

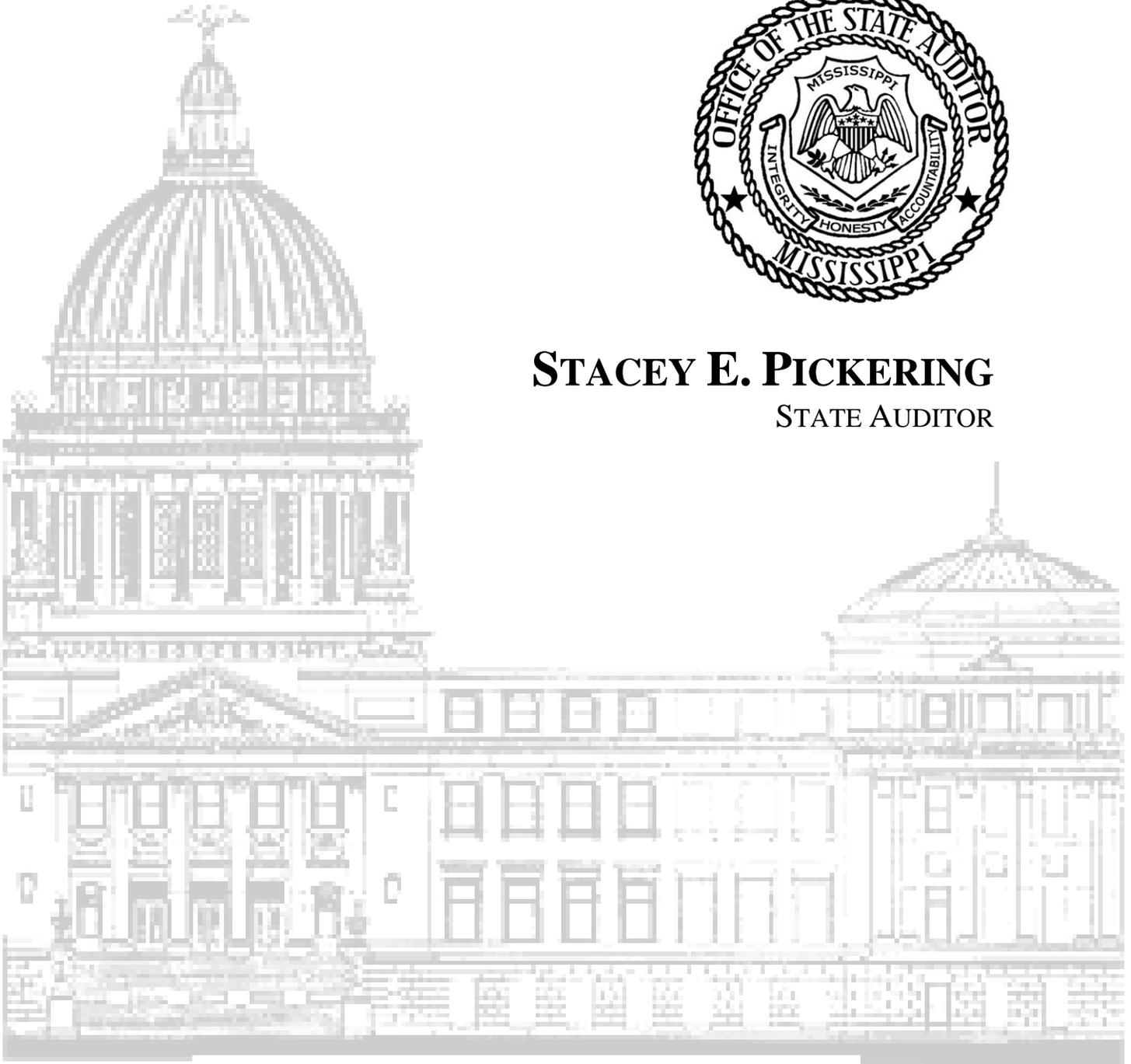
2014 ANNUAL REPORT

FISCAL YEAR JULY 1, 2013 THROUGH JUNE 30, 2014



STACEY E. PICKERING

STATE AUDITOR



2014 ANNUAL REPORT
FISCAL YEAR JULY 1, 2013 THROUGH JUNE 30, 2014
STACEY E. PICKERING
STATE AUDITOR

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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;
- 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

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.



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	136
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.

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.



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.



DIVISIONS

The Office of the State Auditor is composed of six divisions. Among them are:

Administrative Services Division (page 14)
Tony Moore, Director

Financial & Compliance Audit Division (page 15)
Bill Doss, CPA, Director

Investigative Division (page 20)
David Huggins, Director

Performance Audit Division (page 21)
Sam Atkinson, Director

Property Audit Division (page 23)
Scott Rhodes, Director

Technical Assistance Division (page 24)
W. Edward Smith, 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;
- 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 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.



ADMINISTRATIVE SERVICES DIVISION

The Administrative Services Division provides support services to the agency in the areas of payroll, human resources, employee benefits, contract management, travel, purchasing, fleet management, property management, accounts payable, telephone services and invoice processing. The Division is also responsible for all accounting functions, including preparing the agency's budget and GAAP packet, as well as providing information technology and services to all employees of the office and other governmental entities that must comply with Office-issued requirements.

The Administrative Services Division assists the Performance Audit Division with its bond monitoring program. The Division continues to coordinate the administrative and financial responsibilities associated with the Disaster Fraud Prevention and Detection Unit, and with the American Recovery and Reinvestment Act of 2009. Additionally, computer training, maintenance of the local area network, web server and email system for the agency, and assistance with Electronic Data Processing (EDP) audit reviews is provided by the Division.

FUTURE PLANS

The Division plans to continue the long-range purchasing by replacing any computer related equipment that is not under manufacturer'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, which will expedite the audit report and investigative process while cutting travel costs and enabling more effective use of office personnel.



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 audits on 82 counties, 15 colleges, the university system, 149 local school districts and the State of Mississippi, which includes 120 state agencies. The Division is organized into five sections:

County Audit Section

Scott Speights, CPA, CIA, CGAP, MBA, Director

Contract Audit Review Section

Tommy Vickers, CPA, Director

State Agency Audit Section

Rob Robertson, Director

EDP Audit Section

David Ashley, CISA, CISM, CRISC, CBCP, CHP, Director

Report Processing Section

Jackie Thomas, Report Processor

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

- Auditing the financial records and statements of counties, school districts, colleges, the university system and the State of Mississippi;
- 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 or reviewing and approving reports on the financial statements of counties, school districts, colleges, the university system and the State of Mississippi;

- Issuing the State's Single Audit Report and issuing or reviewing and approving single audit reports of counties, school districts, colleges and the university system;
- Auditing 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 Laurel, Greenville, and Perkinston.

AUDIT SECTIONS

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

County Audit Section

The County Audit Section audits the annual financial reports for the 82 Mississippi counties. During fiscal year 2014, the County Audit Section audited and released reports on 35 counties. Also during this period, the County Audit Section released reports on 55 counties audited by CPA firms. These reports were reviewed and approved by the Contract Audit Review Section.

Contract Audit Review Section

The Contract Audit Review Section (formerly known as the Education Audit Section) is responsible for college and university audits and for local school district audits. Contract Audit Review Section personnel are responsible for 15 public colleges and the Board of Trustees of the Institutions of Higher Learning (IHL), including eight public universities and their divisions. Since the fiscal year ended June 30, 1998, universities under the governance of the Board of Trustees of the IHL are audited as a system. During the year, the Contract Audit Review Section completed a review of the University System's annual financial report for the year ended June 30, 2013, which was audited by a CPA firm. Colleges were audited by CPA firms under contracts supervised by the Contract Audit Review Section. Seventeen annual financial reports audited by CPA firms for colleges were reviewed and approved by the Contract Audit Review Section during fiscal year 2014.

The Contract Audit Review Section is also responsible for reviewing the annual audited financial reports of the 149 public school districts in the state and the counties not audited by the County Audit Section. The annual financial reports of public school districts are audited by CPA firms under contracts supervised by the Contract Audit Review Section. The annual financial reports of counties not audited by the County Audit Section are audited by CPA firms under contracts supervised by the County Audit Section. During fiscal year 2014, 161 financial reports of public school districts audited by CPA firms were reviewed and approved by the Contract Audit Review Section. In addition, the Contract Audit Review Section reviewed and approved the annual financial reports of 55 counties audited by CPA firms. These reports were released by the County Audit Section.

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 2014

The Financial and Compliance Audit Division accomplished many things during the 2014 fiscal year. Highlights of these accomplishments include:

- This division took exception to \$139,299 of expenditures, which were returned directly to governmental entities.
- During fiscal year 2014, the County Audit Section released 90 audit reports. The reports covered Governmental Activities program revenues in excess of \$499 million, Governmental Activities general revenues in excess of \$1.274 billion, Governmental Activities expenses in excess of \$1.612 billion and net assets in excess of \$3.705 billion. Of these amounts, audit coverage of approximately \$370 million program revenues, \$945 million general revenues, \$1.191 billion expenses and \$2.725 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 \$88 million and net assets in excess of \$68 million. Of these amounts, CPA firms provided audit coverage of approximately \$53 million in revenues, approximately \$50 million in expenses and \$37 million in net assets.
- During fiscal year 2014, the Contract Audit Review Section reviewed and approved 161 audit reports of public school districts. The reports covered Governmental Activities program revenues in excess of \$1.007 billion, Governmental Activities general revenues in excess of \$3.702 billion, Governmental Activities expenses in excess of \$4.515 billion, and Governmental Activities total net assets in excess of \$4.002 billion.
- During fiscal year 2014, the Contract Audit Review Section reviewed and approved 17 college audit reports. These audit reports covered operating revenues in excess of \$521 million, nonoperating revenues in excess of \$368 million, operating expenses in excess of \$903 million, nonoperating expenses in excess of \$9 million, other revenues and expenses (net) in excess of \$69 million, and total net assets in excess of \$1.253 billion.
- During fiscal year 2014, the Contract Audit Review Section reviewed and approved the audit of the fourteenth system-wide audit report on the State of Mississippi Institutions of Higher Learning (IHL). The fiscal year 2013 audit report covered operating revenues in excess of \$2.053 billion, nonoperating revenues in excess of \$892 million, operating expenses in excess of \$2.870 billion, nonoperating expenses in excess of \$48 million, other revenues and expenses (net) in excess of \$108 million, and total net assets in excess of \$3.447 billion.

- During fiscal year 2014, Mississippi's 2013 CAFR and Single Audit Report were released. The Single Audit reports on the state's compliance of its major federally funded programs. For 2013, programs with expenditures exceeding \$23.4 million were identified as major programs.
- The State Agency Audit Section was responsible for auditing Governmental Activities program revenues in excess of \$9.742 billion, Business-type Activities program revenues in excess of \$421 million, Governmental Activities general revenues in excess of \$6.478 billion, Business-type Activities general revenues in excess of \$59.6 million, Governmental Activities expenses in excess of \$15.767 billion, Business-type Activities expenses in excess of \$443 million, Governmental Activities total net assets in excess of \$13.522 billion, and Business-type Activities total net assets in excess of \$1.098 billion.
- During the fiscal year 2014, the EDP Audit Section completed EDP Reviews and issued reports on seven state agencies and five counties. Also, data analytics were performed on 13 counties during fiscal year 2014.
- Staff in the Division assisted the Training Officer in conducting required training sessions for professional staff.



INVESTIGATIVE DIVISION

The Investigative Division is the only law enforcement division in the Office of the State Auditor. The Division is responsible for investigating allegations of 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, misappropriation, or embezzlement of public assets in the purchase, sale, or use of any supplies, services, equipment or other public property.

This staff assures proper use of public assets through recoveries and prosecution when violations are detected. 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 the following:

**Office of the State Auditor
Attn: David R. Huggins, Director
Investigative Division
P.O. Box 956
Jackson, MS 39205
(601) 576-2722, or toll free in state (800) 321-1275**

Accomplishments for 2014

During fiscal year 2014, there were 81 cases of allegedly misused or misappropriated public assets opened in the Investigative Division.

The Division issued 29 formal demands for \$2,899,208.53 and 9 informal demands for \$22,247.99, for a total of \$2,921,456.52.

The Division recovered misspent, misappropriated or embezzled funds totaling \$1,354,437.15.

The Division closed 85 cases.

The Division secured indictments for 14 individuals and garnished 7 guilty pleas from those indictments alone, with additional indictments and trial dates expected in fiscal year 2015.

Since 2008, the Division has seen its subjects collectively sentenced to over 1,000 years in the custody of the Mississippi Department of Corrections. Additionally, over \$12 million dollars have been collected and returned to the appropriate deserving entities.



PERFORMANCE AUDIT DIVISION

During Fiscal Year 2014, 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.

2014 HIGHLIGHTS

Performance Audit has continued to assist other Divisions including Investigations, Property and Financial and Compliance in their projects.

The Division has also continued to respond to Legislative requests, as well as requests from other agencies and local governments.

Performance Audit continues to work on the calculation and verification of the Mississippi Adequate Education Program (MAEP) funding request with focus on interdepartmental weaknesses in internal controls regarding MAEP data, correlating the MAEP review with current MSIS audits, and including any audit risk assessments conducted by the Financial Compliance Division that contributes to Performance Audit’s understanding of the MAEP funding estimate.

The Division continued training for local governments related to grant management and began new training programs related to performance management and strategic planning.

The Division continued to work on projects such as government debt analysis, government expenditure and contracting, and others.

The Division continued work on MSIS (Mississippi Student Information System) audits, as well.

**ACCOMPLISHMENTS FOR 2014
(REPORTS, BRIEFS AND MANAGEMENT LETTERS)**

- *Summary Results of Unannounced Pre-Easter Holiday School Headcount (Vol. 9, #2)*
- *Economic Development Bond Monitoring Quarterly Report (Vol. 9, #3)*
- *An Economic Development Bond Audit of Severstal North America in Columbus, Mississippi (PA-23)*
- *A Limited Scope Performance Audit of the Department of Public Safety (PA-24)*
- *MAEP FY 2015 Preliminary Estimate Letter*
- *MAEP FY 2015 Final Estimate Letter*
- *2012 – 2013 MSIS Comprehensive Report (Report #136)*
- *The Financial Health of Publicly Owned Rural Hospitals (Report #137)*
- *Department of Marine Resources Review*
- *2013 – 2014 MSIS School District Audits:*

<i>Mound Bayou</i>	<i>Attala County</i>	<i>Gulfport</i>
<i>West Tallahatchie</i>	<i>Calhoun County</i>	<i>Laurel</i>
<i>North Bolivar</i>	<i>Clay County</i>	<i>Long Beach</i>
<i>West Bolivar</i>	<i>Copiah County</i>	<i>South Pike</i>
<i>Oktibbeha County</i>	<i>Leake County</i>	<i>Covington County</i>
<i>Coahoma AHS</i>	<i>Montgomery County</i>	<i>Moss Point</i>
<i>Benoit</i>	<i>Union Public</i>	<i>Pass Christian</i>
<i>Holly Springs</i>	<i>West Point</i>	
<i>Forrest County AHS</i>	<i>Humphreys County</i>	
<i>Coffeeville</i>	<i>Clinton</i>	
<i>Marshall County</i>	<i>Hinds County</i>	
<i>Wilkinson County</i>	<i>Grenada</i>	
<i>Claiborne County</i>	<i>Lauderdale County</i>	
<i>South Delta</i>	<i>Lowndes County</i>	
<i>Kemper County</i>	<i>Shaw</i>	
<i>Western Line</i>	<i>Starkville</i>	
<i>Quitman</i>	<i>Sunflower County</i>	
<i>Clarksdale</i>	<i>Tunica</i>	
<i>Coahoma County</i>	<i>Yazoo City</i>	
<i>East Tallahatchie</i>	<i>South Panola</i>	
<i>Aberdeen</i>	<i>Bay-Waveland</i>	
<i>Alcorn County</i>	<i>Brookhaven</i>	
<i>Okolona</i>	<i>Noxubee County</i>	



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 2014

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 2014, the Division initiated property (verification) of fixed assets as follows:

95 State Agency and University audits

The Division maintains a state-wide, master 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 offers property managers assistance to promote continuing effectiveness and communicates statutory amendments, rule changes and management techniques.



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 2014

During fiscal year 2014, the Division performed the following services:

- Responded to approximately 5,605 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 547 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 31,621 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.; and
- Developed and conducted 79 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
CPAs 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 2014

- 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; and
- Scheduled and conducted continuing education for the staff of the Office of the State Auditor.



AUDIT REPORTS RELEASED

OFFICE OF THE STATE AUDITOR
Financial and Compliance Audit Reports Released
State Fiscal Year Ended June 30, 2014

Government Entity

Period Ended

Released in July 2013

Noxubee County	September 30, 2010
Lee County	September 30, 2011
Winston County	September 30, 2011
Clarke County	September 30, 2012
Grenada County	September 30, 2012
Hinds County	September 30, 2012
Jefferson Davis County	September 30, 2012
Lawrence County	September 30, 2012
Marion County	September 30, 2012
Simpson County	September 30, 2012
Tunica County	September 30, 2012
Franklin County School District	June 30, 2010
Itawamba County School District	June 30, 2011
Claiborne County School District	June 30, 2012
Columbia School District	June 30, 2012
Corinth School District	June 30, 2012
Leake County School District	June 30, 2012
Noxubee County School District	June 30, 2012
Walthall County School District	June 30, 2012
West Bolivar School District	June 30, 2012
East Central Community College	June 30, 2012
Northeast Mississippi Community College	June 30, 2012

Released in August 2013

Tippah County	September 30, 2011
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OFFICE OF THE STATE AUDITOR
Financial and Compliance Audit Reports Released
State Fiscal Year Ended June 30, 2014

Coahoma County	September 30, 2012
Copiah County	September 30, 2012
Franklin County	September 30, 2012

Released in August 2013 continued

Sharkey County	September 30, 2012
Walthall County	September 30, 2012

Scott County School District	June 30, 2010
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Lee County School District	June 30, 2011
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Pearl River County School District	June 30, 2012
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Quitman County School District	June 30, 2012
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Tishomingo County Special Municipal Separate School District	June 30, 2012
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Union Public School District	June 30, 2012
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Yazoo County School District	June 30, 2012
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Released in September 2013

Jefferson County	September 30, 2011
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Lafayette County	September 30, 2011
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Pontotoc County	September 30, 2011
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Jackson County	September 30, 2012
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Yalobusha County	September 30, 2012
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Oktibbeha County School District	June 30, 2011
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Aberdeen School District	June 30, 2012
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Jones County School District	June 30, 2012
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Lawrence County School District	June 30, 2012
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Monroe County School District	June 30, 2012
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Mound Bayou Public School District	June 30, 2012
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Okolona Municipal Separate School District	June 30, 2012
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West Tallahatchie Consolidated School District	June 30, 2012
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Released in October 2013

OFFICE OF THE STATE AUDITOR
Financial and Compliance Audit Reports Released
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Harrison County	September 30, 2011
Itawamba County	September 30, 2011

Released in October 2013 continued

Adams County	September 30, 2012
Attala County	September 30, 2012
Benton County	September 30, 2012
Bolivar County	September 30, 2012
Carroll County	September 30, 2012
Claiborne County	September 30, 2012
Covington County	September 30, 2012
Hancock County	September 30, 2012
Lafayette County	September 30, 2012
Lamar County	September 30, 2012
Leake County	September 30, 2012
Lee County	September 30, 2012
Montgomery County	September 30, 2012
Panola County	September 30, 2012
Rankin County	September 30, 2012

Franklin County School District	June 30, 2011
Hinds County School District	June 30, 2011

Coahoma County School District	June 30, 2012
Holly Springs School District	June 30, 2012
Itawamba County School District	June 30, 2012
Jefferson County School District	June 30, 2012
Lee County School District	June 30, 2012
Simpson County School District	June 30, 2012
Tate County School District	June 30, 2012
Wayne County School District	June 30, 2012

Chickasaw County School District	June 30, 2013
McComb School District	June 30, 2013
North Pike Consolidated School District	June 30, 2013

Released in November 2013

Greene County	September 30, 2012
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OFFICE OF THE STATE AUDITOR
Financial and Compliance Audit Reports Released
State Fiscal Year Ended June 30, 2014

Harrison County	September 30, 2012
Madison County	September 30, 2012
Wayne County	September 30, 2012

Released in November 2013 continued

Yazoo County	September 30, 2012
Covington County School District	June 30, 2010
Canton Public School District	June 30, 2012
Sunflower County School District	June 30, 2012
Kosciusko School District	June 30, 2013
Lawrence County School District	June 30, 2013
Meridian Public School District	June 30, 2013
Montgomery County School District	June 30, 2013
Quitman Consolidated School District	June 30, 2013
Rankin County School District	June 30, 2013
Simpson County School District	June 30, 2013
Winona Public School District	June 30, 2013

Released in December 2013

Prentiss County	September 30, 2010
Leflore County	September 30, 2011
George County	September 30, 2012
Jefferson County	September 30, 2012
Lowndes County	September 30, 2012
Perry County	September 30, 2012
Sunflower County	September 30, 2012
Webster County	September 30, 2012
Covington County School District	June 30, 2011
Scott County School District	June 30, 2011
Marion County School District	June 30, 2012
Wilkinson County School District	June 30, 2012

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Financial and Compliance Audit Reports Released
State Fiscal Year Ended June 30, 2014

Bay St. Louis-Waveland School District	June 30, 2013
Benton County School District	June 30, 2013
Brookhaven School District	June 30, 2013

Released in December 2013 continued

Gulfport School District	June 30, 2013
Hattiesburg Public School District	June 30, 2013
Lincoln County School District	June 30, 2013
Newton County School District	June 30, 2013
North Tippah Consolidated School District	June 30, 2013
Ocean Springs School District	June 30, 2013
Perry County School District	June 30, 2013
Philadelphia Public School District	June 30, 2013
Picayune School District	June 30, 2013
Richton School District	June 30, 2013
Shaw School District	June 30, 2013
South Tippah School District	June 30, 2013

Pearl River Community College	June 30, 2012
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Mississippi Delta Community College	June 30, 2013
Northwest Mississippi Community College	June 30, 2013

Released in January 2014

Prentiss County	September 30, 2011
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Chickasaw County	September 30, 2012
Issaquena County	September 30, 2012
Jasper County	September 30, 2012
Kemper County	September 30, 2012

South Pike School District	June 30, 2012
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Attala County School District	June 30, 2013
Benoit School District	June 30, 2013
Biloxi Public School District	June 30, 2013
Calhoun County School District	June 30, 2013
Coffeeville School District	June 30, 2013
George County School District	June 30, 2013

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Financial and Compliance Audit Reports Released
State Fiscal Year Ended June 30, 2014

Indianola School District	June 30, 2013
Lamar County School District	June 30, 2013
Leland School District	June 30, 2013

Released in January 2014 continued

Lumberton Public School District	June 30, 2013
Moss Point School District	June 30, 2013
Senatobia Municipal School District	June 30, 2013
Smith County School District	June 30, 2013
Stone County School District	June 30, 2013
West Point School District	June 30, 2013
Western Line School District	June 30, 2013

East Mississippi Community College	June 30, 2013
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Released in February 2014

Tallahatchie County	September 30, 2011
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Humphreys County	September 30, 2012
Lincoln County	September 30, 2012
Pearl River County	September 30, 2012
Winston County	September 30, 2012

Jackson Public School District	June 30, 2012
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Carroll County School District	June 30, 2013
Clarksdale Municipal School District	June 30, 2013
Clinton Public School District	June 30, 2013
Forrest County Agricultural High School	June 30, 2013
Forrest County School District	June 30, 2013
Grenada School District	June 30, 2013
Jefferson Davis County School District	June 30, 2013
Monroe County School District	June 30, 2013
New Albany Public School District	June 30, 2013
Newton Municipal School District	June 30, 2013
Oxford School District	June 30, 2013
Petal School District	June 30, 2013
Pontotoc County School District	June 30, 2013
Wayne County School District	June 30, 2013

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State Fiscal Year Ended June 30, 2014

Released in March 2014

Quitman County	September 30, 2010
Calhoun County	September 30, 2011
Noxubee County	September 30, 2011
Quitman County	September 30, 2011
Lauderdale County	September 30, 2012
Marshall County	September 30, 2012
Oktribbeha County	September 30, 2012
Pike County	September 30, 2012
Scott County	September 30, 2012
Stone County	September 30, 2012
Tippah County	September 30, 2012
Union County	September 30, 2012
Alcorn County School District	June 30, 2012
Franklin County School District	June 30, 2012
Hollandale School District	June 30, 2012
Scott County School District	June 30, 2012
Aberdeen School District	June 30, 2013
Amite County School District	June 30, 2013
Choctaw County School District	June 30, 2013
Clay County School District	June 30, 2013
East Tallahatchie School District	June 30, 2013
Forest Municipal School District	June 30, 2013
Harrison County School District	June 30, 2013
Hazlehurst City School District	June 30, 2013
Holmes County School District	June 30, 2013
Humphreys County School District	June 30, 2013
Long Beach School District	June 30, 2013
Madison County School District	June 30, 2013
Marion County School District	June 30, 2013
Marshall County School District	June 30, 2013
Natchez-Adams School District	June 30, 2013

OFFICE OF THE STATE AUDITOR
Financial and Compliance Audit Reports Released
State Fiscal Year Ended June 30, 2014

Pascagoula Municipal Separate School District	June 30, 2013
Pearl Public School District	June 30, 2013
Poplarville Special Municipal Separate School District	June 30, 2013

Released in March 2014 continued

South Panola School District	June 30, 2013
Tate County School District	June 30, 2013
Tunica County School District	June 30, 2013
Tupelo Public School District	June 30, 2013
Water Valley School District	June 30, 2013
West Bolivar School District	June 30, 2013
West Tallahatchie Consolidated School District	June 30, 2013
Yazoo County School District	June 30, 2013

Coahoma Community College and Agricultural High School	June 30, 2013
Copiah-Lincoln Community College	June 30, 2013
Holmes Community College	June 30, 2013
Jones County Junior College	June 30, 2013
Meridian Community College	June 30, 2013
Mississippi Gulf Coast Community College	June 30, 2013
Mississippi State Institutions of Higher Learning	June 30, 2013
Northeast Mississippi Community College	June 30, 2013
Southwest Mississippi Community College	June 30, 2013

Released in April 2014

Amite County	September 30, 2013
Franklin County	September 30, 2013
Jefferson Davis County	September 30, 2013
Monroe County	September 30, 2013

Greene County School District	June 30, 2010
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Canton Public School District	June 30, 2013
Durant Public School District	June 30, 2013
Franklin County School District	June 30, 2013
Greenwood Public School District	June 30, 2013
Hancock County School District	June 30, 2013
Houston School District	June 30, 2013
Itawamba County School District	June 30, 2013

OFFICE OF THE STATE AUDITOR
Financial and Compliance Audit Reports Released
State Fiscal Year Ended June 30, 2014

Lafayette County School District	June 30, 2013
Lowndes County School District	June 30, 2013
Union County School District	June 30, 2013

Released in April 2014 continued

Union Public School District	June 30, 2013
Wilkinson County School District	June 30, 2013

Hinds Community College	June 30, 2013
Itawamba Community College	June 30, 2013

Released in May 2014

Clarke County	September 30, 2013
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Greene County School District	June 30, 2011
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Drew School District	June 30, 2012
North Panola School District	June 30, 2012

Cleveland School District	June 30, 2013
Columbia School District	June 30, 2013
Corinth School District	June 30, 2013
DeSoto County School District	June 30, 2013
Enterprise School District	June 30, 2013
Holly Springs School District	June 30, 2013
Mound Bayou Public School District	June 30, 2013
Pontotoc City School District	June 30, 2013
Tishomingo County Special Municipal Separate School District	June 30, 2013
Vicksburg-Warren School District	June 30, 2013
Walthall County School District	June 30, 2013
West Jasper Consolidated School District	June 30, 2013

Released in June 2014

Choctaw County	September 30, 2012
Clay County	September 30, 2012
Leflore County	September 30, 2012
Noxubee County	September 30, 2012

OFFICE OF THE STATE AUDITOR
Financial and Compliance Audit Reports Released
State Fiscal Year Ended June 30, 2014

Quitman County	September 30, 2012
Smith County	September 30, 2012

Released in June 2014 continued

Montgomery County	September 30, 2013
Newton County	September 30, 2013
Sharkey County	September 30, 2013
Walthall County	September 30, 2013
Wayne County	September 30, 2013

Copiah County School District	June 30, 2013
Jefferson County School District	June 30, 2013
Lauderdale County School District	June 30, 2013
Lee County School District	June 30, 2013

Pearl River Community College	June 30, 2013
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COUNTY AUDITS RELEASED BY THE OFFICE OF THE STATE AUDITOR
State Fiscal Year Ended June 30, 2014

Counties Audited by CPA Firms

		GOVERNMENTAL ACTIVITIES					BUSINESS-TYPE ACTIVITIES				
County Name		Program Revenue	General Revenue	Total Revenue	Expenses	Ending Net Assets	Program Revenue	General Revenue	Total Revenue	Expenses	Ending Net Assets
2010	Noxubee County	5,037,441	4,701,343	9,738,784	10,350,034	16,278,804	0	0	0	0	0
2010	Prentiss County	7,411,305	5,329,706	12,741,011	9,929,035	19,149,103	1,070,536	12,200	1,082,736	998,878	284,715
2010	Quitman County	805,063	5,007,416	5,812,479	5,438,425	4,498,084	0	0	0	0	0
2011	Calhoun County	1,618,353	5,095,824	6,714,177	6,480,734	13,032,879	726,933	76,590	803,523	698,156	373,496
2011	Harrison County	37,191,186	91,854,958	129,046,144	103,455,124	54,628,059	0	0	0	0	0
2011	Jefferson County	2,336,413	3,912,659	6,249,072	6,945,074	6,778,719	3,792,613	0	3,792,613	3,803,183	2,568,886
2011	Lafayette County	6,046,996	45,109,085	51,156,081	18,966,367	98,926,445	1,829,958	5,789	1,835,747	1,597,648	2,569,128
2011	Lee County	9,957,015	20,655,646	30,612,661	41,028,551	165,707,434	2,063,268	364,330	2,427,598	2,359,920	688,561
2011	Leflore County	16,222,941	14,549,417	30,772,358	30,545,548	50,839,850	0	0	0	0	0
2011	Noxubee County	3,145,185	4,840,236	7,985,421	8,224,574	16,746,583	0	0	0	0	0
2011	Prentiss County	5,477,550	5,064,857	10,542,407	9,600,548	20,090,962	1,031,761	(2,371)	1,029,390	976,994	337,111
2011	Quitman County	709,600	5,612,465	6,322,065	5,424,329	5,395,820	0	0	0	0	0
2011	Tallahatchie County	2,621,739	8,536,304	11,158,043	9,721,818	17,362,194	427,087	72,468	499,555	551,820	171,827
2011	Tippah County	4,722,445	5,871,318	10,593,763	8,607,122	23,177,000	0	0	0	0	0
2012	Adams County	9,461,696	15,863,904	25,325,600	19,393,865	41,497,566	0	0	0	0	0
2012	Bolivar County	6,795,798	14,601,220	21,397,018	17,461,706	65,220,477	4,966,309	35,306	5,001,615	4,952,363	855,158
2012	Carroll County	3,421,155	4,800,117	8,221,272	7,943,402	13,741,888	3,100,505	86,201	3,186,706	2,867,793	3,409,124
2012	Chickasaw County	3,071,417	5,654,168	8,725,585	8,163,771	7,577,863	4,163,830	67,083	4,230,913	3,605,982	882,050
2012	Choctaw County	1,996,832	5,743,644	7,740,476	8,107,053	33,658,217	0	0	0	0	0
2012	Claiborne County	3,086,006	8,640,972	11,726,978	11,458,890	2,497,378	0	0	0	0	0
2012	Clay County	2,664,357	5,712,785	8,377,142	8,347,035	18,108,655	347,094	1,358	348,452	332,561	736,934
2012	Coahoma County	5,137,118	10,263,119	15,400,237	16,017,339	108,129,128	685,962	(300,061)	385,901	625,761	6,232,517
2012	Copiah County	5,591,202	9,472,002	15,063,204	14,317,282	50,875,212	0	0	0	0	0
2012	Greene County	2,077,582	6,590,636	8,668,218	8,115,633	12,001,294	468,105	211,520	679,625	710,112	130,391
2012	Grenada County	4,654,502	10,719,952	15,374,454	14,802,850	39,888,593	0	0	0	0	0
2012	Hancock County	20,587,635	32,363,972	52,951,607	45,909,253	152,057,405	0	0	0	0	0
2012	Harrison County	32,469,399	76,930,461	109,399,860	102,009,746	62,018,173	0	0	0	0	0
2012	Hinds County	20,367,294	65,559,102	85,926,396	75,125,440	97,441,225	0	0	0	0	0
2012	Humphreys County	2,287,361	5,916,646	8,204,007	8,710,899	24,924,504	0	0	0	0	0
2012	Issaquena County	735,889	1,777,832	2,513,721	2,465,681	2,335,362	3,170,397	65,051	3,235,448	3,183,642	2,723,051

**COUNTY AUDITS RELEASED BY THE OFFICE OF THE STATE AUDITOR
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2012	Jackson County	35,485,935	107,802,454	143,288,389	107,231,803	169,355,133	844,074	1,287	845,361	878,027	218,816
2012	Jasper County	160,239	13,368,059	13,528,298	13,207,915	18,450,378	902,045	550,000	1,452,045	1,161,989	177,490
2012	Jefferson County	2,530,083	4,416,353	6,946,436	7,558,944	6,910,629	4,404,728	2,032	4,406,760	3,843,101	3,132,545
2012	Lafayette County	7,224,441	15,746,560	22,971,001	21,690,529	100,206,917	1,752,648	122,671	1,875,319	1,630,373	2,814,074

Counties Audited by CPA Firms

		GOVERNMENTAL ACTIVITIES					BUSINESS-TYPE ACTIVITIES				
County Name		Program Revenue	General Revenue	Total Revenue	Expenses	Ending Net Assets	Program Revenue	General Revenue	Total Revenue	Expenses	Ending Net Assets
2012	Lamar County	7,223,248	29,503,776	36,727,024	40,202,005	130,542,635	0	0	0	0	0
2012	Leake County	2,821,500	8,412,532	11,234,032	9,316,746	13,926,216	4,155,698	145,225	4,300,923	3,971,876	5,657,819
2012	Lee County	7,155,101	21,130,066	28,285,167	38,418,987	155,652,107	2,079,097	214,351	2,293,448	2,321,933	660,076
2012	Leflore County	7,543,772	14,670,493	22,214,265	21,501,526	51,552,589	0	0	0	0	0
2012	Lowndes County	7,841,388	25,520,486	33,361,874	34,490,127	68,224,765	0	0	0	0	0
2012	Noxubee County	2,584,887	4,854,618	7,439,505	7,903,414	16,339,635	0	0	0	0	0
2012	Panola County	4,020,556	13,891,930	17,912,486	16,584,083	53,049,326	1,809,891	11,236	1,821,127	1,927,069	80,407
2012	Pearl River County	8,966,489	19,280,472	28,246,961	27,404,096	64,689,817	0	0	0	0	0
2012	Pike County	7,953,983	13,480,221	21,434,204	18,451,097	61,690,787	0	0	0	0	0
2012	Quitman County	655,968	6,681,574	7,337,542	5,502,497	7,230,865	0	0	0	0	0
2012	Rankin County	10,903,214	49,649,395	60,552,609	47,476,747	172,414,681	0	0	0	0	0
2012	Sharkey County	1,143,933	3,573,149	4,717,082	5,027,201	10,969,507	0	0	0	0	0
2012	Sunflower County	3,181,489	10,473,333	13,654,822	11,520,951	35,673,651	0	0	0	0	0
2012	Tippah County	3,610,733	5,894,073	9,504,806	8,572,076	23,383,361	0	0	0	0	0
2012	Tunica County	4,448,338	22,571,043	27,019,381	44,375,689	134,323,646	0	0	0	0	0
2012	Walthall County	2,057,228	5,067,072	7,124,300	6,405,908	14,714,512	702,755	(48,137)	654,618	651,420	364,232
2012	Yalobusha County	3,260,404	4,983,368	8,243,772	6,609,762	21,039,149	0	0	0	0	0
2012	Yazoo County	3,741,087	13,223,744	16,964,831	17,780,076	61,538,618	3,889,359	50,982	3,940,341	3,503,506	495,740
2013	Monroe County	4,899,979	15,285,870	20,185,849	20,070,869	61,555,828	1,747,234	257,409	2,004,643	1,942,708	1,184,629
2013	Sharkey County	966,395	3,711,983	4,678,378	4,488,542	11,159,343	0	0	0	0	0
2013	Walthall County	2,394,288	5,283,691	7,677,979	6,184,163	16,208,328	671,032	773	671,805	650,177	385,860
Totals for CPA \$		370,483,153	945,228,081	1,315,711,234	1,191,042,881	2,725,387,299	50,802,919	2,003,293	52,806,212	49,746,992	37,134,637

**COUNTY AUDITS RELEASED BY THE OFFICE OF THE STATE AUDITOR
State Fiscal Year Ended June 30, 2014**

Counties Audited by OSA		GOVERNMENTAL ACTIVITIES				BUSINESS-TYPE ACTIVITIES					
		Program Revenue	General Revenue	Total Revenue	Expenses	Ending Net Assets	Program Revenue	General Revenue	Total Revenue	Expenses	Ending Net Assets
2011	Itawamba County	5,867,641	7,433,896	13,301,537	8,383,482	23,308,249	972,712	3,508	976,220	1,172,178	210,532
2011	Pontotoc County	4,051,472	9,723,966	13,775,438	14,529,280	69,182,661	1,214,600	5,676	1,220,276	1,163,647	474,711
2011	Winston County	3,287,074	4,409,462	7,696,536	6,870,109	33,245,827	3,275,502	91,354	3,366,856	3,365,902	4,034,526
2012	Attala County	2,090,066	7,931,153	10,021,219	9,597,460	9,559,954	0	0	0	0	0
2012	Benton County	1,648,903	7,198,578	8,847,481	7,386,638	4,149,663	0	0	0	0	0
2012	Clarke County	2,016,305	9,281,777	11,298,082	10,118,318	3,852,255	0	0	0	0	0
2012	Covington County	4,208,116	7,498,239	11,706,355	9,745,127	61,109,707	0	0	0	0	0
2012	Franklin County	3,511,369	3,331,730	6,843,099	6,330,674	10,001,058	430,802	207,839	638,641	617,827	80,181
2012	George County	5,031,449	8,187,496	13,218,945	10,591,813	59,602,044	3,434,951	33,778	3,468,729	3,037,667	3,150,531
2012	Jefferson Davis County	1,725,415	5,919,050	7,644,465	9,143,622	2,726,865	0	0	0	0	0
2012	Kemper County	1,622,828	4,885,183	6,508,011	6,963,542	8,613,333	4,291,003	145,990	4,436,993	3,933,725	3,565,238
2012	Lauderdale County	9,283,990	27,820,347	37,104,337	33,217,938	83,770,810	6,135,124	281,089	6,416,213	6,458,986	2,617,852
2012	Lawrence County	2,598,952	6,275,172	8,874,124	8,067,595	45,740,836	0	0	0	0	0
2012	Lincoln County	6,103,500	11,712,491	17,815,991	15,485,846	79,709,186	0	0	0	0	0
2012	Madison County	11,615,266	40,719,436	52,334,702	46,846,049	39,823,157	0	0	0	0	0
2012	Marion County	3,619,329	13,175,253	16,794,582	15,771,932	26,149,631	6,894,965	598,596	7,493,561	6,870,979	3,589,025
2012	Marshall County	8,296,887	13,956,056	22,252,943	20,759,361	63,926,242	0	0	0	0	0
2012	Montgomery County	2,463,637	4,212,521	6,676,158	5,626,356	12,606,405	0	0	0	0	0
2012	Oktibbeha County	4,014,417	17,543,854	21,558,271	20,528,318	26,460,278	0	0	0	0	0
2012	Perry County	3,286,849	5,975,372	9,262,221	9,170,455	31,153,623	0	0	0	0	0
2012	Scott County	3,875,324	9,674,591	13,549,915	12,589,763	20,437,876	0	0	0	0	0
2012	Simpson County	3,255,025	9,526,325	12,781,350	11,252,227	58,506,561	896,704	41,177	937,881	912,249	941,717
2012	Smith County	3,849,288	8,323,643	12,172,931	9,139,315	36,328,914	654,149	24,621	678,770	461,425	1,143,873
2012	Stone County	3,195,843	6,495,127	9,690,970	9,725,890	11,255,222	3,952,349	325,669	4,278,018	3,700,865	4,585,451
2012	Union County	3,073,876	8,676,603	11,750,479	14,001,395	73,163,135	762,048	416	762,464	864,524	946,781
2012	Wayne County	2,415,903	11,027,220	13,443,123	12,216,441	9,860,395	0	0	0	0	0
2012	Webster County	3,123,523	4,814,469	7,937,992	7,503,492	1,877,747	0	0	0	0	0
2012	Winston County	3,447,826	4,859,206	8,307,032	6,530,763	35,047,098	3,638,101	69,930	3,708,031	3,513,948	4,228,609
2013	Amite County	1,863,456	4,633,478	6,496,934	6,295,386	4,840,130	731,291	55,220	786,511	755,605	1,133,769
2013	Clarke County	2,150,402	8,739,101	10,889,503	11,052,606	3,689,152	0	0	0	0	0
2013	Franklin County	2,026,839	3,429,173	5,456,012	6,142,829	9,314,241	428,774	219,537	648,311	599,185	129,307
2013	Jefferson Davis County	2,619,342	9,051,823	11,671,165	11,343,249	3,054,781	0	0	0	0	0
2013	Montgomery County	2,257,841	4,529,383	6,787,224	6,357,010	3,589,817	0	0	0	0	0
2013	Newton County	1,940,681	8,690,915	10,631,596	9,717,539	3,984,429	705,519	157,247	862,766	1,003,261	212,072
2013	Wayne County	3,330,425	9,714,929	13,045,354	12,585,014	10,320,735	0	0	0	0	0
Totals for OSA \$		128,769,059	329,377,018	458,146,077	421,586,834	979,962,017	38,418,594	2,261,647	40,680,241	38,431,973	31,044,175

**COUNTY AUDITS RELEASED BY THE OFFICE OF THE STATE AUDITOR
State Fiscal Year Ended June 30, 2014**

Combined Totals \$ 499,252,212 1,274,605,099 1,773,857,311 1,612,629,715 3,705,349,316 89,221,513 4,264,940 93,486,453 88,178,965 68,178,812

School Districts Audited by CPA Firms

GOVERNMENTAL ACTIVITIES

School District Name		Program Revenue	General Revenue	Total Revenue	Expenses	Ending Net Assets
2010	Covington County School District	7,021,439	21,467,290	28,488,729	28,002,933	21,190,042
2010	Franklin County School District	3,888,399	11,639,391	15,527,790	15,137,748	9,147,482
2010	Greene County School District	3,798,573	13,744,926	17,543,499	16,888,877	10,406,828
2010	Scott County School District	6,671,794	21,301,890	27,973,684	28,273,645	20,851,329
2011	Covington County School District	7,510,775	19,729,214	27,239,989	29,404,647	18,836,947
2011	Franklin County School District	3,953,914	12,119,944	16,073,858	14,261,836	10,959,504
2011	Greene County School District	3,992,964	12,852,827	16,845,791	16,133,927	11,124,741
2011	Hinds County School District	8,586,272	49,204,520	57,790,792	51,768,534	44,434,227
2011	Itawamba County School District	6,555,652	22,464,094	29,019,746	26,253,881	20,687,006
2011	Lee County School District	14,904,486	44,424,404	59,328,890	56,465,132	43,923,756
2011	Oktibbeha County School District	3,333,027	8,201,333	11,534,360	10,873,518	3,040,013
2011	Scott County School District	7,271,964	21,237,749	28,509,713	26,988,129	22,411,991
2012	Aberdeen School District	3,289,115	11,058,894	14,348,009	13,360,091	4,278,267
2012	Alcorn County School District	8,208,845	22,524,042	30,732,887	30,280,012	14,513,633
2012	Canton Public School District	8,932,028	22,818,260	31,750,288	30,009,701	25,587,115
2012	Claiborne County School District	5,557,206	12,995,125	18,552,331	18,238,717	11,598,418
2012	Coahoma County School District	4,750,389	12,281,236	17,031,625	16,124,170	7,795,666
2012	Columbia School District	3,809,238	13,212,580	17,021,818	15,687,828	15,114,651
2012	Corinth School District	5,677,359	14,893,295	20,570,654	19,234,583	24,851,020
2012	Drew School District	2,361,841	3,612,096	5,973,937	5,335,315	1,623,416
2012	Franklin County School District	3,243,130	12,679,699	15,922,829	14,153,828	12,538,335
2012	Hollandale School District	4,539,639	5,430,775	9,970,414	9,625,198	3,764,486
2012	Holly Springs School District	3,573,757	10,642,304	14,216,061	14,264,233	8,781,912
2012	Itawamba County School District	5,663,121	23,541,124	29,204,245	27,985,807	21,752,063
2012	Jackson Public School District	77,363,964	213,600,740	290,964,704	289,240,578	18,523,425
2012	Jefferson County School District	3,921,855	9,787,090	13,708,945	12,579,395	6,723,821
2012	Jones County School District	13,668,887	54,335,860	68,004,747	74,605,875	48,128,805
2012	Lawrence County School District	4,508,620	14,639,969	19,148,589	19,390,103	10,307,180
2012	Leake County School District	6,926,739	19,473,768	26,400,507	25,107,651	16,538,845
2012	Lee County School District	10,827,534	46,017,559	56,845,093	56,169,207	44,599,642
2012	Marion County School District	6,124,696	16,694,893	22,819,589	21,616,054	21,077,807
2012	Monroe County School District	13,501,626	15,924,301	29,425,927	21,791,281	23,497,596
2012	Mound Bayou Public School District	1,978,571	3,919,160	5,897,731	5,379,193	4,251,371

SCHOOL DISTRICT AUDITS RELEASED BY THE OFFICE OF THE STATE AUDITOR
State Fiscal Year Ended June 30, 2014

2012	North Panola School District	6,445,259	11,824,575	18,269,834	17,160,909	8,466,612
2012	Noxubee County School District	5,386,311	12,778,579	18,164,890	18,660,599	14,751,789
2012	Okolona Municipal Separate School District	2,753,718	5,002,486	7,756,204	7,610,853	1,276,875
2012	Pearl River County School District	4,035,252	19,820,062	23,855,314	23,901,461	19,974,790

School Districts Audited by CPA Firms

GOVERNMENTAL ACTIVITIES

School District Name		Program Revenue	General Revenue	Total Revenue	Expenses	Ending Net Assets
2012	Quitman County School District	4,198,274	9,284,162	13,482,436	11,899,726	3,749,115
2012	Scott County School District	6,335,662	21,331,690	27,667,352	27,908,381	22,144,974
2012	Simpson County School District	7,763,071	27,989,203	35,752,274	34,756,536	36,785,798
2012	South Pike School District	4,778,298	13,737,366	18,515,664	18,810,513	15,784,253
2012	Sunflower County School District	7,418,436	11,293,350	18,711,786	18,972,221	3,394,654
2012	Tate County School District	5,716,488	19,289,690	25,006,178	23,534,154	11,396,218
2012	Tishomingo County Special Municipal Separate School District	4,990,697	22,206,869	27,197,566	27,518,352	32,593,762
2012	Union Public School District	1,909,689	5,834,217	7,743,906	7,102,227	6,979,382
2012	Walthall County School District	7,358,063	15,151,941	22,510,004	21,149,608	20,842,282
2012	Wayne County School District	7,513,430	37,444,149	44,957,579	30,239,843	70,887,874
2012	West Bolivar School District	3,657,054	5,460,857	9,117,911	8,789,451	2,154,137
2012	West Tallahatchie Consolidated School District	3,282,664	7,004,894	10,287,558	9,348,748	4,573,687
2012	Wilkinson County School District	3,954,588	12,910,027	16,864,615	13,294,800	14,459,276
2012	Yazoo County School District	3,446,655	13,828,224	17,274,879	16,367,549	14,932,134
2013	Aberdeen School District	3,017,544	11,673,625	14,691,169	13,452,670	5,503,633
2013	Amite County School District	3,056,316	10,121,748	13,178,064	11,872,144	24,712,889
2013	Attala County School District	2,516,262	9,093,879	11,610,141	11,513,152	13,392,979
2013	Bay St. Louis-Waveland School District	5,032,979	16,906,377	21,939,356	21,503,677	46,760,456
2013	Benoit School District	857,776	2,623,285	3,481,061	3,570,083	875,895
2013	Benton County School District	2,739,268	9,495,564	12,234,832	12,076,108	6,825,358
2013	Biloxi Public School District	8,456,407	49,771,127	58,227,534	55,138,193	86,512,574
2013	Brookhaven School District	4,969,052	21,829,866	26,798,918	27,308,425	24,275,499
2013	Calhoun County School District	4,732,711	15,241,114	19,973,825	19,881,365	12,128,935
2013	Canton Public School District	6,695,880	22,686,664	29,382,544	30,448,606	24,542,544
2013	Carroll County School District	1,963,601	7,317,039	9,280,640	9,166,707	3,869,933
2013	Chickasaw County School District	1,051,798	3,473,949	4,525,747	4,414,635	4,014,175
2013	Choctaw County School District	3,679,872	11,738,668	15,418,540	15,482,450	10,859,642
2013	Clarksdale Municipal School District	9,336,851	20,051,678	29,388,529	30,400,823	12,746,679
2013	Clay County School District	549,635	1,703,535	2,253,170	2,421,710	3,900,523
2013	Cleveland School District	7,329,406	23,787,723	31,117,129	30,995,346	6,505,253
2013	Clinton Public School District	5,320,322	32,982,653	38,302,975	38,149,181	31,958,489
2013	Coffeeville School District	1,967,826	4,538,800	6,506,626	6,549,704	4,373,236
2013	Columbia School District	4,158,616	13,261,516	17,420,132	15,751,654	16,783,129

SCHOOL DISTRICT AUDITS RELEASED BY THE OFFICE OF THE STATE AUDITOR
State Fiscal Year Ended June 30, 2014

2013	Copiah County School District	4,351,279	16,602,700	20,953,979	20,324,045	17,180,628
2013	Corinth School District	5,482,572	15,875,479	21,358,051	19,778,095	26,458,712
2013	DeSoto County School District	37,252,327	214,998,519	252,250,846	232,437,227	301,917,836
2013	Durant Public School District	1,407,190	3,387,134	4,794,324	4,587,895	660,906

School Districts Audited by CPA Firms

GOVERNMENTAL ACTIVITIES

School District Name		Program Revenue	General Revenue	Total Revenue	Expenses	Ending Net Assets
2013	East Tallahatchie School District	2,621,736	7,729,698	10,351,434	11,567,057	4,382,895
2013	Enterprise School District	1,265,724	6,896,277	8,162,001	7,384,986	8,807,523
2013	Forest Municipal School District	2,523,543	10,195,113	12,718,656	13,086,117	6,801,153
2013	Forrest County Agricultural High School	1,171,126	7,354,767	8,525,893	5,607,783	7,580,974
2013	Forrest County School District	4,308,146	18,021,491	22,329,637	21,806,583	23,944,087
2013	Franklin County School District	3,151,636	11,668,747	14,820,383	14,065,638	13,668,382
2013	George County School District	5,812,340	24,489,562	30,301,902	30,003,876	26,869,156
2013	Greenwood Public School District	7,533,421	17,429,280	24,962,701	25,430,935	16,304,255
2013	Grenada School District	6,763,061	27,108,505	33,871,566	33,344,943	45,455,292
2013	Gulfport School District	10,101,944	46,643,898	56,745,842	54,531,793	47,442,998
2013	Hancock County School District	10,062,646	31,346,236	41,408,882	37,215,624	79,213,816
2013	Harrison County School District	19,126,072	100,235,026	119,361,098	117,113,853	129,602,372
2013	Hattiesburg Public School District	11,150,760	42,115,437	53,266,197	50,264,572	23,267,798
2013	Hazlehurst City School District	5,585,746	9,795,471	15,381,217	14,687,117	6,153,703
2013	Holly Springs School District	3,464,745	10,645,888	14,110,633	14,456,007	8,436,538
2013	Holmes County School District	8,262,193	19,882,207	28,144,400	27,387,455	15,876,077
2013	Houston School District	3,213,227	11,755,708	14,968,935	14,937,910	8,844,079
2013	Humphreys County School District	4,395,327	11,099,931	15,495,258	15,592,439	24,982,351
2013	Indianola School District	7,907,083	14,240,401	22,147,484	20,357,281	15,792,524
2013	Itawamba County School District	5,475,693	23,423,418	28,899,111	27,827,758	22,620,309
2013	Jefferson County School District	3,464,909	8,982,970	12,447,879	12,532,572	6,643,078
2013	Jefferson Davis County School District	4,273,287	13,579,791	17,853,078	16,544,990	40,519,914
2013	Kosciusko School District	3,281,141	15,315,768	18,596,909	18,013,971	23,552,929
2013	Lafayette County School District	4,422,324	20,335,754	24,758,078	23,298,699	17,277,919
2013	Lamar County School District	10,514,944	68,512,084	82,809,310	78,136,057	60,584,620
2013	Lauderdale County School District	9,314,051	43,496,186	52,810,237	55,164,659	36,997,859
2013	Lawrence County School District	4,150,921	15,388,818	19,539,739	19,214,423	10,606,924
2013	Lee County School District	10,205,671	48,308,549	58,514,220	57,980,809	45,133,053
2013	Leland School District	2,211,563	7,111,299	9,322,862	9,227,865	3,715,090
2013	Lincoln County School District	4,037,788	20,032,735	24,070,523	21,472,801	48,557,309
2013	Long Beach School District	3,708,022	20,076,207	23,784,229	23,617,475	29,292,506
2013	Lowndes County School District	7,254,806	40,899,627	48,154,433	47,259,524	59,015,666

SCHOOL DISTRICT AUDITS RELEASED BY THE OFFICE OF THE STATE AUDITOR
State Fiscal Year Ended June 30, 2014

2013	Lumberton Public School District	1,601,461	4,988,668	6,590,129	6,568,468	11,003,230
2013	Madison County School District	14,648,216	108,817,730	123,465,946	109,217,144	197,927,434
2013	Marion County School District	5,703,030	16,176,979	21,880,009	21,132,806	21,757,559
2013	Marshall County School District	5,768,468	19,675,246	25,443,714	26,203,280	20,369,259

School Districts Audited by CPA Firms

GOVERNMENTAL ACTIVITIES

School District Name		Program Revenue	General Revenue	Total Revenue	Expenses	Ending Net Assets
2013	McComb School District	10,289,190	20,080,819	30,370,009	25,370,690	26,183,085
2013	Meridian Public School District	14,354,516	44,375,049	58,729,565	56,695,908	27,721,827
2013	Monroe County School District	6,007,307	15,187,675	21,194,982	19,412,158	25,280,420
2013	Montgomery County School District	1,149,024	3,448,887	4,597,911	4,259,590	1,290,683
2013	Moss Point School District	16,505,054	20,634,035	37,139,089	26,406,126	35,163,324
2013	Mound Bayou Public School District	1,592,343	3,939,077	5,531,420	5,752,109	4,036,126
2013	Natchez-Adams School District	9,191,183	28,836,622	38,027,805	36,877,768	33,432,081
2013	New Albany Public School District	4,528,271	15,059,227	19,587,498	20,746,084	12,262,214
2013	Newton County School District	4,048,398	10,940,308	14,988,706	15,908,008	17,107,990
2013	Newton Municipal School District	2,461,335	6,967,388	9,428,723	9,684,361	6,639,207
2013	North Pike Consolidated School District	3,307,261	14,244,975	17,552,236	17,326,585	21,614,627
2013	North Tippah Consolidated School District	2,126,776	8,386,927	10,513,703	10,580,696	6,420,551
2013	Ocean Springs School District	6,012,230	39,280,113	45,292,343	48,835,037	50,783,223
2013	Oxford School District	5,368,081	35,943,264	41,311,345	41,007,382	30,734,163
2013	Pascagoula Municipal Separate School District	17,617,132	82,182,530	99,799,662	77,639,167	99,270,265
2013	Pearl Public School District	7,856,982	27,054,691	34,911,673	31,595,154	32,664,910
2013	Perry County School District	2,465,331	9,430,807	11,896,138	11,856,466	4,705,510
2013	Petal School District	6,172,066	27,133,951	33,306,017	34,393,686	34,481,266
2013	Philadelphia Public School District	2,161,926	8,261,224	10,423,150	10,391,132	6,531,002
2013	Picayune School District	8,013,119	28,844,086	36,857,205	31,981,799	17,196,169
2013	Pontotoc City School District	3,582,545	14,547,174	18,129,719	18,071,135	19,823,856
2013	Pontotoc County School District	4,579,022	21,606,893	26,185,915	25,821,124	11,237,199
2013	Poplarville Special Municipal Separate School District	3,481,417	14,558,732	18,040,149	17,884,493	25,106,593
2013	Quitman Consolidated School District	3,753,768	14,422,429	18,176,197	17,558,211	17,573,845
2013	Rankin County School District	27,286,032	137,475,353	164,761,385	160,143,744	139,411,478
2013	Richton School District	1,181,239	4,420,579	5,601,818	5,415,649	4,666,055
2013	Senatobia Municipal School District	2,741,307	12,842,337	15,583,644	15,529,778	12,407,371
2013	Shaw School District	1,707,073	4,008,208	5,715,281	5,586,900	1,160,997
2013	Simpson County School District	7,560,016	28,009,375	35,569,391	35,337,954	36,990,334
2013	Smith County School District	4,913,133	18,332,441	23,245,574	24,416,023	30,346,384
2013	South Panola School District	7,027,265	33,832,008	40,859,273	37,974,717	22,046,217
2013	South Tippah School District	4,688,848	17,676,481	22,365,329	22,601,444	20,714,698
2013	Stone County School District	4,199,116	17,162,908	21,362,024	21,791,168	10,730,134

**SCHOOL DISTRICT AUDITS RELEASED BY THE OFFICE OF THE STATE AUDITOR
State Fiscal Year Ended June 30, 2014**

2013	Tate County School District	5,230,830	19,417,869	24,648,699	23,070,760	12,974,157
2013	Tishomingo County Special Municipal Separate School District	4,417,733	21,998,102	26,415,835	29,006,895	30,005,454
2013	Tunica County School District	4,247,657	20,590,736	24,838,393	24,619,656	30,594,428
2013	Tupelo Public School District	10,881,940	63,572,832	74,454,772	69,786,386	67,147,402

School Districts Audited by CPA Firms

GOVERNMENTAL ACTIVITIES

School District Name		Program Revenue	General Revenue	Total Revenue	Expenses	Ending Net Assets
2013	Union County School District	4,111,491	16,785,876	20,897,367	20,929,658	11,349,667
2013	Union Public School District	1,598,173	5,742,156	7,340,329	7,010,601	7,309,110
2013	Vicksburg-Warren School District	11,341,770	64,795,465	76,137,235	80,230,811	47,590,502
2013	Walthall County School District	4,999,796	14,709,233	19,709,029	20,923,221	19,630,880
2013	Water Valley School District	2,138,254	7,600,647	9,738,901	9,469,861	4,414,361
2013	Wayne County School District	11,876,733	35,085,530	46,962,263	33,201,163	85,001,160
2013	West Bolivar School District	3,391,298	5,563,694	8,954,992	8,805,211	2,304,124
2013	West Jasper Cons. School District	2,519,620	11,344,637	13,864,257	13,451,337	14,871,120
2013	West Point School District	5,893,369	21,303,846	27,197,215	26,962,010	20,678,546
2013	West Tallahatchie Consolidated School District	2,442,048	6,916,553	9,358,601	8,552,492	5,355,026
2013	Western Line School District	3,460,321	14,368,677	17,828,998	17,443,227	19,747,019
2013	Wilkinson County School District	3,881,121	9,381,844	13,262,965	13,633,694	14,126,848
2013	Winona Public School District	2,646,963	7,046,806	9,693,769	9,745,483	4,944,701
2013	Yazoo County School District	3,113,470	13,439,505	16,552,975	16,484,889	15,078,618
Totals for CPA Firms		\$ 1,007,364,182	3,702,391,388	4,713,537,852	4,515,316,324	4,002,626,413

There were no schools audited by OSA for the fiscal year ending June 2014.

**COLLEGE AUDITS RELEASED BY THE OFFICE OF THE STATE AUDITOR
State Fiscal Year Ended June 30, 2014**

Colleges Audited by CPA Firms

Institution Name		BUSINESS-TYPE ACTIVITIES							
		Operating Revenue	Nonoperating Revenue	Operating Expenses	Nonoperating Expenses	Other Rev. & Exp. (Net)	Ending Net Assets	State Appropriations	Tuitions & Fees (Net)
2012	East Central Community College	18,945,187	11,589,453	30,111,540	394,976	1,257,692	26,348,425	10,409,125	1,804,242
2012	Northeast Mississippi Community College	22,600,541	12,194,182	34,937,342	151,568	6,091,336	50,152,654	15,040,291	3,041,722
2012	Pearl River Community College	31,884,585	19,978,659	50,734,257	818,622	1,019,961	93,229,948	14,835,211	3,225,778
2013	Coahoma Community College and Agricultural High School	19,605,671	12,320,893	30,630,579	22,411	3,215,448	51,521,608	12,357,107	(1,483,449)
2013	Copiah-Lincoln Community College	22,165,304	14,942,631	35,891,970	359,760	0	40,551,951	10,039,010	2,132,851
2013	East Mississippi Community College	35,255,454	16,356,775	53,498,400	2,944	768,772	59,607,793	14,062,369	9,794,645
2013	Hinds Community College	38,343,402	80,870,507	127,615,789	3,181,400	13,235,248	155,538,755	42,750,019	5,236,105
2013	Holmes Community College	29,783,584	19,633,110	50,740,824	322,337	5,573,654	42,067,563	20,315,512	4,373,803
2013	Itawamba Community College	47,678,752	30,846,816	78,094,013	241,486	6,967,789	101,194,485	21,802,223	12,679,374
2013	Jones County Junior College	27,250,079	18,155,225	49,299,286	836,468	5,204,895	71,030,832	17,144,554	4,466,362
2013	Meridian Community College	22,295,284	14,134,690	36,941,397	64,848	2,012,138	41,637,702	12,263,393	3,255,617
2013	Mississippi Delta Community College	18,116,311	15,165,813	33,074,563	6,602	0	44,634,829	11,019,106	1,858,082
2013	Mississippi Gulf Coast Community College	79,798,195	33,860,078	114,922,220	1,205,673	13,085,519	178,516,356	27,309,955	21,852,339
2013	Northeast Mississippi Community College	20,040,873	12,869,269	34,798,001	128,479	2,700,552	50,836,868	12,322,102	2,997,599
2013	Northwest Mississippi Community College	41,911,400	26,125,937	69,657,844	96,298	5,720,562	101,175,748	21,473,060	7,859,721
2013	Pearl River Community College	30,808,455	19,754,007	48,642,047	1,620,562	2,190,491	95,720,291	16,653,543	2,344,616
2013	Southwest Mississippi Community College	15,068,466	10,183,124	23,785,996	39,817	575,155	49,988,228	8,376,569	1,511,368
Totals for CPA Firms \$		<u>521,551,543</u>	<u>368,981,169</u>	<u>903,376,068</u>	<u>9,494,251</u>	<u>69,619,212</u>	<u>1,253,754,036</u>	<u>288,173,149</u>	<u>86,950,775</u>

There were no colleges audited by OSA for the fiscal year ending June 2014.

University System Audited by a CPA Firm

BUSINESS-TYPE ACTIVITIES

Institution Name		Operating Revenue	Nonoperating Revenue	Operating Expenses	Nonoperating Expenses	Other Rev. & Exp. (Net)	Ending Net Assets	State Appropriations	Tuitions & Fees (Net)
2013	Mississippi State Institutions of Higher Learning	\$ 2,053,286,397	892,518,932	2,870,920,674	48,079,737	108,728,493	3,447,190,956	751,475,931	486,082,817

There were no university systems audited by OSA for the fiscal year ending June 2014.

End of Report



For more information about this issue, contact

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