

Agency Activity Inventory by Agency

Appropriation Period: 2003-05 Activity Version: 2004 Sup w/ Alloc & Activities

Agency: 095 - Office of State Auditor

Administrative Activity

This activity provides for the administration of the Office of the State Auditor.

Statewide Result Area: Improve the ability of State Government to achieve its results efficiently and effectively

Category: Provide accountability and oversight of government

FY 2004				FY 2005			
Total	GFS	Other	FTEs	Total	GFS	Other	FTEs
\$1,174,000	\$0	\$1,174,000	11.2	\$1,172,000	\$0	\$1,172,000	11.2

Audit of School Programs

The School Programs audit team develops and coordinates audits targeted at General Fund money the state's 296 school districts receive based on reporting of student enrollment, teacher education and experience, and bus ridership. The team reviews the accuracy of the data submitted and establishes the specific amount to be repaid by or refunded to districts if inaccuracies are found. Team specialists also assist the state Special Education Safety Net Committee, work with staff of the Office of the Superintendent of Public Instruction, and provide training for school district staff regarding public accountability, fiscal integrity, and legal compliance.

Statewide Result Area: Improve the ability of State Government to achieve its results efficiently and effectively

Category: Provide accountability and oversight of government

FY 2004				FY 2005			
Total	GFS	Other	FTEs	Total	GFS	Other	FTEs
\$705,000	\$705,000	\$0	7.6	\$717,000	\$717,000	\$0	7.6

Expected Results:

General apportionment audit team savings over (or under) legislative expectation. Measured biennially. Special education audit team savings over (or under) legislative expectation. Measured biennially. Total cost of K-12 education audits compared to total audit team savings. Measured biennially. Customer satisfaction. Measured biennially. Employee satisfaction with K-12 education audit training, technical assistance and tools. Measured biennially. Accountability for General Fund financial management and compliance. Measured biennially.

Audits of Local Government

The State Auditor's Office (SAO) examines the financial activities of approximately 2,400 local governments, comprised of over 30 different government types, including counties, cities, schools, ports, public utilities, hospital districts and fire districts. These examinations ensure public funds are accounted for and internal controls are in place to protect public resources. Also, the SAO reviews local governments' compliance with federal and state laws and regulations. The results are reported to the public. (Municipal Revolving Account-Nonappropriated)

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FY 2004				FY 2005			
Total	GFS	Other	FTEs	Total	GFS	Other	FTEs
\$14,045,000	\$0	\$14,045,000	173.0	\$14,096,000	\$0	\$14,096,000	172.1

Expected Results:

Percentage of previous year's audit recommendations resolved to the State Auditor's satisfaction. Measured annually.
 Timeliness of audit reporting. Measured annually. Cost-containment as measured by the cost of audit compared to expenditures audited. Measured annually. Customer satisfaction. Measured biennially. Employee satisfaction with local audit training, technical assistance and tools. Measured biennially. Accountability for Municipal Revolving Account financial management and compliance. Measured biennially. Public dollars at risk as disclosed in internal control findings. Measured annually. Federal and state questioned costs as disclosed in legal compliance findings. Measured annually.

Audits of State Government

The State Auditor is one of nine elected officials in the executive branch. The State Auditor's Office (SAO) examines the financial activities of approximately 168 state agencies to ensure public funds are accounted for and internal controls are in place to protect public resources. Also, the SAO audits compliance with state and federal laws and regulations. Audit results are reported to the public. In addition, the SAO issues a statewide accountability report containing the results of its audits; audits the state's comprehensive annual financial report; produces a statewide federal single audit report; audits local funds; and performs forensic computer investigations and fraud investigations. (Auditing Services Revolving Account)

Statewide Result Area: Improve the ability of State Government to achieve its results efficiently and effectively

Category: Provide accountability and oversight of government

FY 2004				FY 2005			
Total	GFS	Other	FTEs	Total	GFS	Other	FTEs
\$5,921,000	\$0	\$5,921,000	82.3	\$6,102,000	\$100,000	\$6,002,000	82.3

Expected Results:

Percentage of previous year's audit recommendations resolved to the State Auditor's satisfaction. Measured annually.
 Timeliness of audit reporting. Measured annually. Cost-containment as measured by the cost of audit compared to expenditures audited. Measured annually. Cost-containment as measured by benchmarking the cost of the state's audits to those in at least five other states. Measured biennially. Customer satisfaction. Measured biennially. Employee satisfaction with state audit training, technical assistance, and tools. Measured biennially. Accountability for Auditing Services Revolving Account financial management and compliance. Measured biennially. Public dollars at risk as disclosed in internal control findings. Measured annually. Federal and state questioned costs as disclosed in legal compliance findings. Measured annually.

Investigating Improper Governmental Actions

The Whistleblower Program provides state employees with a safe and confidential means to report improper governmental activity, or those actions that can impair the integrity of public servants and undermine the public's confidence in their work. The SAO investigates and reports on the assertions of possible violations of federal or state laws or rules, gross waste of public funds, and/or actions that could pose a substantial and specific danger to public health or safety. The law also provides remedies to state employees who believe workplace reprisal or retaliatory action has occurred as a result of having filed, or provided information in connection with, a report of improper governmental action. (Auditing Services Revolving Account)

Statewide Result Area: Improve the ability of State Government to achieve its results efficiently and effectively

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FY 2004				FY 2005			
Total	GFS	Other	FTEs	Total	GFS	Other	FTEs
\$350,000	\$0	\$350,000	4.0	\$334,000	\$0	\$334,000	4.0

Expected Results:

Whistleblower satisfaction with the fairness of the Whistleblower Program. Measured biennially. State agency satisfaction with fairness of the Whistleblower Program. Measured biennially. Employee satisfaction with Whistleblower Program training, technical assistance and tools. Measured biennially. Accountability for Auditing Services Revolving Account financial management and compliance. Measured biennially. Recommended recovery of state dollars identified as misused or misappropriated. Measured annually. Public funds at risk as disclosed in internal control findings. Measured annually. Percent of previous year's Whistleblower Program findings resolved to the State Auditor's satisfaction.

Local Government Budgeting, Accounting and Reporting System and Statistics

The State Auditor's Office (SAO), in collaboration with local governments, sets uniform accounting standards for local governments, allowing for consistent reporting of data, timely analysis, and greater public understanding. The SAO helps local governments meet these standards by providing technical assistance and training. Each year, SAO works with local governments to update the Budgeting, Accounting, and Reporting Systems (BARS) manuals for local governments. Annually, the office publishes a compilation of local government comparative statistics, a 10-year history of financial information for comparing entities and analyzing programs. (Municipal Revolving Account-Nonappropriated)

Statewide Result Area: Improve the ability of State Government to achieve its results efficiently and effectively

Category: Provide support services to government agencies

FY 2004				FY 2005			
Total	GFS	Other	FTEs	Total	GFS	Other	FTEs
\$479,000	\$0	\$479,000	5.7	\$477,000	\$0	\$477,000	5.7

Expected Results:

BARS manual and comparative statistics user satisfaction. Measured annually. Local government satisfaction with BARS training. Measured for each event and compiled annually. Local government satisfaction with BARS technical assistance. Measured annually. Cost of BARS benchmarked to three other similar programs. Measured biennially. Employee satisfaction with training, technical assistance and tools. Measured biennially. Accountability for funding source financial management and compliance. Measured biennially.
