



STATE OF MISSISSIPPI
OFFICE OF THE STATE AUDITOR
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Title 4: Auditor

Part 8: Contract Audit Regulations for Counties and Public School Districts

Part 8 Chapter 1: Contracts for Audits of Mississippi Counties

Rule 1.1 *Authority*. The State Auditor has authority “To postaudit and, when deemed necessary, preaudit and investigate separately the financial affairs of (i) the offices, boards and commissions of county governments and any departments and institutions thereof and therein ...”

Source: *Miss. Code Ann. §7-7-211*

Rule 1.2 *Scope*. These regulations apply to audit contracts of Mississippi counties, including component units of counties, executed on or after September 1, 2012. Any new contracts executed after this date must conform to these regulations.

Source: *Miss. Code Ann. §7-7-211*

Rule 1.3 *Policy*. Audits may be performed by the Auditor’s staff or by a firm registered with the State Auditor and selected by the County, unless the State Auditor decides to hire a firm. In the event the State Auditor hires a firm, the county will be billed by the State Auditor for the firm’s services. Payments made for these services will be made to the State Auditor, who will in turn pay the firm.

Source: *Miss. Code Ann. §7-7-211*

Rule 1.4 *Procedure*. Before engaging a firm to perform an audit on his behalf, the State Auditor will obtain competitive proposals utilizing the procedures outlined in Chapter 3 of the Mississippi Procurement Manual for obtaining competitive sealed proposals.

Source: *Miss. Code Ann. §7-7-211, Mississippi Procurement Manual Chapter 3*

Rule 1.5 *Exception*. In fiscal years in which the county is not audited by the State Auditor or his designee, the county may select a firm from a list of registered firms maintained by the State Auditor. The State Auditor shall be a party to the contract entered into for these audits, and has the right to reject the county’s choice of firm.

Source: *Miss. Code Ann. §7-7-211*

Part 8 Chapter 2: Contracts for Audits of Mississippi Public School Districts

Rule 2.1 *Authority.* The State Auditor shall give reasonable notice to school districts regarding the times during which the State Auditor will perform such audits. In any fiscal year in which the State Auditor is not scheduled to perform an audit, the school board shall cause all the financial records of the superintendent of schools to be audited in accordance with Section 7-7-211(e). If the school board so elects by resolution adopted each year, the audit shall be performed by the State Auditor. Contracts for the audit of public school districts shall be let by the school board in the manner prescribed by the State Auditor.

Source: *Miss. Code Ann. §37-9-18(2)*

Rule 2.2 *Scope.* These regulations apply to audit contracts of Mississippi school districts executed on or after September 1, 2012. Any new contracts executed after this date must conform to these regulations.

Source: *Miss. Code Ann. §7-7-211*

Rule 2.3 *Policy.* Audits may be performed by the Auditor's staff or by a firm registered with the State Auditor and selected by the district, unless the State Auditor decides to hire a firm. In the event the State Auditor hires a firm, the district will be billed by the State Auditor for the firm's services. Payments made for these services will be made to the State Auditor, who will in turn pay the firm.

Source: *Miss. Code Ann. §7-7-211*

Rule 2.4 *Procedure.* Before engaging a firm to perform an audit on his behalf, the State Auditor will obtain competitive proposals utilizing the procedures outlined in Chapter 3 of the Mississippi Procurement Manual for obtaining competitive sealed proposals.

Source: *Miss. Code Ann. §7-7-211, Mississippi Procurement Manual Chapter 3*

Rule 2.5 *Exception.* In fiscal years in which the district is not audited by the State Auditor or his designee, the school district may select a firm from a list of registered firms maintained by the State Auditor. The State Auditor shall be a party to the contract entered into for these audits, and has the right to reject the school district's choice of firm.

Source: *Miss. Code Ann. §7-7-211*