

Department of Audit

501 N West Street, Suite 801

Stacey E. Pickering

AGENCY

ADDRESS

CHIEF EXECUTIVE OFFICER

	Actual Expenses June 30,2015	Estimated Expenses June 30,2016	Requested For June 30,2017	Requested Over/(Under) Estimated	
				AMOUNT	PERCENT
<b>I. A. PERSONAL SERVICES</b>					
1. Salaries, Wages & Fringe Benefits (Base)	9,030,605	9,395,745	9,567,225		
a. Additional Compensation					
b. Proposed Vacancy Rate (Dollar Amount)					
c. Per Diem					
<b>Total Salaries, Wages &amp; Fringe Benefits</b>	<b>9,030,605</b>	<b>9,395,745</b>	<b>9,567,225</b>	<b>171,480</b>	<b>1.83%</b>
2. Travel					
a. Travel & Subsistence (In-State)	435,540	492,000	492,000		
b. Travel & Subsistence (Out-Of-State)	16,249	26,000	26,000		
c. Travel & Subsistence (Out-Of-Country)					
<b>Total Travel</b>	<b>451,789</b>	<b>518,000</b>	<b>518,000</b>		
<b>B. CONTRACTUAL SERVICE S (Schedule B)</b>					
a. Tuition, Rewards & Awards	25,121	28,512	28,512		
b. Communications, Transportation & Utilities	3,658	4,600	4,600		
c. Public Information	1,989	3,400	3,400		
d. Rents	493,491	457,100	457,100		
e. Repairs & Service	10,559	15,000	15,000		
f. Fees, Professional & Other Services	438,490	381,569	381,569		
g. Other Contractual Services	478,094	245,850	245,850		
h. Data Processing	126,754	136,500	136,500		
i. Other	6,969	30	30		
<b>Total Contractual Services</b>	<b>1,585,125</b>	<b>1,272,561</b>	<b>1,272,561</b>		
<b>C. COMMODITIES (Schedule C)</b>					
a. Maintenance & Construction Materials & Supplies					
b. Printing & Office Supplies & Materials	15,308	17,900	17,900		
c. Equipment, Repair Parts, Supplies & Accessories	78,949	71,300	71,300		
d. Professional & Scientific Supplies & Materials					
e. Other Supplies & Materials	17,561	25,750	25,750		
<b>Total Commodities</b>	<b>111,818</b>	<b>114,950</b>	<b>114,950</b>		
<b>D. CAPITAL OUTLAY</b>					
<b>1. Total Other Than Equipment (Schedule D-1)</b>					
<b>2. Equipment (Schedule D-2)</b>					
b. Road Machinery, Farm & Other Working Equipment					
c. Office Machines, Furniture, Fixtures & Equipment					
d. IS Equipment (Data Processing & Telecommunications)		181,600	181,600		
e. Equipment - Lease Purchase					
f. Other Equipment					
<b>Total Equipment (Schedule D-2)</b>		<b>181,600</b>	<b>181,600</b>		
<b>3. Vehicles (Schedule D-3)</b>		<b>40,000</b>	<b>40,000</b>		
<b>4. Wireless Comm. Devices (Schedule D-4)</b>					
<b>E. SUBSIDIES, LOANS &amp; GRANTS (Schedule E)</b>					
<b>TOTAL EXPENDITURES</b>	<b>11,179,337</b>	<b>11,522,856</b>	<b>11,694,336</b>	<b>171,480</b>	<b>1.49%</b>
<b>II. BUDGET TO BE FUNDED AS FOLLOWS:</b>					
Cash Balance-Unencumbered					
General Fund Appropriation (Enter General Fund Lapse Below)	5,650,484	6,642,664	6,642,664		
State Support Special Funds	637,000				
Federal Funds	16,840				
Other Special Funds (Specify)					
Special Fund (Fees)	4,759,977	4,842,030	5,051,672	209,642	4.33%
Katrina Fraud (CDBG)	115,036	38,162		(38,162)	(100.00%)
Less: Estimated Cash Available Next Fiscal Period					
<b>TOTAL FUNDS (equals Total Expenditures above)</b>	<b>11,179,337</b>	<b>11,522,856</b>	<b>11,694,336</b>	<b>171,480</b>	<b>1.49%</b>
GENERAL FUND LAPSE					
<b>III: PERSONNEL DATA</b>					
Number of Positions Authorized in Appropriation Bill					
a.) Full Perm	165	165	165		
b.) Full T-L	14	14	14		
c.) Part Perm	3	3	3		
d.) Part T-L					
Average Annual Vacancy Rate (Percentage)					
a.) Full Perm					
b.) Full T-L					
c.) Part Perm					
d.) Part T-L					

Approved by: Tony R. Moore

Official of Board or Commission

Submitted by:

Tony R. Moore

Date : 8/3/2015 5:01 PM

Budget Officer:

Tony Moore / Tony.Moore@osa.ms.gov

Phone Number:

601-576-2648

Title :

Director, Fiscal Management

REQUEST BY FUNDING SOURCE

Name of Agency : Department of Audit

Specify Funding Sources As Shown Below	FY 2015 Actual Amount	% of Line Item	% of Total Budget	FY 2016 Estimated Amount	% of Line Item	% of Total Budget	FY 2017 Requested Amount	% of Line Item	% of Total Budget
1. General _____ State Support Special (Specify) _____	5,489,781	60.79%		6,642,664	70.70%		6,642,664	69.43%	
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. Hurricane Disaster Reserve Fund									
7. Capital Expense Fund	637,000	7.05%							
8. Federal _____ Other Special (Specify) _____									
9. Special Fund (Fees)	2,863,781	31.71%		2,753,081	29.30%		2,924,561	30.57%	
10. Katrina Fraud (CDBG)	40,043	0.44%							
11.									
12.									
<b>Total Salaries</b>	<b>9,030,605</b>		<b>80.78%</b>	<b>9,395,745</b>		<b>81.54%</b>	<b>9,567,225</b>		<b>81.81%</b>
1. General _____ State Support Special (Specify) _____	136,783	30.28%							
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. Hurricane Disaster Reserve Fund									
7. Capital Expense Fund									
8. Federal _____ Other Special (Specify) _____									
9. Special Fund (Fees)	315,006	69.72%		518,000	100.00		518,000	100.00	
10. Katrina Fraud (CDBG)									
11.									
12.									
<b>Total Travel</b>	<b>451,789</b>		<b>4.04%</b>	<b>518,000</b>		<b>4.50%</b>	<b>518,000</b>		<b>4.43%</b>
1. General _____ State Support Special (Specify) _____	21,039	1.33%							
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. Hurricane Disaster Reserve Fund									
7. Capital Expense Fund									
8. Federal _____ Other Special (Specify) _____	11,025	0.70%							
9. Special Fund (Fees)	1,478,346	93.26%		1,234,399	97.00%		1,272,561	100.00	
10. Katrina Fraud (CDBG)	74,715	4.71%		38,162	3.00%				
11.									
12.									
<b>Total Contractual</b>	<b>1,585,125</b>		<b>14.18%</b>	<b>1,272,561</b>		<b>11.04%</b>	<b>1,272,561</b>		<b>10.88%</b>
1. General _____ State Support Special (Specify) _____	2,881	2.58%							
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. Hurricane Disaster Reserve Fund									
7. Capital Expense Fund									
8. Federal _____ Other Special (Specify) _____	5,815	5.20%							
9. Special Fund (Fees)	103,122	92.22%		114,950	100.00		114,950	100.00	
10. Katrina Fraud (CDBG)									
11.									
12.									
<b>Total Commodities</b>	<b>111,818</b>		<b>1.00%</b>	<b>114,950</b>		<b>1.00%</b>	<b>114,950</b>		<b>0.98%</b>

REQUEST BY FUNDING SOURCE

Name of Agency : Department of Audit

Specify Funding Sources As Shown Below	FY 2015 Actual Amount	% of Line Item	% of Total Budget	FY 2016 Estimated Amount	% of Line Item	% of Total Budget	FY 2017 Requested Amount	% of Line Item	% of Total Budget
1. General _____ State Support Special (Specify) _____									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. Hurricane Disaster Reserve Fund									
7. Capital Expense Fund									
8. Federal _____ Other Special (Specify) _____									
9. Special Fund (Fees)									
10. Katrina Fraud (CDBG)									
11.									
12.									
<b>Total Capital Other Than Equipment</b>									
1. General _____ State Support Special (Specify) _____									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. Hurricane Disaster Reserve Fund									
7. Capital Expense Fund									
8. Federal _____ Other Special (Specify) _____									
9. Special Fund (Fees)				181,600	100.00		181,600	100.00	
10. Katrina Fraud (CDBG)									
11.									
12.									
<b>Total Capital Equipment</b>				<b>181,600</b>		<b>1.58%</b>	<b>181,600</b>		<b>1.55%</b>
1. General _____ State Support Special (Specify) _____									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. Hurricane Disaster Reserve Fund									
7. Capital Expense Fund									
8. Federal _____ Other Special (Specify) _____									
9. Special Fund (Fees)				40,000	100.00		40,000	100.00	
10. Katrina Fraud (CDBG)									
11.									
12.									
<b>Total Vehicles</b>				<b>40,000</b>		<b>0.35%</b>	<b>40,000</b>		<b>0.34%</b>
1. General _____ State Support Special (Specify) _____									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. Hurricane Disaster Reserve Fund									
7. Capital Expense Fund									
8. Federal _____ Other Special (Specify) _____									
9. Special Fund (Fees)									
10. Katrina Fraud (CDBG)									
11.									
12.									
<b>Total Wireless Communication Devs.</b>									

REQUEST BY FUNDING SOURCE

Name of Agency : Department of Audit

Specify Funding Sources As Shown Below	FY 2015 Actual Amount	% of Line Item	% of Total Budget	FY 2016 Estimated Amount	% of Line Item	% of Total Budget	FY 2017 Requested Amount	% of Line Item	% of Total Budget
1. General _____ State Support Special (Specify) _____									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. Hurricane Disaster Reserve Fund									
7. Capital Expense Fund									
8. Federal _____ Other Special (Specify) _____									
9. Special Fund (Fees)									
10. Katrina Fraud (CDBG)									
11.									
12.									
<b>Total Subsidies</b>									
1. General _____ State Support Special (Specify) _____	5,650,484	50.54%		6,642,664	57.65%		6,642,664	56.80%	
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. Hurricane Disaster Reserve Fund									
7. Capital Expense Fund	637,000	5.70%							
8. Federal _____ Other Special (Specify) _____	16,840	0.15%							
9. Special Fund (Fees)	4,760,255	42.58%		4,842,030	42.02%		5,051,672	43.20%	
10. Katrina Fraud (CDBG)	114,758	1.03%		38,162	0.33%				
11.									
12.									
<b>TOTAL</b>	<b>11,179,337</b>		<b>100.00%</b>	<b>11,522,856</b>		<b>100.00%</b>	<b>11,694,336</b>		<b>100.00%</b>

## SPECIAL FUNDS DETAIL

Department of Audit (155-00)

Name of Agency

<b>S. STATE SUPPORT SPECIAL FUNDS</b>		<b>(1) Actual Revenues FY 2015</b>	<b>(2) Estimated Revenues FY 2016</b>	<b>(3) Requested Revenues FY 2017</b>
<b>Source (Fund Number)</b>	<b>Detailed Description of Source</b>			
	Cash Balance-Unencumbered			
Budget Contingency Fund	BCF - Budget Contingency			
Education Enhancement Fund	EEF - Education Enhancement Fund			
Health Care Expendable Fund	HCEF - Health Care Expendable Fund			
Tobacco Control Fund	TCF - Tobacco Control Fund			
Hurricane Disaster Reserve Fund	HDRF - Hurricane Disaster Reserve Fund			
Capital Expense Fund (6415500000)	CEF - Capital Expense Fund	637,000		
<b>State Support Special Fund TOTAL</b>		<b>637,000</b>		

<b>A. FEDERAL FUNDS *</b>		<b>Percentage Match Requirement FY 2016 FY 2017</b>	<b>(1) Actual Revenues FY 2015</b>	<b>(2) Estimated Revenues FY 2016</b>	<b>(3) Requested Revenues FY 2017</b>
<b>Source (Fund Number)</b>	<b>Detailed Description of Source</b>				
	Cash Balance-Unencumbered				
DAG (Asset Forfeiture) (3315700000)	U.S. Dept of Justice		16,840		
<b>Federal Fund TOTAL</b>			<b>16,840</b>		

<b>B. OTHER SPECIAL FUNDS (NON-FED'L)</b>		<b>(1) Actual Revenues FY 2015</b>	<b>(2) Estimated Revenues FY 2016</b>	<b>(3) Requested Revenues FY 2017</b>
<b>Source (Fund Number)</b>	<b>Detailed Description of Source</b>			
	Cash Balance-Unencumbered			
Special Fund (Fees) (3315500000)	Fees / Recoveries	4,759,977	4,842,030	5,051,672
Katrina Fraud (CDBG) (5315500000)	CDBG Disaster Grant	115,036	38,162	
<b>Other Special Fund TOTAL</b>		<b>4,875,013</b>	<b>4,880,192</b>	<b>5,051,672</b>

<b>SECTIONS S + A + B TOTAL</b>	<b>5,528,853</b>	<b>4,880,192</b>	<b>5,051,672</b>
---------------------------------	------------------	------------------	------------------

<b>C. TREASURY FUND/BANK ACCOUNTS *</b>	<b>Fund/Account Number</b>	<b>Name of Bank (If Applicable)</b>	<b>(1) Reconciled Balance as of 6/30/15</b>	<b>(2) Balance as of 6/30/16</b>	<b>(3) Balance as of 6/30/17</b>
<b>Name of Fund/Account</b>					

\* Any non-federal funds that have restricted uses must be identified and narrative of restrictions attached.

## **NARRATIVE OF SPECIAL FUNDS DETAIL AND TREASURY FUND/BANK ACCOUNTS**

Department of Audit (155-00)

---

Name of Agency

### **FEDERAL FUNDS**

The Investigative Division of the Office of the State Auditor is a participant in the Department of Justice Asset Forfeiture Program. The Program is a nationwide law enforcement initiative that removes the tools of crime from criminal organizations, deprives wrongdoers of the proceeds of their crimes, recovers property that may be used to compensate victims, and deters crime. The most important objective of the Program is law enforcement. (100%-Escalation of Federal Funds)

### **STATE SUPPORT SPECIAL FUNDS**

No additional funds have been allocated to OSA.

### **OTHER SPECIAL FUNDS**

We are a sub-grantee of a Mississippi Development Authority grant which provides funds to investigate reported instances of fraud as related to the Homeowners Assistance Program within the Katrina disaster area. This grant has been extended until December 31, 2015.

### **TREASURY FUND / BANK**

Our Audit Exception Clearing Account at Trustmark Bank is the repository for recovered misspent or embezzled funds awaiting return to their original and proper governmental entity. The Auditor's Imprest Account is to be used for the purchase of evidence and/or information in conjunction with our investigative authority as found in Section 7-7-211 (h) of the Mississippi Code.

CONTINUATION AND EXPANDED TOTAL REQUEST

Department of Audit (155-00)

SUMMARY OF ALL PROGRAMS

Name of Agency

Program

	FY 2015 Actual				
	(1) General	(2) State Support Special	(3) Federal	(4) Other Special	(5) Total
Salaries,Wages & Fringe	5,489,781	637,000		2,903,824	9,030,605
Travel	136,783			315,006	451,789
Contractual Services	21,039		11,025	1,553,061	1,585,125
Commodities	2,881		5,815	103,122	111,818
Other Than Equipment					
Equipment					
Vehicles					
Wireless Communication Devices					
Subsidies, Loans & Grants					
<b>Total</b>	<b>5,650,484</b>	<b>637,000</b>	<b>16,840</b>	<b>4,875,013</b>	<b>11,179,337</b>
No. of Positions (FTE)	106.00	12.00		47.00	165.00

	FY 2016 Estimated				
	(6) General	(7) State Support Special	(8) Federal	(9) Other Special	(10) Total
Salaries,Wages & Fringe	6,642,664			2,753,081	9,395,745
Travel				518,000	518,000
Contractual Services				1,272,561	1,272,561
Commodities				114,950	114,950
Other Than Equipment					
Equipment				181,600	181,600
Vehicles				40,000	40,000
Wireless Communication Devices					
Subsidies, Loans & Grants					
<b>Total</b>	<b>6,642,664</b>			<b>4,880,192</b>	<b>11,522,856</b>
No. of Positions (FTE)	114.00			51.00	165.00

	FY 2017 Increase/Decrease for Continuation				
	(11) General	(12) State Support Special	(13) Federal	(14) Other Special	(15) Total
Salaries,Wages & Fringe				171,480	171,480
Travel					
Contractual Services					
Commodities					
Other Than Equipment					
Equipment					
Vehicles					
Wireless Communication Devices					
Subsidies, Loans & Grants					
<b>Total</b>				<b>171,480</b>	<b>171,480</b>
No. of Positions (FTE)					

Note: FY2017 Total Request = FY2016 Estimated + FY2017 Incr(Decr) for Continuation + FY2017 Expansion/Reduction of Existing Activities + FY2017 New Activities.

**CONTINUATION AND EXPANDED TOTAL REQUEST**

Department of Audit (155-00)

SUMMARY OF ALL PROGRAMS

Name of Agency	Program				
	FY 2017 Expansion/Reduction of Existing Activities				
	(16) General	(17) State Support Special	(18) Federal	(19) Other Special	(20) Total
Salaries,Wages & Fringe					
Travel					
Contractual Services					
Commodities					
Other Than Equipment					
Equipment					
Vehicles					
Wireless Communication Devices					
Subsidies, Loans & Grants					
<b>Total</b>					
No. of Positions (FTE)					

	FY 2017 New Activities				
	(21) General	(22) State Support Special	(23) Federal	(24) Other Special	(25) Total
Salaries,Wages & Fringe					
Travel					
Contractual Services					
Commodities					
Other Than Equipment					
Equipment					
Vehicles					
Wireless Communication Devices					
Subsidies, Loans & Grants					
<b>Total</b>					
No. of Positions (FTE)					

	FY 2017 Total Request				
	(26) General	(27) State Support Special	(28) Federal	(29) Other Special	(30) Total
Salaries,Wages & Fringe	6,642,664			2,924,561	9,567,225
Travel				518,000	518,000
Contractual Services				1,272,561	1,272,561
Commodities				114,950	114,950
Other Than Equipment					
Equipment				181,600	181,600
Vehicles				40,000	40,000
Wireless Communication Devices					
Subsidies, Loans & Grants					
<b>Total</b>	<b>6,642,664</b>			<b>5,051,672</b>	<b>11,694,336</b>
No. of Positions (FTE)	114.00			51.00	165.00

Note: FY2017 Total Request = FY2016 Estimated + FY2017 Incr(Decr) for Continuation + FY2017 Expansion/Reduction of Existing Activities + FY2017 New Activities.



**SUMMARY OF PROGRAMS**  
**FORM MBR-1-03sum**

Department of Audit (155-00)

Name of Agency

FUNDING REQUESTED FISCAL YEAR 2017

	PROGRAM	GENERAL	ST. SUPP. SPECIAL	FEDERAL	OTHER SPECIAL	TOTAL
1.	Finance & Compliance	3,330,147			2,395,799	5,725,946
2.	Technical Assistance	324,712			144,486	469,198
3.	Investigations	1,728,501			564,287	2,292,788
4.	Performance Audits	577,220			267,844	845,064
5.	Administration	682,084			1,679,256	2,361,340
	Summary of All Programs	6,642,664			5,051,672	11,694,336

CONTINUATION AND EXPANDED REQUEST

Program 1 of 5

Department of Audit (155-00)

Finance & Compliance

Name of Agency

Program

	FY 2015 Actual				
	(1) General	(2) State Support Special	(3) Federal	(4) Other Special	(5) Total
Salaries,Wages & Fringe	2,857,784	462,505		1,193,229	4,513,518
Travel	108,944			241,319	350,263
Contractual Services	1,770			37,381	39,151
Commodities				3,802	3,802
Other Than Equipment					
Equipment					
Vehicles					
Wireless Communication Devices					
Subsidies, Loans & Grants					
<b>Total</b>	<b>2,968,498</b>	<b>462,505</b>		<b>1,475,731</b>	<b>4,906,734</b>
No. of Positions (FTE)	66.00	8.00		25.00	99.00

	FY 2016 Estimated				
	(6) General	(7) State Support Special	(8) Federal	(9) Other Special	(10) Total
Salaries,Wages & Fringe	3,330,147			1,867,828	5,197,975
Travel				371,474	371,474
Contractual Services				39,151	39,151
Commodities				3,802	3,802
Other Than Equipment					
Equipment					
Vehicles					
Wireless Communication Devices					
Subsidies, Loans & Grants					
<b>Total</b>	<b>3,330,147</b>			<b>2,282,255</b>	<b>5,612,402</b>
No. of Positions (FTE)	68.00			31.00	99.00

	FY 2017 Increase/Decrease for Continuation				
	(11) General	(12) State Support Special	(13) Federal	(14) Other Special	(15) Total
Salaries,Wages & Fringe				113,544	113,544
Travel					
Contractual Services					
Commodities					
Other Than Equipment					
Equipment					
Vehicles					
Wireless Communication Devices					
Subsidies, Loans & Grants					
<b>Total</b>				<b>113,544</b>	<b>113,544</b>
No. of Positions (FTE)					

Note: FY2017 Total Request = FY2016 Estimated + FY2017 Incr(Decr) for Continuation + FY2017 Expansion/Reduction of Existing Activities + FY2017 New Activities.

CONTINUATION AND EXPANDED REQUEST

Program 1 of 5

Department of Audit (155-00)

Finance & Compliance

Name of Agency

Program

	FY 2017 Expansion/Reduction of Existing Activities				
	(16) General	(17) State Support Special	(18) Federal	(19) Other Special	(20) Total
Salaries,Wages & Fringe					
Travel					
Contractual Services					
Commodities					
Other Than Equipment					
Equipment					
Vehicles					
Wireless Communication Devices					
Subsidies, Loans & Grants					
<b>Total</b>					
No. of Positions (FTE)					

	FY 2017 New Activities				
	(21) General	(22) State Support Special	(23) Federal	(24) Other Special	(25) Total
Salaries,Wages & Fringe					
Travel					
Contractual Services					
Commodities					
Other Than Equipment					
Equipment					
Vehicles					
Wireless Communication Devices					
Subsidies, Loans & Grants					
<b>Total</b>					
No. of Positions (FTE)					

	FY 2017 Total Request				
	(26) General	(27) State Support Special	(28) Federal	(29) Other Special	(30) Total
Salaries,Wages & Fringe	3,330,147			1,981,372	5,311,519
Travel				371,474	371,474
Contractual Services				39,151	39,151
Commodities				3,802	3,802
Other Than Equipment					
Equipment					
Vehicles					
Wireless Communication Devices					
Subsidies, Loans & Grants					
<b>Total</b>	<b>3,330,147</b>			<b>2,395,799</b>	<b>5,725,946</b>
No. of Positions (FTE)	68.00			31.00	99.00

Note: FY2017 Total Request = FY2016 Estimated + FY2017 Incr(Decr) for Continuation + FY2017 Expansion/Reduction of Existing Activities + FY2017 New Activities.

CONTINUATION AND EXPANDED REQUEST

Program 2 of 5

Department of Audit (155-00)

Technical Assistance

Name of Agency

Program

	FY 2015 Actual				
	(1) General	(2) State Support Special	(3) Federal	(4) Other Special	(5) Total
Salaries,Wages & Fringe	224,712			226,216	450,928
Travel	3,177			2,183	5,360
Contractual Services				18,517	18,517
Commodities				874	874
Other Than Equipment					
Equipment					
Vehicles					
Wireless Communication Devices					
Subsidies, Loans & Grants					
<b>Total</b>	<b>227,889</b>			<b>247,790</b>	<b>475,679</b>
No. of Positions (FTE)	3.00			4.00	7.00

	FY 2016 Estimated				
	(6) General	(7) State Support Special	(8) Federal	(9) Other Special	(10) Total
Salaries,Wages & Fringe	324,712			119,735	444,447
Travel				5,360	5,360
Contractual Services				18,517	18,517
Commodities				874	874
Other Than Equipment					
Equipment					
Vehicles					
Wireless Communication Devices					
Subsidies, Loans & Grants					
<b>Total</b>	<b>324,712</b>			<b>144,486</b>	<b>469,198</b>
No. of Positions (FTE)	5.00			2.00	7.00

	FY 2017 Increase/Decrease for Continuation				
	(11) General	(12) State Support Special	(13) Federal	(14) Other Special	(15) Total
Salaries,Wages & Fringe					
Travel					
Contractual Services					
Commodities					
Other Than Equipment					
Equipment					
Vehicles					
Wireless Communication Devices					
Subsidies, Loans & Grants					
<b>Total</b>					
No. of Positions (FTE)					

Note: FY2017 Total Request = FY2016 Estimated + FY2017 Incr(Decr) for Continuation + FY2017 Expansion/Reduction of Existing Activities + FY2017 New Activities.

CONTINUATION AND EXPANDED REQUEST

Program 2 of 5

Department of Audit (155-00)

Technical Assistance

Name of Agency

Program

	FY 2017 Expansion/Reduction of Existing Activities				
	(16) General	(17) State Support Special	(18) Federal	(19) Other Special	(20) Total
Salaries,Wages & Fringe					
Travel					
Contractual Services					
Commodities					
Other Than Equipment					
Equipment					
Vehicles					
Wireless Communication Devices					
Subsidies, Loans & Grants					
<b>Total</b>					
No. of Positions (FTE)					

	FY 2017 New Activities				
	(21) General	(22) State Support Special	(23) Federal	(24) Other Special	(25) Total
Salaries,Wages & Fringe					
Travel					
Contractual Services					
Commodities					
Other Than Equipment					
Equipment					
Vehicles					
Wireless Communication Devices					
Subsidies, Loans & Grants					
<b>Total</b>					
No. of Positions (FTE)					

	FY 2017 Total Request				
	(26) General	(27) State Support Special	(28) Federal	(29) Other Special	(30) Total
Salaries,Wages & Fringe	324,712			119,735	444,447
Travel				5,360	5,360
Contractual Services				18,517	18,517
Commodities				874	874
Other Than Equipment					
Equipment					
Vehicles					
Wireless Communication Devices					
Subsidies, Loans & Grants					
<b>Total</b>	<b>324,712</b>			<b>144,486</b>	<b>469,198</b>
No. of Positions (FTE)	5.00			2.00	7.00

Note: FY2017 Total Request = FY2016 Estimated + FY2017 Incr(Decr) for Continuation + FY2017 Expansion/Reduction of Existing Activities + FY2017 New Activities.

CONTINUATION AND EXPANDED REQUEST

Program 3 of 5

Department of Audit (155-00)

Investigations

Name of Agency

Program

	FY 2015 Actual				
	(1) General	(2) State Support Special	(3) Federal	(4) Other Special	(5) Total
Salaries,Wages & Fringe	1,528,506	143,614		631,394	2,303,514
Travel	7,725			8,132	15,857
Contractual Services	3,524		11,025	82,531	97,080
Commodities	1,634		5,815	50,022	57,471
Other Than Equipment					
Equipment					
Vehicles					
Wireless Communication Devices					
Subsidies, Loans & Grants					
<b>Total</b>	<b>1,541,389</b>	<b>143,614</b>	<b>16,840</b>	<b>772,079</b>	<b>2,473,922</b>
No. of Positions (FTE)	25.00	3.00		7.00	35.00

	FY 2016 Estimated				
	(6) General	(7) State Support Special	(8) Federal	(9) Other Special	(10) Total
Salaries,Wages & Fringe	1,728,501			322,642	2,051,143
Travel				30,857	30,857
Contractual Services				85,955	85,955
Commodities				51,656	51,656
Other Than Equipment					
Equipment					
Vehicles				40,000	40,000
Wireless Communication Devices					
Subsidies, Loans & Grants					
<b>Total</b>	<b>1,728,501</b>			<b>531,110</b>	<b>2,259,611</b>
No. of Positions (FTE)	24.00			11.00	35.00

	FY 2017 Increase/Decrease for Continuation				
	(11) General	(12) State Support Special	(13) Federal	(14) Other Special	(15) Total
Salaries,Wages & Fringe				33,177	33,177
Travel					
Contractual Services					
Commodities					
Other Than Equipment					
Equipment					
Vehicles					
Wireless Communication Devices					
Subsidies, Loans & Grants					
<b>Total</b>				<b>33,177</b>	<b>33,177</b>
No. of Positions (FTE)					

Note: FY2017 Total Request = FY2016 Estimated + FY2017 Incr(Decr) for Continuation + FY2017 Expansion/Reduction of Existing Activities + FY2017 New Activities.

CONTINUATION AND EXPANDED REQUEST

Program 3 of 5

Department of Audit (155-00)

Investigations

Name of Agency

Program

	FY 2017 Expansion/Reduction of Existing Activities				
	(16) General	(17) State Support Special	(18) Federal	(19) Other Special	(20) Total
Salaries,Wages & Fringe					
Travel					
Contractual Services					
Commodities					
Other Than Equipment					
Equipment					
Vehicles					
Wireless Communication Devices					
Subsidies, Loans & Grants					
<b>Total</b>					
No. of Positions (FTE)					

	FY 2017 New Activities				
	(21) General	(22) State Support Special	(23) Federal	(24) Other Special	(25) Total
Salaries,Wages & Fringe					
Travel					
Contractual Services					
Commodities					
Other Than Equipment					
Equipment					
Vehicles					
Wireless Communication Devices					
Subsidies, Loans & Grants					
<b>Total</b>					
No. of Positions (FTE)					

	FY 2017 Total Request				
	(26) General	(27) State Support Special	(28) Federal	(29) Other Special	(30) Total
Salaries,Wages & Fringe	1,728,501			355,819	2,084,320
Travel				30,857	30,857
Contractual Services				85,955	85,955
Commodities				51,656	51,656
Other Than Equipment					
Equipment					
Vehicles				40,000	40,000
Wireless Communication Devices					
Subsidies, Loans & Grants					
<b>Total</b>	<b>1,728,501</b>			<b>564,287</b>	<b>2,292,788</b>
No. of Positions (FTE)	24.00			11.00	35.00

Note: FY2017 Total Request = FY2016 Estimated + FY2017 Incr(Decr) for Continuation + FY2017 Expansion/Reduction of Existing Activities + FY2017 New Activities.

CONTINUATION AND EXPANDED REQUEST

Program 4 of 5

Department of Audit (155-00)

Performance Audits

Name of Agency

Program

	FY 2015 Actual				
	(1) General	(2) State Support Special	(3) Federal	(4) Other Special	(5) Total
Salaries,Wages & Fringe	357,072			357,143	714,215
Travel	7,295			50,521	57,816
Contractual Services				10,532	10,532
Commodities				122	122
Other Than Equipment					
Equipment					
Vehicles					
Wireless Communication Devices					
Subsidies, Loans & Grants					
<b>Total</b>	<b>364,367</b>			<b>418,318</b>	<b>782,685</b>
No. of Positions (FTE)	5.00			5.00	10.00

	FY 2016 Estimated				
	(6) General	(7) State Support Special	(8) Federal	(9) Other Special	(10) Total
Salaries,Wages & Fringe	577,220			157,143	734,363
Travel				77,816	77,816
Contractual Services				10,532	10,532
Commodities				122	122
Other Than Equipment					
Equipment					
Vehicles					
Wireless Communication Devices					
Subsidies, Loans & Grants					
<b>Total</b>	<b>577,220</b>			<b>245,613</b>	<b>822,833</b>
No. of Positions (FTE)	8.00			2.00	10.00

	FY 2017 Increase/Decrease for Continuation				
	(11) General	(12) State Support Special	(13) Federal	(14) Other Special	(15) Total
Salaries,Wages & Fringe				22,231	22,231
Travel					
Contractual Services					
Commodities					
Other Than Equipment					
Equipment					
Vehicles					
Wireless Communication Devices					
Subsidies, Loans & Grants					
<b>Total</b>				<b>22,231</b>	<b>22,231</b>
No. of Positions (FTE)					

Note: FY2017 Total Request = FY2016 Estimated + FY2017 Incr(Decr) for Continuation + FY2017 Expansion/Reduction of Existing Activities + FY2017 New Activities.



CONTINUATION AND EXPANDED REQUEST

Program 4 of 5

Department of Audit (155-00)

Performance Audits

Name of Agency

Program

	FY 2017 Expansion/Reduction of Existing Activities				
	(16) General	(17) State Support Special	(18) Federal	(19) Other Special	(20) Total
Salaries,Wages & Fringe					
Travel					
Contractual Services					
Commodities					
Other Than Equipment					
Equipment					
Vehicles					
Wireless Communication Devices					
Subsidies, Loans & Grants					
<b>Total</b>					
No. of Positions (FTE)					

	FY 2017 New Activities				
	(21) General	(22) State Support Special	(23) Federal	(24) Other Special	(25) Total
Salaries,Wages & Fringe					
Travel					
Contractual Services					
Commodities					
Other Than Equipment					
Equipment					
Vehicles					
Wireless Communication Devices					
Subsidies, Loans & Grants					
<b>Total</b>					
No. of Positions (FTE)					

	FY 2017 Total Request				
	(26) General	(27) State Support Special	(28) Federal	(29) Other Special	(30) Total
Salaries,Wages & Fringe	577,220			179,374	756,594
Travel				77,816	77,816
Contractual Services				10,532	10,532
Commodities				122	122
Other Than Equipment					
Equipment					
Vehicles					
Wireless Communication Devices					
Subsidies, Loans & Grants					
<b>Total</b>	<b>577,220</b>			<b>267,844</b>	<b>845,064</b>
No. of Positions (FTE)	8.00			2.00	10.00

Note: FY2017 Total Request = FY2016 Estimated + FY2017 Incr(Decr) for Continuation + FY2017 Expansion/Reduction of Existing Activities + FY2017 New Activities.

CONTINUATION AND EXPANDED REQUEST

Program 5 of 5

Department of Audit (155-00)

Administration

Name of Agency

Program

	FY 2015 Actual				
	(1) General	(2) State Support Special	(3) Federal	(4) Other Special	(5) Total
Salaries,Wages & Fringe	521,707	30,881		495,842	1,048,430
Travel	9,642			12,851	22,493
Contractual Services	15,745			1,404,100	1,419,845
Commodities	1,247			48,302	49,549
Other Than Equipment					
Equipment					
Vehicles					
Wireless Communication Devices					
Subsidies, Loans & Grants					
<b>Total</b>	<b>548,341</b>	<b>30,881</b>		<b>1,961,095</b>	<b>2,540,317</b>
No. of Positions (FTE)	7.00	1.00		6.00	14.00

	FY 2016 Estimated				
	(6) General	(7) State Support Special	(8) Federal	(9) Other Special	(10) Total
Salaries,Wages & Fringe	682,084			285,733	967,817
Travel				32,493	32,493
Contractual Services				1,118,406	1,118,406
Commodities				58,496	58,496
Other Than Equipment					
Equipment				181,600	181,600
Vehicles					
Wireless Communication Devices					
Subsidies, Loans & Grants					
<b>Total</b>	<b>682,084</b>			<b>1,676,728</b>	<b>2,358,812</b>
No. of Positions (FTE)	9.00			5.00	14.00

	FY 2017 Increase/Decrease for Continuation				
	(11) General	(12) State Support Special	(13) Federal	(14) Other Special	(15) Total
Salaries,Wages & Fringe				2,528	2,528
Travel					
Contractual Services					
Commodities					
Other Than Equipment					
Equipment					
Vehicles					
Wireless Communication Devices					
Subsidies, Loans & Grants					
<b>Total</b>				<b>2,528</b>	<b>2,528</b>
No. of Positions (FTE)					

Note: FY2017 Total Request = FY2016 Estimated + FY2017 Incr(Decr) for Continuation + FY2017 Expansion/Reduction of Existing Activities + FY2017 New Activities.

CONTINUATION AND EXPANDED REQUEST

Program 5 of 5

Department of Audit (155-00)

Administration

Name of Agency

Program

	FY 2017 Expansion/Reduction of Existing Activities				
	(16) General	(17) State Support Special	(18) Federal	(19) Other Special	(20) Total
Salaries,Wages & Fringe					
Travel					
Contractual Services					
Commodities					
Other Than Equipment					
Equipment					
Vehicles					
Wireless Communication Devices					
Subsidies, Loans & Grants					
<b>Total</b>					
No. of Positions (FTE)					

	FY 2017 New Activities				
	(21) General	(22) State Support Special	(23) Federal	(24) Other Special	(25) Total
Salaries,Wages & Fringe					
Travel					
Contractual Services					
Commodities					
Other Than Equipment					
Equipment					
Vehicles					
Wireless Communication Devices					
Subsidies, Loans & Grants					
<b>Total</b>					
No. of Positions (FTE)					

	FY 2017 Total Request				
	(26) General	(27) State Support Special	(28) Federal	(29) Other Special	(30) Total
Salaries,Wages & Fringe	682,084			288,261	970,345
Travel				32,493	32,493
Contractual Services				1,118,406	1,118,406
Commodities				58,496	58,496
Other Than Equipment					
Equipment				181,600	181,600
Vehicles					
Wireless Communication Devices					
Subsidies, Loans & Grants					
<b>Total</b>	<b>682,084</b>			<b>1,679,256</b>	<b>2,361,340</b>
No. of Positions (FTE)	9.00			5.00	14.00

Note: FY2017 Total Request = FY2016 Estimated + FY2017 Incr(Decr) for Continuation + FY2017 Expansion/Reduction of Existing Activities + FY2017 New Activities.

PROGRAM DECISION UNITS

Department of Audit

1 - Finance & Compliance

Name of Agency								Program Name
	A	B	C	D	E	F	G	H
EXPENDITURES	FY 2016 Appropriated	Escalations By DFA	Non-Recurring Items	Reclassification s	Becker CPA Enrollments	Benchmarks	Total Funding Change	FY 2017 Total Request
SALARIES	5,197,975			18,821	84,873	9,850	113,544	5,311,519
GENERAL	3,330,147							3,330,147
ST. SUP. SPECIAL								
FEDERAL								
OTHER	1,867,828			18,821	84,873	9,850	113,544	1,981,372
TRAVEL	371,474							371,474
GENERAL								
ST. SUP.SPECIAL								
FEDERAL								
OTHER	371,474							371,474
CONTRACTUAL	39,151							39,151
GENERAL								
ST. SUP. SPECIAL								
FEDERAL								
OTHER	39,151							39,151
COMMODITIES	3,802							3,802
GENERAL								
ST. SUP. SPECIAL								
FEDERAL								
OTHER	3,802							3,802
CAPTITAL-OTE								
GENERAL								
ST. SUP. SPECIAL								
FEDERAL								
OTHER								
EQUIPMENT								
GENERAL								
ST. SUP. SPECIAL								
FEDERAL								
OTHER								
VEHICLES								
GENERAL								
ST. SUP. SPECIAL								
FEDERAL								
OTHER								
WIRELESS DEV								
GENERAL								
ST. SUP. SPECIAL								
FEDERAL								
OTHER								
SUBSIDIES								
GENERAL								
ST. SUP. SPECIAL								
FEDERAL								
OTHER								
TOTAL	5,612,402			18,821	84,873	9,850	113,544	5,725,946
FUNDING								
GENERAL FUNDS	3,330,147							3,330,147
ST. SUP .SPCL FUNDS								
FEDERAL FUNDS								
OTHER SP. FUNDS	2,282,255			18,821	84,873	9,850	113,544	2,395,799
TOTAL	5,612,402			18,821	84,873	9,850	113,544	5,725,946
POSITIONS								
GENERAL FTE	68.00							68.00
ST. SUP. SPCL. FTE								
FEDERAL FTE								
OTHER SP. FTE	31.00							31.00
TOTAL	99.00							99.00
PRIORITY LEVEL :								
				1	1	1		

PROGRAM DECISION UNITS

<b>EXPENDITURES</b>							
<b>SALARIES</b>							
GENERAL							
ST. SUP. SPECIAL							
FEDERAL							
OTHER							
<b>TRAVEL</b>							
GENERAL							
ST. SUP. SPECIAL							
FEDERAL							
OTHER							
<b>CONTRACTUAL</b>							
GENERAL							
ST. SUP. SPECIAL							
FEDERAL							
OTHER							
<b>COMMODITIES</b>							
GENERAL							
ST. SUP. SPECIAL							
FEDERAL							
OTHER							
<b>CAPTITAL-OTE</b>							
GENERAL							
ST. SUP. SPECIAL							
FEDERAL							
OTHER							
<b>EQUIPMENT</b>							
GENERAL							
ST. SUP. SPECIAL							
FEDERAL							
OTHER							
<b>VEHICLES</b>							
GENERAL							
ST. SUP. SPECIAL							
FEDERAL							
OTHER							
<b>WIRELESS DEV</b>							
GENERAL							
ST. SUP. SPECIAL							
FEDERAL							
OTHER							
<b>SUBSIDIES</b>							
GENERAL							
ST. SUP. SPECIAL							
FEDERAL							
OTHER							
<b>TOTAL</b>							
<b>FUNDING</b>							
GENERAL FUNDS							
ST. SUP. SPCL FUNDS							
FEDERAL FUNDS							
OTHER SP. FUNDS							
<b>TOTAL</b>							
<b>POSITIONS</b>							
GENERAL FTE							
ST. SUP. SPCL. FTE							
FEDERAL FTE							
OTHER SP. FTE							
<b>TOTAL</b>							
<b>PRIORITY LEVEL :</b>							

PROGRAM DECISION UNITS

Department of Audit

2 - Technical Assistance

Name of Agency

Program Name

	A	B	C	D	E	F		
EXPENDITURES	FY 2016 Appropriated	Escalations By DFA	Non-Recurring Items	Fully fund staffing.	Total Funding Change	FY 2017 Total Request		
SALARIES	444,447					444,447		
GENERAL	324,712					324,712		
ST. SUP. SPECIAL								
FEDERAL								
OTHER	119,735					119,735		
TRAVEL	5,360					5,360		
GENERAL								
ST. SUP.SPECIAL								
FEDERAL								
OTHER	5,360					5,360		
CONTRACTUAL	18,517					18,517		
GENERAL								
ST. SUP. SPECIAL								
FEDERAL								
OTHER	18,517					18,517		
COMMODITIES	874					874		
GENERAL								
ST. SUP. SPECIAL								
FEDERAL								
OTHER	874					874		
CAPTITAL-OTE								
GENERAL								
ST. SUP. SPECIAL								
FEDERAL								
OTHER								
EQUIPMENT								
GENERAL								
ST. SUP. SPECIAL								
FEDERAL								
OTHER								
VEHICLES								
GENERAL								
ST. SUP. SPECIAL								
FEDERAL								
OTHER								
WIRELESS DEV								
GENERAL								
ST. SUP. SPECIAL								
FEDERAL								
OTHER								
SUBSIDIES								
GENERAL								
ST. SUP. SPECIAL								
FEDERAL								
OTHER								
TOTAL	469,198					469,198		

FUNDING

GENERAL FUNDS	324,712					324,712		
ST. SUP .SPCL FUNDS								
FEDERAL FUNDS								
OTHER SP. FUNDS	144,486					144,486		
TOTAL	469,198					469,198		

POSITIONS

GENERAL FTE	5.00					5.00		
ST. SUP. SPCL. FTE								
FEDERAL FTE								
OTHER SP. FTE	2.00					2.00		
TOTAL	7.00					7.00		

PRIORITY LEVEL :

				1				
--	--	--	--	---	--	--	--	--

PROGRAM DECISION UNITS

Department of Audit

3 - Investigations

Name of Agency

Program Name

	A	B	C	D	E	F		
EXPENDITURES	FY 2016 Appropriated	Escalations By DFA	Non-Recurring Items	Reclassification s	Total Funding Change	FY 2017 Total Request		
SALARIES	2,051,143			33,177	33,177	2,084,320		
GENERAL	1,728,501					1,728,501		
ST. SUP. SPECIAL								
FEDERAL								
OTHER	322,642			33,177	33,177	355,819		
TRAVEL	30,857					30,857		
GENERAL								
ST. SUP.SPECIAL								
FEDERAL								
OTHER	30,857					30,857		
CONTRACTUAL	85,955					85,955		
GENERAL								
ST. SUP. SPECIAL								
FEDERAL								
OTHER	85,955					85,955		
COMMODITIES	51,656					51,656		
GENERAL								
ST. SUP. SPECIAL								
FEDERAL								
OTHER	51,656					51,656		
CAPTITAL-OTE								
GENERAL								
ST. SUP. SPECIAL								
FEDERAL								
OTHER								
EQUIPMENT								
GENERAL								
ST. SUP. SPECIAL								
FEDERAL								
OTHER								
VEHICLES	40,000					40,000		
GENERAL								
ST. SUP. SPECIAL								
FEDERAL								
OTHER	40,000					40,000		
WIRELESS DEV								
GENERAL								
ST. SUP. SPECIAL								
FEDERAL								
OTHER								
SUBSIDIES								
GENERAL								
ST. SUP. SPECIAL								
FEDERAL								
OTHER								
TOTAL	2,259,611			33,177	33,177	2,292,788		

FUNDING

GENERAL FUNDS	1,728,501					1,728,501		
ST. SUP .SPCL FUNDS								
FEDERAL FUNDS								
OTHER SP. FUNDS	531,110			33,177	33,177	564,287		
TOTAL	2,259,611			33,177	33,177	2,292,788		

POSITIONS

GENERAL FTE	24.00					24.00		
ST. SUP. SPCL. FTE								
FEDERAL FTE								
OTHER SP. FTE	11.00					11.00		
TOTAL	35.00					35.00		

PRIORITY LEVEL :

				1				
--	--	--	--	---	--	--	--	--

PROGRAM DECISION UNITS

Department of Audit

4 - Performance Audits

Name of Agency

Program Name

	A	B	C	D	E	F	G	
EXPENDITURES	FY 2016 Appropriated	Escalations By DFA	Non-Recurring Items	Reclassification s	Benchmarks	Total Funding Change	FY 2017 Total Request	
SALARIES	734,363			16,490	5,741	22,231	756,594	
GENERAL	577,220						577,220	
ST. SUP. SPECIAL								
FEDERAL								
OTHER	157,143			16,490	5,741	22,231	179,374	
TRAVEL	77,816						77,816	
GENERAL								
ST. SUP.SPECIAL								
FEDERAL								
OTHER	77,816						77,816	
CONTRACTUAL	10,532						10,532	
GENERAL								
ST. SUP. SPECIAL								
FEDERAL								
OTHER	10,532						10,532	
COMMODITIES	122						122	
GENERAL								
ST. SUP. SPECIAL								
FEDERAL								
OTHER	122						122	
CAPTITAL-OTE								
GENERAL								
ST. SUP. SPECIAL								
FEDERAL								
OTHER								
EQUIPMENT								
GENERAL								
ST. SUP. SPECIAL								
FEDERAL								
OTHER								
VEHICLES								
GENERAL								
ST. SUP. SPECIAL								
FEDERAL								
OTHER								
WIRELESS DEV								
GENERAL								
ST. SUP. SPECIAL								
FEDERAL								
OTHER								
SUBSIDIES								
GENERAL								
ST. SUP. SPECIAL								
FEDERAL								
OTHER								
TOTAL	822,833			16,490	5,741	22,231	845,064	

FUNDING

GENERAL FUNDS	577,220						577,220	
ST. SUP .SPCL FUNDS								
FEDERAL FUNDS								
OTHER SP. FUNDS	245,613			16,490	5,741	22,231	267,844	
TOTAL	822,833			16,490	5,741	22,231	845,064	

POSITIONS

GENERAL FTE	8.00						8.00	
ST. SUP. SPCL. FTE								
FEDERAL FTE								
OTHER SP. FTE	2.00						2.00	
TOTAL	10.00						10.00	

PRIORITY LEVEL :

				1	1			
--	--	--	--	---	---	--	--	--



PROGRAM DECISION UNITS

Department of Audit

5 - Administration

Name of Agency

Program Name

	A	B	C	D	E	F		
EXPENDITURES	FY 2016 Appropriated	Escalations By DFA	Non-Recurring Items	Benchmarks	Total Funding Change	FY 2017 Total Request		
SALARIES	967,817			2,528	2,528	970,345		
GENERAL	682,084					682,084		
ST. SUP. SPECIAL								
FEDERAL								
OTHER	285,733			2,528	2,528	288,261		
TRAVEL	32,493					32,493		
GENERAL								
ST. SUP. SPECIAL								
FEDERAL								
OTHER	32,493					32,493		
CONTRACTUAL	1,118,406					1,118,406		
GENERAL								
ST. SUP. SPECIAL								
FEDERAL								
OTHER	1,118,406					1,118,406		
COMMODITIES	58,496					58,496		
GENERAL								
ST. SUP. SPECIAL								
FEDERAL								
OTHER	58,496					58,496		
CAPTITAL-OTE								
GENERAL								
ST. SUP. SPECIAL								
FEDERAL								
OTHER								
EQUIPMENT	181,600					181,600		
GENERAL								
ST. SUP. SPECIAL								
FEDERAL								
OTHER	181,600					181,600		
VEHICLES								
GENERAL								
ST. SUP. SPECIAL								
FEDERAL								
OTHER								
WIRELESS DEV								
GENERAL								
ST. SUP. SPECIAL								
FEDERAL								
OTHER								
SUBSIDIES								
GENERAL								
ST. SUP. SPECIAL								
FEDERAL								
OTHER								
TOTAL	2,358,812			2,528	2,528	2,361,340		

FUNDING

GENERAL FUNDS	682,084					682,084		
ST. SUP. SPCL FUNDS								
FEDERAL FUNDS								
OTHER SP. FUNDS	1,676,728			2,528	2,528	1,679,256		
TOTAL	2,358,812			2,528	2,528	2,361,340		

POSITIONS

GENERAL FTE	9.00					9.00		
ST. SUP. SPCL. FTE								
FEDERAL FTE								
OTHER SP. FTE	5.00					5.00		
TOTAL	14.00					14.00		

PRIORITY LEVEL :

				1				
--	--	--	--	---	--	--	--	--

**PROGRAM NARRATIVE**

Program Data Collected in Accordance with the Mississippi Performance Budget and Strategic Planning Act of 1994  
(To Accompany Form MBR-1-03)

Department of Audit

1 - Finance &amp; Compliance

Name of Agency

Program Name

**I. Program Description:**

The Office of the State Auditor is responsible for annual financial and legal compliance audits of approximately 125 state agencies, 82 counties, 150 school districts, 15 community colleges and 12 institutions of higher learning. The post audit program of OSA reviews contracted audits performed for the above mentioned entities.

**II. Program Objective:**

Compliance with Section 7-7-211, Mississippi Code of 1972 requiring timely audits; 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 accuracy, reliability and the safeguarding of assets.

**III. Current program activities as supported by the funding in Columns 6-15 (FY 2016 & FY 2017 Increase/Decrease for continuations) of MBR-1-03 and designated Budget Unit Decisions columns of MBR-1-03-A:****(D) Reclassifications:**

The Office of the State Auditor requests additional Special Funds authority in the amount of \$18,821.00 to fund transactions related to reclassifications.

**(E) Becker CPA Enrollments:**

The Office of the State Auditor requests additional Special Funds authority in the amount of \$84,873.00 to fund transactions related to Becker CPA Enrollments.

**(F) Benchmarks:**

The Office of the State Auditor requests additional Special Funds authority in the amount of \$9,850.00 to fund transactions related to benchmarks.

**PROGRAM NARRATIVE**

Program Data Collected in Accordance with the Mississippi Performance Budget and Strategic Planning Act of 1994  
(To Accompany Form MBR-1-03)

Department of Audit

2 - Technical Assistance

Name of Agency

Program Name

**I. Program Description:**

The Office of the State Auditor offers technical assistance by way of recommending systems of accounting and financial reporting for political subdivisions, providing assistance to public officials and prescribing audit guidelines for private CPA firms for use when conducting audits of governmental entities not audited by the Office of the State Auditor.

**II. Program Objective:**

Sections 7-7-211 (a),(i) and (k) of the Mississippi Code, requires the State Auditor to prescribe and/or recommend systems of accounting and financial reporting for public entities, provide technical assistance to public officials and prescribe audit guides for private CPA firms to use when conducting audits of governmental entities not audited by the Office of the State Auditor. We will no longer be issuing Technicalities. They will be available on the OSA website for all entities to access when needed.

**III. Current program activities as supported by the funding in Columns 6-15 (FY 2016 & FY 2017 Increase/Decrease for continuations) of MBR-1-03 and designated Budget Unit Decisions columns of MBR-1-03-A:****(D) Fully fund staffing.:**

The Office of the State Auditor is not asking for additional monies for FY2016 for Program 2, Technical Assistance, but seeks full funding as requested in order to maintain current staffing levels. At the current staffing levels, OSA will continue to serve the taxpayers of Mississippi by providing assistance to other State government entities.

**PROGRAM NARRATIVE**

Program Data Collected in Accordance with the Mississippi Performance Budget and Strategic Planning Act of 1994  
(To Accompany Form MBR-1-03)

Department of Audit

3 - Investigations

Name of Agency

Program Name

**I. Program Description:**

The Investigative Division is responsible for the investigation of alleged or suspected violations of Mississippi law, including fraud and embezzlement, by public officials related to the purchase, sale or use of any supplies, services, equipment or other public property.

**II. Program Objective:**

Mississippi Code of 1972, Section 7-7-211 (f) through (h) requires the investigations of misspent and illegally appropriated funds discovered during audits and in response to citizens complaints regarding alleged abuses of public funds.

**III. Current program activities as supported by the funding in Columns 6-15 (FY 2016 & FY 2017 Increase/Decrease for continuations) of MBR-1-03 and designated Budget Unit Decisions columns of MBR-1-03-A:****(D) Reclassifications:**

The Office of the State Auditor requests additional Special Funds authority in the amount of \$33,177.00 to fund transactions related to reclassifications.

**PROGRAM NARRATIVE**

Program Data Collected in Accordance with the Mississippi Performance Budget and Strategic Planning Act of 1994  
(To Accompany Form MBR-1-03)

Department of Audit

4 - Performance Audits

Name of Agency

Program Name

**I. Program Description:**

The Performance Audit Division conducts programmatic and performance audits and reviews to evaluate selected operations of government.

**II. Program Objective:**

To make recommendations aimed at enhancing efficiency, effectiveness and economy in government.

**III. Current program activities as supported by the funding in Columns 6-15 (FY 2016 & FY 2017 Increase/Decrease for continuations) of MBR-1-03 and designated Budget Unit Decisions columns of MBR-1-03-A:****(D) Reclassifications:**

The Office of the State Auditor requests additional Special Funds authority in the amount of \$16,490.00 to fund transactions related to reclassifications.

**(E) Benchmarks:**

The Office of the State Auditor requests additional Special Funds authority in the amount of \$5,741.00 to fund transactions related to benchmarks.

**PROGRAM NARRATIVE**

Program Data Collected in Accordance with the Mississippi Performance Budget and Strategic Planning Act of 1994  
(To Accompany Form MBR-1-03)

Department of Audit

5 - Administration

Name of Agency

Program Name

**I. Program Description:**

The Administrative Services Division is responsible for all personnel matter; processing of invoices, travel vouchers and purchase orders, as well as all activities related to procurement of equipment and supplies; billing of entities for services rendered; preparing and administering the agency's annual budget.

**II. Program Objective:**

To execute all administrative functions in a timely manner, in support of the State Auditor and the agency's technical staff.

**III. Current program activities as supported by the funding in Columns 6-15 (FY 2016 & FY 2017 Increase/Decrease for continuations) of MBR-1-03 and designated Budget Unit Decisions columns of MBR-1-03-A:****(D) Benchmarks:**

The Office of the State Auditor requests additional Special Funds authority in the amount of \$2,528.00 to fund transactions related to benchmarks.

**PROGRAM PERFORMANCE INDICATORS AND MEASURES**

Program Data Collected in Accordance with the Mississippi Performance Budget and Strategic Planning Act of 1994

Department of Audit (155-00)

1 - Finance &amp; Compliance

Name of Agency

PROGRAM NAME

**PROGRAM OUTPUTS:** (This is the measure of the process necessary to carry on the goals and objectives of this program. This is the volume produced, i.e., how many people served, how many documents generated.)

	FY 2015 ACTUAL	FY 2016 ESTIMATED	FY 2017 PROJECTED
1 Number of Audits Completed (Finance & Compliance) (#)	41.00	47.00	49.00
2 Number of Audits Completed (Property/Inventory) (#)	165.00	175.00	180.00

**PROGRAM EFFICIENCIES:** (This is the measure of the cost, unit cost or productivity associated with a given outcome or output. This measure indicates linkage between services and funding, i.e., cost per investigation, cost per student or number of days to complete investigation.)

	FY 2015 ACTUAL	FY 2016 ESTIMATED	FY 2017 PROJECTED
1 Timely Completion of the CAFR to Include Authorized Extension(s) (1.00 = 100% for "yes").	1.00	1.00	1.00
2 Timely Completion of the State Single Audit to Include Authorized Extension(s) (1.00 = 100% for "yes").	1.00	1.00	1.00
3 Federal Audit Rate (Cost per Audit) (\$)	71.70	71.70	0.00

**PROGRAM OUTCOMES:** (This is the measure of the quality or effectiveness of the services provided by this program. This measure provides an assessment of the actual impact or public benefit of your agency's actions. This is the results produced, i.e., increased customer satisfaction by x% within a 12-month period, reduce the number of traffic fatalities due to drunk drivers within a 12-month period.)

	FY 2015 ACTUAL	FY 2016 ESTIMATED	FY 2017 PROJECTED
1 County Audits - Percentage Audited by CPA Firms (%)	64.00	57.00	68.00
2 County Audits - Percentage Audited by OSA (%)	36.00	42.00	32.00
3 Single Audit Audits - Percentage Audited by CPA Firms (%)	60.00	60.00	60.00
4 Single Audit Audits - Percentage Audited by OSA (%)	30.00	30.00	30.00
5 CAFR Opinion Units - Percentage General Fund Assets (%)	9.00	23.00	10.00
6 CAFR Opinion Units - Percentage General Fund Reserves (%)	42.00	39.00	40.00

**PROGRAM PERFORMANCE INDICATORS AND MEASURES**

Program Data Collected in Accordance with the Mississippi Performance Budget and Strategic Planning Act of 1994

Department of Audit (155-00)

2 - Technical Assistance

Name of Agency

PROGRAM NAME

**PROGRAM OUTPUTS:** (This is the measure of the process necessary to carry on the goals and objectives of this program. This is the volume produced, i.e., how many people served, how many documents generated.)

	FY 2015 ACTUAL	FY 2016 ESTIMATED	FY 2017 PROJECTED
1 Technical Assistance Inquiries (#)	6,100.00	7,500.00	6,100.00
2 Training Seminars (#)	72.00	78.00	83.00
3 "Technicalities" - number issued (#)	24,398.00	25,000.00	25,000.00
4 Special Projects (#)	16.00	15.00	15.00

**PROGRAM EFFICIENCIES:** (This is the measure of the cost, unit cost or productivity associated with a given outcome or output. This measure indicates linkage between services and funding, i.e., cost per investigation, cost per student or number of days to complete investigation.)

	FY 2015 ACTUAL	FY 2016 ESTIMATED	FY 2017 PROJECTED
1 Cost per Technical Inquiry (\$)	15.00	15.00	15.00

**PROGRAM OUTCOMES:** (This is the measure of the quality or effectiveness of the services provided by this program. This measure provides an assessment of the actual impact or public benefit of your agency's actions. This is the results produced, i.e., increased customer satisfaction by x% within a 12-month period, reduce the number of traffic fatalities due to drunk drivers within a 12-month period.)

	FY 2015 ACTUAL	FY 2016 ESTIMATED	FY 2017 PROJECTED
1 Customer Satisfaction Rating (%)	75.00	70.00	75.00



**PROGRAM PERFORMANCE INDICATORS AND MEASURES**

Program Data Collected in Accordance with the Mississippi Performance Budget and Strategic Planning Act of 1994

Department of Audit (155-00)

3 - Investigations

Name of Agency

PROGRAM NAME

**PROGRAM OUTPUTS:** (This is the measure of the process necessary to carry on the goals and objectives of this program. This is the volume produced, i.e., how many people served, how many documents generated.)

	FY 2015 ACTUAL	FY 2016 ESTIMATED	FY 2017 PROJECTED
1 Case-related work hours. (N/A for FY2015)	0.00	30,000.00	30,000.00

**PROGRAM EFFICIENCIES:** (This is the measure of the cost, unit cost or productivity associated with a given outcome or output. This measure indicates linkage between services and funding, i.e., cost per investigation, cost per student or number of days to complete investigation.)

	FY 2015 ACTUAL	FY 2016 ESTIMATED	FY 2017 PROJECTED
1 Recovered funds as a percent of total misspent funds.	65.00	65.00	65.00

**PROGRAM OUTCOMES:** (This is the measure of the quality or effectiveness of the services provided by this program. This measure provides an assessment of the actual impact or public benefit of your agency's actions. This is the results produced, i.e., increased customer satisfaction by x% within a 12-month period, reduce the number of traffic fatalities due to drunk drivers within a 12-month period.)

	FY 2015 ACTUAL	FY 2016 ESTIMATED	FY 2017 PROJECTED
1 Recovered embezzled &/or misspent funds as a result of Investigations conducted by this office. (\$)	1,047,364.00	600,000.00	600,000.00

**PROGRAM PERFORMANCE INDICATORS AND MEASURES**

Program Data Collected in Accordance with the Mississippi Performance Budget and Strategic Planning Act of 1994

Department of Audit (155-00)

4 - Performance Audits

Name of Agency

PROGRAM NAME

**PROGRAM OUTPUTS:** (This is the measure of the process necessary to carry on the goals and objectives of this program. This is the volume produced, i.e., how many people served, how many documents generated.)

	FY 2015 ACTUAL	FY 2016 ESTIMATED	FY 2017 PROJECTED
1 Number of Bond Monitoring Projects. (#)	16.00	18.00	15.00
2 Number of Performance Audit Reports Completed. (#)	57.00	60.00	55.00

**PROGRAM EFFICIENCIES:** (This is the measure of the cost, unit cost or productivity associated with a given outcome or output. This measure indicates linkage between services and funding, i.e., cost per investigation, cost per student or number of days to complete investigation.)

	FY 2015 ACTUAL	FY 2016 ESTIMATED	FY 2017 PROJECTED
1 Complete an Average of 10-12 School Data Quality Audits per Person (1.00 = 100% for "yes").	1.00	1.00	1.00
2 Complete an Average of 5 Economic Development Bond Audits per Person (1.00 = 100% for "yes").	1.00	1.00	1.00
3 Timely Completion of the Verification of the MAEP Formula Estimate by February 28 (1.00 = 100% for "yes").	1.00	1.00	1.00

**PROGRAM OUTCOMES:** (This is the measure of the quality or effectiveness of the services provided by this program. This measure provides an assessment of the actual impact or public benefit of your agency's actions. This is the results produced, i.e., increased customer satisfaction by x% within a 12-month period, reduce the number of traffic fatalities due to drunk drivers within a 12-month period.)

	FY 2015 ACTUAL	FY 2016 ESTIMATED	FY 2017 PROJECTED
1 Number of positive changes recommended in Performance Audits or Bond Monitoring Reports. (#)	682.00	639.00	630.00

**PROGRAM PERFORMANCE INDICATORS AND MEASURES**

Program Data Collected in Accordance with the Mississippi Performance Budget and Strategic Planning Act of 1994

Department of Audit (155-00)

5 - Administration

Name of Agency

PROGRAM NAME

**PROGRAM OUTPUTS:** (This is the measure of the process necessary to carry on the goals and objectives of this program. This is the volume produced, i.e., how many people served, how many documents generated.)

	FY 2015 ACTUAL	FY 2016 ESTIMATED	FY 2017 PROJECTED
1 Number of Payment Documents Generated. (#)	849.00	900.00	900.00
2 Number of Billing/Invoices Documents Generated. (#)	1,714.00	1,700.00	17,000.00

**PROGRAM EFFICIENCIES:** (This is the measure of the cost, unit cost or productivity associated with a given outcome or output. This measure indicates linkage between services and funding, i.e., cost per investigation, cost per student or number of days to complete investigation.)

	FY 2015 ACTUAL	FY 2016 ESTIMATED	FY 2017 PROJECTED
1 Ratio of Staff Costs Compared to Line Costs (benchmark at 20% of agency budget) (%)	18.00	20.00	20.00

**PROGRAM OUTCOMES:** (This is the measure of the quality or effectiveness of the services provided by this program. This measure provides an assessment of the actual impact or public benefit of your agency's actions. This is the results produced, i.e., increased customer satisfaction by x% within a 12-month period, reduce the number of traffic fatalities due to drunk drivers within a 12-month period.)

	FY 2015 ACTUAL	FY 2016 ESTIMATED	FY 2017 PROJECTED
1 Average baseline date to posting date variance in days. (#)	28.00	45.00	45.00

**PROGRAM 3% GENERAL FUND REDUCTION AND NARRATIVE EXPLANATION**

Department of Audit (155-00)

	Fiscal Year 2016 Funding			FY 2016 GF PERCENT REDUCED
	Total Funds	Reduced Amount	Reduced Funding Amount	

<b>Program Name:</b> (1) Finance & Compliance				
General	3,330,147	(99,904)	3,230,243	(3.00%)
State Support Special				
Federal				
Other Special	2,282,255		2,282,255	
<b>TOTAL</b>	<b>5,612,402</b>	<b>(99,904)</b>	<b>5,512,498</b>	

**Narrative Explanation:**

General Funds are primarily used for salaries and would result in employee cuts.

<b>Program Name:</b> (2) Technical Assistance				
General	324,712	(9,741)	314,971	(3.00%)
State Support Special				
Federal				
Other Special	144,486		144,486	
<b>TOTAL</b>	<b>469,198</b>	<b>(9,741)</b>	<b>459,457</b>	

**Narrative Explanation:**

General Funds are primarily used for salaries and result in employee cuts.

<b>Program Name:</b> (3) Investigations				
General	1,728,501	(51,855)	1,676,646	(3.00%)
State Support Special				
Federal				
Other Special	531,110		531,110	
<b>TOTAL</b>	<b>2,259,611</b>	<b>(51,855)</b>	<b>2,207,756</b>	

**Narrative Explanation:**

General Funds are primarily used for salaries and would result in employee cuts.

<b>Program Name:</b> (4) Performance Audits				
General	577,220	(17,317)	559,903	(3.00%)
State Support Special				
Federal				
Other Special	245,613		245,613	
<b>TOTAL</b>	<b>822,833</b>	<b>(17,317)</b>	<b>805,516</b>	

**Narrative Explanation:**

General Funds are primarily used for salaries and would result in employee cuts.

<b>Program Name:</b> (5) Administration				
General	682,084	(20,462)	661,622	(3.00%)
State Support Special				
Federal				
Other Special	1,676,728		1,676,728	
<b>TOTAL</b>	<b>2,358,812</b>	<b>(20,462)</b>	<b>2,338,350</b>	

**Narrative Explanation:**

**PROGRAM 3% GENERAL FUND REDUCTION AND NARRATIVE EXPLANATION**Department of Audit (155-00)  

---

	Fiscal Year 2016 Funding			FY 2016 GF PERCENT REDUCED
	Total Funds	Reduced Amount	Reduced Funding Amount	

General Funds are primarily used for salaries and would result in employee cuts.

Program Name: (99) Summary of All Programs				
General	6,642,664	(199,279)	6,443,385	(3.00%)
State Support Special				
Federal				
Other Special	4,880,192		4,880,192	
<b>TOTAL</b>	<b>11,522,856</b>	<b>(199,279)</b>	<b>11,323,577</b>	

☐ **MEMBERS**

Department of Audit (155-00)

Name of Agency

A. Explain Rate and manner in which board members are reimbursed:

B. Estimated number of meetings FY 2016:

C. Names of Members	City, Town, Residence	Appointed By	Date of Appointment	Length of Term
---------------------	-----------------------	--------------	---------------------	----------------

Identify Statutory Authority (Code Section or Executive Order Number)\*

\*If Executive Order, please attach copy.

**SCHEDULE B  
CONTRACTUAL SERVICES**

Department of Audit (155-00)

Name of Agency

MINOR OBJECT OF EXPENDITURE	(1) Actual Expenses FY Ending June 30, 2015	(2) Estimated Expenses FY Ending June 30, 2016	(3) Requested for FY Ending June 30, 2017
<b>A. Tuition, Rewards &amp; Awards (61050xxx-61080xxx)</b>			
61050000 Tuition Expenses	175	500	500
61060000 Employee Training	24,816	27,512	27,512
61070000 Travel Related Reg	130	500	500
<b>Total</b>	<b>25,121</b>	<b>28,512</b>	<b>28,512</b>
<b>B. Transportation &amp; Utilities (61100xxx-61200xxx)</b>			
61100000 Transport of Goods	186	600	600
61110000 Postal Services	3,472	4,000	4,000
<b>Total</b>	<b>3,658</b>	<b>4,600</b>	<b>4,600</b>
<b>C. Public Information (61300xxx-61310xxx)</b>			
61300000 Advert & Public In	1,869	3,000	3,000
61310000 Promotional Expenses	120	400	400
<b>Total</b>	<b>1,989</b>	<b>3,400</b>	<b>3,400</b>
<b>D. Rents (61400xxx-61490xxx)</b>			
61400000 Bldg & Floor Space Rental	31,132	34,000	34,000
61420000 Equipment Rental	41,242		
61430000 Cap Facilities Rental	418,542	420,000	420,000
61450000 Conf Rm, Exh, Display	2,555	3,000	3,000
61490000 Other Rentals	20	100	100
<b>Total</b>	<b>493,491</b>	<b>457,100</b>	<b>457,100</b>
<b>E. Repairs &amp; Service (61500xxx)</b>			
61500000 Repair & Maint Service	10,559	15,000	15,000
<b>Total</b>	<b>10,559</b>	<b>15,000</b>	<b>15,000</b>
<b>F. Fees, Professional &amp; Other Services (61600xxx-61690xxx)</b>			
61600000 Inter-agency fees	246,245	228,129	238,829
61610000 Contract Wrker PR E	75,860	45,000	35,000
61625000 Ctr Wkr PR Mtch E	14,767	15,200	14,500
61660000 Accounting & Financial	10,000	10,000	10,000
61670000 Legal Services	30,135	19,200	19,200
61690000 Fees & Services	61,483	64,040	64,040
<b>Total</b>	<b>438,490</b>	<b>381,569</b>	<b>381,569</b>
<b>G. Other Contractual Services (61700xxx-61790xxx, 61900xxx)</b>			
61700000 Insurance Fees	11,106	12,000	12,000

**SCHEDULE B  
CONTRACTUAL SERVICES**

Department of Audit (155-00)

Name of Agency

MINOR OBJECT OF EXPENDITURE	(1) Actual Expenses FY Ending June 30, 2015	(2) Estimated Expenses FY Ending June 30, 2016	(3) Requested for FY Ending June 30, 2017
61705000 Bank & Credit Card	55	100	200
61710000 Membership Dues	6,842	8,000	8,000
61715000 Trade Subscription	14,335	15,000	15,000
61750000 Hwy ROW Housing AS	574	750	750
61830000 IT Profession Fees - Outside Vendor	437,000	200,000	199,900
61900000 PCard Contractual	8,182	10,000	10,000
<b>Total</b>	<b>478,094</b>	<b>245,850</b>	<b>245,850</b>

<b>H. Information Technology (61800xxx-61890xxx)</b>			
61806000 Data/Netwk-Out Ven	3,114	5,000	5,000
61818000 Cell Time - Out Ve	12,106	15,000	15,000
61839000 Software - Out Ven	36,851	38,000	38,000
61848000 Maint IT Eq Out Ve	2,979	3,500	3,500
61850000 Payment to ITS	71,704	75,000	75,000
<b>Total</b>	<b>126,754</b>	<b>136,500</b>	<b>136,500</b>

<b>I. Other (61910xxx-61990xxx)</b>			
61920000 SPAHRS Contr Trvl	19	30	30
61960000 PY Exp Contractual	6,950		
<b>Total</b>	<b>6,969</b>	<b>30</b>	<b>30</b>

<b>Grand Total</b> (Enter on Line 1-B of Form MBR-1)	<b>1,585,125</b>	<b>1,272,561</b>	<b>1,272,561</b>
---	------------------	------------------	------------------

<b>Funding Summary:</b>			
General Funds	21,039		
State Support Special Funds			
Federal Funds	11,025		
Other Special Funds	1,553,061	1,272,561	1,272,561
<b>Total Funds</b>	<b>1,585,125</b>	<b>1,272,561</b>	<b>1,272,561</b>



**SCHEDULE C  
COMMODITIES**

Department of Audit (155-00)

Name of Agency

MINOR OBJECT OF EXPENDITURE	(1) Actual Expenses FY Ending June 30, 2015	(2) Estimated Expenses FY Ending June 30, 2016	(3) Requested for FY Ending June 30, 2017
-----------------------------	--	---	--

<b>B. Printing &amp; Office Supplies &amp; Materials (62010xxx, 62085xxx, 62100xxx, 62125xxx, 62400xxx)</b>			
62085000 OFFICE SUPPLIES	14,116	16,000	16,000
62100000 PRINTING SUPPLIES	200	400	400
62400000 FURNITURE AND EQUIP	992	1,500	1,500
<b>Total</b>	<b>15,308</b>	<b>17,900</b>	<b>17,900</b>

<b>C. Equipment Repair Parts, Supplies &amp; Acces. (62050xxx, 62072xxx, 62110xxx, 62115xxx, 62120xxx, 62130xxx)</b>			
62050000 FUEL	55,694	50,000	50,000
62055000 FUEL CARD REP & MAIN	5,816	5,000	5,000
62110000 PARTS - HEAT/COOL/P	645	800	800
62115000 PARTS - OFFICE/IT/O	9,947	9,000	9,000
62120000 PARTS - VEH & OTHER	2,752	3,000	3,000
62130000 TIRES AND TUBES	4,095	3,500	3,500
<b>Total</b>	<b>78,949</b>	<b>71,300</b>	<b>71,300</b>

<b>E. Other Supplies &amp; Materials (62005xxx, 62020xxx, 62035xxx, 62040xxx, 62045xxx, 62060xxx, 62065xxx, 62075xxx-62080xxx, 62090xxx, 62135xxx, 62140xxx, 62405xxx, 62415xxx, 62500xxx-62999xxx)</b>			
62005000 AMMUNITION	930	1,200	1,200
62040000 FOOD - BUSINESS MTG	3,574	4,000	4,000
62060000 JANITORIAL & CLEAN	70	150	150
62135000 UNIFORMS & APPAREL	3,688	10,000	10,000
62410000 CAMERA & CAMERA EQUIP	876	900	900
62415000 COMPUTER & COMP EQUIP	149	500	500
62900000 PCARD COMMODITY	8,274	9,000	9,000
<b>Total</b>	<b>17,561</b>	<b>25,750</b>	<b>25,750</b>

<b>Grand Total</b> (Enter on Line 1-C of Form MBR-1)	<b>111,818</b>	<b>114,950</b>	<b>114,950</b>
---	----------------	----------------	----------------

<b>Funding Summary:</b>			
General Funds	2,881		
State Support Special Funds			
Federal Funds	5,815		
Other Special Funds	103,122	114,950	114,950
<b>Total Funds</b>	<b>111,818</b>	<b>114,950</b>	<b>114,950</b>

SCHEDULE D-1  
CAPITAL OUTLAY  
OTHER THAN EQUIPMENT

Department of Audit (155-00)  
Name of Agency

MINOR OBJECT OF EXPENDITURE	(1) Actual Expenses FY Ending June 30, 2015	(2) Estimated Expenses FY Ending June 30, 2016	(3) Requested for FY Ending June 30, 2017
-----------------------------	--	---	--

<b>Grand Total</b> <i>(Enter on Line 1-D-1 of Form MBR-1)</i>			
--	--	--	--

<b>Funding Summary:</b>			
General Funds			
State Support Special Funds			
Federal Funds			
Other Special Funds			
<b>Total Funds</b>			

**SCHEDULE D-2  
CAPITAL OUTLAY EQUIPMENT**

Department of Audit (155-00)

Name of Agency

EQUIPMENT BY ITEM	Act. FY Ending June 30, 2015		Est. FY Ending June 30, 2016		Req. FY Ending June 30, 2017	
	No. of Units	Total Cost	No. of Units	Total Cost	No. of Units	Total Cost

<b>D. IS Equipment (DP &amp; Telecommunications) (63200100)</b>						
Computer			66	66,000		
Server			3	27,000		
Switch-2960			2	16,000		
Switch-3750			2	25,000		
System/Deployment Appliance			2	30,000		
Forensic Recovery Equipment			1	6,000		
Laptop			5	11,600	79	181,600
<b>Total</b>				<b>181,600</b>		<b>181,600</b>

<b>Grand Total</b> <i>(Enter on Line 1-D-2 of Form MBR-1)</i>				<b>181,600</b>		<b>181,600</b>
--	--	--	--	----------------	--	----------------

<b>Funding Summary:</b>			
General Funds			
State Support Special Funds			
Federal Funds			
Other Special Funds		181,600	181,600
<b>Total Funds</b>		<b>181,600</b>	<b>181,600</b>

**SCHEDULE D-3  
PASSENGER/WORK VEHICLES**

Department of Audit (155-00)

Name of Agency

MINOR OBJECT OF EXPENDITURE	Vehicle Inventory June 30, 2015	Act. FY Ending June 30, 2015		Est. FY Ending June 30, 2016		Req. FY Ending June 30, 2017	
		No. of Units	Total Cost	No. of Units	Total Cost	No. of Units	Total Cost

**A. Passenger & Work Vehicles (63300100)**

63300100 TRUCK, HEAVY DUTY TRUCKS	5						
63300100 AUTOMOBILE, MID SIZE SEDAN	26			2	40,000	2	40,000
63300101 TRUCK, SPORT UTILITY	2						
<b>Total (A)</b>	<b>33</b>			<b>2</b>	<b>40,000</b>	<b>2</b>	<b>40,000</b>

**GRAND TOTAL**

*(Enter on Line 1-D-3 of Form MBR-1)*

		<b>40,000</b>	<b>40,000</b>
--	--	---------------	---------------

**Funding Summary:**

General Funds			
State Support Special Funds			
Federal Funds			
Other Special Funds		40,000	40,000
<b>Total Funds</b>		<b>40,000</b>	<b>40,000</b>

**SCHEDULE D-4  
WIRELESS COMMUNICATION DEVICES**

Department of Audit (155-00)

Name of Agency \_\_\_\_\_

MINOR OBJECT OF EXPENDITURE	Device Inventory June 30, 2015	Act. FY Ending June 30, 2015		Est. FY Ending June 30, 2016		Req. FY Ending June 30, 2017	
		No. of Devices	Actual Cost	No. of Devices	Estimated Cost	No. of Devices	Requested Cost

<b>Grand Total</b> <i>(Enter on Line 1-D-4 of Form MBR-1)</i>			
--	--	--	--

<b>Funding Summary:</b>			
General Funds			
State Support Special Funds			
Federal Funds			
Other Special Funds			
<b>Total Funds</b>			

**SCHEDULE E**  
**SUBSIDIES, LOANS & GRANTS**

Department of Audit (155-00)

Name of Agency

MINOR OBJECT OF EXPENDITURE	(1) Actual Expenses FY Ending June 30, 2015	(2) Estimated Expenses FY Ending June 30, 2016	(3) Requested for FY Ending June 30, 2017
-----------------------------	--	---	--

<b>Grand Total</b> <i>(Enter on Line 1-E of Form MBR-1)</i>			
--	--	--	--

<b>Funding Summary:</b>			
General Funds			
State Support Special Funds			
Federal Funds			
Other Special Funds			
<b>Total Funds</b>			

**NARRATIVE**  
**2017 BUDGET REQUEST**

Department of Audit (155-00)

---

Name of Agency

The Office of the State Auditor (OSA) request to be fully funded at the amount requested. We also request to retain our lump sum appropriation.

**SALARIES:**

OSA requests \$9,567,225.00 for salaries during FY2017. The request will fund previously authorized positions in the Audit Division. When fully funded and filled, these positions will generate revenue through Audit Service Fees. OSA requests additional funding of \$171,480.00 in special funds authority to meet projected reclassifications, CPA enrollments and benchmarks.

In order to fully meet the duties of our office, as well as continue to provide the services to the tax payers of Mississippi and ensure accountability within all financial aspects of this state, OSA needs full funding of all positions. Sufficient staff to perform audits will generate billable hours and revenue necessary to operate the office.

**TRAVEL:**

OSA requests full funding for travel-related services at the same level as FY2016.

**CONTRACTUAL SERVICES:**

OSA requests full funding for contractual services at the same level as FY2016.

**COMMODITIES:**

OSA requests full funding for commodities at the same level as FY2016.

**EQUIPMENT:**

OSA requests full funding for equipment at the same level as FY2016.

**VEHICLES:**

OSA requests full funding for vehicles at the same level as FY2016.

We look forward to discussing our FY2017 Budget Request during the legislative process.

**OUT-OF-STATE TRAVEL**  
**FISCAL YEAR 2017**

Department of Audit (155-00)

Name of Agency

Note: All expenditures recorded on this form must be totaled and said total must agree with the out-of-state travel amount indicated for FY 2015 on Form Mbr-1, line 1.A.2.b.

Employee's Name	Destination	Purpose	Travel Cost	Funding Source
BRANCH, BRANDIE LOREL	JACKSONVILLE, FL	CONFERENCE/TRAINING	387	2215500000
TRUDEL, DAVID JOSEPH	JACKSONVILLE, FL	CONFERENCE/TRAINING	634	2215500000
WARD, ANTONIA LASHA	OVERLAND PARK, KANSAS	CONFERENCE/TRAINING	389	3315500000
ATKINSON, SAMANTHA	JACKSONVILLE, FL	CONFERENCE/TRAINING	324	2215500000
ATKINSON, SAMANTHA	DENVER, COLORADO	CONFERENCE/TRAINING	256	3315500000
PICKERING, STACEY E.	SANTE FE, NEW MEXICO	CONFERENCE/TRAINING	1,748	2215500000
PICKERING, STACEY E.	DENVER, COLORADO	CONFERENCE/TRAINING	1,050	2215500000
PICKERING, STACEY E.	WASHINGTON, DC	CONFERENCE/TRAINING	1,363	2215500000
SMITH, DONNA	PHILADELPHIA, PA	CONFERENCE/TRAINING	3,427	3315500000
ARINDER, CHARLES K.	OVERLAND PARK, KANSAS	CONFERENCE/TRAINING	297	3315500000
ASHLEY, DAVID LEWIS	GRAND RAPIDS, MICHIGAN	CONFERENCE/TRAINING	800	2215500000
BRADFORD, SHIKEYLA TENILLE	JACKSONVILLE, FL	CONFERENCE/TRAINING	330	3315500000
BRADFORD, SHIKELYA TENILLE	OVERLAND PARK, KANSAS	CONFERENCE/TRAINING	297	2215500000
BRANCH, BRANDIE LOREL	OVERLAND PARK, KANSAS	CONFERENCE/TRAINING	559	2215500000
BRANCH, BRANDIE LOREL	OVERLAND PARK, KANSAS	CONFERENCE/TRAINING	19	3315500000
DENDY, PATRICK SHAWN	LITTLE ROCK, ARKANSAS	CONFERENCE/TRAINING	738	2215500000
FERGUSON, JAMES MIKEL	GRAND RAPIDS, MICHIGAN	CONFERENCE/TRAINING	918	2215500000
FRANTOM, GEORGE M.	OVERLAND PARK, KANSAS	CONFERENCE/TRAINING	297	3315500000
JOHNSON, LADONNA MARIA	GRAND RAPIDS, MICHIGAN	CONFERENCE/TRAINING	800	2215500000
MCDONALD, KAREI JR	BATON ROUGE, LA	CONFERENCE/TRAINING	216	3315500000
MONTGOMERY, NICHOLAS M. JR.	JACKSONVILLE, FL	CONFERENCE/TRAINING	706	2215500000
PICKERING, STACEY E.	OVERLAND PARK, KANSAS	CONFERENCE/TRAINING	127	2215500000
WOODS, ROBERT R.	ORANGE BEACH, ALABAMA	CONFERENCE/TRAINING	567	221500000
<b>Total Out of State Cost</b>			<b>\$ 16,249</b>	



# FEES, PROFESSIONAL AND OTHER SERVICES

Department of Audit (155-00)

Name of Agency

TYPE OF FEE AND NAME OF VENDOR	Retired w/ PERS	(1) Actual Expenses FY Ending June 30, 2015	(2) Estimated Expenses FY Ending June 30, 2016	(3) Requested Expenses FY Ending June 30, 2017	Fund Source
61600000 Inter-agency fees					
Dept of Fin & Admin/MMRS Qtrly Charges					
<i>Comp. Rate: \$25480</i>	N/A	33,974	43,879	43,879	3315500000
Dept of Fin & Admin/MMRS SAAS Charges					
<i>Comp. Rate: \$436</i>	N/A	436	500	500	3315500000
Dept of Fin & Admin/System Support					
<i>Comp. Rate: \$4157</i>	N/A	4,157	5,000	5,000	3315500000
Dept of Public Safety/Law Enforcement Support					
<i>Comp. Rate: \$650</i>	N/A	650	700	700	3315500000
Office of Attorney General/Legal Fees					
<i>Comp. Rate: \$66823</i>	N/A	182,074	150,000	160,700	3315500000
Personnel Board/Personnel Fees					
<i>Comp. Rate: 24934</i>	N/A	24,934	28,000	28,000	3315500000
SOMS/System					
<i>Comp. Rate: \$20</i>	N/A	20	50	50	3315500000
<b>Total 61600000 Inter-agency fees</b>		<b>246,245</b>	<b>228,129</b>	<b>238,829</b>	

## 61610000 Contract Wrker PR E

Caughman, Donnie/ Local Gov't Liason					
<i>Comp. Rate: \$25.00 Per Hour</i>	Yes	37,251			3315500000
Chance, Darrell/Grant Consultant					
<i>Comp. Rate: \$30.00 Per Hour</i>	Yes	4,920	10,000		3315500000
Corr, Shane/Law Enforcement Support					
<i>Comp. Rate: \$25.24 Per Hour</i>	Yes	12,566	15,000	15,000	3315500000
McFarland, Amber/Performance Audit Support - Intern					
<i>Comp. Rate: \$1,000 Per Month</i>	No	4,281	10,000	10,000	3315500000
Norris, Benjamin/Investigations Support - Analyst					
<i>Comp. Rate: \$30.00 Per Hour</i>	Yes	1,260			3315500000
Pope, William/Interim Chief of Staff					
<i>Comp. Rate: \$40.00 Per Hour</i>	Yes	5,006	10,000	10,000	3315500000
Rutland, Shirley/Communications Support					
<i>Comp. Rate: \$30.00 Per Hour</i>	Yes	9,540			3315500000
Smith, Brandon/Investigations Support - Intern					
<i>Comp. Rate: \$11.50 Per Hour</i>	No	1,036			3315500000
<b>Total 61610000 Contract Wrker PR E</b>		<b>75,860</b>	<b>45,000</b>	<b>35,000</b>	

## 61625000 Ctr Wkr PR Mtch E

Caughman, Donnie/Local Gov't Liason					
<i>Comp. Rate: \$25.00 Per Hour</i>	Yes	6,380	7,000	7,000	3315500000
Chance, Darrell/Grant Consultant					
<i>Comp. Rate: \$30.00 Per Hour</i>	Yes	1,151	500	500	3315500000
Corr, Shane/Law Enforcement Support					
<i>Comp. Rate: \$25.24 Per Hour</i>	Yes	2,982	3,000	3,000	3315500000
McFarland, Amber/Performance Audit Support- Intern					

# FEES, PROFESSIONAL AND OTHER SERVICES

Department of Audit (155-00)

Name of Agency

TYPE OF FEE AND NAME OF VENDOR	Retired w/ PERS	(1) Actual Expenses FY Ending June 30, 2015	(2) Estimated Expenses FY Ending June 30, 2016	(3) Requested Expenses FY Ending June 30, 2017	Fund Source
<i>Comp. Rate: \$1,000.00 Per Month</i>	No	324	700		3315500000
Norris, Benjamin/Investigations Support - Analyst					
<i>Comp. Rate: \$30.00 Per Hour</i>	Yes	253			3315500000
Pope, William/Interim Chief of Staff					
<i>Comp. Rate: \$40.00 Per Hour</i>	Yes	1,085	1,000	1,000	3315500000
Rutland, Shirley/Communications Support					
<i>Comp. Rate: \$30.00 Per Hour</i>	Yes	2,513	3,000	3,000	3315500000
Smith, Brandon/Investigations Support - Intern					
<i>Comp. Rate: 1</i>		79			3315500000
<b>Total 61625000 Ctr Wkr PR Mtch E</b>		<b>14,767</b>	<b>15,200</b>	<b>14,500</b>	
61660000 Accounting & Financial					
CRAWFORD & ASSOC/TRANING					
<i>Comp. Rate: \$10,000</i>		10,000	10,000	10,000	3315500000
<b>Total 61660000 Accounting &amp; Financial</b>		<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	
61670000 Legal Services					
CB&S Bank/Research					
<i>Comp. Rate: \$70</i>	N/A	70	100	100	3315500000
Hancock Bank/Research					
<i>Comp. Rate: \$56</i>	N/A	56	100	100	3315500000
Itawamba Cty Times Inc/Research					
<i>Comp. Rate: \$95</i>	N/A	95	100	100	3315500000
Jernigan, Copeland/Legal					
<i>Comp. Rate: \$200 Per Hour</i>	N/A	29,259	18,000	18,000	3315500000
Keesler Federal Credit Union/Research					
<i>Comp. Rate: \$45</i>	N/A	45	100	100	3315500000
Nora Jean Johnson/Research					
<i>Comp. Rate: \$246</i>	N/A	246	300	300	3315500000
Norris, James B./Legal					
<i>Comp. Rate: \$30 Per Hour</i>	N/A	314	400	400	3315500000
Trustmark Natl Bank-Jackson/Research					
<i>Comp. Rate: \$50</i>	N/A	50	100	100	3315500000
<b>Total 61670000 Legal Services</b>		<b>30,135</b>	<b>19,200</b>	<b>19,200</b>	
61690000 Fees & Services					
Alarm Pro, Inc/Alarm					
<i>Comp. Rate: \$50</i>	N/A	574	600	600	3315500000
AMSADOR, Ltd/IT					
<i>Comp. Rate: \$100 Per Hour</i>	N/A	9,000	9,000	9,000	3315500000
Arinder, Charles K./Personal					
<i>Comp. Rate: \$10</i>	N/A	10	10	10	3315500000
Audit Litigation & Training/Audit Training					
<i>Comp. Rate: \$5000 Per Year</i>	N/A	5,000	5,000	5,000	3315500000

# FEES, PROFESSIONAL AND OTHER SERVICES

Department of Audit (155-00)

Name of Agency

TYPE OF FEE AND NAME OF VENDOR	Retired w/ PERS	(1) Actual Expenses FY Ending June 30, 2015	(2) Estimated Expenses FY Ending June 30, 2016	(3) Requested Expenses FY Ending June 30, 2017	Fund Source
Cornerstone Consulting Group/Consulting & Training					
<i>Comp. Rate: \$83 Per Hour</i>	N/A	16,499	17,000	17,000	3315500000
Dallas Printing Inc./Printing					
<i>Comp. Rate: \$70</i>	N/A	170	300	300	3315500000
Direct TV/Television					
<i>Comp. Rate: \$941</i>	N/A	942	1,200	1,200	3315500000
DS Waters of America, Inc./Water					
<i>Comp. Rate: \$319</i>	N/A	319	500	500	3315500000
Environmental Systems Service/Systems					
<i>Comp. Rate: \$80</i>	N/A	80	150	150	3315500000
First Baptist Church/Counseling					
<i>Comp. Rate: \$800 Per Quarter</i>	N/A	3,236	3,200	3,200	3315500000
GR/IR Clearing/Not Classed					
<i>Comp. Rate: \$4882</i>	N/A	4,882	5,000	5,000	3315500000
Greg Campbell Photography/Photography					
<i>Comp. Rate: \$560</i>	N/A	560	600	600	3315500000
Hancock Bank-Gulfport/Records					
<i>Comp. Rate: \$11</i>	N/A	11	50	50	3315500000
Huggins, David/Personal					
<i>Comp. Rate: \$61</i>	N/A	61	80	80	3315500000
Kentwood Spring Water/Water					
<i>Comp. Rate: \$1839</i>	N/A	1,839	2,000	2,000	3315500000
Magnolia Clipping/Clipping					
<i>Comp. Rate: \$3021</i>	N/A	3,096	3,200	3,200	3315500000
Martin Consulting/Consulting					
<i>Comp. Rate: \$80 Per Hour</i>	N/A	10,800	11,000	11,000	3315500000
Maximum Security/IT Security					
<i>Comp. Rate: 480</i>	N/A	480	600	600	3315500000
MS Municipal Assoc./Conference					
<i>Comp. Rate: \$550</i>	N/A	550	600	600	3315500000
Regions Bank/Records					
<i>Comp. Rate: \$17</i>	N/A	17	100	100	3315500000
Roberts Creative Group LLC/Consulting					
<i>Comp. Rate: \$2700</i>	N/A	2,700	3,000	3,000	3315500000
Shred-It USA Inc./Shredding					
<i>Comp. Rate: \$422</i>	N/A	422	500	500	3315500000
Tempstaff Inc./Temporary Staff					
<i>Comp. Rate: \$95</i>	N/A	95	150	150	3315500000
Venture Technologies/Tech					
<i>Comp. Rate: \$140</i>	N/A	140	200	200	3315500000
<b>Total 61690000 Fees &amp; Services</b>		<b>61,483</b>	<b>64,040</b>	<b>64,040</b>	
<b>GRAND TOTAL</b>		<b>438,490</b>	<b>381,569</b>	<b>381,569</b>	

## VEHICLE PURCHASE DETAILS

Department of Audit (155-00)

Name of Agency

Year	Model	Person(s) Assigned To	Vehicle Purpose/Use	Replacement Or New?	FY2017 Req. Cost
<b>Passenger Vehicles</b>					
<b>63300100 AUTOMOBILE, MID SIZE SEDAN</b>					
2014	CHEVROLET IMPALA	POOL	INVESTIGATIONS	Replace	20,000
2014	CHEVROLET IMPALA	POOL	INVESTIGATIONS	Replace	20,000
<b>TOTAL</b>					<b>40,000</b>
<b>TOTAL VEHICLE REQUEST</b>					<b>40,000</b>

**VEHICLE INVENTORY  
AS OF JUNE 30, 2015**

Department of Audit (155-00)

Name of Agency

Vehicle Type	Vehicle Description	Model Year	Model	Person(s) Assigned To	Purpose/Use	Tag Number	Mileage on 6-30-2015	Average Miles per Year	Replacement Proposed	
									FY2016	FY2017
P	CHEVROLET	2008	IMPALA	POOL (3798)	INVESTIGATIONS	UNDERCOVER	82,865	11,838		
P	CHEVROLET	2009	IMPALA	POOL (3992)	INVESTIGATIONS	UNDERCOVER	109,708	18,285		
P	HYUNDAI	2012	SONATA	POOL (4419)	INVESTIGATIONS	UNDERCOVER	65,214	21,738		
P	CHEVROLET	2014	SILVERADO	POOL (4491)	INVESTIGATIONS	UNDERCOVER	15,761	15,761		
P	FORD	2011	F-150	POOL (4027)	INVESTIGATIONS	UNDERCOVER	79,854	19,964		
P	CHEVROLET	2009	IMPALA	POOL (3996)	INVESTIGATIONS	UNDERCOVER	96,860	16,143		
P	CHEVROLET	2011	IMPALA	POOL (4031)	INVESTIGATIONS	UNDERCOVER	53,536	13,384		
P	CHEVROLET	2009	IMPALA	POOL (3998)	INVESTIGATIONS	UNDERCOVER	71,155	11,859		
P	CHEVROLET	2009	IMPALA	POOL (3999)	INVESTIGATIONS	UNDERCOVER	85,873	14,312		
P	CHEVROLET	2009	IMPALA	POOL (4000)	INVESTIGATIONS	UNDERCOVER	83,028	11,838		
P	CHEVROLET	2009	IMPALA	POOL (4001)	INVESTIGATIONS	UNDERCOVER	99,688	11,615		
P	CHEVROLET	2009	IMPALA	POOL (4002)	INVESTIGATIONS	UNDERCOVER	98,123	16,354		
P	DODGE	2009	AVENGER	POOL (4003)	INVESTIGATIONS	UNDERCOVER	74,591	12,432		
P	CHEVROLET	2009	SILVERADO	POOL (4005)	INVESTIGATIONS	UNDERCOVER	105,000	17,500		
P	DODGE	2010	CHARGER	POOL (4011)	INVESTIGATIONS	UNDERCOVER	43,665	8,733		
P	CHEVROLET	2012	SILVERADO	POOL (4424)	INVESTIGATIONS	UNDERCOVER	77,371	25,790		
P	CHEVROLET	2012	IMPALA	POOL (4458)	INVESTIGATIONS	UNDERCOVER	61,022	20,341		
P	CHEVROLET	2012	IMPALA	POOL (4459)	INVESTIGATIONS	UNDERCOVER	42,943	14,314		
P	CHEVROLET	2011	IMPALA	POOL (4101)	INVESTIGATIONS	UNDERCOVER	52,022	13,006		
P	CHEVROLET	2011	IMPALA	POOL (4104)	INVESTIGATIONS	UNDERCOVER	37,212	9,303		
P	FORD	2011	F-150	POOL (4105)	INVESTIGATIONS	UNDERCOVER	51,912	12,978		
P	NISSAN	2011	PATHFINDER	POOL (4029)	INVESTIGATIONS	UNDERCOVER	47,681	11,920		
P	NISSAN	2011	PATHFINDER	POOL (4032)	INVESTIGATIONS	UNDERCOVER	40,920	10,230		
P	CHEVROLET	2013	IMPALA	POOL (4454)	INVESTIGATIONS	UNDERCOVER	22,336	11,168		
P	CHEVROLET	2013	IMPALA	POOL (4455)	INVESTIGATIONS	UNDERCOVER	26,630	13,315		
P	CHEVROLET	2009	IMPALA	POOL (3997)	INVESTIGATIONS	UNDERCOVER	80,524	13,421		
P	CHEVROLET	2008	IMPALA	POOL (3797)	INVESTIGATIONS	UNDERCOVER	93,000	13,286		

Vehicle Type: (P)assenger/(W)ork

**VEHICLE INVENTORY  
AS OF JUNE 30, 2015**

Department of Audit (155-00)

Name of Agency

Vehicle Type	Vehicle Description	Model Year	Model	Person(s) Assigned To	Purpose/Use	Tag Number	Mileage on 6-30-2015	Average Miles per Year	Replacement Proposed	
									FY2016	FY2017
P	CHEVROLET	2009	IMPALA	POOL (3995)	INVESTIGATIONS	UNDERCOVER	95,889	15,982		
P	CHEVROLET	2008	IMPALA	POOL (3796)	INVESTIGATIONS	UNDERCOVER	129,302	18,472	Y	
P	CHEVROLET	2009	IMPALA	POOL (3990)	INVESTIGATIONS	UNDERCOVER	142,864	23,811	Y	
P	CHEVROLET	2009	IMPALA	POOL (3991)	INVESTIGATIONS	UNDERCOVER	135,755	22,626		Y
P	CHEVROLET	2007	MALIBU	POOL (3578)	INVESTIGATIONS	UNDERCOVER	137,635	17,204		Y
P	CHEVROLET	2007	MALIBU	POOL (3582)	INVESTIGATIONS	UNDERCOVER	95,670	11,959		

**VEHICLE POOL MEMBER LIST**  
**2017 BUDGET REQUEST**

Department of Audit (155-00)

---

Name of Agency

All of the vehicles/agents are intended for undercover assignments.

**PRIORITY OF DECISION UNITS  
FISCAL YEAR 2017**

Department of Audit (155-00)

Name of Agency

Program	Decision Unit	Object	Amount
<b>Priority # 1</b>			
Program # 1: Finance & Compliance			
	Becker CPA Enrollments		
		Salaries	84,873
		<b>Totals</b>	84,873
		Other Special Funds	84,873
	Benchmarks		
		Salaries	9,850
		<b>Totals</b>	9,850
		Other Special Funds	9,850
	Reclassifications		
		Salaries	18,821
		<b>Totals</b>	18,821
		Other Special Funds	18,821
Program # 2: Technical Assistance			
	Fully fund staffing.		
Program # 3: Investigations			
	Reclassifications		
		Salaries	33,177
		<b>Totals</b>	33,177
		Other Special Funds	33,177
Program # 4: Performance Audits			
	Benchmarks		
		Salaries	5,741
		<b>Totals</b>	5,741
		Other Special Funds	5,741
	Reclassifications		
		Salaries	16,490
		<b>Totals</b>	16,490
		Other Special Funds	16,490
Program # 5: Administration			
	Benchmarks		
		Salaries	2,528
		<b>Totals</b>	2,528
		Other Special Funds	2,528



## CAPITAL LEASES

Department of Audit (155-00)

Name of Agency

VENDOR/ ITEM LEASED	Original Date of Lease	Original No. of Months of Lease	No. of Months Remaining on 6-30-15	Last Payment Date	Interest Rate	Amount of Each Payment			Total of Payments To Be Made					
						Actual FY 2015			Estimated FY 2016			Requested FY 2017		
						Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total

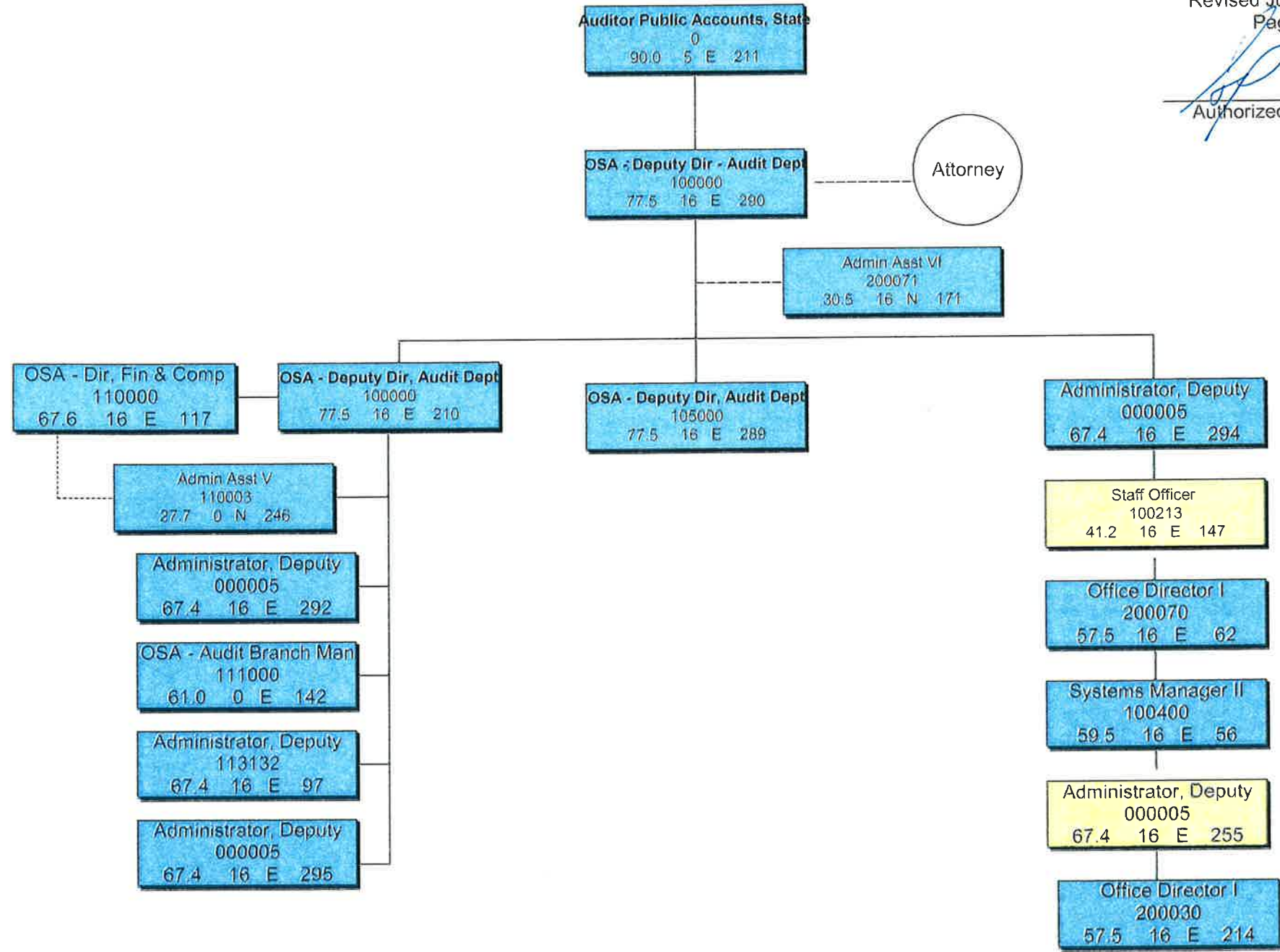
**Summary of 3% General Fund Program Reduction to FY 2016 Appropriated Funding by Major Object**

Department of Audit (155-00)

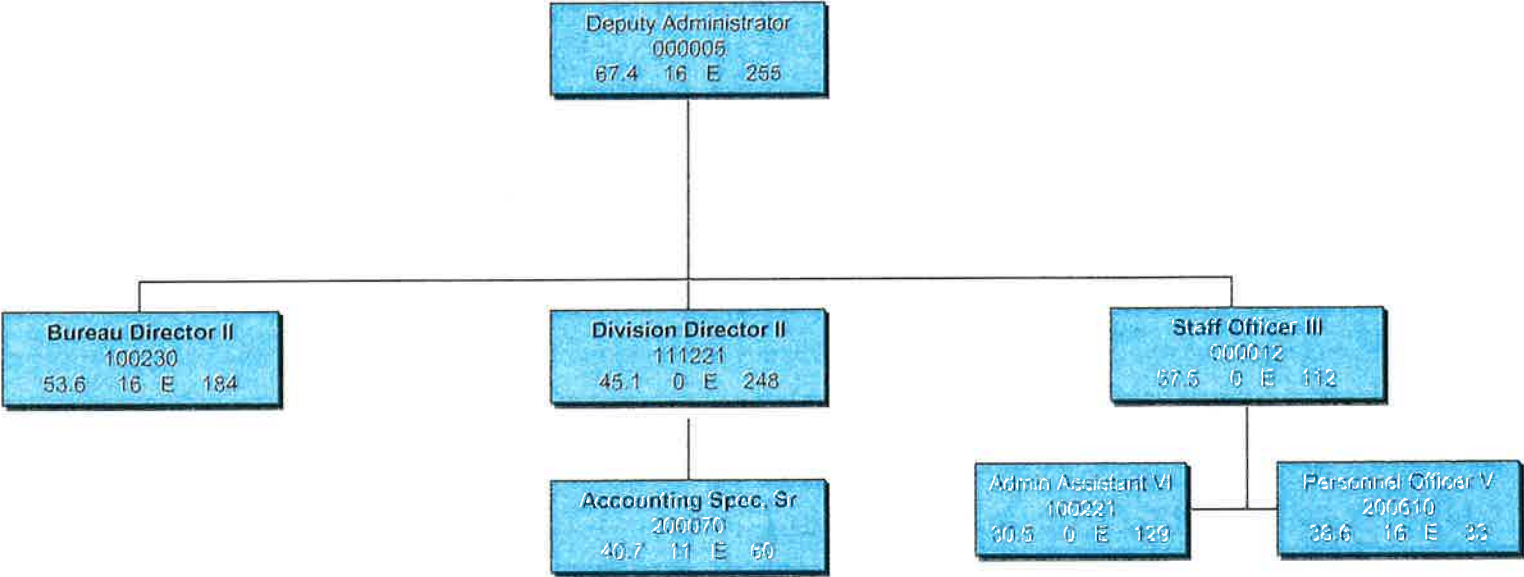
Name of Agency

<b>Major Object</b>	<b>FY2016 General Fund Reduction</b>	<b>EFFECT ON FY2016 STATE SUPPORT SPECIAL FUNDS</b>	<b>EFFECT ON FY2016 FEDERAL FUNDS</b>	<b>EFFECT ON FY2016 OTHER SPECIAL FUNDS</b>	<b>TOTAL 3% REDUCTIONS</b>
<b>SALARIES, WAGES, FRINGE</b>	(199,279)				(199,279)
<b>TRAVEL</b>					
<b>CONTRACTUAL</b>					
<b>COMMODITIES</b>					
<b>OTHER THAN EQUIPMENT</b>					
<b>EQUIPMENT</b>					
<b>VEHICLES</b>					
<b>WIRELESS COMM. DEVS.</b>					
<b>SUBSIDIES, LOANS, ETC</b>					
<b>TOTALS</b>	(199,279)				(199,279)

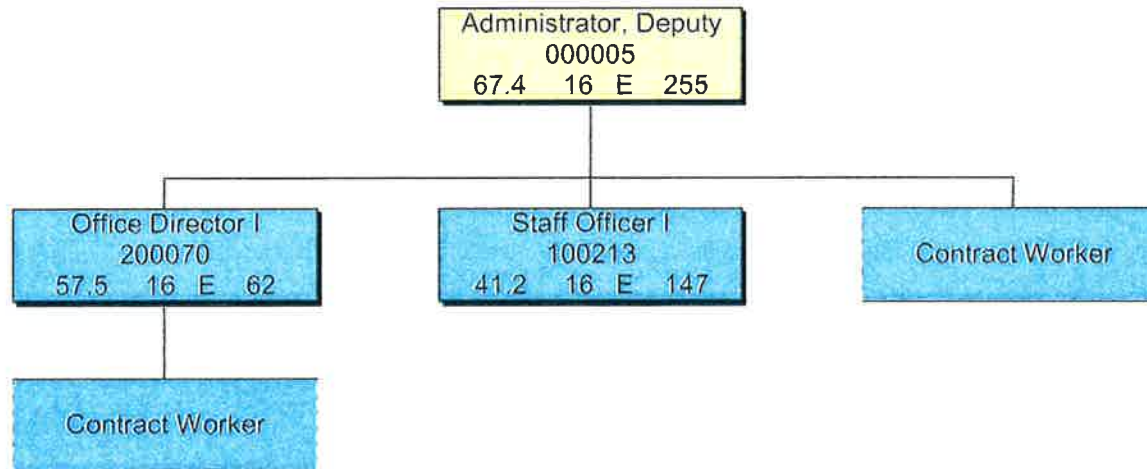
  
Authorized Signature


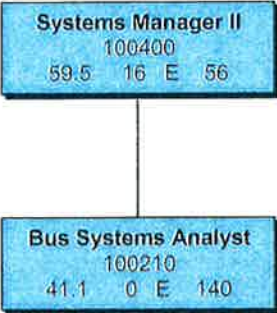


  
Authorized Signature



  
Authorized Signature



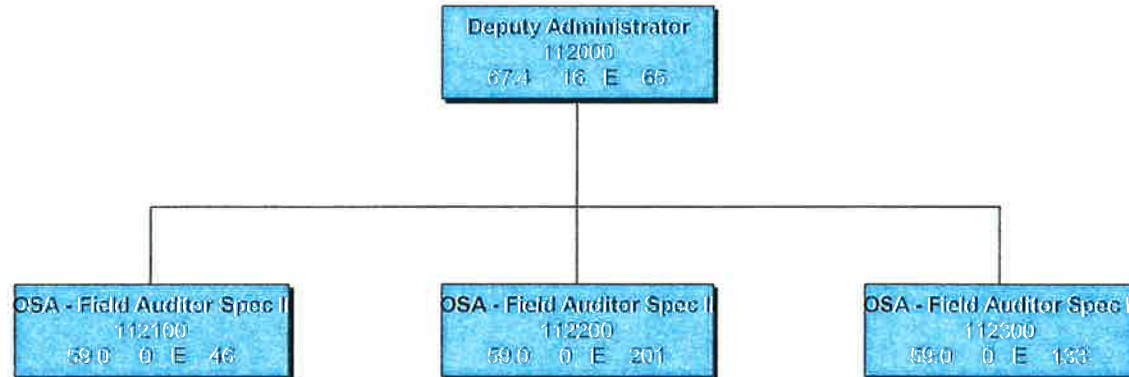
  
\_\_\_\_\_  
Authorized Signature






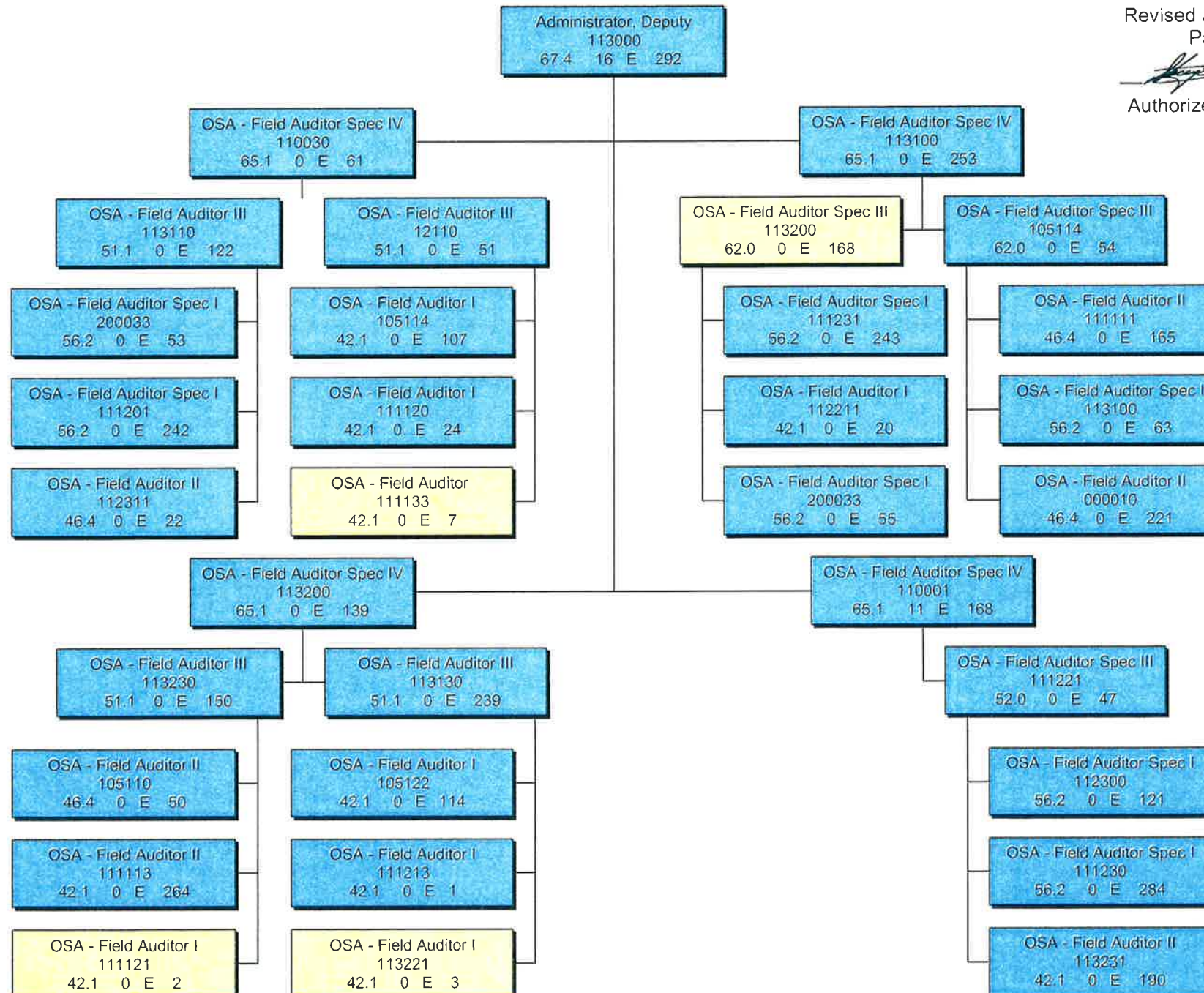
Contract Review Section  
Agency 0155/90155  
FY 2016  
Revised June 1, 2015  
Page 6

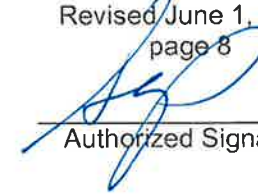
  
Authorized Signature

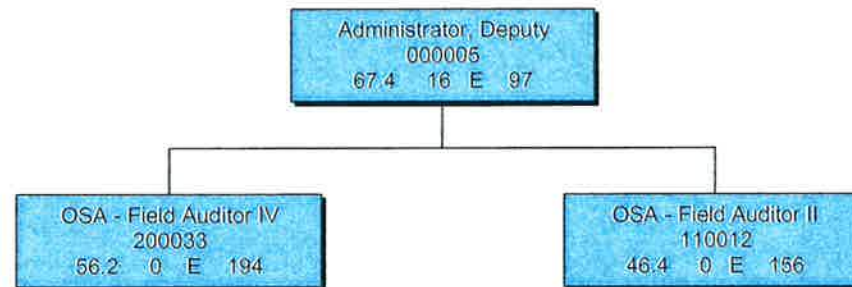




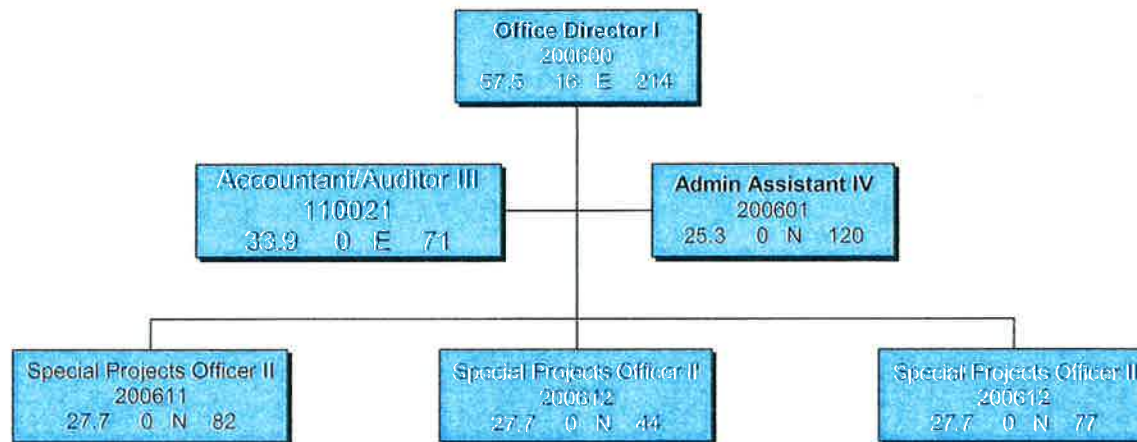
  
 Authorized Signature



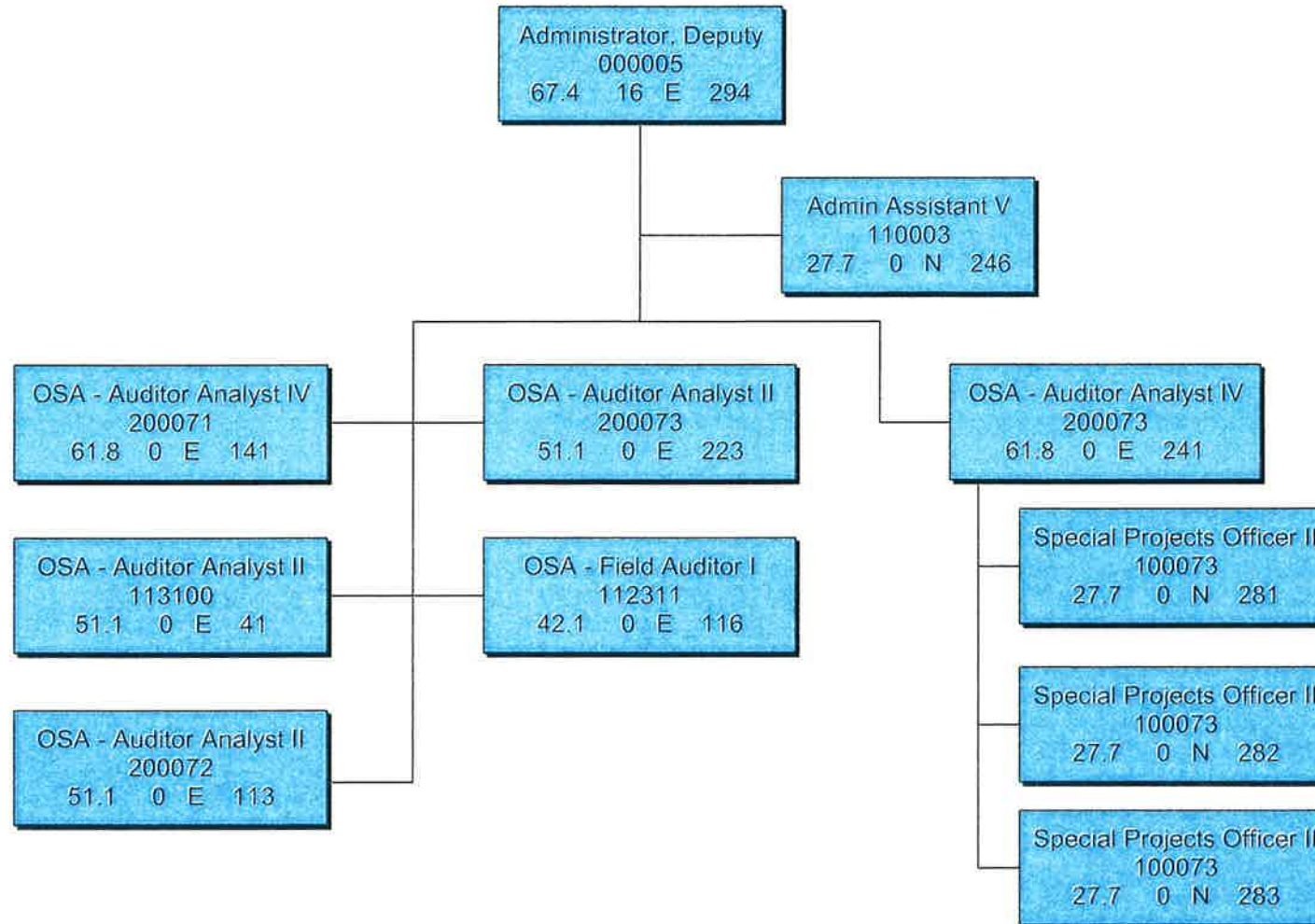
  
Authorized Signature



  
Authorized Signature

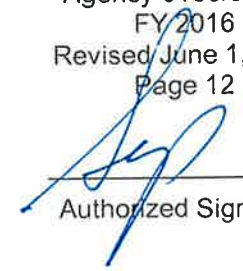


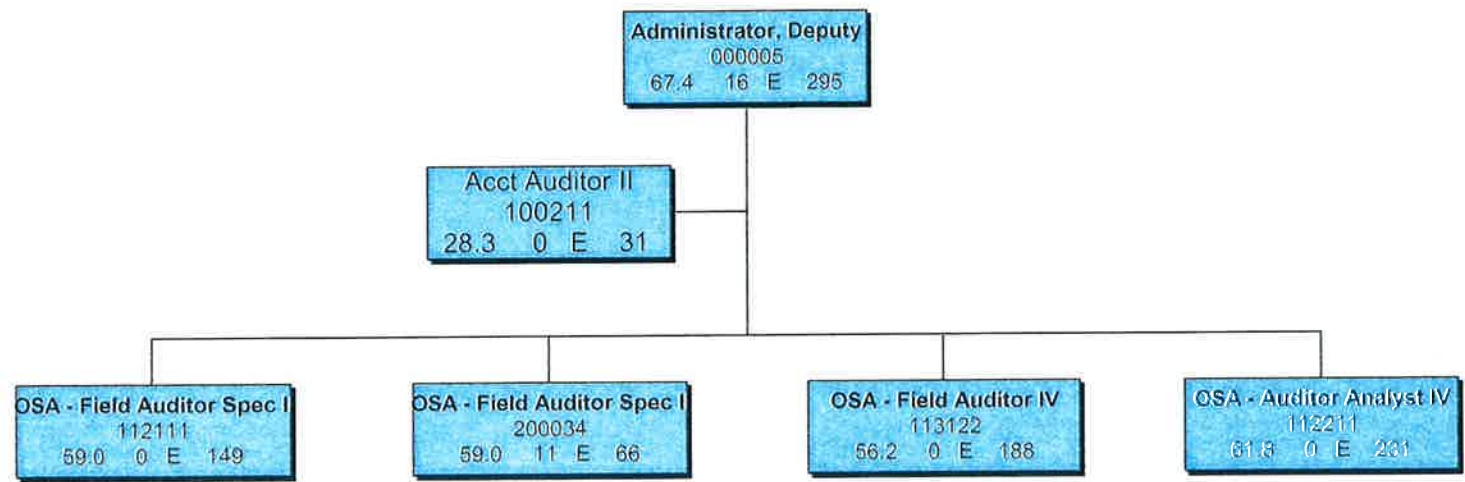
  
Authorized Signature







  
Authorized Signature





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

August 5, 2015

Ms. Deanne Mosley, Executive Director  
Mississippi State Personnel Board  
201 East Capital Street, Suite 800  
Jackson, MS 39201

Dear Ms. Mosley:

The Office of the State Auditor (OSA) is submitting an FY17 budget request for reclassification and benchmarks for several positions.

**Reclassification**

The Office is seeking reclassification of 16 positions for which employees will have met the requirements for being moved into the next classification. Twelve of the reclassifications requested are for employees in OSA specific occupations; all of which appear on the SPB published Authorized Reclassification List.

Four Special Projects Officer II positions are being requested to be reclassified as Special Project Officer III positions. These positions are also eligible for reclassification per the Authorized Reclassification List. All employees will have meet the eligibility requirements for the reclassification.

The total amount for these reclassifications including fringe is \$68,487.44.

There are currently seven employees in the Office that are enrolled in the Becker CPA program in preparation to sit for the CPA examination. It is anticipated that all employees will pass the exam and be eligible for reclassification to the OSA Field Auditor Specialist I series in FY17.

The total amount for these reclassifications including fringe is \$84,783.13

The attached spreadsheet provides details on each of the requested reclassifications. These transactions could not be entered into SPAHRS because they are not on the authorized reclassification list, statewide reclassification list. This classification is agency specific and is not available in SPARHS.

## Benchmarks

Currently the Office has seven employees enrolled in the Certified Public Manager Program. All employees should complete the program and be eligible for a 3% benchmark in FY17.

The total salary amount to be awarded for these benchmarks, with fringe is \$18,120.15

The individuals eligible for these benchmarks are detailed on the attached spreadsheet. This transactions have also been entered into SPAHRS.

Please feel free to contact MarQuaita Lampkin at 601.576.26.42 if you or your staff has any questions on this budget request.

Thank you for your consideration of this request.

Sincerely,

A handwritten signature in blue ink, appearing to read "Stacey E. Pickering", is written over a horizontal line.

Stacey E. Pickering  
State Auditor