



Mississippi Infrastructure Modernization Act (MIMA) Audit Requirements

As a reminder, beginning October 1, 2018, a review of expenditures by each municipality on water, sewer, and street infrastructure each of the last 5 fiscal years will commence. The review will include eliminating the lowest year of expenditures and the highest year of expenditures. The remaining three years of expenditures will be averaged to determine a base line amount spent by each municipality. Cities and towns must continue to spend that average amount each year in order to receive the new funds included in MIMA. The Department of Revenue and the Department of Audit shall have all powers necessary to ensure the proper implementation of this funding formula.

The Office of the State Auditor will hold training session for municipalities on the best way to gather the required information and how to submit it to OSA.

We strongly urge the city clerk and the mayor to attend one of the meetings listed below:

October 15
**North MS Research &
Extension Center**
5421 MS-145
Verona, MS 38879

October 16
**Central MS Research &
Extension Center**
1320 Seven Springs Road
Raymond, MS 39154

October 17
**Coastal MS Research &
Extension Center**
1815 Popp's Ferry Road
Biloxi, MS 39532

All meetings will start at 10:00am and should not last more than two hours.