

STATE OF MISSISSIPPI

OFFICE OF THE STATE AUDITOR

STACEY PICKERING AUDITOR



Mississippi Association of Supervisors

Jackson, Mississippi

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Presented by:

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Mississippi Office of the State Auditor

Stacey E. Pickering

County Supervisors,

Welcome to today's program. It is our honor to present the following information and we hope you will find it both informative and helpful.

Our Technical Assistance Division is always available to answer any compliance related questions you may have. They can be contacted at 1-800-321-1275 or you can send an e-mail to tech@osa.ms.gov. Our website, www.osa.ms.gov, also includes resources that may be of assistance to you. In addition, if I can ever be of assistance to you personally, please do not hesitate in calling me.

As always, I appreciate your service to your county, and to our state. You, along with your staff, serve in a very important role for the taxpayers of Mississippi.

Respectfully yours,

A handwritten signature in black ink, appearing to read "Stacey E. Pickering". The signature is stylized and cursive.

Stacey E. Pickering
State Auditor

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MISS. SUPERVISORS ASSC. <http://www.mssupervisors.org/index.php>

LEGISLATIVE BILLS: <http://billstatus.ls.state.ms.us>

MISSISSIPPI CODE: http://www.sos.state.ms.us/ed_pubs/MSCode/

ATTORNEY GENERAL OPINIONS: <http://government.westlaw.com/msag/>

ETHICS COMMISSION OPINIONS:
<http://www.ethics.state.ms.us/ethics/ethics.nsf/AdvisoryOpinions?OpenForm>

D.F.A. TRAVEL REGS: <http://www.dfa.state.ms.us/Purchasing/Travel/Travel.html>

STATE AUDITOR'S OFFICE: <http://www.osa.ms.gov/>

ARCHIVES RECORDS: <http://www.mdah.state.ms.us/recman/index.php>

STATE RETIREMENT SYSTEM: <http://www.pers.ms.gov/>

STATE OF MISSISSIPPI: <http://www.mississippi.gov/>

II. SELECTED LAWS RELATING TO THE LAST YEAR OF A TERM OF OFFICE

§ 19-11-7. Preparation and publication of annual budget.

[With regard to any county which is exempt from the provisions of [Section 19-2-3](#), this section shall read as follows:]

(1) The board of supervisors of each county of the State of Mississippi shall, at its August meeting of each year, prepare a complete budget of revenues, expenses and a working cash balance estimated for the next fiscal year, which shall be based on the aggregate funds estimated to be available for the ensuing fiscal year for each fund, from which such estimated expenses will be paid, exclusive of school maintenance funds, which shall be shown separately. Such statement of revenues shall show every source of revenue along with the amount derived from each source. The budget containing such statement of revenues and expenses shall be published at least one (1) time during August or September but not later than September 30 of the year in a newspaper published in the county, or if no newspaper is published therein, then in a newspaper having a general circulation therein.

(2) The board of supervisors shall not prepare a budget that reduces the county budget by more than twenty percent (20%) in the last year of the members' term of office if a majority of the members of the board are not reelected.

[With regard to any county which is required to operate on a countywide system of road administration as described in [Section 19-2-3](#), this section shall read as follows:]

(1) The county administrator of each county of the State of Mississippi shall prepare and submit to the board of supervisors at its August meeting of each year a complete budget of revenues, expenses and a working cash balance estimated for the next fiscal year, which shall be based on the

aggregate funds estimated to be available for the ensuing fiscal year for each fund, from which such estimated expenses will be paid, exclusive of school maintenance funds, which shall be shown separately and exclusive of the budget of the sheriff's department which shall be prepared by the sheriff. Such statement of revenues shall show every source of revenue along with the amount derived from each source. The budget, including the sheriff's budget, containing such statement of revenues and expenses shall be published at least one (1) time during August or September but not later than September 30 of the year in a newspaper published in the county, or if no newspaper is published therein, then in a newspaper having a general circulation therein.

(2) The county administrator shall not prepare a budget that reduces the county budget by more than twenty percent (20%) in the last year of the members' term of office if a majority of the members of the board are not reelected.

§ 19-11-11. Contents and approval of final budget.

(1) The budget as finally determined, in addition to setting out separately each general item of expenditure for which appropriations are to be made and the fund out of which the same is to be paid, shall set out the total amount to be expended from each fund, the anticipated working cash balance in the fund at the close of the present fiscal year, the estimated amount, if any, which shall accrue to the fund from sources other than taxation for the new fiscal year, and the amount necessary to be raised for each fund by tax levy during such fiscal year, and the working cash balance which the board determines necessary for the next fiscal year. The board of supervisors, not later than September 15th, shall then, by resolution, approve and adopt the budget as finally determined, and enter the same at length and in detail in its official minutes, and in like manner the said board shall enter the budget of estimated expenses for the county department of education which shall have been prepared and presented to the board by the county superintendent of education as provided by law.

(2) The board of supervisors shall not adopt a budget that reduces the county budget by more than twenty percent (20%) in the last year of the

members' term of office if a majority of the members of the board are not reelected.

§ 19-11-19. Revision of county budget.

(1) When it shall appear to the board of supervisors that collection of anticipated revenues from taxation and/or other sources for any fund or funds of any county will be more than the amounts estimated, or when it appears that such revenues will be less than estimated, the board of supervisors may revise the budget of expenses at any regular meeting during the fiscal year by increasing or decreasing the items of said budget in proportion to the increase or decrease in the anticipated revenue collections and/or other sources of funds. When it shall appear to the board of supervisors that some item of the budget is in excess of the requirements of said item, and that the amount budgeted to such item will not be needed during the fiscal year, the board may, at any regular meeting, transfer funds to and from items within the budget when and where needed, but no such transfer shall be made from fund to fund, or from item to item, which will result in the expenditure of any money for a purpose different from that for which the tax was levied. However, revisions as herein authorized shall not be deemed to permit any expenditures in excess of the various items of the budget as then approved, and any expenditures made in excess of the budget as then approved shall be invalid, and subsequent revision shall not validate such expenditures. The revisions made in the budget, from time to time, shall be spread upon the official minutes of the board at the meeting at which any such revision is made.

(2) The reductions authorized under this section shall not exceed the reduction restrictions under [Section 19-11-11](#).

§ 19-11-27. Certain expenditures for last year of term limited.

No board of supervisors of any county shall expend from, or contract an obligation against, the budget estimates for road and bridge construction, maintenance and equipment, made and published by it during the last year of the term of office of such board, between the first day of October and the

first day of the following January, a sum exceeding one-fourth (1/4) of such item of the budget made and published by it, except in cases of emergency. The clerk of any county is prohibited from issuing any warrant contrary to the provisions of this section. No board of supervisors nor any member thereof shall buy any machinery or equipment in the last six (6) months of their or his term unless or until he has been elected at the general election of that year. The provisions of this section shall not apply to a contract, lease or lease-purchase contract executed pursuant to the bidding requirements in [Section 31-7-13](#) and approved by a unanimous vote of the board. Such unanimous vote shall include a statement indicating the board's proclamation that the award of the contract is essential to the efficiency and economy of the operation of the county government.

§ 19-13-17. Purchase of road equipment.

[With regard to any county that is exempt from the provisions of [Section 19-2-3](#), this section shall read as follows:] A board of supervisors purchasing tractors, trucks and other machinery or equipment for constructing, reconstructing and maintaining the public roads shall not pay, or agree or contract to pay, more therefor than the then prevailing manufacturer's retail list price at the factory, plus freight and sales tax, any federal excise tax, and a reasonable service and assembly charge. The board may provide for the payment of all or any portion of such price over the useful life of the property as determined according to the most recent asset depreciation range (ADR) guidelines for the Class Life Asset Depreciation Range System established by the Internal Revenue Service pursuant to the United States Internal Revenue Code and regulations thereunder or comparable depreciation guidelines with respect to any equipment not covered by ADR guidelines; provided, however, that no installment contract described in this sentence may be executed by the board during the last year of the board's term of office.

[With regard to any county that is required to operate on a countywide system of road administration as described in [Section 19-2-3](#), this section shall read as follows:] A board of supervisors purchasing tractors, trucks and other machinery or equipment for constructing, reconstructing and maintaining the public roads may provide

for the payment of all or any portion of the price thereof over the useful life of the property as determined according to the most recent asset depreciation range (ADR) guidelines for the Class Life Asset Depreciation Range System established by the Internal Revenue Service pursuant to the United States Internal Revenue Code and regulations thereunder or comparable depreciation guidelines with respect to any equipment not covered by ADR guidelines; provided, however, that no installment contract described in this sentence may be executed by the board during the last year of the board's term of office.

§ 19-13-21. Repairs of road equipment.

The board of supervisors of any county which owns any tractor, truck, or other road machinery or equipment, or any district of which owns any such machinery or equipment, may at any time have the same repaired, or purchase necessary repair parts therefor, where it is necessary to use the machinery or equipment in constructing, reconstructing or maintaining the public roads, whether or not there is then a sufficient amount in the fund out of which the cost thereof must be paid to pay the same. The claim for the repairs or repair parts shall be allowed in due course when filed, and be paid in its proper order as other claims. However, if any repairs herein permitted to be made after the first day of July of the last year of the term of office of the members of the board making such repairs shall exceed the sum of Five Thousand Dollars (\$5,000.00), the repairs shall not be made unless and until the board of supervisors, or a majority of the members thereof, shall have authorized the making of the repairs at a regular meeting of the board, or a special meeting called for that purpose.

§ 23-15-881. Prohibitions against excessive expenditures or hiring of workers for state highways or public roads; maintenance of records.

It shall be unlawful for the State Highway Commission or any member of the State Highway Commission, or the board of supervisors of any county or any member of the board of supervisors of such county, to employ, during the months of May, June, July and August of any year in which a general primary election is held for the nomination and election of

members of the State Highway Commission and members of the boards of supervisors, a greater number of persons to work and maintain the state highways, in any highway district, or the public roads, in any supervisors district of the county, as the case may be, than the average number of persons employed for similar purposes in such highway district or supervisors district, as the case may be, during the months of May, June, July and August of the three (3) years immediately preceding the year in which such general primary election is held. It shall be unlawful for the State Highway Commission, or the board of supervisors of any county, to expend out of the state highway funds, or the road funds of the county or any supervisors district thereof, as the case may be, in the payment of wages or other compensation for labor performed in working and maintaining the highways of any highway district, or the public roads of any supervisors district of the county, as the case may be, during the months of May, June, July and August of such election year, a total amount in excess of the average total amount expended for such labor, in such highway district or supervisors district, as the case may be, during the corresponding four (4) months' period of the three (3) years immediately preceding.

It shall be the duty of the State Highway Commission and the board of supervisors of each county, respectively, to keep sufficient records of the numbers of employees and expenditures made for labor on the state highways of each highway district, and the public roads of each supervisors district, for the months of May, June, July and August of each year, to show the number of persons employed for such work in each highway district and each supervisors district, as the case may be, during said four (4) months' period, and the total amount expended in the payment of salaries and other compensation to such employees, so that it may be ascertained, from an examination of such records, whether or not the provisions of this chapter have been violated.

§ 23-15-883. Exceptions to prohibitions with respect to state highway or public road expenditures or employment.

The restriction imposed upon the State Highway Commission and the boards of supervisors of the several counties in the employment of labor to work and maintain the state highways and the public roads of the several

supervisors' districts of the county, as provided in [Section 23-15-881](#), shall not apply to road contractors or bridge contractors engaged in the construction or maintenance of state highways or county roads under contracts awarded by the State Highway Commission, or the board of supervisors, as the case may be, where such contracts shall have been awarded to the lowest responsible bidder, after legal advertisement, as provided by law; nor shall the restriction imposed in [Section 23-15-881](#) apply to the labor employed by such road contractors or bridge contractors in carrying out such contracts. Nor shall the provisions of this chapter apply to the employment by the State Highway Commission, or the board of supervisors, as the case may be, of extra labor employed to make repairs upon the state highways or highway bridges, or upon the county roads or bridges, in cases where such state highways or highway bridges, or such county roads or bridges, have been damaged or destroyed by severe storms, floods or other unforeseen disasters.

§ 65-9-19. Contracts.

Contracts for the construction of state aid road projects shall be advertised and let by the board of supervisors of any county desiring so to do, in the manner now required by law but subject to the approval of the State Aid Engineer; however, during the last six months of the boards of supervisors' terms of office, no contracts for state aid projects shall be awarded unless construction programs embracing such projects shall have been adopted by the boards and approved by the State Aid Engineer in writing prior to July 1 of said year. Before advertising for bids, detailed plans and specifications covering the work proposed to be done shall be prepared and filed in the chancery clerk's office of the interested county and in the office of the State Aid Engineer; and copies shall be subject to inspection by any party during all office hours, and shall be made available to all prospective bidders upon such reasonable terms and conditions as may be required by the State Aid Engineer. All plans and specifications shall be initially prepared by the county engineer, subject to the approval or disapproval of the State Aid Engineer. All rights of way necessary for such projects shall be acquired and paid for by the boards of supervisors in the manner now provided by law for the acquisition of rights of way, including gift, purchase, deed, dedication, and eminent domain; however, the cost of such rights of way shall not be considered to be a part of the cost of any

project within the meaning of [Section 65-9-17](#). The acts of the boards of supervisors in heretofore acquiring rights of way for such projects, and all rights of way heretofore acquired for such projects are hereby ratified, confirmed, and validated.

§ 65-7-95. Methods of construction and maintenance.

The methods of constructing, reconstructing and maintaining the public roads and bridges in this state, other than those under the actual charge of the State Highway Department, shall be as follows:

Any county may purchase implements and material through its central purchase system; may employ labor; may work, construct, reconstruct and maintain the public roads; may build bridges; and may do any and all things necessary to be done to work, construct, reconstruct and maintain the public roads and to build bridges as herein provided. If, in the opinion of the board of supervisors, any part of the work necessary to be done in working, constructing, reconstructing and maintaining the public roads and in building bridges in such county, or any part or parts thereof, can best be done by awarding contracts therefor, the board of supervisors may advertise for bids and make contracts therefor in accordance with the provisions of [Section 31-7-13](#); and the board of supervisors may, in its discretion, use any funds heretofore or hereafter raised by bond issue or otherwise for working, constructing, reconstructing, maintaining and improving the public roads and for building bridges as herein provided. In no event shall any contract provided above be awarded that shall extend beyond thirty (30) days from the termination and end of the term of office of the members of the boards of supervisors awarding same.

Before any board of supervisors may hire, lease or rent any heavy road machinery or equipment for use in the construction, reconstruction or maintenance of any county road or bridge, such board of supervisors shall first adopt an order adjudicating the necessity for leasing or renting such machinery or equipment, the purposes for which it is to be used, the type of such machinery or equipment and the reasons why the leasing or renting thereof will promote the public interest of the county. Such order shall also direct the clerk of the board of supervisors to advertise for bids for such

machinery or equipment, which bids shall be returnable on a day to be fixed by the board of supervisors, in accordance with [Section 31-7-13](#).

All contracts for the leasing or renting of such machinery or equipment shall be awarded to the lowest and best responsible bidder whose bid price or rental consideration is not in excess of the current rates and charges fixed and prescribed by the Nielsen/Data Quest publication, which rates and charges fixed and prescribed by the Nielsen/Data Quest publication shall be on file with the Governor's Office of General Services at that time.

All invoices submitted for the leasing or renting of such machinery or equipment shall identify the equipment by number and name and shall include the number of hours of labor performed and the dates thereof.