2,894,205
1999	West Jasper Consolidated School District	10,179,646	13,663,281	20,599,264	5,071,264
1999	West Tallahatchie Consolidated School District	7,816,947	9,113,625	13,279,770	3,557,652

**School District Audits Released by the Office of the State Auditor  
State Fiscal Year Ended June 30, 2000**

<u>Year</u>	<u>School District</u>	<u>Revenues*</u>	<u>Expenditures*</u>	<u>Total Assets</u>	<u>Total Long-term Debt</u>
<b>School Districts Audited by CPA Firms (continued)</b>					
1999	Western Line School District	11,186,820	13,262,079	18,393,845	4,147,854
1999	Wilkinson County School District	8,543,331	9,298,125	17,985,371	4,418,216
1999	Yazoo City Municipal School District	15,547,081	17,498,547	21,972,346	6,514,303
<b>TOTAL BY CPA FIRMS</b>		<b>\$ 2,459,595,442</b>	<b>2,703,342,778</b>	<b>5,363,253,468</b>	<b>1,403,770,781</b>
<b>School Districts Audited by OSA</b>					
1998	East Jasper School District	7,011,626	7,476,576	17,067,673	4,129,769
1999	Benton County School District	6,518,146	7,448,388	7,022,102	1,612,834
1999	Clarksdale Municipal School District	18,874,262	23,218,832	43,993,136	15,906,191
1999	Drew School District	4,844,752	5,461,773	7,010,969	1,525,900
1999	Franklin County School District	9,619,493	10,055,061	14,493,150	1,016,299
1999	Greene County School District	9,368,660	9,681,429	13,493,456	302,960
1999	Greenwood Public School District	20,281,030	20,244,074	34,890,525	7,147,809
1999	Hinds County School District	29,426,468	47,088,944	112,498,669	45,912,005
1999	Hollandale School District	6,871,745	6,778,458	10,388,937	3,599,982
1999	Holly Springs School District	10,047,476	11,013,190	23,648,257	7,352,597
1999	Lawrence County School District	12,151,740	13,366,423	19,527,354	2,621,829
1999	Leake County School District	14,457,102	18,878,846	34,045,365	8,528,002
1999	Lee County School District	29,560,293	30,313,142	60,666,408	14,295,456
1999	McComb Separate School District	16,861,021	20,051,981	21,312,521	6,479,638
1999	New Albany Public School District	10,510,075	10,509,962	13,673,331	1,415,547
1999	North Bolivar School District	6,497,404	7,494,222	8,052,152	2,762,199
1999	Oxford School District	16,818,827	23,372,286	45,294,264	15,140,549
1999	Quitman County School District	8,163,629	8,408,168	11,340,290	2,612,106
1999	Shaw School District	4,839,907	5,447,767	5,836,126	1,210,279
1999	Stone County School District	12,940,741	14,259,304	24,108,062	6,102,789
1999	Tate County School District	13,368,570	17,827,434	26,295,555	6,999,765
1999	Tunica County School District	17,157,206	16,616,543	39,987,562	10,125,795
1999	Union County School District	12,380,489	15,684,354	21,404,801	5,023,406
1999	Vicksburg-Warren School District	49,620,014	69,000,257	124,957,084	32,948,372
1999	Winona Public School District	7,330,753	8,216,296	10,975,780	2,347,606
1999	Yazoo County School District	9,143,001	9,651,105	17,446,951	2,333,114
<b>TOTAL BY OSA</b>		<b>\$ 364,664,430</b>	<b>437,564,815</b>	<b>769,430,480</b>	<b>209,452,798</b>
<b>COMBINED TOTAL</b>		<b>\$ 2,824,259,872</b>	<b>3,140,907,593</b>	<b>6,132,683,948</b>	<b>1,613,223,579</b>

\* Includes Governmental Funds and Expendable Trust Funds

Source - Financial and Compliance Audit Division, Office of the State Auditor (OSA)