

Liability for Failure to Make Inventory

Summary/Purpose: Consequences for failure to produce all items listed on inventory.

Section 29-9-17, Mississippi Code of 1972, Annotated, states if any officer or employee of any state agency shall refuse or fail to make any inventory in the manner prescribed by the State Auditor, the State Auditor shall proceed to make, or cause to be made, the inventory, and the expense thereof shall be personally borne by said officer or employee, and he/she shall be responsible on his/her official bond for the payment of the expense.

In the event that an examination conducted pursuant to this section finds items included on an agency's inventory, which are missing, and otherwise unaccounted for, the State Auditor has the authority to proceed under the provisions of Section 7-7-211, Mississippi Code of 1972, Annotated to recover the value of the missing items. The demand shall be made against the head of the agency, the agency's property officer and/or the appropriate officer or employee, if identified.

Section 29-9-21, Mississippi Code of 1972, Annotated, provides for more accurate, detailed and readily available inventory information on all state property, said records to be maintained on machine equipment in the office of the auditor of public accounts. It shall be the duty of the Auditor to maintain his/her records complete and current and make such reports to the Governor and the legislature whenever required, or when the said Auditor, in his/her discretion, finds it necessary to make other and additional reports. As a result of this directive, the fixed assets reporting system was developed for the use by the state agencies and universities in order to provide statewide property information.