



**STATE OF MISSISSIPPI**  
**OFFICE OF THE STATE AUDITOR**  
**STACEY E. PICKERING**  
STATE AUDITOR

January 15, 2009

The Governor, Members of the Legislature  
and Citizens of the State of Mississippi

I am pleased to submit the 2008 Annual Report of the Office of the State Auditor for the fiscal year ended June 30, 2008. Our report is a compilation of all the major accomplishments of our agency for the past year.

The Annual Report is a collaborative effort on behalf of all the department heads within our agency. This past year has been a successful year for our agency for many reasons. It has been my honor and pleasure to serve the taxpayers of Mississippi as the 41<sup>st</sup> State Auditor during this past year.

I am pleased to report that we have taken steps to reduce the costs within our agency by reorganizing the Average Daily Attendance division and shifting those responsibilities to the Performance Audit Division. By doing this, we were able to improve the capacity and range of the audits conducted. New IT equipment and software were provided to field audit staff to improve efficiency and productivity.

The Financial and Compliance Audit Division includes county, education and state agency audit sections. In FY 2008, a total of 21 counties were audited by our office and 58 counties were contracted and audited by private CPA firms. Education Audit Section completed 20 school district audits and reviewed 138 audits completed by CPA firms. The 15 public colleges, The Board of Trustees of the Institutions of Higher Learning and eight public universities and their divisions were completed by CPA firms and reviewed by our office. The State Agency Audit Section completed the annual audit of the State of Mississippi, including the State's Comprehensive Annual Financial Report (CAFR) and its Single Audit Report.

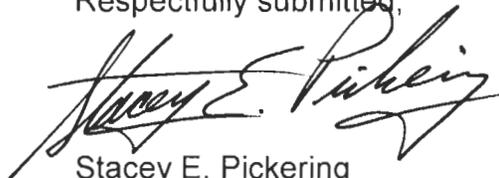
The Investigative Division recovered \$1,793,143.45 from July 1, 2007 – June 30, 2008. Twenty-five formal demands were issued for over \$2 million. The Division closed 206 general cases and opened 111 general cases. In addition to these cases, the Katrina Fraud and Detection Unit opened 168 cases.

The Performance Audit Division continues to work a wide variety of projects related to increasing productivity and overall performance at all levels of government. Their ability to research and provide expertise on a broad spectrum of topics relevant to The Governor, Members of the Legislature and Citizens of the State of Mississippi government in Mississippi is an asset to the taxpayers of Mississippi and is utilized by all levels of government. All reports, briefs and management letters produced by the Performance Audit Division are available online at [www.osa.state.ms.us](http://www.osa.state.ms.us) along with all audits, reports, press releases and statements.

The Property Audit Division maintains a master statewide inventory database for all assets owned by state agencies. During the past fiscal year, this division performed 82 state agency and university property audits and 14 county governmental audits. Our agency's "help-desk" also known as Technical Assistance, responded to 8,501 telephone requests for technical assistance and answered over 500 e-mails and letters requesting information. Employees in the Technical Assistance Division also distributed its monthly newsletter "Technicalities" to over 4,500 public officials, government employees and practitioners and provided 84 training sessions for government related groups and associations.

This past year has been a very productive year for the Office of the State Auditor. I appreciate the support of citizens across the state as we work to protect the integrity and assets of the taxpayers of Mississippi. A limited number of bound copies of the 2008 Annual Report are available by calling our office at 601-576-2641.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Stacey E. Pickering". The signature is fluid and cursive, with a large initial "S" and "P".

Stacey E. Pickering  
State Auditor

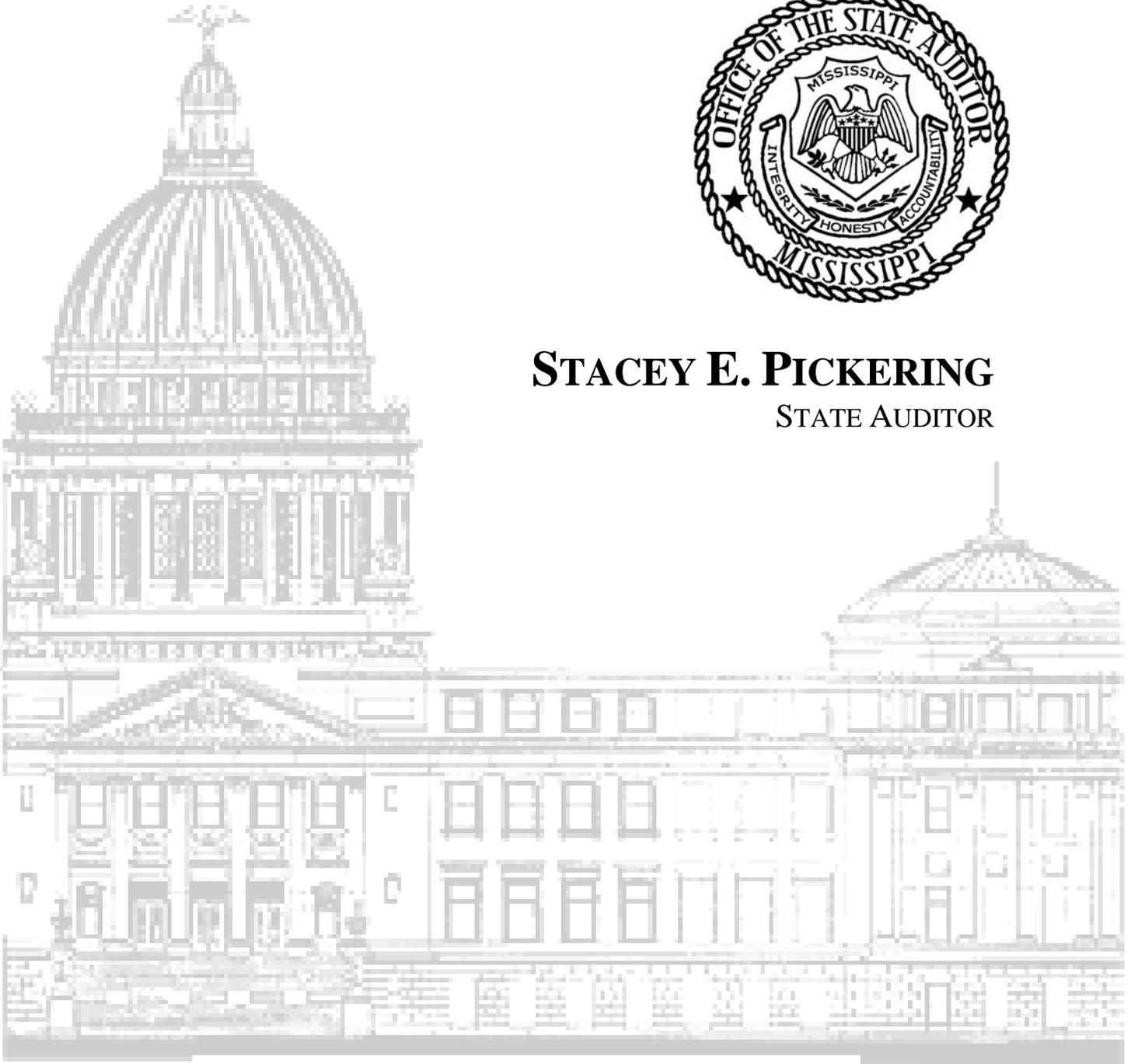
# 2008 ANNUAL REPORT

FISCAL YEAR JULY 1, 2007 THROUGH JUNE 30, 2008



**STACEY E. PICKERING**

STATE AUDITOR



[www.osa.state.ms.us](http://www.osa.state.ms.us)



**2008 ANNUAL REPORT**  
**FISCAL YEAR JULY 1, 2007 THROUGH JUNE 30, 2008**  
**STACEY E. PICKERING**  
**STATE AUDITOR**

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*The Mississippi Office of the State  
Auditor does not discriminate on  
the basis of race, religion,  
national origin, sex, age or  
disability*





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## PRIMARY STATUTORY RESPONSIBILITIES

**S**ection 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;
- To provide best practices, 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 best practice responsibility.

## **OFFICE OF THE STATE AUDITOR'S MISSION**

**B**ased 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.*



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## AUDIT RESPONSIBILITY

The above statutory responsibilities make the Office responsible for financial reporting of most public entities within the state. This entails 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	120
Cities	297
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.

The Office maintains some oversight responsibility for special purpose governments. In addition, other public and private entities fall within the Office's oversight when created or financially supported by Legislative appropriations.



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## OFFICE CUSTOMERS

**B**ased 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.



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## DIVISIONS

The Office of the State Auditor is composed of eight divisions. These divisions report to the Audit Department Director, (between July 1, 2007 and January 2008 Rodney Zeagler and since January 2008 John Gilbert) include:

Administrative Services Division (page 16)

*Jeff Adcock, Director*

Average Daily Attendance Audit Division (page 17)

*Shirley Crawford, Director*

*\*This Division was eliminated in FY 2008*

Financial & Compliance Audit Division (page 18)

*Bill Doss, CPA, Director*

Information Technology Division (page 23)

*Bennie Nutt, Director*

*through January 2008*

Investigative Division (page 25)

*Ben Norris, Interim Director (through January 2008)*

*David Huggins, Director (since January 2008)*

Performance Audit Division (page 26)

*Sam Atkinson, Director*

Property Audit Division (page 30)

*Ross Campbell, Director*

Technical Assistance Division (page 31)

*Rhuel Dickinson, CPA, Director*

*Pat Dendy, CPA, Director (since February 2008)*



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## 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;
- Comply with constitutional and statutory provisions; and
- Make government more accessible to the taxpayers.

**The Office will accomplish these goals by:**

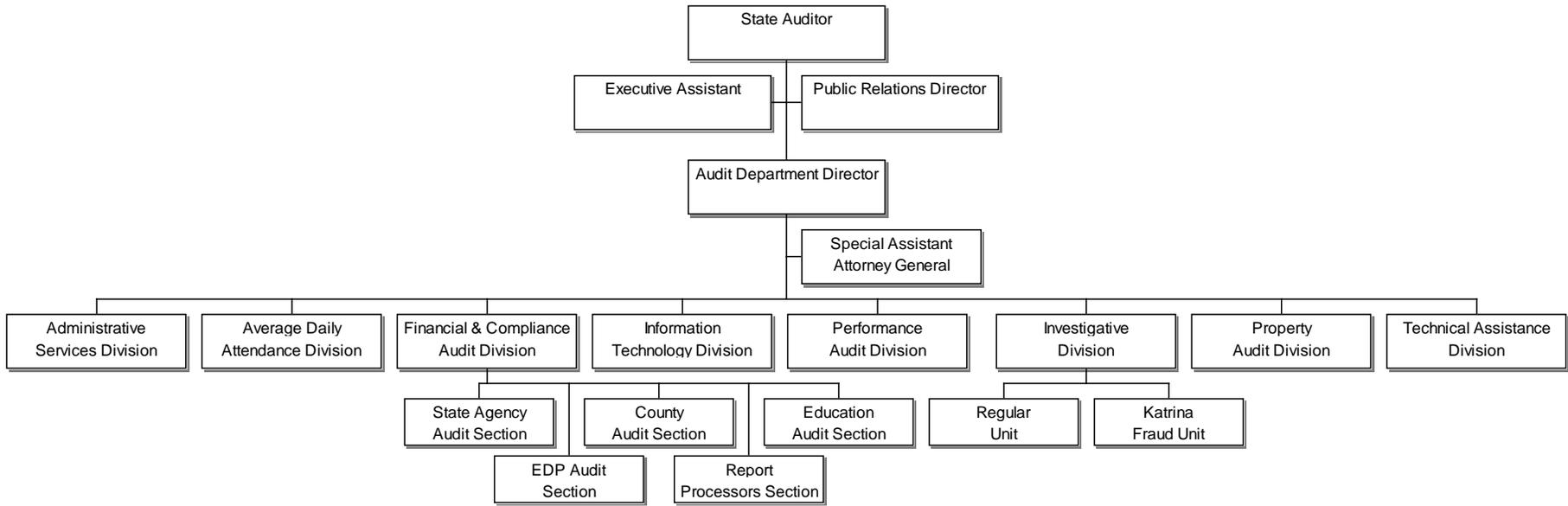
- Providing timely financial and legal compliance audits of state agencies, counties, school districts and state supported colleges and universities;
- Providing timely technical assistance to representatives of state and local governments and the general public;
- Investigating state and local governments 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 verifying the validity and accuracy of the process and the internal controls schools use to produce adequate information regarding student transactions;
- Providing the Office and state and local governments assistance with their information management needs; and
- Working with local governments to secure E-Government services for the taxpayers it serves.

## **Professional Audit Standards**

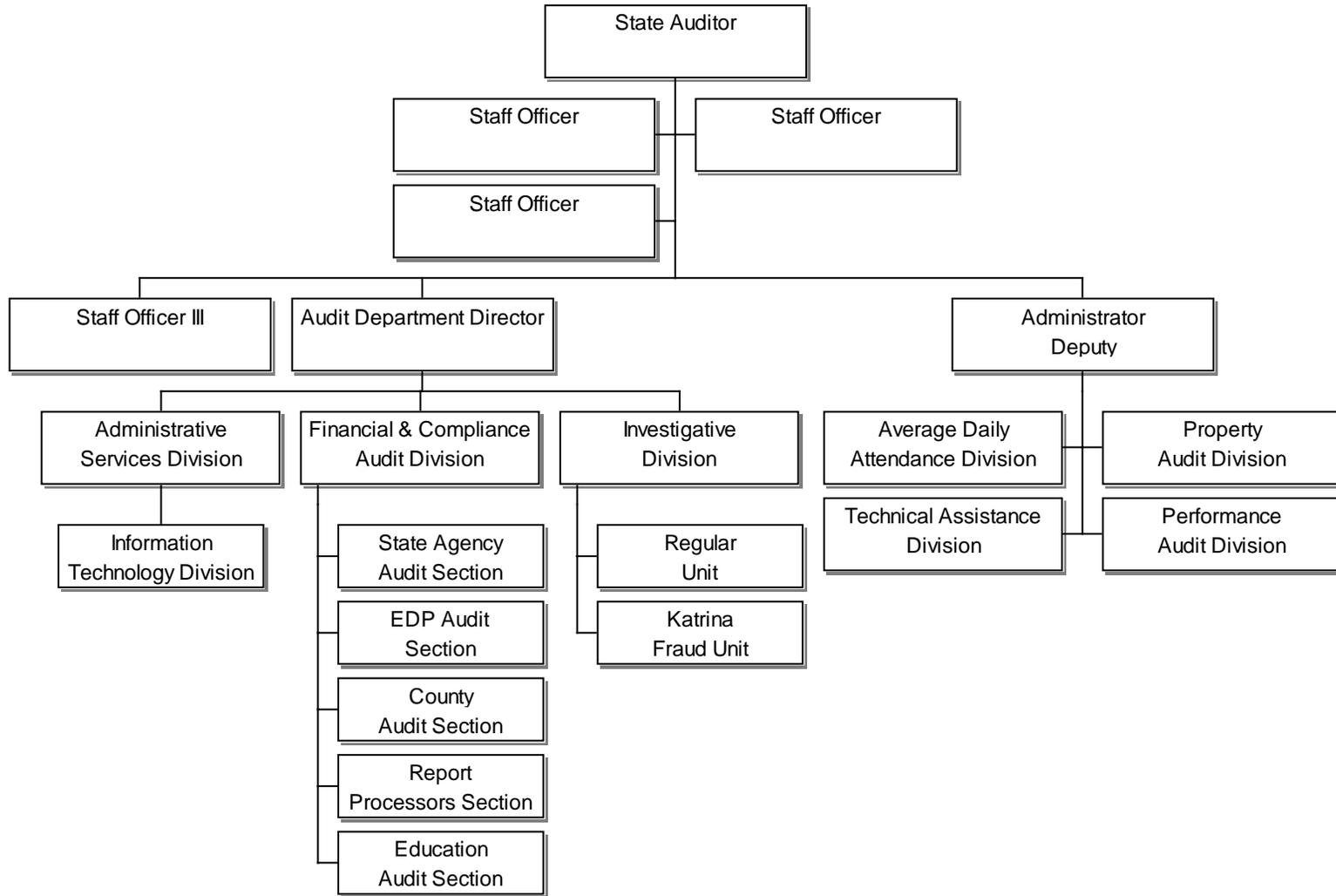
The Office is comprised of professional staff to perform a necessary function to protect the welfare and ensure the public trust. Because taxes are an involuntary requirement for the citizens of this great state, financial accountability and responsibility for an effective and efficient government are 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 Government Accountability 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.

Office of the State Auditor  
Organizational Structure  
July – December 2007



Office of the State Auditor  
 Organizational Structure  
 From January 2008





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## ADMINISTRATIVE SERVICES DIVISION

**O**ur Administrative Services Division continues to perform its duties by providing services for personnel matters, processing invoices, payroll, travel vouchers, and purchase orders for the office, and all accounting functions including preparation of the department's GAAP package.

The Division prepares invoices for services rendered by the Office, which account for over three million dollars or thirty percent of our annual budget. Administrative services also provided help and assistance to Performance Audit Division with its bond-monitoring program, as well as providing Information Technology Division assistance with its cyber security testing throughout Mississippi's 82 counties and selected state agencies. During the fiscal year 2007, we coordinated the administrative and financial responsibilities associated with the Katrina Fraud Prevention and Detection Unit.



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## 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. The Average Daily Attendance of the Office of the State Auditor verifies the validity and accuracy of the process and the internal controls schools use to produce adequate information regarding student transactions in the Mississippi Student Information System. School district reports were used by the State Department of Education to allocate funds to local school districts.

At the end of 2008, this division of 11 people was eliminated and the responsibilities were transferred to the Performance Audit Division in an effort to reduce costs within the agency and improve the capacity and range of the audits conducted.

### ACCOMPLISHMENTS FOR 2008

During 2008, ADA accomplished the following:

- Examined the Mississippi Student Information System in 10% of Mississippi public schools for standardized attendance policies and procedures.
- Assisted Property Audit Division with fixed asset audits for local school districts.
- Assisted Property Division with random vehicle checks for correct markings in municipalities, counties, and Community Colleges.



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## FINANCIAL AND COMPLIANCE AUDIT DIVISION

William R. Doss, CPA, Director

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, the university system, 150 local school districts and the State of Mississippi, which includes 120 state agencies. To perform these audit duties, the Division is organized into five sections:

### **County Audit Section**

*Scott Speights, CIA, Director*

### **Education Audit Section**

*Keith Hicks, CPA*

### **State Agency Audit Section**

*Rob Robertson, Director*

### **EDP Audit Section**

*Toby Frazier, CISA, Director*

### **Report Processing Section**

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

- Examining the financial records and statements of counties, school districts, colleges, the university system 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, the university system and the State of Mississippi;
- Issuing the State's Single Audit Report and single audit reports of counties, school districts, colleges and the university system;

- Examining and testing transactions and operational processes of auditees to determine compliance with laws and regulations; and
- Reviewing audits of college, county, school district and state agency 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.

### **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 2008, the County Audit Section released reports on 21 counties it audited. Also during this period, this Section reviewed and released reports on 58 counties audited by CPA firms.

#### ***Education Audit Section***

The Education Audit Section is responsible for college and university audits and for local school district audits. Education Audit Section 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 2008, the Section audited no reports for colleges. Beginning in the fiscal year ended June 30, 1998, the Section audits the universities under the governance of the Board of Trustees of the Institutions of Higher Learning as a system. During the year, the Section completed its review of the CPA firm's audit of the University System for the fiscal year ended June 30, 2007. Colleges not audited by this Section were audited by CPA firms under contracts supervised by the Education Audit Section. Fifteen college audit reports issued by CPA firms were reviewed and released during fiscal year 2008.

The Education Audit Section is also responsible for conducting annual audits of the 150 public school districts in the state. During fiscal year 2008, the Education Audit Section audited and released reports on 20 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 thirty-eight school district audit reports issued by CPA firms were reviewed and released during fiscal year 2008.

### ***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.
- 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.

## ACCOMPLISHMENTS FOR 2008

The Financial and Compliance Audit Division accomplished many things during the 2008 fiscal year. Highlights of these accomplishments include:

- This division took exception to \$115,359 of expenditures, which were returned directly to governmental entities.
- During fiscal year 2008, the County Audit Section released 79 audit reports. The reports covered Governmental Activities program revenues in excess of \$672 million, Governmental Activities general revenues in excess of \$992 million, Governmental Activities expenses in excess of \$1.528 billion and net assets in excess of \$2.825 billion. Of these amounts, audit coverage of approximately \$454 million program revenues, \$844 million general revenues, \$1.169 billion expenses and \$2.193 billion net assets was provided by CPA firms. These reports also covered Business-type Activities revenues in excess of \$93 million, Business-type Activities expenses in excess of \$89.4 million and net assets in excess of \$58.6 million. Of these amounts, CPA firms provided audit coverage of approximately \$70.7 million in revenues, \$69.8 million in expenses and \$42.7 million in net assets.
- During fiscal year 2008, the Education Audit Section released 15 college audit reports. These audit reports covered operating revenues in excess of \$328.6 million, nonoperating revenues in excess of \$243.6 million, operating expenses in excess of \$553.9 million, nonoperating expenses in excess of \$4.872 million, other revenues and expenses (net) in excess of \$39.7 million, and total net assets in excess of \$620.7 million. Audit coverage of these amounts was provided by CPA firms under the supervision of the Education Audit Section.
- During fiscal year 2008, the Education Audit Section reviewed the audit of the tenth system-wide audit report on the State of Mississippi Institutions of Higher Learning (IHL). The fiscal year 2007 audit report covered operating revenues in excess of \$1.635 billion, nonoperating revenues in excess of \$812.8 million, operating expenses in excess of \$2.317 billion, nonoperating expenses in excess of \$44.4 million, other revenues and expenses (net) in excess of \$133.4 million, and total net assets in excess of \$2.562 billion.

- During fiscal year 2008, the Education Audit Section released 158 audit reports. The reports covered Governmental Activities program revenues in excess of \$1.193 billion, Governmental Activities general revenues in excess of \$3.612 billion, Governmental Activities expenses in excess of \$4.386 billion, and Governmental Activities total net assets in excess of \$2.858 billion. Of these amounts, CPA firms provided audit coverage of approximately \$1.081 billion program revenues, \$3.287 billion general revenues, \$3.997 billion expenses, and \$2.615 billion total net assets.
- During fiscal year 2008, Mississippi's 2007 CAFR and Single Audit Report were released. The Single Audit reports on the state's compliance of its major federally funded programs. For 2007, programs with expenditures exceeding \$24.500 million were identified as major programs.
- The State Agency Audit Section was responsible for auditing Governmental Activities program revenues in excess of \$9.896 billion, Business-type Activities program revenues in excess of \$234 million, Governmental Activities general revenues in excess of \$6.3 billion, Business-type Activities general revenues in excess of \$74 million, Governmental Activities expenses in excess of \$14.943 billion, Business-type Activities expenses in excess of \$220 million, Governmental Activities total net assets in excess of \$10.770 billion, and Business-type Activities total net assets in excess of \$1.200 billion.
- Staff in the Division assisted the Training Officer in conducting required training sessions for professional staff.



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## INFORMATION TECHNOLOGY DIVISION

The Information Technology Division is responsible for providing information technology and services to all employees of the Office 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, maintains a local area network, web server and email system, 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 2008

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

#### *Field Auditors*

Due to the demands placed on the current field audit work force, there is constant need to provide updated equipment. This year all Field staff laptops were replaced with new equipment. Also, the Microsoft Office Software was upgraded to the most current version.

#### *Office Staff*

The Division has successfully upgraded the Microsoft Office Software Suite to the most current version. This will make the Office more productive. In addition, several key servers were upgraded including a migration to MS Exchange Server for e-mail. As we have upgraded our technology, we have also donated equipment and maintained applications to assist other entities in technology advancement.

### *Katrina Fraud Unit*

This Division continues to provide remote site administration and assistance to the Hattiesburg Katrina Fraud Unit.

### *Web Server*

The Division is constantly improving the Web Server and searching for documents and reports that can be placed on the Web for the convenience of the public.

### **FUTURE PLANS**

The Division plans to continue the long-range purchasing by replacing any computer related equipment that is not under manufacture's warranty. 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 costs and enable more effective use of office personnel. The Division continues to support the office in its efforts to perform paperless audits. The Division plans to purchase additional equipment and software to meet this goal.



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## 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. Any information concerning possible violations should be forwarded to:

**Office of the State Auditor  
Attn: David R. Huggins, Director  
Investigative Division  
P.O. Box 956  
Jackson, MS 39205**

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

### Accomplishments for 2008

During fiscal year 2008, there were 111 cases of allegedly misused or misappropriated public assets opened in the Investigative Division with an additional 168 reported in the Katrina Fraud and Detection Unit with a combined total of 279.

During fiscal year 2008, the Investigative Division had the following accomplishments:

- Opened 111 cases
- Opened 168 Katrina Fraud Cases
- Recovered \$1,793,143.45
- Issued 25 formal demands totaling \$2,095,253.09
- Closed 206 cases



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## PERFORMANCE AUDIT DIVISION

During Fiscal Year 2008, the Performance Audit Division continued work on a wide variety of projects related to increasing performance and productivity at all levels of government. These were completed with positive results and satisfied clients—many of the recommendations have been implemented successfully.

Performance auditing is defined by the U.S. Government Auditing Standards as “*the assessment of the performance of organizations, programs, activities, and functions in order to provide information to improve accountability and facilitate decision-making.*” Besides providing additional public accountability, efficiency, and effectiveness opportunities, performance reviews and audits are especially important and useful during times of budget shortages. Division reports rely on laws and regulations, best practices, program purposes/goals, current resources, current program operations, as well as expected and desired outputs and outcomes to craft recommendations and complete analysis reports that help achieve fiscal savings while keeping productivity high. While other divisions of the Office 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.

### 2008 HIGHLIGHTS

In addition to regular performance work and legislatively mandated reports, the Division continued to work with the Mississippi Development Authority on a number of economic development related projects including Howard Industries and Yellow Creek Port Authority. Performance led a number of Audit Response Team (ART) projects for both State and local government. The Division continues to monitor all Land, Water, and Timber Board activities.

Performance Audit has continued to assist other Divisions including Investigations, Property, and Financial and Compliance in their projects, as well as continuing to provide assistance related to its MCI report in 2006. The Division also applied for a grant on behalf of the Investigations Division.

The Division continued to respond to Legislative requests, as well as requests from other agencies, and local governments. Topics in this area included:

- school district administrative and service (non-teaching) contracts. It was found that many of these contracts contained no deliverables, no descriptions of the position held or grant responsibilities, and were not competitively awarded;
- K-12 education revenues and expenditures by object code for the last four year;
- commissary and collect telephone charge systems for the Mississippi Department of Corrections;
- University tuition control, appropriation levels, and textbook costs;
- 911 funding research and analysis; and

- Continued to provide advice and assistance to the Governor's office and others about the Child Care Development Fund administered by the Department of Human Services;

During FY 2008, the Division added additional responsibilities. One of these additions is the calculation and verification of the Mississippi Adequate Education Program (MAEP) funding request. Through the Division's work on this project, additional concerns about MAEP funding accuracy have been identified.

Also during FY 2008, the PA Division continued to assist the Average Daily Attendance Division with their new data quality audits through internal and external training sessions, redesign of the audit program, etc. After the elimination of the Average Daily Attendance Division in May 2008, the Division took on the responsibilities for those audits as well.

### ACCOMPLISHMENTS FOR 2008

- ***Crime and Illegal Immigration in MS: A Report From The 2007 Summit*** (Report # 113) This report was undertaken in response to requests by law enforcement and as a result of the summit held in May 2007. This is also a follow-up to the OSA's February 2006 report. This report studied and analyzed existing data regarding violent crime issues by and against illegal immigrants. It examined trends and rising issues that are beginning to affect Mississippi.
- ***A Disclosure Of Emergency Purchases Made By State Agencies in FY 2007***—(Report #114)—This legislatively mandated report summarized the number and dollar amount of emergency purchases for fiscal year 2007 reported to DFA, Office of Purchasing and Travel; DFA, Bureau of Buildings, Grounds, and Real Property; and Information Technology Services by agencies and provided background information on current state law concerning emergency purchases by state agencies.
- ***An Informational Report Of State Vehicle Purchases in FY 2007***—(Report #115)—This legislatively mandated annual report to the legislature itemizes State agencies' type and number of vehicles. The DFA office of Fleet Management now handles the monitoring and recommendations related to vehicles for State agencies.
- ***MSIS - MS Student Information System Audit Program***—(Report #116)—The Performance Audit Division created the new Audit Program used by the Average Daily Attendance Division of the Auditor's Office. Staff also trained ADA staff on the new audit procedures. This project brought the Agency in compliance with changes to State law.
- ***A Review Of Performance-Based Budgeting In Mississippi***—(Report # 117)—This report provided an overview of successful performance-based budgeting by reviewing elements that make up this budgeting technique and through illustrations of best practices from other states. Further, it describes Mississippi's inadequate implementation of the 1994 law.
- ***ART - City of Jackson Police Department***—(Report # 118)—This audit response team project was designed as a high level review and assessment of the Jackson Police Department's property/inventory, grant programs, and their policies/procedures. It also established a baseline of where the department was

relative to its financial, procedural, and staffing levels. OSA's objectives for the review were to identify high risk areas in the department, test the department's procedures, and submit any findings to the Chief with recommendations for future modifications.

- ***A Review of the State and School Employees' Life and Health Insurance Plan: Fiscal Year 2007***—(Report # 119)—This legislatively mandated annual review of actuarial reports is a verification and compilation report for the Department of Finance and Administration pursuant to requirements of Section 25-15-11, Mississippi Code of 1972, Annotated.
- ***ART – Rankin County Emergency Operations Center Review***—(Report # 120)—At the request of the Rankin County Board of Supervisors, this audit response team project reviewed and assessed inventory control accountability the EOC's management of grants, purchases, policies and procedures, invoices, etc. related to the Emergency Operations Center (EOC) and the E911 Departments for the past four (4) years. It also established a baseline of where the department was relative to its financial, procedural, and staffing levels. OSA's objectives for the review were to identify high risk areas in the department, test the department's procedures, and submit any findings to the Board with recommendations for future modifications. Members of the Performance Audit Division also worked in conjunction with OSA's Property Audit Division to ascertain the status of property/inventory control policies and procedures, related to the EOC and E911 divisions.

### **BRIEFS AND MANAGEMENT LETTERS**

- ***State Cellular Telephone Usage—Management Letter***—(PA-01-07)—This legislatively mandated report reviewed the efforts of the Mississippi Department of Information Technology Services and the Wireless Communication Commission to institute a system of management over State agency cellular phone usage and costs in FY 2007. Even though almost a year had passed since ITS provided agencies a model acceptable use policy, only 19 agencies had complied. FY 2007 was the transition year where agencies were notified and were able to begin converting their phone services.
- ***MS Commission For Volunteer Service (MCVS)***—(Vol. 5 #1)—In response to a legislative request, OSA prepared information regarding the Mississippi Commission for Volunteer service (MCVS). The Division reviewed their mission, involvement in various programs, the budget, operations, and grants.
- ***MS Prison Industries***—(Vol. 5 #2)—In response to a legislative request, OSA prepared information on this non-profit, self-funded corporation. The Division reviewed their lease and management criteria, their employment structure, and general operational procedures, as well as funding sources.
- ***MS Education - The Myth of School Rainy Day Funds***—(Vol. 5 #3)—In response to a legislative request, OSA prepared a report on school "rainy day funds." The Division found that school districts in Mississippi generally do not use them. They do, however, often maintain a "cash flow reserve" fund for a different purpose. This briefing paper defines the differences between the two funds and then compares the concept of a rainy day fund to a cash flow reserve in Mississippi public school districts. In addition, this brief provides comparative survey results from other states.

- **2005 and 2006 Nissan Employment Verification**—(Vol. 5 #4)—As part of OSA’s Bond Monitoring Program, the Division monitors the number of employees employed by Nissan each year. This, along with an expenditure review, will continue until the year 2021. Numerous reports chronicling Nissan’s activities over the last five years have included other employment verification reports, construction progress, reviews of interlocal agreements and service delivery among others.
- **MS Veterans Memorial Stadium--Management Letter**—(PA-01-08)—Department of Finance and Administration requested an evaluation of policies and procedures, operations, inventory, and agreements related to the Mississippi Veterans Memorial Stadium (MVMS) prior to June 30, 2008. Performance conducted the review with consideration to Senate Bill 2745 and §55-23-5 through §55-23-45, which sets forth the guidelines for the transfer of ownership of the Stadium to the DFA. The review included contracts and inventory control practices and resulted in numerous recommendations for improvement.
- **Nissan Expenditure Reporting Briefs**—(#1, 2, & 3)—These reports track the expenditures and verify the validity of those expenditures by and on behalf of the Nissan economic development project funded through State-issued economic development bonds.
- **ART – MDA Reznick Travel Project Brief** —The Performance Audit Division met with the managers of Monitoring and Reporting for MDA’s Disaster Recovery Division. We discussed the monitoring and oversight that MDA performs of the Reznick Group’s travel expenses associated with implementing the Homeowner’s Assistance Grant Program (Program), which provides up to \$150,000 in grant assistance to qualifying homeowners. At the inception of the Program, MDA did not have a monitoring group to review the invoices submitted by the Reznick Group for travel reimbursement. These invoices were funneled through MDA’s Accounting Division for processing.
- **Grantsmanship: A Three-Part Process**—This report highlights important issues to consider when working with grants and is targeted to municipalities. Since many local governments rely on outside assistance for grant research, writing, application, and administration, the Performance Audit Division feels it is incumbent upon them to understand the responsibilities fully involved in receiving a grant award, especially one from the federal government because, ultimately, the local governing authority is responsible for the money provided and the activities of the grant.
  - The above report resulted in several training sessions to county and municipal officials and managers and has resulted in several local governments taking positive action to strengthen their internal controls over grants.
- **Two Lakes Project—Memo**—Legislators requested OSA provide supplemental, objective information related to the Two Lakes Project including a funding review to determine the feasibility of its Flood Control Plan. Performance researched information including potential vendors, engineering plans, feasibility studies, other related issues Reviewed Levee Board Audits, County Audits, and agency audits to determine the amount of funding for work related to these projects. Work also included personal interviews.



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## 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 all state owned fixed assets and periodic audits of state and local governmental asset maintenance records.

### ACCOMPLISHMENTS FOR 2008

The Division performs its duties and responsibilities in conformity with statutory mandates as set forth in Section 29-9-1, et seq, *Mississippi Code of 1972* (Annotated). The primary focus of the Division is the verification of assets. In fiscal year 2008, the Division initiated property (verification) of fixed assets as follows:

State Agency and University audits	82
County governmental audits	14

The Division maintains a master statewide inventory database for all assets owned by state agencies and universities. All reports for additions, deletions, and adjustments by agencies and universities are submitted to the Division for review and verification of accuracy and completeness.

The Property Division continues to provide one-on-one training and technical support in property management. The Division assists property managers to promote continuing effectiveness and communicates statutory amendments, rule changes and management techniques.



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## 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. 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 four Certified Public Accountants and one Attorney provides an oral and/or written answer 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 2008

During fiscal year 2008, the Division performed the following services:

- Responded to approximately 8,501 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 500 requests for statements of position of the Office on legal requirements and department regulations. A statement of position is a written letter stating the position or action the 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 over 4,500 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 84 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 Government Accountants  
Local School Boards and School Officials

#### **OTHER ACCOMPLISHMENTS FOR 2008**

- Reviewed 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.
- Compiled the annual update of the legal digest for Mississippi counties.
- Scheduled and conducted continuing education for the staff of the Office of the State Auditor.





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# AUDIT REPORTS RELEASED



**OFFICE OF THE STATE AUDITOR**  
**FINANCIAL AND COMPLIANCE AUDIT REPORTS RELEASED**  
**State Fiscal Year Ended June 30, 2007**

<u>Government Entity</u> <u>Released in July 2007</u>	<u>Period Ended</u>
Holmes County	September 30, 2005
Tishomingo County	September 30, 2005
Claiborne County	September 30, 2006
Lauderdale County	September 30, 2006
Montgomery County	September 30, 2006
Pike County	September 30, 2006
Rankin County	September 30, 2006
Stone County	September 30, 2006
Sunflower County	September 30, 2006
Union County	September 30, 2006
Biloxi Public School District	June 30, 2005
Hinds County School District	June 30, 2005
Wayne County School District	June 30, 2005
Amory School District	June 30, 2006
Canton Public School District	June 30, 2006
Choctaw County School District	June 30, 2006
Claiborne County School District	June 30, 2006
Copiah County School District	June 30, 2006
Greenwood Public School District	June 30, 2006
Hancock County School District	June 30, 2006
Jefferson County School District	June 30, 2006
Lamar County School District	June 30, 2006
Leake County School District	June 30, 2006
Long Beach School District	June 30, 2006
Moss Point School District	June 30, 2006
Neshoba County School District	June 30, 2006
North Bolivar School District	June 30, 2006
North Pike Consolidated School District	June 30, 2006
Ocean Springs School District	June 30, 2006
Okolona Municipal Separate School District	June 30, 2006
Pass Christian Public School District	June 30, 2006
Petal School District	June 30, 2006
Philadelphia Public School District	June 30, 2006
Poplarville Special Municipal Separate School District	June 30, 2006
Rankin County School District	June 30, 2006
South Pike School District	June 30, 2006
Tate County School District	June 30, 2006
Water Valley School District	June 30, 2006
West Bolivar School District	June 30, 2006
Wilkinson County School District	June 30, 2006
Yazoo County School District	June 30, 2006

**Released in August 2007**

Alcorn County	September 30, 2005
Attala County	September 30, 2006
DeSoto County	September 30, 2006
Newton County	September 30, 2006
Tunica County	September 30, 2006
Walthall County	September 30, 2006
Warren County	September 30, 2006
George County School District	June 30, 2006
Harrison County School District	June 30, 2006
Houston School District	June 30, 2006
Lauderdale County School District	June 30, 2006
Monroe County School District	June 30, 2006
Natchez-Adams School District	June 30, 2006
Oktibbeha County School District	June 30, 2006
Tunica County School District	June 30, 2006

**Released in September 2007**

Benton County	September 30, 2006
Choctaw County	September 30, 2006
Forrest County	September 30, 2006
Franklin County	September 30, 2006
Hancock County	September 30, 2006
Jefferson County	September 30, 2006
Lafayette County	September 30, 2006
Lowndes County	September 30, 2006
Prentiss County	September 30, 2006
Scott County	September 30, 2006
Wayne County	September 30, 2006
Winston County	September 30, 2006
Yalobusha County	September 30, 2006
Indianola School District	June 30, 2005
West Tallahatchie Consolidated School District	June 30, 2005
Grenada School District	June 30, 2006
Humphreys County School District	June 30, 2006
Kemper County School District	June 30, 2006
South Panola School District	June 30, 2006
Union Public School District	June 30, 2006
Walthall County School District	June 30, 2006
Coahoma Community College & AHS	June 30, 2006
Pearl River Community College	June 30, 2006

**Released in October 2007**

Tippah County	September 30, 2005
Amite County	September 30, 2006
Copiah County	September 30, 2006
Grenada County	September 30, 2006
Jackson County	September 30, 2006
Jones County	September 30, 2006
Kemper County	September 30, 2006

Lawrence County	September 30, 2006
Yazoo City Municipal School District	June 30, 2005
Columbia School District	June 30, 2006
Hattiesburg Public School District	June 30, 2006
Nettleton School District	June 30, 2006
Starkville School District	June 30, 2006
Tishomingo County Special Municipal Separate School District	June 30, 2006
Vicksburg-Warren School District	June 30, 2006
East Central Community College	June 30, 2005

**Released in November 2007**

Jasper County	September 30, 2005
Adams County	September 30, 2006
Covington County	September 30, 2006
Greene County	September 30, 2006
Issaquena County	September 30, 2006
Leflore County	September 30, 2006
Lincoln County	September 30, 2006
Noxubee County	September 30, 2006
Webster County	September 30, 2006
Clay County School District	June 30, 2006
Greenville Public Schools	June 30, 2006
Lowndes County School District	June 30, 2006
Marion County School District	June 30, 2006
Noxubee County School District	June 30, 2006
Pascagoula Municipal Separate School District	June 30, 2006

**Released in December 2007**

Marion County	September 30, 2005
Coahoma County	September 30, 2006
Itawamba County	September 30, 2006
Marion County	September 30, 2006
Neshoba County	September 30, 2006
Yazoo County	September 30, 2006
Quitman County School District	June 30, 2005
Biloxi Public School District	June 30, 2006
Drew School District	June 30, 2006
Forrest County School District	June 30, 2006
Gulfport School District	June 30, 2006
Hazlehurst City School District	June 30, 2006
Pontotoc County School District	June 30, 2006
West Jasper Consolidated School District	June 30, 2006
Attala County School District	June 30, 2007
Choctaw County School District	June 30, 2007
Clinton Public School District	June 30, 2007

Senatobia Municipal School District  
Northwest Mississippi Community College  
Mississippi Gulf Coast Community College

June 30, 2007  
June 30, 2007  
June 30, 2007

**Released in January 2008**

Calhoun County	September 30, 2006
Carroll County	September 30, 2006
Harrison County	September 30, 2006
Lamar County	September 30, 2006
Leake County	September 30, 2006
Pontotoc County	September 30, 2006
Simpson County	September 30, 2006
Smith County	September 30, 2006
Baldwyn Public School District	June 30, 2006
Benton County School District	June 30, 2006
Booneville School District	June 30, 2006
Brookhaven School District	June 30, 2006
Corinth School District	June 30, 2006
Forest Municipal School District	June 30, 2006
Holly Springs School District	June 30, 2006
Itawamba County School District	June 30, 2006
Lafayette County School District	June 30, 2006
Union County School District	June 30, 2006

Aberdeen School District	June 30, 2007
Lee County School District	June 30, 2007
North Tippah Consolidated School District	June 30, 2007
Okolona Municipal Separate School District	June 30, 2007
Pearl Public School District	June 30, 2007
Quitman Consolidated School District	June 30, 2007
South Pike School District	June 30, 2007
South Tippah School District	June 30, 2007
Union Public School District	June 30, 2007

Copiah-Lincoln Community College	June 30, 2006
Holmes Community College	June 30, 2006

**Released in February 2008**

Bolivar County	September 30, 2006
Clay County	September 30, 2006
Madison County	September 30, 2006
Tate County	September 30, 2006
Tippah County	September 30, 2006
Wilkinson County	September 30, 2006

Alcorn County School District	June 30, 2006
Bay St. Louis-Waveland School District	June 30, 2006
Mound Bayou Public Schools	June 30, 2006
Pearl River County School District	June 30, 2006
Wayne County School District	June 30, 2006

Canton Public School District	June 30, 2007
Chickasaw County School District	June 30, 2007
Grenada School District	June 30, 2007

Long Beach School District	June 30, 2007
Meridian Public School District	June 30, 2007
Natchez-Adams School District	June 30, 2007
North Bolivar School District	June 30, 2007
Ocean Springs School District	June 30, 2007
Rankin County School District	June 30, 2007
South Panola School District	June 30, 2007
Tate County School District	June 30, 2007
West Bolivar School District	June 30, 2007
West Jasper Consolidated School District	June 30, 2007

East Central Community College	June 30, 2006
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Expressed opinion on the State of Mississippi financial statements issued by the Department of Finance & Administration in the Comprehensive Annual Financial Report (CAFR)	June 30, 2007
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**Released in March 2008**

George County	September 30, 2006
Pearl River County	September 30, 2006

Covington County School District	June 30, 2006
Greene County School District	June 30, 2006
Jackson County School District	June 30, 2006
Picayune School District	June 30, 2006
Pontotoc City School District	June 30, 2006

Enterprise School District	June 30, 2007
Forrest County AHS	June 30, 2007
Houston School District	June 30, 2007
Louisville Municipal School District	June 30, 2007
Marshall County School District	June 30, 2007
North Panola School District	June 30, 2007
Pass Christian Public School District	June 30, 2007
Stone County School District	June 30, 2007
Yazoo County School District	June 30, 2007

East Mississippi Community College	June 30, 2007
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State of Mississippi Institutions of Higher Learning	June 30, 2007
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State of Mississippi Single Audit Report	June 30, 2007
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Chickasaw County	September 30, 2006
Holmes County	September 30, 2006

Jefferson Davis County	September 30, 2007
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Scott County School District	June 30, 2006
Prentiss County School District	June 30, 2006

DeSoto County School District	June 30, 2007
Hattiesburg Public School District	June 30, 2007
Jones County School District	June 30, 2007
Lamar County School District	June 30, 2007

Leland School District	June 30, 2007
Madison County School District	June 30, 2007
Monroe County School District	June 30, 2007
New Albany Public School District	June 30, 2007
Petal School District	June 30, 2007
Water Valley School District	June 30, 2007
Webster County School District	June 30, 2007
<b><u>Released in May 2008</u></b>	
Panola County	September 30, 2005
Scott County	September 30, 2007
Holmes County School District	June 30, 2006
Drew School District	June 30, 2007
Lauderdale County School District	June 30, 2007
McComb Separate School District	June 30, 2007
Neshoba County School District	June 30, 2007
Philadelphia Public School District	June 30, 2007
Tunica County School District	June 30, 2007
Tupelo Public School District	June 30, 2007
Union County School District	June 30, 2007
Wayne County School District	June 30, 2007
Winona Public School District	June 30, 2007
Northeast Mississippi Community College	June 30, 2006
Holmes Community College	June 30, 2007
Meridian Community College	June 30, 2007
MS Delta Community College	June 30, 2007
<b><u>Released in June 2008</u></b>	
Humphreys County	September 30, 2006
Tishomingo County	September 30, 2006
Benton County	September 30, 2007
Forrest County	September 30, 2007
Simpson County	September 30, 2007
Coahoma County School District	June 30, 2006
East Tallahatchie School District	June 30, 2006
Jackson Public School District	June 30, 2006
Richton School District	June 30, 2006
Carroll County School District	June 30, 2007
Hollandale School District	June 30, 2007
Humphreys County School District	June 30, 2007
Lincoln County School District	June 30, 2007
Moss Point School District	June 30, 2007
West Point School District	June 30, 2007
Western Line School District	June 30, 2007
Hinds Community College	June 30, 2007

**COLLEGE AUDITS RELEASED BY THE OFFICE OF THE STATE AUDITOR  
STATE FISCAL YEAR ENDED JUNE 30, 2008**

Year	College	Operating Revenue	Nonoperating Revenue	Operating Expenses	Nonoperating Expenses	Other Rev. & Exp. (Net)	Ending Net Assets	State Appropriations	Tuitions & Fees (Net)
<b>Colleges Audited by CPA Firms</b>									
2005	East Central Community College	\$ 13,331,715	9,069,828	22,465,605	159,242	2,074,505	15,891,692	8,976,439	3,166,457
2006	Coahoma Community College & Agricultural High School	15,029,762	9,161,766	23,728,911	98,227	1,979,051	26,332,892	6,656,156	(32,703)
2006	Copiah-Lincoln Community College	17,220,954	11,450,998	29,163,388	266,613	0	24,899,650	7,383,466	2,977,925
2006	East Central Community College	13,587,253	9,611,565	22,813,790	138,925	1,127,634	18,211,419	8,482,429	2,995,825
2006	Holmes Community College	19,976,537	12,413,556	33,332,711	591,562	3,217,714	39,570,040	11,893,418	3,799,685
2006	Northeast Mississippi Community College	20,048,322	9,508,361	31,424,207	233,785	2,641,192	35,145,358	8,054,424	3,498,377
2006	Pearl River Community College	22,431,000	23,448,222	37,281,981	652,626	147,841	49,900,816	11,630,099	1,554,171
2007	East Mississippi Community College	26,729,444	14,275,945	37,381,146	143,210	2,993,960	32,749,035	13,665,961	5,889,340
2007	Hinds Community College	58,085,238	47,237,058	93,724,050	658,907	2,993,000	114,065,846	29,247,209	10,343,088
2007	Holmes Community College	18,199,961	16,091,407	38,071,067	558,280	1,890,074	37,122,135	14,114,121	2,853,684
2007	Meridian Community College	18,062,307	12,481,064	30,690,195	0	3,768,349	28,081,418	13,691,252	2,896,090
2007	Mississippi Delta Community College	13,860,395	14,820,363	25,209,493	0	0	26,821,544	9,019,415	1,792,405
2007	Mississippi Gulf Coast Community College	44,579,872	31,942,610	80,611,635	1,054,993	12,448,836	103,021,516	23,363,215	8,331,393
2007	Northwest Mississippi Community College	27,521,611	22,115,350	48,025,167	315,722	4,420,547	68,897,491	16,542,830	6,393,353
<b>TOTALS BY CPA FIRMS</b>		<b>\$ 328,664,371</b>	<b>243,628,093</b>	<b>553,923,346</b>	<b>4,872,092</b>	<b>39,702,703</b>	<b>620,710,852</b>	<b>182,720,434</b>	<b>56,459,090</b>

There were no colleges audited by OSA for the Fiscal Year ending 2008

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

**UNIVERSITY SYSTEM RELEASED BY THE OFFICE OF THE STATE AUDITOR  
STATE FISCAL YEAR ENDED JUNE 30, 2008**

Year	College	Operating Revenue	Nonoperating Revenue	Operating Expenses	Nonoperating Expenses	Other Rev. & Exp. (Net)	Ending Net Assets	State Appropriations	Tuitions & Fees (Net)
<b>University System Audited by OSA</b>									
2007	State of Mississippi Institutions of Higher Learning	\$ 1,635,466,960	812,800,855	2,317,879,985	44,455,710	133,458,312	2,562,471,356	772,224,300	301,259,978

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

**COUNTY AUDITS RELEASED BY THE OFFICE OF THE STATE AUDITOR**  
**STATE FISCAL YEAR ENDED JUNE 30, 2008**

Year	County Name	GOVERNMENTAL ACTIVITIES				BUSINESS-TYPE ACTIVITIES			
		Program Revenue	General Revenue	Expenses	Ending Net Assets	Program Revenue	General Revenue	Expenses	Ending Net Assets
<b>Counties Audited by CPA Firms</b>									
2005	Alcorn County	\$ 5,907,045	8,087,189	13,815,559	47,379,482	0	0	0	0
2005	Holmes County	3,426,192	5,973,862	7,839,691	11,354,332	2,500,862	14,582	2,548,317	692,502
2005	Jasper County	2,817,616	7,054,248	7,393,206	9,135,910	422,769	0	453,695	111,931
2005	Marion County	4,642,578	8,381,296	13,814,171	13,510,732	4,494,501	19,034	4,600,187	350,095
2005	Panola County	2,301,963	11,802,408	14,268,945	14,770,517	1,050,862	102,046	985,183	223,306
2005	Tippah County	3,919,995	5,369,411	7,831,717	17,771,257	11,893,019	115,316	12,149,314	11,655,157
2005	Tishomingo County	2,388,476	6,938,267	9,400,734	63,349,919	0	0	0	0
2006	Adams County	5,869,391	12,884,944	18,021,167	24,911,029	0	0	0	0
2006	Amite County	2,021,154	3,967,834	5,614,049	7,737,220	673,160	96,690	676,910	1,034,265
2006	Attala County	3,024,106	6,498,269	8,675,504	21,186,434	0	0	0	0
2006	Benton County	1,708,676	3,203,328	4,008,752	6,895,626	0	0	0	0
2006	Bolivar County	1,588,395	14,561,099	16,202,450	56,904,031	5,166,864	42,426	4,759,204	(512,464)
2006	Chickasaw County	2,715,663	4,477,953	5,937,706	8,922,192	0	0	0	0
2006	Choctaw County	2,245,855	3,987,939	5,266,449	30,545,456	0	0	0	0
2006	Clay County	1,880,268	5,261,919	7,413,571	17,503,536	236,473	12,210	299,323	768,957
2006	Coahoma County	7,365,307	10,285,101	20,938,611	111,953,050	648,260	59,217	497,821	4,104,502
2006	Copiah County	5,775,253	9,016,128	12,121,013	50,948,753	0	0	0	0
2006	DeSoto County	9,271,321	48,435,713	47,166,993	105,857,029	0	0	0	0
2006	Forrest County	8,524,997	23,771,202	30,220,384	88,645,988	0	0	0	0
2006	Franklin County	3,173,635	3,070,669	5,956,535	10,884,118	340,194	219,715	599,087	266,182
2006	Greene County	12,600,091	6,946,647	19,931,168	7,705,459	430,754	1,000	456,101	174,540
2006	Hancock County	25,634,550	33,109,145	51,388,431	18,172,123	0	0	0	0
2006	Harrison County	71,411,859	77,869,914	137,006,546	88,343,258	0	0	0	0
2006	Humphreys County	971,068	6,331,060	6,064,712	4,420,193	0	0	0	0
2006	Issaquena County	581,667	1,558,668	2,144,803	2,769,784	3,186,407	51,064	2,808,252	1,844,703
2006	Itawamba County	2,409,120	5,943,150	8,076,548	9,956,697	927,676	29,918	944,732	682,219
2006	Jackson County	56,215,482	63,678,474	111,184,962	60,544,770	935,564	14,249	776,257	989,611
2006	Jefferson County	1,996,258	4,549,508	6,049,536	1,560,599	3,892,264	86,908	4,154,852	329,707
2006	Jones County	40,185,875	21,617,767	55,468,385	57,277,196	1,851,905	25,772	1,736,029	269,969
2006	Lafayette County	5,784,953	13,044,778	14,536,252	23,421,341	1,116,738	22,025	1,309,172	655,496
2006	Lamar County	6,249,754	24,467,984	29,007,056	72,113,670	0	0	0	0
2006	Lauderdale County	16,824,622	22,647,970	30,928,389	22,114,703	4,182,756	58,813	3,852,019	1,974,394
2006	Leflore County	7,057,907	14,287,186	18,197,224	47,248,212	0	0	0	0
2006	Lowndes County	7,734,525	42,570,238	31,365,234	75,652,121	0	0	0	0

**COUNTY AUDITS RELEASED BY THE OFFICE OF THE STATE AUDITOR**  
**STATE FISCAL YEAR ENDED JUNE 30, 2008**

2006	Madison County	10,427,840	33,816,266	44,299,678	(55,572)	0	0	0	0
2006	Marion County	13,515,459	9,031,859	22,024,692	14,033,358	5,150,661	120,919	4,995,196	626,479
2006	Neshoba County	4,884,377	8,274,234	11,455,976	11,264,128	264,692	2,765	294,075	8,476
2006	Newton County	2,926,138	5,707,787	8,340,854	4,554,957	771,735	34,948	557,087	929,716
2006	Noxubee County	1,904,443	4,902,619	6,499,807	14,214,690	0	0	0	0
2006	Pike County	7,006,088	13,029,504	19,438,867	50,357,047	0	0	0	0
2006	Pontotoc County	3,992,520	8,115,261	12,367,682	75,047,147	926,228	-5,969	941,634	241,119
2006	Prentiss County	4,363,825	5,225,834	7,676,391	6,550,925	772,809	6,832	819,824	417,784
2006	Rankin County	18,965,318	41,539,718	42,639,587	151,513,565	7,404	29,551	192,225	0
2006	Smith County	2,947,121	6,233,565	10,052,107	37,280,779	569,270	769	490,550	157,150
2006	Sunflower County	1,254,321	9,415,306	9,081,201	26,319,734	0	0	0	0
2006	Tate County	2,917,633	9,289,781	11,917,574	28,323,474	945,652	47,160	908,415	920,109
2006	Tippah County	3,065,123	5,405,386	7,722,906	18,766,910	11,415,556	156,336	12,942,683	10,284,366
2006	Tishomingo County	5,154,390	7,664,459	11,156,834	65,003,376	0	0	0	0
2006	Tunica County	3,808,484	45,387,550	50,349,522	145,133,304	0	0	0	0
2006	Union County	2,541,867	7,428,866	11,223,505	79,608,345	666,281	82,481	804,100	1,199,468
2006	Warren County	3,368,436	20,975,835	22,774,186	26,252,039	0	0	0	0
2006	Webster County	1,920,669	3,256,179	4,729,985	3,954,024	0	0	0	0
2006	Wilkinson County	2,057,443	4,462,250	4,641,903	9,849,909	261,827	38,490	363,018	620
2006	Winston County	3,619,045	9,589,791	6,968,495	27,738,985	3,518,031	93,529	2,926,585	2,387,719
2006	Yalobusha County	2,713,291	5,148,051	6,145,241	14,293,156	0	0	0	0
2006	Yazoo County	3,066,554	10,512,355	16,619,626	67,408,860	0	0	0	0
2007	Benton County	1,829,411	3,499,769	4,829,461	7,395,347	0	0	0	0
2007	Forrest County	9,513,864	24,346,526	33,242,953	96,810,760	0	0	0	0
<b>Total by CPA Firms</b>		<b>\$ 453,989,277</b>	<b>843,910,019</b>	<b>1,169,455,486</b>	<b>2,193,085,984</b>	<b>69,221,174</b>	<b>1,578,796</b>	<b>69,841,847</b>	<b>42,788,078</b>

County Name	GOVERNMENTAL ACTIVITIES				BUSINESS-TYPE ACTIVITIES				
	Program Revenue	General Revenue	Expenses	Ending Net Assets	Program Revenue	General Revenue	Expenses	Ending Net Assets	
<b>Counties Audited by OSA</b>									
2006 Calhoun County	\$ 2,220,003	4,602,695	5,600,900	9,491,331	546,136	16,484	643,907	138,364	
2006 Carroll County	2,066,434	4,369,835	5,980,719	9,268,644	3,341,662	94,213	2,901,676	1,878,668	
2006 Claiborne County	3,988,165	7,400,347	12,936,730	8,058,879	0	0	0	0	
2006 Covington County	1,725,120	7,258,185	11,350,743	59,536,048	0	0	0	0	
2006 George County	4,012,862	7,614,941	12,496,313	61,172,105	2,858,450	70,260	2,546,335	1,585,909	
2006 Grenada County	5,022,853	9,413,200	12,214,008	31,017,887	0	0	0	0	
2006 Holmes County	2,872,617	6,170,884	8,425,539	11,458,511	3,078,567	24,912	2,677,290	1,173,296	
2006 Kemper County	2,309,572	4,284,319	6,427,859	7,869,826	3,158,038	195,450	2,806,945	2,697,303	
2006 Lawrence County	5,966,017	6,231,693	13,421,714	50,380,749	0	0	0	0	
2006 Leake County	2,678,666	6,444,705	8,289,588	6,144,915	3,814,269	312,069	3,332,870	3,716,648	
2006 Lincoln County	4,520,996	9,193,899	14,358,374	76,301,157	0	0	0	0	
2006 Montgomery County	2,539,081	3,917,602	5,239,501	8,446,761	0	0	0	0	
2006 Pearl River County	97,248,193	16,808,705	108,138,145	49,763,071	0	0	0	0	
2006 Scott County	4,475,732	8,059,095	11,508,258	14,064,771	0	0	0	0	
2006 Simpson County	8,549,602	6,471,091	16,931,460	46,706,964	628,921	13,860	687,755	1,052,029	
2006 Stone County	26,723,086	5,474,934	31,851,894	4,423,122	3,038,292	131,352	2,701,843	2,313,167	
2006 Walthall County	2,496,903	5,205,840	7,428,826	8,742,728	236,430	9,458	560,521	329,147	
2006 Wayne County	29,335,660	8,415,669	37,739,897	76,948,127	0	0	0	0	
2007 Jefferson Davis County	2,080,704	6,946,017	8,805,187	29,687,621	0	0	0	0	
2007 Scott County	5,017,135	7,880,405	12,556,381	14,405,930	0	0	0	0	
2007 Simpson County	2,881,134	6,581,014	7,806,725	48,362,387	621,580	35,898	732,203	977,304	
<b>TOTAL By OSA</b>	<b>\$ 218,730,535</b>	<b>148,745,075</b>	<b>359,508,761</b>	<b>632,251,534</b>	<b>21,322,345</b>	<b>903,956</b>	<b>19,591,345</b>	<b>15,861,835</b>	
Combined Total	\$ 672,719,812	992,655,094	1,528,964,247	2,825,337,518	90,543,519	2,482,752	89,433,192	58,649,913	

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, 2008**

**GOVERNMENTAL ACTIVITIES**

Year	School District		Program Revenue	General Revenue	Total Revenue	Expenses	Ending Net Assets
<b>School Districts Audited by OSA</b>							
2006	Clay County School District	\$	889,482	1,856,509	2,745,991	2,381,012	2,515,016
2006	Covington County School District		7,986,113	19,315,278	27,301,391	25,143,547	14,967,173
2006	Forest Mun. School District		2,394,331	9,448,390	11,842,721	11,515,049	5,058,894
2006	Forrest County School District		7,605,049	17,994,505	25,599,554	19,500,019	17,851,886
2006	Greene County School District		3,506,614	11,636,588	15,143,202	14,696,050	8,618,208
2006	Hattiesburg Public School District		14,772,668	35,001,169	49,773,837	42,587,306	16,175,932
2006	Jackson County School District		23,495,087	57,382,150	80,877,237	64,363,262	54,188,764
2006	Lafayette County School District		3,909,897	16,753,781	20,663,678	19,663,006	7,624,842
2006	Monroe County School District		3,356,745	14,713,197	18,069,942	18,218,348	11,262,851
2006	Mound Bayou Public Schools		1,973,248	4,046,289	6,019,537	5,602,358	2,360,408
2006	Picayune School District		11,791,737	23,993,346	35,785,083	28,967,177	13,211,122
2006	Pontotoc City School District		2,874,482	13,937,932	16,812,414	15,170,900	13,931,247
2006	Richton School District		1,264,164	4,744,103	6,008,267	5,606,158	3,104,037
2006	Tunica County School District		4,138,803	20,480,118	24,618,921	22,430,727	23,866,764
2006	Union Public School District		1,363,004	4,878,666	6,241,670	5,882,861	4,698,393
2006	Water Valley School District		2,102,683	7,079,099	9,181,782	9,698,146	1,749,413
2006	Wayne County School District West Jasper Cons. School District		7,672,953	22,441,532	30,114,485	28,620,264	12,764,308
2006			2,957,017	11,428,214	14,385,231	13,286,279	11,233,079
2007	New Albany Public School District		4,391,206	13,583,439	17,974,645	17,484,825	8,782,890
2007	Union County School District		3,624,435	15,152,382	18,776,817	18,356,425	8,990,202
	<b>OSA TOTAL</b>	\$	<b><u>112,069,718</u></b>	<b><u>325,866,687</u></b>	<b><u>437,936,405</u></b>	<b><u>389,173,719</u></b>	<b><u>242,955,429</u></b>
	<b>COMBINED TOTAL</b>	\$	<b><u>1,193,689,681</u></b>	<b><u>3,612,957,809</u></b>	<b><u>4,806,647,490</u></b>	<b><u>4,386,723,558</u></b>	<b><u>2,858,388,663</u></b>

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

## STATE FISCAL YEAR ENDED JUNE 30, 2008

**GOVERNMENTAL ACTIVITIES**

<b>School District Name</b>	<b>Program Revenue</b>	<b>General Revenue</b>	<b>Total Revenue</b>	<b>Expenses</b>	<b>Ending Net Assets</b>
<b>School Districts Audited by CPA Firms</b>					
<b>2005</b> Biloxi Public School District	\$ 30,011,739	29,745,281	59,757,020	55,621,617	50,134,365
<b>2005</b> Hinds County School District	6,258,318	37,461,919	43,720,237	39,935,711	21,768,485
<b>2005</b> Indianola School District	5,488,576	13,087,684	18,576,260	18,731,313	7,216,556
<b>2005</b> Quitman County School District	3,647,355	8,775,305	12,422,660	12,265,273	2,014,048
<b>2005</b> Wayne County School District	7,198,718	20,364,756	27,563,474	26,367,236	11,891,149
<b>2005</b> West Tallahatchie Cons. School District	3,571,155	6,121,409	9,692,564	9,511,026	1,751,248
<b>2005</b> Yazoo City Mun. School District	5,975,066	14,484,979	20,460,045	18,741,358	6,562,899
<b>2006</b> Alcorn County School District	4,842,087	23,907,246	28,749,333	29,351,368	11,930,961
<b>2006</b> Amory School District	3,161,847	10,143,010	13,304,857	12,234,479	2,282,886
<b>2006</b> Baldwin Public School District	1,391,651	6,572,529	7,964,180	7,638,156	3,552,756
<b>2006</b> Bay St. Louis-Waveland School District	27,623,175	20,228,904	47,852,079	39,582,879	16,550,518
<b>2006</b> Benton County School District	2,854,498	7,717,371	10,571,869	10,435,046	5,556,929
<b>2006</b> Biloxi Public School District	48,669,425	30,366,019	79,035,444	65,472,492	63,697,317
<b>2006</b> Booneville School District	2,126,009	7,832,409	9,958,418	9,351,632	9,854,518
<b>2006</b> Brookhaven School District	5,623,406	19,433,416	25,056,822	23,174,138	15,547,018
<b>2006</b> Canton Public School District	7,082,737	20,203,684	27,286,421	25,057,729	20,736,237
<b>2006</b> Choctaw County School District	4,098,306	11,481,984	15,580,290	14,387,312	11,139,713
<b>2006</b> Claiborne County School District	3,636,021	11,430,348	15,066,369	14,861,791	8,330,440
<b>2006</b> Coahoma County School District	5,881,361	10,030,712	15,912,073	15,141,039	4,162,267
<b>2006</b> Columbia School District	5,211,579	12,066,291	17,277,870	14,695,681	13,021,034
<b>2006</b> Copeiah County School District	5,161,220	16,907,177	22,068,397	19,937,732	8,648,743
<b>2006</b> Corinth School District	2,456,368	13,596,609	16,052,977	14,527,138	16,530,110
<b>2006</b> Drew School District	1,751,406	3,815,137	5,566,543	5,866,236	823,042
<b>2006</b> East Tallahatchie School District	3,757,713	9,061,677	12,819,390	11,840,850	5,281,787
<b>2006</b> George County School District	7,019,252	24,029,731	31,048,983	29,006,356	16,288,957

<b>2006</b>	Greenville Public Schools	17,582,166	39,584,092	57,166,258	55,797,212	(323,697)
<b>2006</b>	Greenwood Public School District	7,675,939	18,560,691	26,236,630	25,886,710	13,456,161
<b>2006</b>	Grenada School District	6,939,898	25,331,647	32,271,545	31,759,897	27,722,178
<b>2006</b>	Gulfport School District	22,668,040	57,926,978	80,595,018	67,517,315	37,351,951
<b>2006</b>	Hancock County School District	17,134,183	36,549,400	53,683,583	34,125,997	36,486,903
<b>2006</b>	Harrison County School District	38,183,390	79,649,465	117,832,855	91,750,138	54,235,645
<b>2006</b>	Hazlehurst City School District	3,089,756	9,298,422	12,388,178	11,987,776	2,454,844
<b>2006</b>	Holly Springs School District	3,509,453	10,897,080	14,406,533	14,532,713	7,101,443
<b>2006</b>	Holmes County School District	7,460,444	19,068,779	26,529,223	24,899,817	15,970,943
<b>2006</b>	Houston School District	3,064,833	11,453,821	14,518,654	14,005,473	6,647,431
<b>2006</b>	Humphreys County School District	5,429,120	10,637,585	16,066,705	16,105,945	16,780,184
<b>2006</b>	Itawamba County School District	5,411,707	21,247,385	26,659,092	25,556,947	17,968,143
<b>2006</b>	Jackson Public School District	59,950,591	205,145,628	265,096,219	265,648,653	37,115,218
<b>2006</b>	Jefferson County School District	3,835,367	9,094,700	12,930,067	12,266,912	4,518,585
<b>2006</b>	Kemper County School District	3,440,883	7,860,990	11,301,873	10,915,571	4,682,336
<b>2006</b>	Lamar County School District	12,297,485	51,287,722	63,585,207	53,100,206	35,207,903
<b>2006</b>	Lauderdale County School District	8,591,473	39,035,346	47,626,819	44,750,724	32,313,831
<b>2006</b>	Leake County School District	6,126,711	18,250,204	24,376,915	23,702,204	13,358,980
<b>2006</b>	Long Beach School District	14,552,134	22,022,004	36,574,138	28,012,541	14,062,362
<b>2006</b>	Lowndes County School District	6,868,977	34,725,189	41,594,166	37,872,536	35,848,590
<b>2006</b>	Marion County School District	7,113,453	15,369,239	22,482,692	19,726,938	15,098,464
<b>2006</b>	Moss Point School District	13,710,321	29,838,337	43,548,658	36,124,213	24,937,117
<b>2006</b>	Natchez-Adams School District	10,588,276	27,618,485	38,206,761	36,853,833	31,955,915
<b>2006</b>	Neshoba County School District	4,202,741	16,644,276	20,847,017	19,543,460	13,730,607
<b>2006</b>	Nettleton School District	2,383,349	7,943,087	10,326,436	9,627,380	5,482,179
<b>2006</b>	North Bolivar School District	2,255,584	6,720,136	8,975,720	9,099,454	960,071
<b>2006</b>	North Pike Cons. School District	2,771,121	10,234,942	13,006,063	11,161,929	12,315,537
<b>2006</b>	Noxubee County School District	5,348,910	13,009,569	18,358,479	19,076,889	12,765,674
<b>2006</b>	Ocean Springs School District	9,314,949	37,824,539	47,139,488	37,268,513	46,138,020
<b>2006</b>	Okolona Mun. Sep. School District	2,239,912	5,288,642	7,528,554	7,413,314	1,613,643
<b>2006</b>	Oktibbeha County School District	2,366,230	7,917,978	10,284,208	10,623,099	1,274,879

<b>2006</b>	Pascagoula Mun. Sep. School District	37,735,264	52,304,560	90,039,824	68,423,578	66,046,889
<b>2006</b>	Pass Christian Public School District	18,433,544	15,405,220	33,838,764	22,016,657	27,669,363
<b>2006</b>	Pearl River County School District	7,279,286	17,701,081	24,980,367	19,366,885	15,614,606
<b>2006</b>	Petal School District	9,332,990	25,014,068	34,347,058	26,725,707	25,828,356
<b>2006</b>	Philadelphia Public School District	2,767,117	7,562,571	10,329,688	9,800,253	4,902,785
<b>2006</b>	Pontotoc County School District	4,500,697	17,378,342	21,879,039	21,176,968	8,184,158
<b>2006</b>	Poplarville Spec. Mun. Sep. School District	7,159,984	15,007,541	22,167,525	16,566,490	18,219,975
<b>2006</b>	Prentiss County School District	5,326,628	13,398,540	18,725,168	18,235,078	4,280,148
<b>2006</b>	Rankin County School District	22,863,673	105,062,982	127,926,655	115,503,167	85,781,095
<b>2006</b>	Scott County School District	5,702,039	21,383,918	27,085,957	25,805,914	18,229,395
<b>2006</b>	South Panola School District	8,775,913	26,972,329	35,748,242	35,288,761	12,915,574
<b>2006</b>	South Pike School District	5,190,232	12,604,748	17,794,980	16,775,336	12,204,636
<b>2006</b>	Starkville School District	9,565,641	26,711,492	36,277,133	34,954,647	10,364,567
<b>2006</b>	Tate County School District	3,932,631	16,861,509	20,794,140	22,640,248	3,751,253
<b>2006</b>	Tishomingo County Special Mun. Sep. School District	4,164,572	20,648,284	24,812,856	23,749,027	29,200,085
<b>2006</b>	Union County School District	3,913,505	14,641,739	18,555,244	18,013,849	8,569,810
<b>2006</b>	Vicksburg-Warren School District	14,498,835	56,941,320	71,440,155	68,994,755	36,568,258
<b>2006</b>	Walthall County School District	6,889,176	16,124,657	23,013,833	19,260,474	13,182,735
<b>2006</b>	West Bolivar School District	2,613,589	6,417,334	9,030,923	8,962,606	1,743,879
<b>2007</b>	Wilkinson County School District	4,188,683	8,927,192	13,115,875	11,855,615	9,087,543
<b>2007</b>	Yazoo County School District	3,464,058	12,156,773	15,620,831	15,854,135	10,862,571
<b>2007</b>	Aberdeen School District	3,026,501	10,955,864	13,982,365	14,017,559	4,296,652
<b>2007</b>	Attala County School District	2,544,288	8,838,594	11,382,882	10,894,432	12,545,840
<b>2007</b>	Canton Public School District	6,744,865	21,062,095	27,806,960	27,529,240	20,997,419
<b>2007</b>	Carroll County School District	2,058,557	6,938,710	8,997,267	8,786,308	5,215,231
<b>2007</b>	Chickasaw County School District	887,767	3,294,148	4,181,915	4,323,268	2,491,835
<b>2007</b>	Choctaw County School District	4,063,047	11,759,905	15,822,952	15,369,808	11,592,857
<b>2007</b>	Clinton Public School District	4,838,247	31,557,870	36,396,117	33,679,771	28,080,061
<b>2007</b>	DeSoto County School District	27,496,803	172,384,402	199,881,205	186,195,079	161,117,711
<b>2007</b>	Drew School District	1,807,494	3,940,822	5,748,316	5,817,944	793,414

<b>2007</b>	Enterprise School District	1,104,643	5,849,035	6,953,678	6,568,019	5,188,084
<b>2007</b>	Forrest County AHS	4,033,573	3,795,270	7,828,843	7,457,260	4,505,159
<b>2007</b>	Grenada School District	7,590,686	26,884,957	34,475,643	31,462,819	30,735,002
<b>2007</b>	Hattiesburg Public School District	13,276,055	39,290,190	52,566,245	48,150,151	20,592,026
<b>2007</b>	Hollandale School District	3,640,002	6,190,123	9,830,125	9,571,377	3,605,817
<b>2007</b>	Houston School District	3,117,084	12,016,696	15,133,780	15,105,905	6,675,306
<b>2007</b>	Humphreys County School District	5,451,683	10,599,732	16,051,415	16,231,494	16,618,110
<b>2007</b>	Jones County School District	12,788,968	54,053,807	66,842,775	62,111,195	43,439,894
<b>2007</b>	Lamar County School District	10,590,964	55,695,891	66,286,855	61,346,002	40,921,576
<b>2007</b>	Lauderdale County School District	8,096,918	40,742,886	48,839,804	46,758,924	34,367,671
<b>2007</b>	Lee County School District	9,185,810	42,124,839	51,310,649	50,268,087	33,293,192
<b>2007</b>	Leland School District	2,605,243	7,666,561	10,271,804	9,622,257	3,502,943
<b>2007</b>	Lincoln County School District	3,504,996	19,516,072	23,021,068	18,356,223	24,010,494
<b>2007</b>	Long Beach School District	14,732,860	21,872,854	36,605,714	29,398,253	21,269,823
<b>2007</b>	Louisville Mun. School District	5,702,279	17,315,908	23,018,187	22,764,692	12,764,110
<b>2007</b>	Madison County School District	10,826,966	90,008,165	100,835,131	86,249,151	94,125,502
<b>2007</b>	Marshall County School District	5,942,401	19,615,847	25,558,248	23,922,340	16,111,428
<b>2007</b>	McComb Sep. School District	6,260,218	21,196,032	27,456,250	27,087,955	10,323,354
<b>2007</b>	Meridian Public School District	12,488,526	46,695,977	59,184,503	57,232,170	18,470,054
<b>2007</b>	Monroe County School District	3,281,076	15,036,528	18,317,604	18,651,028	10,929,427
<b>2007</b>	Moss Point School District	12,767,125	30,781,937	43,549,062	37,196,185	31,289,994
<b>2007</b>	Natchez-Adams School District	8,903,834	30,130,480	39,034,314	36,875,911	34,114,928
<b>2007</b>	Neshoba County School District	4,184,699	17,136,779	21,321,478	20,255,345	14,823,740
<b>2007</b>	North Bolivar School District	2,340,313	5,712,894	8,053,207	7,884,146	1,084,254
<b>2007</b>	North Panola School District	4,137,874	11,815,434	15,953,308	15,188,582	6,259,326
<b>2007</b>	North Tippah Cons. School District	2,165,625	8,180,336	10,345,961	9,803,662	5,401,632
<b>2007</b>	Ocean Springs School District	11,713,572	37,308,484	49,022,056	39,895,271	55,285,781
<b>2007</b>	Okolona Mun. Sep. School District	1,930,202	5,389,474	7,319,676	7,182,348	1,745,461
<b>2007</b>	Pass Christian Public School District	9,785,788	14,756,887	24,542,675	17,778,575	36,206,496
<b>2007</b>	Pearl Public School District	5,095,601	25,946,175	31,041,776	29,580,303	20,388,583
<b>2007</b>	Petal School District	7,431,502	24,895,646	32,327,148	28,670,852	29,346,199

<b>2007</b>	Philadelphia Public School District	2,550,996	7,831,527	10,382,523	10,455,914	4,829,394
<b>2007</b>	Quitman Cons. School District	4,227,638	12,657,312	16,884,950	18,602,391	15,443,678
<b>2007</b>	Rankin County School District	22,083,154	117,480,217	139,563,371	130,526,019	94,867,563
<b>2007</b>	Senatobia Mun. School District	2,445,937	11,920,962	14,366,899	12,193,089	9,914,538
<b>2007</b>	South Panola School District	7,696,568	29,299,876	36,996,444	34,910,843	15,023,368
<b>2007</b>	South Pike School District	4,407,922	13,717,183	18,125,105	18,850,106	11,146,758
<b>2007</b>	South Tippah School District	4,748,068	15,753,439	20,501,507	19,439,228	17,864,719
<b>2007</b>	Stone County School District	3,754,994	17,154,991	20,909,985	20,760,103	12,078,333
<b>2007</b>	Tate County School District	4,046,171	17,340,129	21,386,300	22,581,129	2,419,127
<b>2007</b>	Tunica County School District	3,981,519	21,644,578	25,626,097	23,114,099	26,409,793
<b>2007</b>	Tupelo Public School District	10,096,544	57,439,541	67,536,085	62,654,399	41,810,959
<b>2007</b>	Union Public School District	1,493,336	5,149,572	6,642,908	6,238,336	5,104,133
<b>2007</b>	Water Valley School District	1,968,563	7,577,548	9,546,111	9,935,044	1,375,802
<b>2007</b>	Wayne County School District	6,689,750	23,655,474	30,345,224	28,698,368	14,578,487
<b>2007</b>	Webster County School District	3,021,327	10,711,742	13,733,069	13,337,851	7,698,199
<b>2007</b>	West Bolivar School District	2,799,966	6,918,748	9,718,714	9,443,028	2,026,674
<b>2007</b>	West Jasper Cons. School District	3,211,463	11,452,236	14,663,699	13,290,199	12,660,805
<b>2007</b>	West Point School District	5,930,283	22,161,767	28,092,050	25,398,451	20,697,609
<b>2007</b>	Western Line School District	3,005,419	13,033,805	16,039,224	14,739,118	10,804,059
<b>2007</b>	Winona Public School District	3,130,823	7,943,560	11,074,383	10,912,482	4,924,372
<b>2007</b>	Yazoo County School District	3,280,426	13,164,464	16,444,890	15,809,704	11,514,774
<b>Total By CPA Firms \$</b>		<b>1,081,619,963</b>	<b>3,287,091,122</b>	<b>4,368,711,085</b>	<b>3,997,549,839</b>	<b>2,615,433,234</b>





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