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Miss. Code Ann. § 19-4-7

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[Mississippi Code 1972 Annotated](#) [Title 19. Counties and County Officers \(Chs. 1 – 31\)](#) [Chapter 4. County Administrator \(§§ 19-4-1 – 19-4-9\)](#)

Notice

 This section has more than one version with varying effective dates.

§ 19-4-7. Duties and responsibilities.

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

The board of supervisors may delegate and assign to the county administrator the duties and responsibilities enumerated below, in whole or in part, and such other duties and responsibilities as said board may determine, not contrary to the laws of the State of Mississippi or the Constitution thereof and not assigned by law to other officers:

- (a)** Employ an office clerk and such other technical and secretarial assistance for the board as may be needed, maintain an office for the board and prepare a budget for his office subject to approval of the board;
- (b)** Prepare an inventory of all personal property owned by the county and the location and condition of such property and shall maintain a perpetual inventory of such property;
- (c)** List all buildings and real estate owned by the county and keep a perpetual list of such real estate;
- (d)** Be responsible for carrying out the responsibilities of the board of supervisors in regard to janitorial services and maintenance of buildings and property owned by the county except such as may be specifically assigned by the board of supervisors to some other person or office, or may be the responsibility of some other office under law;
- (e)** Exercise supervision over the purchase clerk and inventory control clerk of the county, and the boards or other divisions of county government financed in whole or in part through taxes levied on county property and purchases shall be made from vendors

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whose bids have been accepted by the board of supervisors under the provisions of law or to serve as purchase clerk or inventory control clerk;

- (f)** Assist the board in the preparation of the budget and preparation of the tax levy;
- (g)** Have authority to make inquiry of any person or group using county funds appropriated by the board of supervisors as to the use or proper use of such funds and shall report to the board of supervisors as to such findings;
- (h)** Have general supervision over the county sanitary land fills and refuse collection procedures;
- (i)** Have general supervision over county-owned parks, playgrounds and recreation areas;
- (j)** Have general supervision over any and all zoning and building code ordinances adopted by the board of supervisors and shall administer such ordinances;
- (k)** Have general supervision over any and all airports owned by the county;
- (l)** Be the liaison officer to work with the various divisions of county government and agencies to see that county-owned property is properly managed, maintained, repaired, improved, kept or stored;
- (m)** See that all orders, resolutions and regulations of the board of supervisors are faithfully executed;
- (n)** Make reports to the board from time to time concerning the affairs of the county and keep the board fully advised as to the financial condition of the county and future financial needs;
- (o)** Keep the board of supervisors informed as to federal and state laws and regulations which affect the board of supervisors and the county, shall advise the board as to the possible availability of federal or state grants and assistance for which the county may be eligible, shall assist in the preparation and submission of plans and project specifications necessary to acquire such assistance, and shall be the administrating officer of county grants from state and federal sources;
- (p)** Be charged with the responsibility of securing insurance coverage on such county property as the board shall decide should be insured and of securing any other insurance required or authorized by law. He shall work out a plan of insurance for the county which will insure minimum premiums;
- (q)** Receive inquiries and complaints from citizens of the county as to the operation of county government, investigate such inquiries and complaints and shall report his finding to the board and the individual supervisor of the district from which such inquiry or complaint arises;
- (r)** Meet regularly with the board of supervisors and have full privileges of discussion but no vote;
- (s)** Do any and all other administrative duties that the board of supervisors could legally do themselves and that they can legally delegate without violating the laws of the state nor impinging upon the duties set out by law for other officers.

History

Laws, 1974, ch. 486, § 4; Laws, 1988 Ex Sess, ch. 14, § 8, eff from and after October 1, 1989.

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Condition	During the course of our testing we noted that the Board of Supervisors had inspected the roads and bridges but no certifications on the minutes or affidavits from the supervisors were filed to document that they had examined the roads and bridges annually.
Cause	Annual inspections of the roads and bridges in the County have not been completed and/or attested to having been done.
Effect	Failure to complete annual inspections of roads and bridges and to file an affidavit of said inspection can lead to failure to identify and to complete necessary improvements in a timely manner.
Recommendation	The Board of Supervisors should ensure that they complete the requisite inspections of the roads and bridges in their jurisdiction and file an affidavit with the Clerk of the Board for inclusion in the minutes or certify having done so on the minutes.
Response	The Board concurs with the finding that no certifications were filed. As the finding notes, the Board inspected the roads in accordance with the statute.

2. Public Officials Should Ensure Compliance With State Law Over the Publication of the Original Budget for the Fiscal Year.

Repeat Finding	Yes; 2020-Finding 3
Criteria	Section 19-11-7, Mississippi Code Annotated (1972), states “(1) The county administrator of each county of the State of Mississippi shall prepare and submit to the board of supervisors....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.”
Condition	During the course of the audit, we noted that the original budget for the fiscal year was not published in the newspaper until December.
Cause	Public officials failed to ensure that proper publication was performed within the timeframe prescribed by law.
Effect	Failure to publish the County’s original budget for the fiscal year is not in compliance with State statutes and could diminish fiscal transparency for the County.
Recommendation	The Board of Supervisors should ensure that compliance with publication laws is achieved through proper publication of the original budget in accordance with the timelines established by State law.
Response	The Board concurs with the finding and will take steps to ensure the original budget for the fiscal year is published in a timely manner.

3. Public Officials Should Ensure Compliance with the County Government Reorganization Act of 1988 by Delegating the Necessary Authorities to the County Administrator.

Repeat Finding	No
Criteria	Section 19-2-9(1), Mississippi Code Annotated (1972), states that the countywide personnel system is to be administered by the county administrator. The board of supervisors should spread on its minutes an order delegating the authority for handling personnel matters to the county administrator.
Condition	During the course of our audit, we noted that a board order delegating authority to the county administrator over the administration of the countywide personnel system was unable to be located.

Cause	No board order has been spread to delegate the requisite authority to the county administrator to administer the countywide personnel system.
Effect	Failure to properly delegate the necessary authority to the county administrator could result in noncompliance with the County Government Reorganization Act of 1988.
Recommendation	The Board should spread an order on its minutes delegating the necessary authority over the administration of the countywide personnel system to the county administrator.
Response	The Board concurs with the finding.

Board of Supervisors, Tax Assessor, Tax Collector, Circuit Clerk, Justice Court Clerk, and Receiving Clerk

4. Public Officials and Employees Should Ensure Compliance With State Law Over Surety Bonding Requirements.

Repeat Finding	No
Criteria	<i>Section 25-1-15, Mississippi Code Annotated (1972), states, "A new bond in an amount not less than that required by law shall be secured upon employment and coverage shall continue by the securing of a new bond every four (4) years concurrent with the normal election cycle of the Governor or with the normal election cycle of the local government applicable to the employee."</i>

Condition	<p>During the course of our testing we noted the following:</p> <ul style="list-style-type: none"> • One (1) deputy tax assessor was not bonded for the entire period; • A bond was unable to be located for one (1) deputy tax collector; • Eighteen (18) deputy tax collectors were not bonded for the entire period; • One (1) deputy circuit clerk was not bonded for the entire period; • Bonds were unable to be located for two (2) deputy circuit clerks; • The Justice Court Clerk was not bonded for the entire period; • One (1) deputy justice court clerk was not bonded for the entire period; • A bond was unable to be located for one (1) deputy justice court clerk; • The Receiving Clerk was not bonded for the entire period; and • Two (2) assistant receiving clerks were not bonded for the entire period.
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Cause	Public Officials and the Board of Supervisors have insufficient control over the requirements for bonding officials and employees.
Effect	Failure to have a bond in place for a specific term could limit the amount available for recovery if a loss occurred over multiple terms, as well as the current terms.
Recommendation	We recommend that the Board of Supervisors implement procedures to ensure that County officials' and employees' bonds meet the requirements of State Law.
Response	The Board and elected officials listed herein concur with the finding and have taken steps to ensure all personnel is bonded appropriately.