



## **Does Mississippi's Governor Need an Inspector General?**

---

April 2024

**SHAD WHITE**  
**State Auditor**

**Logan Reeves**  
Director, *Government Accountability Division*

**Colby Ellis**  
Interim Director, *Government Accountability Division*



## Executive Summary

Mississippi is no stranger to fraud and corruption. In recent years the Office of the State Auditor (OSA) has uncovered multiple instances of waste, abuse, and theft of taxpayers' money by government officials, including the largest public fraud case in state history. However, there is still more work to be done to fulfill the fundamental responsibility of the government to safeguard taxpayer money and public assets.

To fill this gap, Mississippi could consider funding an Inspector General for the Governor's Office. Inspectors General (IG) in the federal government "oversee the operations of nearly all aspects of federal government."<sup>1</sup> Many states have IGs as well.

IGs are distinct from State Auditors in several ways. While Mississippi's State Auditor "ensure[s] that public funds are properly received, are legally, effectively, and efficiently spent and are accounted for and reported accurately,"<sup>2</sup> an IG would have the authority to investigate alleged or suspected violations related to areas outside of "the purchase, sale, or use of any supplies, services, equipment, or other public property."<sup>3</sup>

An IG would also have the authority to investigate matters or conduct performance reviews before any state funding is used, while the Auditor's Office can only look into matters after state funding has been expended. Put differently, audits often look like autopsies, examining a broken government program after the program has spent taxpayer funds. IGs could help craft internal controls, fraud-prevention mechanisms, and cost-saving plans before a program is operational.

Finally, an IG could serve as an internal champion for improvement of state agencies. For example, if the IG found savings in the operations of an agency, the IG could also lead the reform of the agency from inside the Governor's Office. State Auditors are prohibited from engaging in this sort of "management," per accounting standards.

---

<sup>1</sup> See [History](#) webpage for the US Department of State Office of Inspector General.

<sup>2</sup> See [About](#) webpage for the Mississippi Office of the State Auditor.

<sup>3</sup> Ibid.

## IGs in the Federal Government

The Inspector General Act of 1978 established offices of inspector general in federal agencies and departments in the executive branch.<sup>4</sup> The duties of an Inspector General include “policy direction” in order “to conduct, supervise, and coordinate audits and investigations relating to the programs and operations of the establishment.”<sup>5</sup>

Title 5, Chapter 4, Section 403(a) states that IGs “shall be appointed by the President, by and with the advice and consent of the Senate, without regard to political affiliation and solely on the basis of integrity and demonstrated ability in accounting, auditing, financial analysis, law, management analysis, public administration, or investigations.”<sup>6</sup> The President also has the authority to remove an Inspector General, subject to certain restrictions.<sup>7</sup>

## IGs in the States

There are nine statewide Offices of Inspector General. These include Florida, Georgia, Indiana, Louisiana, Massachusetts, New York, Pennsylvania, South Carolina, and Virginia. Delaware currently has legislation pending that would create a Delaware OIG. The IG for all of these states is an appointed position.

## Spotlight: Georgia’s IG

The Georgia Office of the State Inspector General was created by executive order in January 2003. The purpose of the agency was to “examine, investigate and make recommendations with respect to the prevention and detection of fraud, waste, abuse, and corruption in the Governor’s Office and the agencies of state government.”<sup>8</sup> In 2023, the Georgia Assembly, with the passing of Senate Bill 59, codified the Office of the Inspector General “to investigate the management and operation of agencies.”<sup>9</sup> The OIG was given duties that included investigating, taking complaints, reporting their findings to the proper authority if criminal charges should be pursued, detailing their findings in reports, and providing training to state agencies as needed.<sup>10</sup>

---

<sup>4</sup> See [Inspector General Act of 1978](#).

<sup>5</sup> See [5 USC § 404](#).

<sup>6</sup> See [5 USC § 403](#).

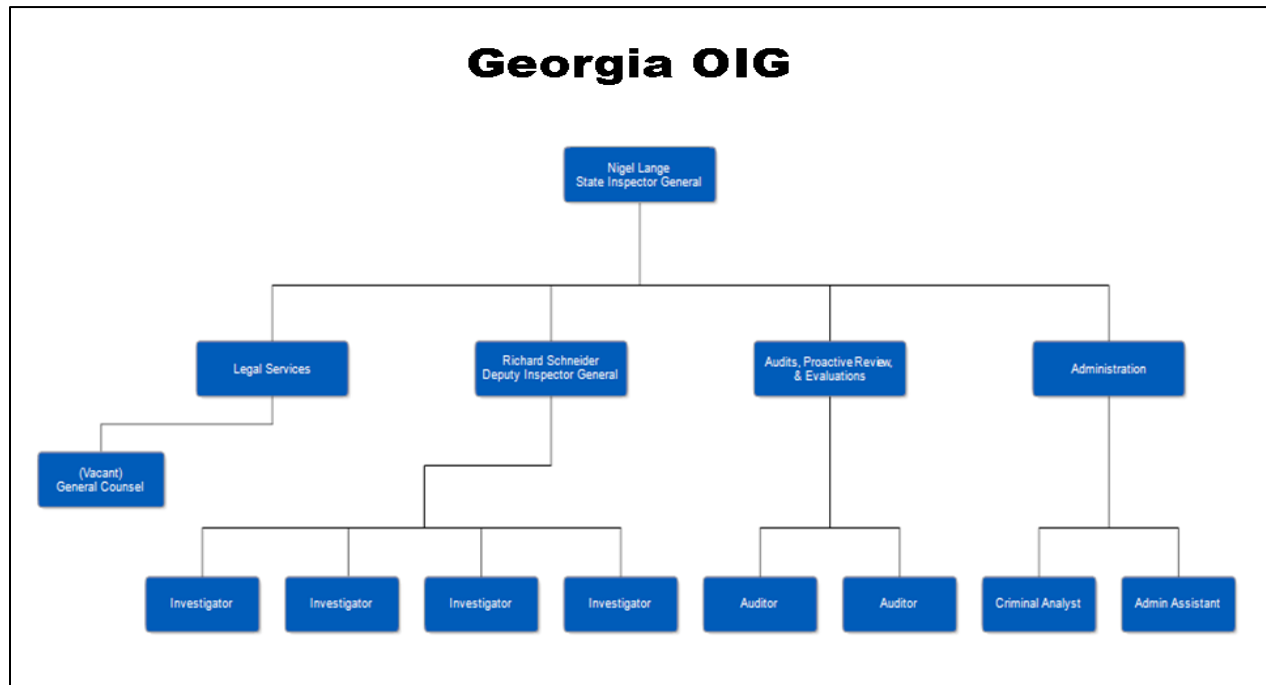
<sup>7</sup> Ibid.

<sup>8</sup> See [Executive Order](#).

<sup>9</sup> See [Senate Bill 59](#).

<sup>10</sup> Ibid.

Georgia's OIG is administratively assigned to the Governor's Office.<sup>11</sup> The OIG is allowed to "employ peace officers"<sup>12</sup> and conduct criminal investigations. The law also gives the inspector general "jurisdiction over any official, officer, employee, department, division, bureau, board, commission, or agency in the executive branch of state government."<sup>13</sup> The Georgia Office of Inspector General is organized as follows:<sup>14</sup>



## Policy Recommendations for the Legislature

In 1993, Governor Kirk Fordice signed Executive Order 725, which created the position of Inspector General in the Governor's Office.<sup>15</sup> The Legislature could formally codify that position into law and provide funding to fill the position. Based on the success of IGs in other states, the IG could work with agency heads to implement cost-saving programs, help craft internal controls that would prevent fraud, and ensure government programs are properly monitored—all functions outside the scope of the Office of the State Auditor. The IG could also serve as another official to receive complaints about illegal activity, including illegal activity that does not involve the expenditure of government funds. In this way, the return on investing in an IG may outweigh the costs to the taxpayer. When codifying the IG position, the Legislature could:

---

<sup>11</sup> Ibid.

<sup>12</sup> Ibid.

<sup>13</sup> Ibid.

<sup>14</sup> See [About the Office](#) webpage for the Georgia Office of the Inspector General.

<sup>15</sup> See [Executive Order 725](#).

- Establish a Mississippi OIG attached to the Governor's Office.
- Make the Inspector General appointable/removable by the Governor and confirmed by the Senate, similar to Georgia's OIG.
- Require the IG to be certified by the Association of Inspectors General. Florida requires "the Inspector General to be certified by the Association of Inspectors General within the first year after appointment."<sup>16</sup>
- And grant subpoena power to the IG. On the state and federal levels, IGs are given legislative authority to issue subpoenas. For example, the Ohio Inspector General has the authority to "issue subpoenas and subpoenas duces tecum to compel the attendance of witnesses and the production of all kinds of books, records, papers, and tangible things."<sup>17</sup> On the federal level, IGs have the authority "to require by subpoena the production of all information, documents, reports, answers, records, accounts, papers, and other data in any medium" by federal code.<sup>18</sup>

---

<sup>16</sup> See [Florida Statute 20.055](#).

<sup>17</sup> See [Ohio Revised Code Section 121.43](#).

<sup>18</sup> See [5 USC § 406](#).