

ALABAMA ALASKA AMERICA ARIZONA

76-0151



095786

ARKANSAS  
CALIFORNIA  
CONNECTICUT  
DELAWARE  
FLORIDA  
GEORGIA  
HAWAII  
IDAHO  
ILLINOIS  
INDIANA  
IOWA  
KANSAS  
KENTUCKY  
LOUISIANA  
MAINE  
MARYLAND  
MASSACHUSETTS  
MICHIGAN  
MINNESOTA  
MISSISSIPPI  
MISSOURI  
MONTANA  
NEBRASKA  
NEVADA  
NEW HAMPSHIRE  
NEW JERSEY  
NEW YORK  
NORTH CAROLINA  
NORTH DAKOTA  
OHIO  
OKLAHOMA  
OREGON  
PENNSYLVANIA  
RHODE ISLAND  
SOUTH CAROLINA  
SOUTH DAKOTA  
Tennessee  
Texas  
Utah  
Vermont  
Virginia  
Washington  
West Virginia  
Wisconsin  
Wyoming

# DIRECTORY OF STATE AUDIT ORGANIZATIONS

BEST DOCUMENT AVAILABLE

704574 095786



UNITED STATES GENERAL ACCOUNTING OFFICE  
WASHINGTON, D.C. 20548

SEP 27 1976

DIVISION OF FINANCIAL AND  
GENERAL MANAGEMENT STUDIES

G-170

Type 0

OC  
CR  
10/0

This Directory of State Audit Organizations has been compiled from information provided by State agencies to update an earlier directory published in 1974. It is intended to promote intergovernmental cooperation by aiding the interchange of information among audit groups.

The Directory contains summary information about 87 State-level offices and agencies that perform postaudits as a normal function of their operations. Among the organizations included are those of State examiners, legislative analysts, comptrollers, and State auditors. All of the groups (1) perform examinations of government operations or programs on a Statewide basis and (2) produce audit reports or program evaluations stating their findings and recommendations.

To collect the information for this Directory, questionnaires were mailed to approximately 90 State organizations, 60 of which completed the questionnaires in full or in part and returned them. Additionally, statutes and annual reports of State agencies were examined and further information was gathered through the intergovernmental audit forums.

Users are invited to comment on the usefulness of the Directory, and to advise us of corrections and additions that should be made. Any State postaudit group that may have been inadvertently omitted is encouraged to contact us. Comments should be sent to Robert J. Ryan, Assistant Director, Financial and General Management Studies Division, U.S. General Accounting Office, 441 G Street, N.W., Washington, D.C. 20548 (telephone: (202) 275-5200).

D. L. Scantlebury  
Director

C o n t e n t s

	<u>Page</u>
SUMMARY OF STATE POSTAUDIT ORGANIZATIONS	1
STATE POSTAUDITORS--AUDIT OFFICES AND TELEPHONE NUMBERS	5
PROFILES OF AUDIT GROUPS	12
Alabama	
State Auditor's Office	13
Department of Examiners of Public Accounts	15
Alaska	
Division of Legislative Audit	16
Office of State Internal Audit	17
Arizona	
Auditor General	18
Arkansas	
Division of Legislative Audit	20
California	
Controller of the State of California - Division of Audits	22
Office of the Auditor General	24
Department of Finance - Fiscal Management Audit	25
Department of Finance - Program Evaluation Unit *	26
Joint Legislative Budget Committee *	27
Colorado	
State Auditor	28
Connecticut	
Auditors of Public Accounts	30
Legislative Program Review and Investigations Committee *	32
Delaware	
Auditor of Accounts	33
Florida	
Office of the Auditor General	34

	<u>Page</u>
Minnesota	
Office of the State Auditor	63
Legislative Audit Commission	64
Mississippi	
State Department of Audit	65
Joint Legislative Committee on Performance Evaluation and Expenditure Review *	67
Missouri	
State Auditor's Office	68
Montana	
Office of the Legislative Auditor	70
Department of Community Affairs	72
Nebraska	
Auditor of Public Accounts	73
Nevada	
Legislative Counsel Bureau - Audit Division	74
New Hampshire	
Office of the Legislative Budget Assistant	75
New Jersey	
Office of Fiscal Affairs	76
Department of Treasury - Internal Audit Unit *	77
New Mexico	
Office of the State Auditor	78
New York	
Department of Audit and Control	80
Legislative Commission on Expenditure Review *	82
North Carolina	
Department of the State Auditor	83
North Dakota	
North Dakota State Auditor	85
Office of the Legislative Budget Analyst and Auditor *	87

	<u>Page</u>
Georgia	
Department of Audits	36
Hawaii	
Office of the Legislative Auditor	38
Department of Accounting and General Services *	40
Idaho	
Legislative Auditor's Office	41
Illinois	
Office of the Auditor General	42
Illinois Economic and Fiscal Commission	43
Indiana	
Legislative Council - Fiscal Analysis Division	44
State Auditor's Office *	45
State Board of Accounts *	46
Iowa	
State Auditor's Office *	47
Legislative Fiscal Bureau	48
Kansas	
Legislative Division of Post Audit	49
Kentucky	
Auditor of Public Accounts	50
Louisiana	
Legislative Auditor	51
Maine	
State Department of Audit	53
Maryland	
Department of Fiscal Services - Division of Audits	55
Massachusetts	
Department of the State Auditor	57
Legislative Post Audit and Oversight Bureau *	59
Michigan	
Office of the Auditor General	60
State Treasurer - Local Government Audit Division	62

	<u>Page</u>
Ohio	
Auditor of State	88
Legislative Auditor *	90
Oklahoma	
Office of the State Examiner and Inspector	91
Legislative Council - Division of Fiscal Services *	93
Oregon	
Secretary of State	94
Pennsylvania	
Department of the Auditor General	96
Legislative Budget and Finance Committee *	98
Rhode Island	
Office of the Auditor General	99
Bureau of Audits *	100
South Carolina	
Office of the State Auditor	101
Legislative Audit Council	102
South Dakota	
Department of Legislative Audit	103
Tennessee	
Comptroller of the Treasury	105
Texas	
State Auditor's Office	107
Legislative Budget Board *	109
Utah	
Office of the Utah State Auditor	110
Office of the Legislative Auditor General	111
Vermont	
Auditor of Accounts	112
Virginia	
Auditor of Public Accounts	114
Joint Legislative Audit and Review Commission *	116

	<u>Page</u>
Washington	
Office of State Auditor	117
Legislative Budget Committee	119
West Virginia	
Legislative Auditor	120
Wisconsin	
Legislative Audit Bureau	121
Department of Revenue, Bureau of Municipal Audit	122
Wyoming	
Legislative Service Office - Audit Division	123
State Examiner *	124
American Samoa	
Office of the Auditor *	125
District of Columbia	
Office of Municipal Audit and Inspection	126
Office of the District of Columbia Auditor	127
Guam	
Auditor of Accounts *	128
Puerto Rico	
Office of the Controller *	129
Virgin Islands	
U.S. Government Controller *	130

ABBREVIATIONS

F/C    Financial compliance  
E/E    Economy and efficiency  
PR     Program results

\* Detailed information not available on these organizations

SUMMARY OF STATE POSTAUDIT ORGANIZATIONS

The first "Directory of State Auditors" was published by the U.S. General Accounting Office in January 1974 as a part of the Office's continuing efforts to serve the audit community. That edition contained information on 43 postaudit organizations. Since then, 17 more auditors have returned completed questionnaires about their operations, and an additional 27 State-level postaudit organizations have been identified, although only limited information is available about them.

Returned questionnaires	60
Abbreviated information	<u>27</u>
Total identified audit organizations	<u>87</u>

STAFFING

The size of these audit groups varies widely, ranging from 3 to 685 staff members. Their size depends on a number of factors, including the number of audit groups within a State, the areas of audit responsibility, and degree of audit emphasis by the legislative and executive branches of the respective State governments.

<u>Staffing range</u>	<u>Number in range</u>	<u>% of all groups</u>
1-25	22	25
26-50	15	17
51-100	14	16
101-200	11	13
201 and up	5	6
Unknown	<u>20</u>	<u>23</u>
Total	<u>87</u>	<u>100</u>

The audit staffs consist predominantly of accountants/auditors; additionally, there is a small percentage of other disciplines (such as systems analysts, economists, statisticians and other specialists) and about one clerical person for every five professionals.

<u>Total</u>	<u>Number</u>	<u>%</u>
Accountants/Auditors	4,187	76
Other Professionals	388	7
Clerical	936	17
Grand Total Audit staffs	<u>5,511</u>	<u>100</u>



Formal education requirements for professional staffs vary among the groups; however, 49 groups, representing 82% of those reporting, require at least a college degree as a condition of employment for new staff members. (Most offices appear to have some form of a "grandfather clause" to protect personnel who were employed before the requirement for a degree became effective.)

The staffs of 29 (33%) of the audit groups are included under the State merit or civil service system, 25 (29%) are appointed by the auditor, and 9 (10%) have other terms of employment, and 24 (28%) are unknown.

The auditor is elected by the electorate in 23 States (26%); 34 (39%) are appointed or elected by the State Legislature or a committee of the Legislature; 8 (9%) are selected by some other method; and 22 (25%) are unknown.

#### AUDIT COVERAGE

Audit coverage is directly related to the authority and laws under which the groups operate. Almost all States require that financial and compliance audits be performed on State agencies by one or more of the audit groups in the State. In addition, provisions are often made for economy and efficiency and program results audits to be conducted, generally on an optional basis.

	<u>Number of audit groups by whom the audit is</u>	
	<u>Required</u>	<u>Optional</u>
Financial/compliance	55	10
Economy/efficiency	21	37
Program results	18	37
Unknown	18	18

Twenty-one audit groups reported that they contract with public accountants for some of their audit work.

#### REPORTING

State reporting procedures are diverse. Some statutes consider audit reports to be confidential documents, while many others distribute them not only to the executive and legislative branches of government, but to the news media and public as well.

Reports are routinely provided as shown below:

<u>Reports provided</u>	<u>Number of groups</u>
Governor	46
Legislature	53
News media and public	36
Other	22

FUNDING SOURCES

The primary source of funds for audit operations is appropriations. Twenty of the audit groups receive additional funds from other State sources (generally reimbursements from auditees). (Reimbursement for federally assisted program audits is discussed separately.)

Funds were provided as follows:

	<u>Audit groups</u>	<u>%</u>
State appropriations only	35	40
State appropriations and other	24	28
Other sources only	2	2
Unknown	26	30
	<u>87</u>	<u>100</u>

Amounts available to each State for the year reported (mostly FY 74) range from \$61,000 to \$12,555,000 and are:

<u>Funds range</u>	<u>Audit groups</u>	<u>%</u>
\$0 - 500,000	18	21
\$500,001 - 1,000,000	11	13
\$1,000,001 - 1,500,000	15	17
\$1,500,001 - 2,000,000	6	7
\$2,000,001 - 2,500,000	4	5
\$2,500,001 - 3,000,000	2	2
\$3,000,001 - up	8	9
Unknown	23	26
	<u>87</u>	<u>100</u>

FEDERALLY ASSISTED PROGRAM AUDITS

Reimbursements for audits performed on federally assisted programs are becoming increasingly important to State audit organizations. Statutes in 49 States allow one or more of their audit groups to perform these audits, and 30 are either actually performing such audits, or have in the recent past. In some States this work has become a major source of income (two States, California and Tennessee, each reported \$400,000 or more in reimbursements for FY 76.)

The fifty States reported their income from Federal program audits as shown below (one, FY 75; one FY 77 estimate; all others FY 76).

<u>Thousands of Dollars</u>	<u>States</u>
Less than 10	31
10 - 50	10
50 - 100	3
100 - 400	4
400 - 800	2
	<u>50</u>

STATE POSTAUDITORS  
AUDIT OFFICES AND TELEPHONE NUMBERS

<u>State</u>	<u>Agency head</u>	<u>Agency</u>	<u>Telephone numbers</u>
Alabama	Bettye Frink	State Auditor's Office	(205)832-3576
	William W. Dillard, Jr.	Department of Examiners of Public Accounts	(205)832-6625
Alaska	Garrey Peska, CPA	Division of Legislative Audit	(907)465-3830 Thru FTS 399-0150
	Richard A. Smith	Department of Administration	(907)586-5234 Thru FTS 399-0150
Arizona	Douglas Norton	Auditor General	(602)271-4385 FTS 765-4385
Arkansas	Orvel M. Johnson, CPA	Division of Legislative Audit	(501)374-9868
California	John F. Morrison	Controller of the State of California, Division of Audits	(916)445-4475 FTS 465-4475
	John Williams, CPA	Office of the Auditor General	(916)445-0255 FTS 465-0255
	Gilbert C. Victor, CPA	Department of Finance - Fiscal Management Audits	(916)322-2986 FTS 552-2986
	Bernard P. Donnelly	Department of Finance - Program Evaluation Unit	(916)322-6284 FTS 556-6284
	A. Alan Post	Joint Legislative Budget Committee	(916)445-4656 FTS 465-4656
Colorado	John P. Proctor, CPA	State Auditor	(303)892-2051
Connecticut	Henry J. Becker, Jr. and Leo V. Donohue	Auditors of Public Accounts	(203)566-2119 FTS 641-2119 (203)566-5572 FTS 641-5572

<u>State</u>	<u>Agency Head</u>	<u>Agency</u>	<u>Telephone Number</u>
Connecticut	Linda Alcorn Adams	Legislative Program Review and Investigations Committee	(203)566-4843 FTS 641-4843
Delaware	Richard T. Collins	Auditor of Accounts	(302)678-4241
Florida	O. Ernest Ellison, Jr.	Office of the Auditor General	(904)488-5534
Georgia	William M. Nixon	Georgia Department of Audits	(404)656-2174
Hawaii	Clinton T. Tanimura	Office of the Legislative Auditor	(808)548-2450 Thru FTS 556-0220
	Hideo Murakami	Department of Accounts and General Services	(808)548-2450 Thru FTS 556-0220
Idaho	Clyde Koontz, CPA	Office of Legislative Auditor	(208)384-3540 FTS 554-3540
Illinois	Robert G. Cronson	Office of the Auditor General	(217)782-6046 FTS 956-6046
	Roy Coyne (Acting)	Illinois Economic & Fiscal Commission	(217)782-5320 FTS 956-5320
Indiana	Dr. J. Stephen Grimes	Legislative Council-Fiscal Analysis Division	(317)269-3740 FTS 336-3740
	Mary Aikins Currie	State Auditor	(317)633-5700 FTS 336-5700
	Kenneth R. Beesley	State Board of Accounts	(317)633-6318
Iowa	Lloyd R. Smith	State Auditor	(515)281-5835 FTS 863-5835
	Gerald D. Rankin, CPA	Legislative Fiscal Bureau	(515)281-5279 FTS 863-5279

<u>State</u>	<u>Agency head</u>	<u>Agency</u>	<u>Telephone number</u>
Kansas	Dr. Richard E. Brown	Legislative Division of Post Audit	(913)296-3792 FTS 757-3792
Kentucky	George L. Atkins, Jr.	Auditor of Public Accounts	(502)564-4226 FTS 351-4226
Louisiana	Joseph H. Burris	Legislative Auditor	(504)389-5466 FTS 689-5466
Maine	Raymond M. Rideout, Jr.	State Department of Audit	(207)289-2201 FTS 868-2201
Maryland	Pierce J. Lambdin, CPA	Department of Fiscal Services, Division of Audits	(301)383-2512 FTS 932-2512
Massachusetts	Thaddeus Buczko	Department of the State Auditor	(617)727-2075
	William H. Finnegan	Legislative Post Audit and Oversight Bureau	(617)727-2560
Michigan	Albert Lee, CPA	Office of the Auditor General	(517)373-3773 FTS 253-3773
	Walter M. Wisniewski, CPA	State Treasurer, Local Government Audit Division	(517)373-3220 FTS 253-3220
Minnesota	Robert Mattson	Office of the State Auditor	(612)296-2551
	Robert A. Whitaker	Legislative Audit Commission	(612)296-4710
Mississippi	W. Hampton King, CPA	State Department of Audit	(601)354-6000
	John A. Hamilton, CPA	Legislative Audit Committee	(601)354-6555
Missouri	George Lehr, CPA	State Auditor's Office	(314)751-4824
Montana	Morris L. Brusett, CPA	Office of the Legislative Auditor	(406)449-3122 FTS 587-3122

<u>State</u>	<u>Agency head</u>	<u>Agency</u>	<u>Telephone number</u>
Montana (cont)	George H. Pendergast	Department of Community Affairs	(406)449-3010 FTS 587-3010
Nebraska	Ray A.C. Johnson, CPA	Auditor of Public Accounts	(402)471-2111 FTS 867-2111
Nevada	Earl T. Oliver, CPA	Legislative Counsel Bureau-Audit Division	(702)885-5620
New Hampshire	Henry F. Goode	Office of the Legislative Budget Assistant	(603)271-3431
New Jersey	Ken Bragg	Office of Fiscal Affairs	(609)292-8014
	Robert Giallella	Department of Treasury Internal Audit Unit	(609)292-8938
New Mexico	Max K. Sanchez, CPA	Office of the State Auditor	(505)827-2956 FTS 476-2956
New York	Arthur Levitt	Department of Audit and Control	(518)474-5598 FTS 564-5598
	Troy R. Westmeyer	Legislative Commission on Expenditure Review	(518)474-1495 FTS 564-1495
North Carolina	Henry L. Bridges	Department of the State Auditor	(919)829-3217
	Mercer Doty	North Carolina General Assembly - Fiscal Research Division	(919)829-4910
North Dakota	Robert W. Peterson	North Dakota State Auditor	(701)224-2241
	Chester E. Nelson, Jr.	Office of the Legislative Budget Analyst and Auditor	(701)224-2916
Ohio	Thomas E. Ferguson	Auditor of State	(614)466-2813 FTS 942-2813
	Joseph Marshall	Legislative Auditor	(614)466-8734 FTS 942-8734

<u>State</u>	<u>Agency head</u>	<u>Agency</u>	<u>Telephone number</u>
Oklahoma	John M. Rogers, CPA	Office of the State Examiner and Inspector	(405)521-3495
	Paul E. McElvaney	Legislative Council - Division of Fiscal Services	(405)521-3201
Oregon	Clay Myers	Secretary of State	(503)378-3131 FTS 530-3131
Pennsylvania	Robert P. Casey	Department of the Auditor General	(717)787-2543 FTS 637-2543
	Richard Dario	Legislative Budget and Finance Committee	(717)787-5511 FTS 637-5511
Rhode Island	Anthony Piccirilli, CPA	Office of the Auditor General	(401)277-2435
	Lloyd A. Oakley	Bureau of Audits	(401)277-2768
South Carolina	William P. Putnam	Office of the State Auditor	(803)758-3106
	George Schroeder	Legislative Audit Council	(803)758-5322
South Dakota	Eldon Stoehr	Department of Legislative Audit	(605)224-3595
Tennessee	William K. Snodgrass	Comptroller of the Treasury	(615)741-2501 FTS 853-2501
Texas	George W. McNeil, CPA	State Auditor's Office	(512)475-4115
	William W. Wells	Legislative Budget Board	(512)475-6565
Utah	David S. Monson, CPA	Office of the Utah State Auditor	(801)533-5361
	Dr. Lennis M. Knighton, CPA	Office of the Legislative Auditor General	(801)533-6481



<u>State</u>	<u>Agency head</u>	<u>Agency</u>	<u>Telephone number</u>
Vermont	Alexander V. Acebo	Auditor of Accounts	(802)828-2281 FTS 832-2281
Virginia	Charles K. Tribble	Auditor of Public Accounts	(804)770-3873 FTS 936-3873
	Ray Pethtel	Joint Legislative Audit and Review Commission	(804)770-1258 FTS 936-1258
Washington	Robert V. Graham	Office of State Auditor	(206)753-5280 FTS 434-5280
	Thomas R. Hazzard	Legislative Budget Committee	(206)753-5796 FTS 434-5796
West Virginia	Encil Bailey	Legislative Auditor	(304)348-2151 FTS 924-2151
Wisconsin	Robert R. Ringwood	Legislative Audit Bureau	(608)266-2818 FTS 366-2818
	Robert E. Alff, CPA	Department of Revenue, Bureau of Municipal Audit	(608)266-3401 FTS 366-3401
Wyoming	J.F. Fitzgibbons	Legislative Service Office, Audit Division	(307)777-7678 FTS 328-7678
	Dwight D. Bonham	State Examiner	(307)777-7797 FTS 328-7797

POSTAUDITORS  
OTHER POLITICAL SUBDIVISIONS

American Samoa	Faalata Liaiga	Office of the Auditor	Route thru Overseas Operator
District of Columbia	David Legge	Office of Municipal Audit and Inspection	(202)629-2097
	Matthew Watson	Office of the District of Columbia Auditor	(202)629-4642
Guam	Sherwood Bugg	Auditor of Accounts	Route thru Overseas Operator
Puerto Rico	Basilio Santiago Romero	Controller, Commonwealth of Puerto Rico	(809)967-1221
Virgin Islands	James A. Defenbach	U.S. Government Controller	(809)774-1371

PROFILES  
OF  
AUDIT GROUPS

ALABAMA

AGENCY: State Auditor's Office

AGENCY HEAD: Bettye Frink, State Auditor

ADDRESS: The Capitol, Room 107  
Montgomery, Alabama 36104

TELEPHONE NUMBER: (205) 832-3576

EMPLOYMENT PROCEDURE: Elected by electorate, serves a term of 4 years, and is limited to 2 terms.

AUTHORITY PROVIDED BY: State Constitution.

AREAS OF AUTHORITY:

<u>Required</u>	<u>Optional</u>
State agencies	Counties
	Cities
	Townships (towns)
	School districts
	Nongovernmental grantees

REPORTS PROVIDED TO: Governor, general public

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	18	Information	
Other professionals	1	not available	
Clerical	2		

EMPLOYMENT OF STAFF: Statutory State merit or civil service system.

CONTRACTED AUDITS: None

FUNDING: FY 73--\$147,000 from State appropriations.  
FY 74--\$200,000 from State appropriations.

TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u> <u>Information</u>
Financial/compliance	X		
Economy/efficiency		X	not available
Program results		X	
Other (including preaudit)			

OTHER AUDIT ORGANIZATIONS:

Central State: See p. 15.

State departmental: Ten organizations conduct F/C audits.

Local: None reported.

ALABAMA

AGENCY: Department of Examiners of Public Accounts

AGENCY HEAD: William W. Dillard, Jr., Chief Examiner

ADDRESS: State Capitol  
Montgomery, Alabama 36104

TELEPHONE NUMBER: (205) 832-6625

EMPLOYMENT PROCEDURE: Appointed by the Legislative Committee  
on Public Accounts for a term of seven years.

AUTHORITY PROVIDED BY: State statutory law.

AREAS OF AUTHORITY:

<u>Required</u>	<u>Optional</u>
State agencies	
County agencies	
All State financial trans- actions and accounts	
County hospitals	

REPORTS PROVIDED TO: Governor, Legislature, auditee, district  
attorney, circuit judge and general public.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	105	67	
Other professionals	1	1	
Clerical	11	1	

EMPLOYMENT OF STAFF: Statutory State merit or civil  
service system.

CONTRACTED AUDITS: Nine audits, no cost figures provided.

FUNDING: FY 74--\$1,698,000 from State appropriations.

TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance	X		Information
Economy/efficiency		X	not
Program results		X	available
Other (including preaudit)			

OTHER AUDIT ORGANIZATIONS:  
See pp 13-14

ALASKA

AGENCY: Division of Legislative Audit

AGENCY HEAD: Garrey Peska, CPA, Legislative Auditor

ADDRESS: Room 129, Alaska Office Building or Pouch W  
Juneau, Alaska 99801

TELEPHONE NUMBER: (907) 465-3830; FTS thru Seattle  
Special Operator - 399-0150.

EMPLOYMENT PROCEDURE: Appointed by the Legislative Budget  
and Audit Committee for an indefinite term.

AUTHORITY PROVIDED BY: State statutory law.

AREAS OF AUTHORITY:

<u>Required</u>	<u>Optional</u>
State agencies	

REPORTS PROVIDED TO: Governor and all members of Legisla-  
ture.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	19	9	4
Other professionals	1	1	
Clerical	2		

EMPLOYMENT OF STAFF: Nonstatutory personnel system estab-  
lished by the incumbent Legislative Auditor.

CONTRACTED AUDITS: None.

FUNDING: FY 73--\$340,000 from State appropriations.  
FY 74--\$390,000 from State appropriations.

TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance	X		100
Economy/efficiency		X	
Program results		X	
Other(including preaudit)			

OTHER AUDIT ORGANIZATIONS:

Central State: See p. 17.

State departmental: None reported.

Local: None reported.

ALASKA

AGENCY: Office of State Internal Audit

AGENCY HEAD: Richard A. Smith, State Internal Auditor

ADDRESS: Pouch C  
Juneau, Alaska 99801

TELEPHONE NUMBER: (907) 586-5234; FTS thru Seattle  
Special Operator - 399-0150

EMPLOYMENT PROCEDURE: Appointed by the Commissioner,  
Department of Administration.

AUTHORITY PROVIDED BY: State statutory law.

AREAS OF AUTHORITY:  

<u>Required</u>	<u>Optional</u>
State agencies	
Local units	

REPORTS PROVIDED TO: Governor and general public.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	6	5	1
Other professionals			
Clerical			

EMPLOYMENT OF STAFF: Statutory State merit or civil  
service system.

CONTRACTED AUDITS: One audit; no cost figures provided.

FUNDING: FY 73--\$143,500 from State appropriations.  
FY 74--\$138,700 from State appropriations and  
\$42,900 from reimbursement from auditees.

TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance	X		50
Economy/efficiency	X		30
Program results	X		20
Other (including preaudit)			

OTHER AUDIT ORGANIZATIONS: See p. 16.

ARIZONA

AGENCY: Auditor General

AGENCY HEAD: Douglas Norton, Auditor General

ADDRESS: 315 Eaton Plaza,  
3001 West Indian School Road  
Phoenix, Arizona 85007

TELEPHONE NUMBER: (602) 271-4385; FTS 765-4385

EMPLOYMENT PROCEDURE: Appointed by the Joint  
Legislative Budget Committee for an indefinite  
term.

AUTHORITY PROVIDED BY: State statutory law.

AREAS OF AUTHORITY:

Required

Optional

State agencies  
County agencies  
School districts  
Universities and  
colleges

REPORTS PROVIDED TO: Governor, the legislative  
committees having responsibility for oversight  
of the audited entity, auditee and requestor.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	47	47	4
Other professionals	17	17	
Clerical	6		

EMPLOYMENT OF STAFF: Nonstatutory personnel system  
established by the incumbent Auditor General.

CONTRACTED AUDITS: Five audits; contract charges for  
FY 75 were \$159,000.

FUNDING: FY 74--\$1,252,000 from State appropriations.  
FY 75--\$1,485,000 from State appropriations.



TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance	X		82
Economy/efficiency			
Program results			
Other (accounting systems work)	X		18

OTHER AUDIT ORGANIZATIONS:

Central State: None reported.  
State departmental: None reported.  
Local: None reported.

ARKANSAS

AGENCY: Division of Legislative Audit

AGENCY HEAD: Orvel M. Johnson, CPA, Legislative Auditor

ADDRESS: 120 State Capitol  
Little Rock, Arkansas 72201

TELEPHONE NUMBER: (501) 374-9868

EMPLOYMENT PROCEDURE: Appointed by the Legislative Joint Auditing Committee; serves an indefinite term.

AUTHORITY PROVIDED BY: State statutory law.

AREAS OF AUTHORITY:

<u>Required</u>	<u>Optional</u>
State agencies	
Counties	
Cities	
School districts	
Local units	

REPORTS PROVIDED TO: Governor, Legislative Joint Auditing Committee, all members of Legislature, President of the Senate, Speaker of the House, Legislature, Director of Finance and Administration, news media and public.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAS</u>
Auditors	98	70	9
Other professionals	8		
Clerical	17		

EMPLOYMENT OF STAFF: State employees classification system and the nonstatutory personnel system established by the incumbent Legislative Auditor.

CONTRACTED AUDITS: None.

FUNDING: FY 74--\$1,243,539 from State appropriations.  
FY 75--\$1,677,960 from State appropriations.

TYPES OF AUDITS:	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance	X		<u>Information</u>
Economy/efficiency	X		not available
Program results	X		
Other (Including preaudit)			

**OTHER AUDIT ORGANIZATIONS:**

Central State: Divison of Local Audit, with a staff of 49, audits local jurisdictions.

State departmental: Four audit organizations with 19 auditors conduct F/C audits.

Local: None reported.

CALIFORNIA

AGENCY: Controller of the State of California

AGENCY HEAD: John F. Morrison, Chief, Division of Audits

ADDRESS: P.O. Box 1019  
Sacramento, California 95805

TELEPHONE NUMBER: (916) 445-4475; FTS 456-4475

EMPLOYMENT PROCEDURE: State Controller, elected by the electorate; serves a term of 4 years.

AUTHORITY PROVIDED BY: State Constitution, as implemented by statutory law.

AREAS OF AUTHORITY:

Required

Optional

State agencies  
Counties  
Cities  
School districts  
Local units

REPORTS PROVIDED TO: Organization requesting audit.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAS</u>
Auditors	86	33	3
Other professionals			
Clerical	22		

EMPLOYMENT OF STAFF: Statutory State merit or civil service system.

CONTRACTED AUDITS: Information not provided.

FUNDING: FY 74--\$1,012,766 in State appropriations, \$911,134 in interagency reimbursements.

TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial compliance		X	93
Economy/efficiency		X	7
Program results		X	
Other (including preaudit)			

**OTHER AUDIT ORGANIZATIONS:**

Central State: See pp. 24-27.

State Departmental: Eight organizations with  
89 auditors.

Local: Each County has an auditor.

CALIFORNIA

AGENCY: Office of the Auditor General

AGENCY HEAD: John Williams, CPA, Auditor General

ADDRESS: 925 L Street, Suite 750  
Sacramento, California 95814

TELEPHONE NUMBER: (916) 445-0255; FTS 465-0255

EMPLOYMENT PROCEDURES: Appointed by the Joint Legislative  
Audit Committee for an indefinite term.

AUTHORITY PROVIDED BY: State statutory law.

AREAS OF AUTHORITY:

<u>Required</u>	<u>Optional</u>
State agencies	School districts
	Local units
	Nongovernmental grantees

REPORTS PROVIDED TO: All members of Legislature, Speaker  
of the House, President of the Senate, news media, and  
the general public.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	42	42	18
Other professionals	6	6	
Clerical	6		

EMPLOYMENT OF STAFF: Nonstatutory personnel system in  
effect prior to incumbent Auditor General.

CONTRACTED AUDITS: Information not provided.

FUNDING: FY 73--\$874,000 in State appropriations.  
FY 74--\$1,200,000 in State appropriations.

TYPE OF AUDITS:

	<u>Require</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance		X	Information
Economy/efficiency		X	not available
Program results		X	
Other (including preaudit)			

OTHER AUDIT ORGANIZATIONS: See pp. 22-27.

CALIFORNIA

AGENCY: Department of Finance - Fiscal Management Audits

AGENCY HEAD: Gilbert C. Victor, CPA, Chief Management Auditor

ADDRESS: 1025 P Street  
Sacramento, California 95814

TELEPHONE NUMBER: (916) 322-2986; FTS 552-2986

EMPLOYMENT PROCEDURE: Appointed by the Director of Finance for an indefinite term.

AUTHORITY PROVIDED BY: State statutory law.

AREAS OF AUTHORITY:

<u>Required</u>	<u>Optional</u>
State agencies	
School districts	
Local units	

REPORTS PROVIDED BY: Joint Legislative Committee, Governor, and the Legislature as a whole.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	88	77	8
Other professionals			
Clerical	7		

EMPLOYMENT OF STAFF: Statutory State merit or civil service system.

CONTRACTED AUDITS: 1,140 audits, cost data not provided.

FUNDING: FY 74--\$1,966,000 in State appropriations.  
FY 75--\$2,087,000 in State appropriations,  
\$54,000 for consulting services provided.

TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance	X		45
Economy/efficiency		X	44
Program Results		X	11
Other (including preaudit)			

OTHER AUDIT ORGANIZATIONS: See pp. 22-27.

CALIFORNIA

AGENCY: Department of Finance - Program Evaluation Unit

AGENCY HEAD: Bernard P. Donnelly, Chief Program  
Review Audit

ADDRESS: 1025 P Street  
Sacramento, California 95814

TELEPHONE NUMBER: (916) 322-6284; FTS 552-2986

EMPLOYMENT PROCEDURE: Information not available.

AUTHORITY PROVIDED BY: Information not available.

AREAS OF AUTHORITY:

<u>Required</u>	<u>Optional</u>
State programs	

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors			
Other professionals			
Clerical			

Information not available

EMPLOYMENT OF STAFF: Information not available.

CONTRACTED AUDITS: Information not available.

FUNDING: Information not available.

TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance			
Economy/efficiency			
Program results			
Other (including preaudit)			

Information not available

OTHER AUDIT ORGANIZATIONS: See pp. 22-27.



CALIFORNIA

AGENCY: Joint Legislative Budget Committee

AGENCY HEAD: A. Alan Post, Legislative Analyst

ADDRESS: Suite 650, 925 L. Street  
Sacramento, California 95814

TELEPHONE NUMBER: (916) 445-4656; FTS 465-4656

EMPLOYMENT PROCEDURE: Appointed by the Joint Legislative  
Budget Committee for an indefinite term.

AUTHORITY PROVIDED BY: State statutory law.

AREAS OF AUTHORITY:

Required  
State agencies

Optional

STAFFING:

	<u>Total</u>	<u>College degree</u>	<u>CPAS</u>
Auditors			Information
Other professionals	54		not
Clerical	22		available

EMPLOYMENT OF STAFF: Legislative employees - exempt from  
civil service.

CONTRACTED AUDITS: Information not available.

FUNDING: FY 76--\$2,200,000 from State appropriations.

TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance			Information not available
Economy/efficiency	X		
Program results	X		
Other (financial and budget analysis)	X		

OTHER AUDIT ORGANIZATIONS: See pp. 22-26.

COLORADO

AGENCY: State Auditor

AGENCY HEAD: John P. Proctor, CPA, State Auditor

ADDRESS: 2410 Lincoln Center Building  
1660 Lincoln Street  
Denver, Colorado 80203

TELEPHONE NUMBER: (303) 892-2051

EMPLOYMENT PROCEDURE: Elected by the legislature as a whole for 5 years, limited to 2 terms.

AUTHORITY PROVIDED BY: State Constitution and statutory laws.

AREAS OF AUTHORITY:

<u>Required</u>	<u>Optional</u>
State agencies	

REPORTS PROVIDED TO: Governor, Legislative Audit Committee, President of the Senate, Speaker of the House, Federal and State agencies, and general public.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	54	51	30
Other professionals	1		
Clerical	4		

EMPLOYMENT OF STAFF: Statutory State merit or civil service system.

CONTRACTED AUDITS: 8 contract and 8 contract/staff audits in FY 73 for \$251,400

FUNDING: FY 74--\$1,213,000 from State appropriations and \$201,000 from federally assisted program audits.

TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance	X		Information
Economy/efficiency	X		not available
Program results	X		
Other (including preaudit)			

**OTHER AUDIT ORGANIZATIONS:**

Central State: None reported.

State departmental: Seven agencies with 24 auditors  
conducting F/C, E/E, and PR audits.

Local: City and County of Denver Auditor; City of  
Lakewood Fiscal Control Officer.

CONNECTICUT

AGENCY: Auditors of Public Accounts

AGENCY HEAD: Henry J. Becker, Jr., and Lee V. Donohue,  
Auditors of Public Accounts

ADDRESS: State Capitol  
Hartford, Connecticut 06115

TELEPHONE: (203) 566-2119; FTS 641-2119(Becker)  
& (203)566-5572; FTS 641-5572(Donohue)

EMPLOYMENT PROCEDURE: Elected by the Legislature as a  
whole for 4 years, with an unlimited number of terms.

AUTHORITY PROVIDED BY: Statutory state law.

AREAS OF AUTHORITY:

<u>Required</u>	<u>Optional</u>
All State agencies	
All State institutions	
Nongovernmental grantees	

REPORTS PROVIDED TO: Governor and the Legislature as whole.  
All reports and records are public information except  
where prohibited by law.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	80	52	3
Other professionals			
Clerical	26		

EMPLOYMENT OF STAFF: Statutory State merit or civil service  
system.

CONTRACTED AUDITS: None

FUNDING: FY 73--\$1,152,000 from State appropriations.  
FY 74--\$1,227,000 from State appropriations.

TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance	X		Information
Economy/efficiency			not available
Program results			
Other including preaudit)			

**OTHER AUDIT ORGANIZATIONS:**

Central State: State Tax Department-Municipal Audit Division with 6 auditors conducting F/C audits of townships, school districts, cities, and other local units; Program Review and Investigation Committee. See p. 32.

State Departmental: four organizations with 16 auditors conducting F/C audits.

Local: None reported.

CONNECTICUT

AGENCY: Legislative Program Review and Investigation  
Committee

AGENCY HEAD: Linda Alcorn Adams, Executive Director

ADDRESS: Connecticut General Assembly  
Hartford, Connecticut 06115

TELEPHONE NUMBER: (203) 566-4843; FTS 641-4843

EMPLOYMENT PROCEDURE: Information not available

AUTHORITY PROVIDED BY: Information not available

AREAS OF AUTHORITY:

Required

Optional

Information not available

STAFFING:

Total   College degrees   CPAs

Auditors	Information not available
Other professionals	
Clerical	

EMPLOYMENT OF STAFF: Information not available

CONTRACTED AUDITS: Information not available

FUNDING: Information not available

TYPES OF AUDITS:

Required   Optional   % of Effort

Financial/compliance	Information not available
Economy/efficiency	
Program results	
Other (including preaudit)	

OTHER AUDIT ORGANIZATIONS: See pp. 30-31.

DELAWARE

AGENCY: Auditor of Accounts

AGENCY HEAD: Richard T. Collins, Auditor of Accounts

ADDRESS: Townsend Building  
Dover, Delaware 19901

TELEPHONE NUMBER: (302) 678-4241

EMPLOYMENT PROCEDURE: Elected by electorate for 2 years  
with an unlimited number of terms.

AUTHORITY PROVIDED BY: State Constitution and statutory  
law.

AREAS OF AUTHORITY:

<u>Required</u>	<u>Optional</u>
State agencies	
School districts	Townships
Local units	
Police pension fund	
State aid to local law enforcement	

REPORTS PROVIDED TO: Governor.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAS</u>
Auditors	26	8	2
Other professionals			
Clerical	3		

EMPLOYMENT OF STAFF: State merit or civil service system.

CONTRACTED AUDITS: 10 audits in FY 73 for \$37,700

FUNDING: FY 74--\$423,000 from State appropriations and  
\$109,000 from Special Construction Fund.

FY 75--\$467,000 from State appropriations and  
\$235,000 from Special Construction Fund.

TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance	X		61
Economy/efficiency		X	24
Program results		X	15
Other (including preaudit)			

OTHER AUDIT ORGANIZATIONS: None reported.

FLORIDA

AGENCY: Office of the Auditor General

AGENCY HEAD: O. Ernest Ellison, Jr., Auditor General

ADDRESS: P.O. Box 1735  
Tallahassee, Florida 32301

TELEPHONE NUMBER: (904) 488-5534

EMPLOYMENT PROCEDURES: Appointment by the Legislative  
Auditing Committee for an indefinite term.

AUTHORITY PROVIDED BY: State Constitution and statutory  
law.

AREA OF AUTHORITY:

<u>Required</u>	<u>Optional</u>
State agencies	
Counties	
School districts	
Community college	
Tax assessment ratio study	

REPORTS PROVIDED TO: Governor, Legislative Auditing Committee  
and the agency concerned.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	181	181	41
Other professionals	81		
Clerical	43		

EMPLOYMENT OF STAFF: Career service policy established by  
the Auditor General and approved by the Legislative  
Auditing Committee.

CONTRACTED AUDITS: None.

FUNDING: FY 73--\$4,686,000 from State appropriations.  
FY 74--\$6,464,000 from State appropriations.

TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance	X		50
Economy/efficiency		X	25
Program results	X		25
Other (including preaudit)			



**OTHER AUDIT ORGANIZATIONS:**

Central State: None reported.

State departmental: Eight agencies with 105 auditors.

Local: City of Jacksonville Auditor, with a staff  
of 12 conducts F/C, E/E and PR audits.

GEORGIA

AGENCY: Georgia Department of Audits

AGENCY HEAD: William M. Nixon, State Auditor

ADDRESS: State Capitol, Room 115  
Atlanta, Georgia 30334

TELEPHONE NUMBER: (404) 656-2174

EMPLOYMENT PROCEDURE: Elected by the Legislature as a whole for an indefinite term. (State law requires that, when a vacancy occurs, the Governor shall appoint a State auditor to serve until the next meeting of the Legislature; this is the case at present.)

AUTHORITY PROVIDED BY: State statutory law.

AREAS OF AUTHORITY:

<u>Required</u>	<u>Optional</u>
State agencies	
School districts	
Library and vocational schools	
State university system	

REPORTS PROVIDED TO: Governor, all members of the Legislature, news media, and the general public.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	70	45	
Other professionals	1		
Clerical	14		

EMPLOYMENT OF STAFF: Nonstatutory personnel system established by the incumbent State Auditor.

CONTRACTED AUDITS: FY 73--6 audits at a cost of \$4,000.

FUNDING: FY 73--\$1,427,000 from State appropriations.  
FY 74--\$1,633,000 from State appropriations.

TYPES OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance	X		78
Economy/efficiency	X		11
Program results		X	11
Other (including preaudit)		X	

**OTHER AUDIT ORGANIZATIONS:**

Central State: None reported.

State departmental: Five organizations.

Local: Fulton County Auditor has a staff of 5 who conduct  
F/C audits.

HAWAII

AGENCY: Office of the Legislative Auditor

AGENCY HEAD: Clinton T. Tanimura, Legislative Auditor

ADDRESS: State Capitol  
Honolulu, Hawaii 96813

TELEPHONE NUMBER: (808)-548-2450; FTS thru  
San Francisco Special Operator - 8-556-0220

EMPLOYMENT PROCEDURE: Appointment by the Legislature by  
majority vote of each House in joint session, serves  
a term of 8 years, with an unlimited number of terms.

AUTHORITY PROVIDED BY: State Constitution as implemented by  
statutory law.

AREAS OF AUTHORITY:  

<u>Required</u>	<u>Optional</u>
State agencies	

REPORTS PROVIDED TO: All members of the Legislature.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAS</u>
Auditors	20	20	2
Other professionals	5	5	
Clerical	4		

EMPLOYMENT OF STAFF: Nonstatutory personnel system estab-  
lished by the incumbent Legislative Auditor.

CONTRACTED AUDITS: FY 73--one audit for \$84,000.

FUNDING: FY 73--\$621,000 from State appropriations.  
FY 74--\$657,000 from State appropriations.

TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance	X		13
Economy/efficiency		X	53
Program results		X	
Other (including preaudit)			34

**OTHER AUDIT ORGANIZATIONS:**

Central State: The State Comptroller prescribes and enforces accounting and internal control systems within the State with 9 auditors.

State departmental: None reported.

Local: Finance Department, City and County of Honolulu.

HAWAII

AGENCY: Department of Accounting and General Services

AGENCY HEAD: Hideo Murakami, Comptroller  
(James T. Yamamura, Chief Auditor)

ADDRESS: 1151 Punch Bowl Street  
Honolulu, Hawaii 96813

TELEPHONE NUMBER: (808) 548-2450; FTS thru San Francisco  
Special Operator - 8 - 556-0220

EMPLOYMENT PROCEDURE: Information not available.

AUTHORITY PROVIDED BY: Information not available.

AREAS OF AUTHORITY:

Required

Optional

Information not available

STAFFING:

Auditors

Other professionals

Clerical

Total

College degrees

CPAs

Information not available

EMPLOYMENT OF STAFF: Information not available.

CONTRACTED AUDITS: Information not available.

FUNDING: Information not available.

TYPE OF AUDITS:

Financial/compliance

Economy/efficiency

Program results

Other (including  
preaudit)

Required

Optional

Staff-hours expanded, FY 75

Information not available

OTHER AUDIT ORGANIZATIONS:

Central State:

State departmental:

Local:

Information not available

IDAHO

AGENCY: Legislative Auditor's Office

AGENCY HEAD: Clyde Koontz, CPA, Legislative Auditor

ADDRESS: State House, Room 114  
Boise, Idaho 83720

TELEPHONE NUMBER: (208) 384-3540; FTS 554-3540

EMPLOYMENT PROCEDURE: Appointed by the Joint Finance - Appropriations Committee and confirmed by the Legislature, serves a term of 6 years, with an unlimited number of terms.

AUTHORITY PROVIDED BY: State statutory law.

AREAS OF AUTHORITY:

Required

Optional  
State agencies

REPORTS PROVIDED TO: Joint Finance - Appropriations Committee and general public.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	16	15	6
Other professionals			
Clerical	2		

EMPLOYMENT OF STAFF: Nonstatutory personnel system in effect prior to incumbent Legislative Auditor.

CONTRACTED AUDITS: None.

FUNDING: FY 73--\$235,000 from State appropriations and \$10,000 in reimbursements from auditees. FY 76--\$31,000 in reimbursements for federally assisted program audits.

TYPES OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance		X	36
Economy/efficiency		X	24
Program results		X	40
Other (including preaudit)			

OTHER AUDIT ORGANIZATIONS:

Central State: None reported.

State departmental: 4 organizations with 10 auditors conducting F/C and E/E audits.

Local: None reported.

ILLINOIS

AGENCY: Office of the Auditor General

AGENCY HEAD: Robert G. Cronson, Auditor General

ADDRESS: Lincoln Tower Plaza  
2nd Floor  
524 South Second Street  
Springfield, Illinois 62706

TELEPHONE NUMBER: (217) 782-6046; FTS 956-6046

EMPLOYMENT PROCEDURE: Appointed by the State General Assembly for 10-year, renewable term.

AUTHORITY PROVIDED BY: State constitution and statutory law.

AREAS OF AUTHORITY:

<u>Required</u>	<u>Optional</u>
State agencies	
State universities	
School districts	

REPORTS PROVIDED TO: Governor, Legislative Audit Commission, Speakers of State House of Representatives, President of Senate and general public.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	39	information	15
Other professionals	1	not	
Clerical	10	available	

EMPLOYMENT OF STAFF: Personnel system established by the Auditor General.

CONTRACTED AUDITS: Information not available.

FUNDING: Funded solely by appropriations from State General Revenue Fund; FY 76: \$5,266,000.

TYPES OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance	X		Information
Economy/efficiency	X		not
Program results	X		available
Other (including preaudit)			

OTHER AUDIT ORGANIZATIONS: See p. 43.



ILLINOIS

AGENCY: Illinois Economic & Fiscal Commission

AGENCY HEAD: Ray Coyne, Acting Director

ADDRESS: State Office Building Room 610  
Springfield, Illinois 62706

TELEPHONE NUMBER: (217) 782-5320; FTS 956-5320

EMPLOYMENT PROCEDURE: Appointed by the Joint Legislative  
Audit Committee for an indefinite term.

AUTHORITY PROVIDED BY: State statutory law.

AREAS OF AUTHORITY:

Required

Optional  
State agencies

REPORTS PROVIDED TO: Governor, Legislature, Joint Legisla-  
tive Committee, news media, and the general public.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	2	9	1
Other professionals	9		
Clerical	4		

EMPLOYMENT OF STAFF: Nonstatutory personnel system in  
effect prior to incumbent Director.

CONTRACTED AUDITS: None.

FUNDING: FY 74--\$265,000 from State appropriations.  
FY 75--\$300,000 from State appropriations.

TYPES OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance			
Economy/efficiency		X	20
Program results		X	45
Other (economic analysis, etc.)			35

OTHER AUDIT ORGANIZATIONS:

Central State: See p. 42

State departmental: None reported.

Local: None reported.

INDIANA

AGENCY: Legislative Council - Fiscal and Management  
Analysis Division

AGENCY HEAD: Dr. J. Stephen Grimes, Director

ADDRESS: State Office Building  
Indianapolis, Indiana 46204

TELEPHONE NUMBER: (317) 269-3740; FTS 336-3740

EMPLOYMENT PROCEDURE: Appointed by the Director of the  
Legislative Council for an indefinite term.

AUTHORITY PROVIDED BY: Joint resolution of the  
Legislative Council.

AREAS OF AUTHORITY:

<u>Required</u>	<u>Optional</u>
State agencies	

REPORTS PROVIDED TO: Governor and Legislature.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	2	2	
Other professionals	1	1	
Clerical			

EMPLOYMENT OF STAFF: State merit or civil service system.

CONTRACTED AUDITS: None.

FUNDING: FY 74--\$58,000 from State appropriations.  
FY 75--\$61,000 from State appropriations.

TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance			
Economy/efficiency		X	32
Program results		X	68
Other (including preaudit)			

OTHER AUDIT ORGANIZATIONS:

Central State: See pp. 45-46.  
State departmental: 4 State audit organizations with  
127 auditors conducting F/C and PR audits.  
Local: None reported.

INDIANA

AGENCY: State Auditor's Office

AGENCY HEAD: Mary Aikins Currie, State Auditor

ADDRESS: Statehouse  
Indianapolis, Indiana 46204

TELEPHONE NUMBER: (317) 633-5700; FTS 336-5700

EMPLOYMENT PROCEDURE: Information not available.

AUTHORITY PROVIDED BY: Information not available.

AREAS OF AUTHORITY:

<u>Required</u>	<u>Optional</u>
Information not available	

REPORTS PROVIDED TO: Information not available.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors			
Other professionals	Information not available		
Clerical			

EMPLOYMENT OF STAFF: Information not available.

CONTRACTED AUDITS: Information not available.

FUNDING: Information not available.

TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance	Information not available		
Economy/efficiency			
Program results			
Other (including preaudit)			

OTHER AUDIT ORGANIZATIONS: See pp. 44, 46.

INDIANA

AGENCY: State Board of Accounts

AGENCY HEAD: Kenneth R. Beesley, State Examiner

ADDRESS: 912 State Office Building  
Indianapolis, Indiana 46204

TELEPHONE NUMBER: (317) 633-6318

EMPLOYMENT PROCEDURE: Information not available.

AUTHORITY PROVIDED BY: Information not available.

AREAS OF AUTHORITY:

<u>Required</u>	<u>Optional</u>
Information not available	

REPORTS PROVIDED TO: Information not available.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors			
Other professionals	Information not available		
Clerical			

EMPLOYMENT OF STAFF: Information not available.

CONTRACTED AUDITS: Information not available.

FUNDING: Information not available.

TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance	Information not available		
Economy/efficiency			
Program results			
Other (including preaudit)			

OTHER AUDIT ORGANIZATIONS: See pp. 44-45.

IOWA

AGENCY: State Auditor's Office

AGENCY HEAD: Lloyd R. Smith, State Auditor

ADDRESS: Statehouse  
Des Moines, Iowa 50319

TELEPHONE NUMBER: (515) 281-5835; FTS 863-5835

EMPLOYMENT PROCEDURE: Elected by electorate.

AUTHORITY PROVIDED BY: State constitution and statutory law.

AREAS OF AUTHORITY:

<u>Required</u>	<u>Optional</u>
Information not available	Information not available

REPORTS PROVIDED TO: Information not available.

STAFFING:

Auditors	Other	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Other Professionals	Clerical	Information not available	Information not available	Information not available

EMPLOYMENT OF STAFF: Information not available.

CONTRACTED AUDITS: Information not available.

FUNDING: Information not available.

TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance	X		100
Economy/efficiency			
Program results			
Other (including preaudit)			

OTHER AUDIT ORGANIZATIONS: See p. 48.

IOWA

AGENCY: Legislative Fiscal Bureau

AGENCY HEAD: Gerald D. Rankin, CPA, Director

ADDRESS: State Capitol  
Des Moines, Iowa 50319

TELEPHONE NUMBER: (515) 281-5279; FTS 863-5279

EMPLOYMENT PROCEDURE: Appointed by the Legislative Fiscal Committee for an indefinite term.

AUTHORITY PROVIDED BY: State statutory law.

AREAS OF AUTHORITY:

Required

Optional  
State agencies

REPORTS PROVIDED TO: No direct procedure.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	5	4	2
Other professionals			
Clerical			

EMPLOYMENT OF STAFF: Nonstatutory personnel system established by the incumbent Director.

CONTRACTED AUDITS: None.

FUNDING: Data not provided.

TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance		X	
Economy/efficiency		X	6 (See note)
Program results		X	
Other (including preaudit)			

Note: Primary emphasis is on budget analysis; remaining time is on E/E.

OTHER AUDIT ORGANIZATIONS:

Central State: See p. 47.

State departmental: None reported.

Local: None reported.

KANSAS

AGENCY: Legislative Division of Post Audit

AGENCY HEAD: Dr. Richard E. Brown, Post Auditor

ADDRESS: 109 West 9th Street  
Mills Building 510  
Topeka, Kansas 66612

TELEPHONE NUMBER: (913) 296-3792; FTS 757-3792

EMPLOYMENT PROCEDURE: Appointed by the Legislative Post-Audit Committee for a 4-year term, with an unlimited number of terms.

AUTHORITY PROVIDED BY: State statutory law.

AREAS OF AUTHORITY:

Required  
State agencies

Optional

REPORTS PROVIDED TO: Governor and legislative leaders.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	33	10	
Other professionals			
Clerical	3		

EMPLOYMENT OF STAFF: Nonstatutory personnel system established by the incumbent Post Auditor.

CONTRACTED AUDITS: None.

FUNDING: FY 74--\$428,963 from State appropriations.  
FY 75--\$577,000 from State appropriations.

TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance	X		90
Economy/efficiency		X	10
Program results		X	
Other (including preaudit)			

OTHER AUDIT ORGANIZATIONS:

Central State: None reported.

State departmental: Five organizations conduct F/C, E/E, and PR audits.

Local: None reported.

KENTUCKY

AGENCY: Auditor of Public Accounts

AGENCY HEAD: George L. Atkins, Jr., Auditor of Accounts

ADDRESS: Room 170, Capitol Annex  
Frankfort, Kentucky 40601

TELEPHONE NUMBER: (502) 564-4226; FTS 351-4226

EMPLOYMENT PROCEDURE: Elected by electorate, serves a term of 4 years; may not succeed self.

AUTHORITY PROVIDED BY: State Constitution, as implemented by statutory law.

AREAS OF AUTHORITY:

<u>Required</u>	<u>Optional</u>
State agencies	
Counties	
School districts	
State institutions	
State funded private agencies	

REPORTS PROVIDED TO: All members of the Legislature, news media, and the general public.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	28	28	2
Other professionals			
Clerical	6		

EMPLOYMENT OF STAFF: State merit or civil service system.

CONTRACTED AUDITS: None.

FUNDING: FY 72--\$229,730 from appropriations, \$105,000 reimbursement from auditees, \$127,055 beginning balance trust and agency. FY 73--\$235,000 from appropriations, \$90,000 reimbursement from auditees, \$64,000 beginning balance trust and agency.

TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance	X		93
Economy/efficiency		X	7
Program results		X	
Other (including preaudit)			

OTHER AUDIT ORGANIZATIONS: None reported.



LOUISIANA

AGENCY: Legislative Auditor

AGENCY HEAD: Joseph H. Burris, Legislative Auditor

ADDRESS: P.O. Box 44095  
Baton Rouge, Louisiana 70804

TELEPHONE NUMBER: (504) 389-5466; FTS 689-5466

EMPLOYMENT PROCEDURE: Elected by the Legislature as a whole for an indefinite term.

AUTHORITY PROVIDED BY: State Constitution, as implemented by statutory law.

AREAS OF AUTHORITY:

<u>Required</u>	<u>Optional</u>
State agencies	
Counties	
School districts	
Local units	

REPORTS PROVIDED TO: All members of Legislature, the Governor, Attorney General, auditee and general public.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	115	108	5
Other professionals			
Clerical	12		

EMPLOYMENT OF STAFF: State merit or civil service system.

CONTRACTED AUDITS: None.

FUNDING: FY 74--\$1,856,000 from State appropriations and \$11,000 from auditees reimbursements.  
FY 75--\$2,145,000 from State appropriations.

TYPES OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance	X		100
Economy/efficiency			
Program results			
Other (including preaudit)			

**OTHER AUDIT ORGANIZATIONS:**

Central State: None reported.

State departmental: Seven organizations with 31 auditors conducting F/C, E/E, and PR audits.

Local: City of New Orleans, Department of Finance/Bureau of Internal Audit - F/C, and some PR audits.

MAINE

AGENCY: State Department of Audit

AGENCY HEAD: Raymond M. Rideout, Jr., State Auditor

ADDRESS: State Office Building  
Augusta, Maine 04333

TELEPHONE NUMBER: (207) 289-2201; FTS 868-2201

EMPLOYMENT PROCEDURE: Elected by the Legislature as a whole for a 4-year term, with an unlimited number of terms.

AUTHORITY PROVIDED BY: State statutory law.

AREAS OF AUTHORITY:

<u>Required</u>	<u>Optional</u>
State agencies	Cities
Counties	Townships
County courts	School districts
	Local units

REPORTS PROVIDED TO: Governor, all members of the Legislature, President of the Senate, Speaker of the House, news media, and the general public.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	31	5	
Other	1		
Clerical	4		

EMPLOYMENT OF STAFF: State merit or civil service system.

CONTRACTED AUDITS: None.

FUNDING: FY 74--\$322,582 from State appropriations and \$243,000 from auditee reimbursements.  
FY 75--\$334,000 from State appropriations, \$251,000 from auditee reimbursements, and \$10,000 from State highway fund.

TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance	X		100
Economy/efficiency			
Program results			
Other (including preaudit)			

**OTHER AUDIT ORGANIZATIONS:**

Central State: None reported.

State departmental: Three organizations with 19  
auditors conducting F/C and PR audits.

Local: None reported.

MARYLAND

AGENCY: Division of Audits, Department of Fiscal Services

AGENCY HEAD: Pierce J. Lambdin, CPA, Legislative Auditor

ADDRESS: State Office Building - Room 802A  
301 W. Preston Street  
Baltimore, Md. 21201

TELEPHONE NUMBER: (301) 383-2512; FTS 932-2512

EMPLOYMENT PROCEDURES: Appointed by the Director, Department of Fiscal Services, with approval of the President of the Senate and the Speaker of the House, for an indefinite term.

AUTHORITY PROVIDED BY: State statutory law.

AREAS OF AUTHORITY:

<u>Required</u>	<u>Optional</u>
State agencies	Cities
	Townships
	Tax Districts

REPORTS PROVIDED TO: Governor, House, Senate, Director - Department of Fiscal Services, Comptroller of Treasury, Department of Budget and Fiscal Planning Agency, and the general public.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	59	55	11
Other professionals	2		
Clerical	4		

EMPLOYMENT OF STAFF: A special statutory Auditor's Office merit system.

CONTRACTED AUDITS: 215 contracted audits in FY 74, cost data not provided.

FUNDING: FY 74--\$987,325 from State appropriations.  
FY 75--\$1,094,000 from State appropriations.

TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance	X		70
Economy/efficiency	X		26
Program results	X		4
Other (including preaudit)			

OTHER AUDIT ORGANIZATIONS:

Central State: None reported.

State Departmental: Eight organizations with 61  
auditors conducting F/C, E/E, and PR audits.

Local: Anne Arundel County and City of Baltimore.

MASSACHUSETTS

AGENCY: Department of the State Auditor

AGENCY HEAD: Thaddeus Buczko, State Auditor

ADDRESS: State House  
Boston, Massachusetts 02133

TELEPHONE NUMBER: (617) 727-2075

EMPLOYMENT PROCEDURE: Elected by the electorate for a 4-year term, with an unlimited number of terms.

AUTHORITY PROVIDED BY: State Constitution, as implemented by statutory law.

AREAS OF AUTHORITY:

Required

Optional

All State activities,  
programs and agencies  
State and local Housing  
Authorities (HUD)  
Transportation Authorities  
financed by revenue bonds  
Recreational Authorities

REPORTS PROVIDED TO: Governor, some members of the Legislature, President of the Senate, Speaker of the House, legislative committee, Federal agencies, news media, and the general public.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAS</u>
Auditors	155	96	2
Other professionals			
Clerical	37		

EMPLOYMENT OF STAFF: State merit or civil service system.

CONTRACTED AUDITS: None.

FUNDING: FY 74--\$2,555,000 from State appropriations and \$10,000 in reimbursements from auditees.  
FY 75--\$2,868,000 from State appropriations and \$47,000 in reimbursements from auditees. (Reimbursements from auditees are credited as General Revenue and are not available for expenditure.)

TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance		X	65
Economy/efficiency		X	21
Program results		X	14
Other (including preaudit)			

OTHER AUDIT ORGANIZATIONS:

Central State: Bureau of Accounts, Department of Corporation and Tax, conducts F/C audits of counties, cities, townships and school districts; Post Audit and Oversight Bureau conducts F/C audits of other units; also see p. 59.

State departmental: None reported.

Local: None reported.



MASSACHUSETTS

AGENCY: Legislative Post Audit and Oversight Bureau

AGENCY HEAD: William H. Finnegan, Director

ADDRESS: Room 146, Statehouse  
Boston, Massachusetts 02133

TELEPHONE NUMBER: (617) 727-2560

EMPLOYMENT PROCEDURE: Information not available.

AUTHORITY PROVIDED BY: Information not available.

AREAS OF AUTHORITY:

<u>Required</u>	<u>Optional</u>
All agencies of State government County governments	

REPORTS PROVIDED TO: Information not available.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	15		
Other professionals		Information not available	
Clerical			

EMPLOYMENT OF STAFF: Information not available.

CONTRACTED AUDITS: Information not available.

FUNDING: Information not available.

TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance	X		
Economy/efficiency	X		
Program results	X		
Other (including preaudit)			

OTHER AUDIT ORGANIZATIONS: See pp. 57-58.

MICHIGAN

AGENCY: Office of the Auditor General

AGENCY HEAD: Albert Lee, CPA, Auditor General

ADDRESS: 567 Hollister Building  
108 Allegan Street  
Lansing, Michigan 48933

TELEPHONE NUMBER: (517) 373-3773; FTS 253-3773

EMPLOYMENT PROCEDURE: Elected by the Legislature as a whole for an 8-year term, with an unlimited number of terms.

AUTHORITY PROVIDED BY: State Constitution.

Required

Optional

State agencies

REPORTS PROVIDED TO: Governor and Legislature.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	143	127	16
Other professional			
Clerical	18		

EMPLOYMENT OF STAFF: Constitutional civil service system.

CONTRACTED AUDITS: 28 contracted audits in FY 74.

FUNDING: FY 74--\$3,249,674 from State appropriations and \$326,331 from reimbursement from auditees.

FY 75--\$3,768,000 from State appropriations and \$317,000 from reimbursement from auditees.

TYPES OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance	X	Information	
Economy/efficiency	X	not available	
Program results	X		
Other (including preaudits)			

OTHER AUDIT ORGANIZATIONS:

Central State: See p. 62.

State Departmental: Ten organizations with 72  
auditors conduct F/C audits.

Local: City of Detroit Auditor General.

10/11/61  
10/11/61

City of Detroit

MICHIGAN

AGENCY: Department of Treasury, Local Government Services

AGENCY HEAD: Walter M. Wisniewski, CPA, Deputy State Treasurer

ADDRESS: Treasury Building  
Lansing, Michigan 48922

TELEPHONE NUMBER: (517) 373-3220; FTS 253-3220

EMPLOYMENT PROCEDURE: Appointed by the Governor for a 4-year term, with an unlimited number of terms.

AUTHORITY PROVIDED BY: State Constitution, as implemented by statutory law.

AREAS OF AUTHORITY:

Required

Optional

Counties  
Cities  
Townships  
Local units

REPORTS PROVIDED TO: Governor, all members of the Legislature, Federal agencies, news media, and the general public.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	39	25	5
Other professionals			
Clerical	4		

EMPLOYMENT OF STAFF: State merit or civil service system.

CONTRACTED AUDITS: 1,421 contracted audits in FY 74.

FUNDING: FY 74--\$986,267 from State appropriations. FY 75--\$1,023,000 from State appropriations.

TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance	X		100
Economy/efficiency			
Program results			
Other (including preaudits)			

OTHER AUDIT ORGANIZATIONS: See pp. 60-61.

MINNESOTA

AGENCY: Office of the State Auditor

AGENCY HEAD: Robert Mattson, State Auditor

ADDRESS: State Capitol  
St. Paul Minnesota 55155

TELEPHONE NUMBER: (612) 296-2551

EMPLOYMENT PROCEDURE: Elected by the electorate for  
a 4-year term, with an unlimited number of terms.

AUTHORITY PROVIDED BY: State Constitution, as implemented  
by statutory law.

AREAS OF AUTHORITY:

<u>Required</u>	<u>Optional</u>
Counties	
Cities	Townships
Local units	School districts

REPORTS PROVIDED TO: Audited agencies, news media, and  
the general public.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	61	55	2
Other professionals	1		
Clerical	9		

EMPLOYMENT OF STAFF: Statutory State merit or civil  
service system.

CONTRACTED AUDITS: None.

FUNDING: FY 74--\$1,800,000 in service fees.

TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance	X		100
Economy/efficiency		X	
Program results		X	
Other (including preaudit)			

OTHER AUDIT ORGANIZATIONS:

Central State: See p. 64.  
State departmental: Four organizations with 56  
auditors conducting F/C audits.  
Local: Hennepin County Internal Auditor.

MINNESOTA

AGENCY: Legislative Audit Commission

AGENCY HEAD: Robert A. Whitaker, Legislative Auditor

ADDRESS: Veterans Service Building, 2d Floor  
St. Paul, Minnesota 55155

TELEPHONE NUMBER: (612) 296-4710

EMPLOYMENT PROCEDURE: Appointed by the Legislative  
Audit Commission for a 6-year term, with an un-  
limited number of terms.

AUTHORITY PROVIDED BY: State statutory law.

AREAS OF AUTHORITY:

Required  
State agencies

Optional

REPORTS PROVIDED TO: Governor, Joint Legislative  
Committees, Federal agencies, news media, and the  
general public.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	36	35	6
Other professionals	1		
Clerical	3		

EMPLOYMENT OF STAFF: Statutory State merit or civil  
service system.

CONTRACTED AUDITS: None.

FUNDING: FY 74--\$428,000 from State appropriations.  
FY 75--\$613,000 from State appropriations.

TYPE OF AUDITS:	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance	X		100
Economy/efficiency	X		
Program results	X		
Other (including preaudits)			

OTHER AUDIT ORGANIZATIONS: See p. 63.

MISSISSIPPI

AGENCY: State Department of Audit

AGENCY HEAD: W. Hampton King, CPA, Auditor of Public  
Accounts

ADDRESS: New Capitol Building  
P.O. Box 1060  
Jackson, Mississippi 39205

TELEPHONE NUMBER: (601) 354-6000

EMPLOYMENT PROCEDURE: Elected by the electorate for a  
4-year term, with an unlimited number of terms.

AUTHORITY PROVIDED BY: State Constitution, as implemented  
by statutory law.

AREAS OF AUTHORITY:

<u>Required</u>	<u>Optional</u>
State agencies	Cities
Counties	
School district	
Junior college districts	

REPORTS PROVIDED TO: Governor and all members of the Legis-  
lature.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	81	77	6
Other professionals	5		
Clerical	38		

EMPLOYMENT OF STAFF: Statutory State merit or civil service  
system.

CONTRACTED AUDITS: None.

FUNDING: FY 74--\$1,217,000 from State appropriations,  
\$200,000 from auditees, and \$750,000 from federally  
assisted program audits.

TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance	X		90
Economy/efficiency		X	10
Program results			
Other (including preaudit)			

OTHER AUDIT ORGANIZATIONS:

Central State: See p. 67.

State Departmental: Four organizations with 14  
auditors conducting F/C audits.

Local: None reported.



MISSISSIPPI

AGENCY: Joint Legislative Committee on Performance  
Evaluation and Expenditure Review

AGENCY HEAD: John A. Hamilton, CPA, Director

ADDRESS: Box 1204  
Jackson, Mississippi 39205

TELEPHONE NUMBER: (601) 354-6555

EMPLOYMENT PROCEDURE: Information not available

AUTHORITY PROVIDED BY: Information not available.

AREAS OF AUTHORITY:

Required

Optional

State agencies, departments  
institutions  
County governments  
City governments  
School districts

REPORTS PROVIDED TO: Legislature and general public.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	22	Information	
Other professionals		not	
Clerical		available	

EMPLOYMENT OF STAFF: Information not available.

CONTRACTED AUDITS: Information not available.

FUNDING: Information not available.

TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance	X		Information
Economy/efficiency	X		not
Program results	X		available
Other (including preaudit)			

OTHER AUDIT ORGANIZATIONS: See pp. 65-66.

MISSOURI

AGENCY: State Auditor's Office

AGENCY HEAD: George Lehr, CPA, State Auditor

ADDRESS: P.O. Box 869  
Jefferson City, Missouri 65101

TELEPHONE NUMBER: (314) 751-4824

EMPLOYMENT PROCEDURE: Elected by the electorate for a  
4-year term, with an unlimited number of terms.

AUTHORITY PROVIDED BY: State Constitution, as imple-  
mented by statutory law.

AREAS OF AUTHORITY:

	<u>Required</u>	<u>Optional</u>
State agencies		
Counties		
Petition audits		

REPORTS PROVIDED TO: Governor and all members of the  
Legislature.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAS</u>
Auditors	58	53	8
Professionals	8		
Clerical	9		

EMPLOYMENT OF STAFF: Nonstatutory personnel system estab-  
lished by the incumbent State Auditor.

CONTRACTED AUDITS: None.

FUNDING: FY 73--\$1,125,000 from State appropriations.  
FY 74--\$1,233,000 from State appropriations.

TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance	X		50
Economy/efficiency		X	40
Program results		X	10
Other (including preaudit)			

**OTHER AUDIT ORGANIZATIONS:**

Central State: None reported.

State departmental: Four organizations with 24  
auditors conducting F/C audits.

Local: None

MONTANA

AGENCY: Office of the Legislative Auditor

AGENCY HEAD: Morris L. Brusett, CPA, Legislative Auditor

ADDRESS: State Capital, Room 105  
Helena, Montana 59601

TELEPHONE NUMBER: (406) 449-3122; FTS 587-3122

EMPLOYMENT PROCEDURE: Appointed by the Legislative Audit Committee for a 2-year term, with an unlimited number of terms.

AUTHORITY PROVIDED BY: State Constitution, as implemented by statutory law.

AREAS OF AUTHORITY:

<u>Required</u>	<u>Optional</u>
State agencies	
Financial transactions and accounts	

REPORTS PROVIDED TO: Governor, all members of the Legislature and general public.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	15	22	6
Other professionals	7		
Clerical	4		

EMPLOYMENT OF STAFF: Nonstatutory personnel system established by the incumbent Legislative Auditor.

CONTRACTED AUDITS: 1 audit.

FUNDING: FY 74--\$334,000 from State appropriations and \$64,000 from auditees.

FY 75--\$361,000 from State appropriations and \$70,000 from auditees.

TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance	X		40
Economy/efficiency	X		17
Program results	X		43
Other (including preaudit)			

OTHER AUDIT ORGANIZATIONS:

Central State: See p. 72.

State departmental: Three organizations with 8  
auditors conducting F/C audits.

Local: None reported.

MONTANA

AGENCY: Department of Community Affairs, Division  
of Local Government Services

AGENCY HEAD: George H. Pendergast, Administrator

ADDRESS: 1400 11th Avenue  
Helena, Montana 59601

TELEPHONE NUMBER: (406) 449-3010; FTS 587-3010

EMPLOYMENT PROCEDURE: Data not provided.

AUTHORITY PROVIDED BY: State statutory law.

AREAS OF AUTHORITY:

<u>Required</u>	<u>Optional</u>
Counties	
Cities	
Townships	
School districts	
Local units	

REPORTS PROVIDED TO: Governor, local officials, news media,  
and the general public.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	16	10	2
Other professionals	3		
Clerical	3		

EMPLOYMENT OF STAFF: Data not provided.

CONTRACTED AUDITS: None.

FUNDING: FY 74--\$309,056 from State appropriations and  
\$20,732 from federally assisted program audits.  
FY 75--\$326,000 from State appropriations and  
\$7,000 from federally assisted program audits.

TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance	X		100
Economy/efficiency			
Program results			
Other (including preaudit)			

OTHER AUDIT ORGANIZATIONS: See pp. 70-71.

NEBRASKA

AGENCY: Auditor of Public Accounts

AGENCY HEAD: Ray A. C. Johnson, CPA, State Auditor

ADDRESS: Statehouse - Room 2303  
Lincoln, Nebraska 68509

TELEPHONE NUMBER: (402) 471-2111; FTS 867-2111

EMPLOYMENT PROCEDURE: Elected by the electorate for a 4-year term, with an unlimited number of terms.

AUTHORITY PROVIDED BY: State Constitution.

AREAS OF AUTHORITY:

<u>Required</u>	<u>Optional</u>
State agencies	
Counties	
Educational services	

REPORTS PROVIDED TO: Governor, Joint Legislative Committee, news media, and the general public.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	46	14	
Other professionals	2		
Clerical	6		

EMPLOYMENT OF STAFF: Nonstatutory personnel system in effect before the incumbent State Auditor.

CONTRACTED AUDITS: None.

FUNDING: FY 74--\$605,000 from State appropriations and \$36,000 from federally assisted program audits.  
FY 75--\$1,272,000 from State appropriations and \$140,000 from federally assisted program audits.

TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance	X		100
Economy/efficiency			
Program results			
Other (including preaudit)			

OTHER AUDIT ORGANIZATIONS: None reported.

NEVADA

AGENCY: Legislative Counsel Bureau - Audit Division

AGENCY HEAD: Earl T. Oliver, CPA, Legislative Auditor

ADDRESS: 401 South Carson Street  
Carson City, Nevada 89701

TELEPHONE NUMBER: (702) 885-5620

EMPLOYMENT PROCEDURE: Appointed by the Legislative  
Commission for an indefinite term.

AUTHORITY PROVIDED BY: State statutory law.

AREAS OF AUTHORITY:

Required

Optional  
State agencies

REPORTS PROVIDED TO: Governor, all members of the Legis-  
lature, and the Secretary of State.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	10	9	2
Other professionals			
Clerical	5		

EMPLOYMENT OF STAFF: Legislative staff nonclassified.

CONTRACTED AUDITS: None.

FUNDING: FY 73--\$255,000 from State appropriations.  
FY 74--\$301,000 from State appropriations and  
\$5,000 from federally assisted program audits.

TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance	X		100
Economy/efficiency		X	
Program results		X	
Other (including preaudit)			

OTHER AUDIT ORGANIZATIONS:

Central State: None reported.

State departmental: Six organizations with 30  
auditors conducting F/C, E/E, and PR audits.

Local: None reported.



NEW HAMPSHIRE

AGENCY: Office of the Legislative Budget Assistant

AGENCY HEAD: Henry F. Goode, Legislative Budget Assistant

ADDRESS: Statehouse - Room 102  
Concord, New Hampshire 03301

TELEPHONE NUMBER: (603) 271-3431

EMPLOYMENT PROCEDURE: Appointed by the Fiscal Committee  
for a 2-year term, with an unlimited number of terms.

AUTHORITY PROVIDED BY: State statutory law.

AREAS OF AUTHORITY:

<u>Required</u>	<u>Optional</u>
State Agencies	

REPORTS PROVIDED TO: Governor, Legislative leaders,  
the Fiscal Committee, and general public.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	15	9	5
Other professionals			
Clerical	1		

EMPLOYMENT OF STAFF: Nonstatutory personnel system estab-  
lished by the Legislative Fiscal Committee.

CONTRACTED AUDITS: 4 audits in FY 74.

FUNDING: FY 74--\$275,952 from State appropriations.  
FY 75--\$323,000 from State appropriations and  
\$7,000 in reimbursements from auditees.

TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance	X		56
Economy/efficiency		X	44
Program results		X	
Other (including preaudit)			

OTHER AUDIT ORGANIZATIONS:

Central State: Tax Commission with 10 auditors con-  
ducting F/C audits of counties, cities, townships,  
school districts and other local units.

State departmental: Three organizations with 10 auditors  
conducting F/C audits.

Local: None reported.

NEW JERSEY

AGENCY: Office of Fiscal Affairs

AGENCY HEAD: Ken Bragg, Executive Director

ADDRESS: Statehouse - Room 232  
Trenton, New Jersey 08625

TELEPHONE NUMBER: (609) 292-8014

EMPLOYMENT PROCEDURE: Appointed by a legislative committee for a 5-year term, with a two-term limit.

AUTHORITY PROVIDED BY: State Constitution, as implemented by statutory law.

AREAS OF AUTHORITY:

Required  
State agencies

Optional

REPORTS PROVIDED TO: All members of the Legislature.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	56	61	3
Other professionals	9		
Clerical	10		

EMPLOYMENT OF STAFF: Nonstatutory personnel system established by the incumbent Executive Director.

CONTRACTED AUDITS: One audit in FY 74.

FUNDING: FY 74--\$1,067,977 from State appropriations.  
FY 75--\$1,234,000 from State appropriations.

TYPES OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance	X		97
Economy/efficiency	X		3
Program results	X		
Other (including preaudit)			

OTHER AUDIT ORGANIZATIONS:

Central State: Department of Institutions & Agencies with 11 auditors conducting F/C audits of nursing facilities; also see p. 77

State departmental: Nine organizations with 199 auditors conducting F/C, E/E, and PR audits.

Local: None reported.

NEW JERSEY

AGENCY: Treasury Department, Internal Audit Unit

AGENCY HEAD: Robert Giallella, Supervisory Auditor

ADDRESS: 130 W. State Street  
Trenton, NJ 08625

TELEPHONE NUMBER: (609) 292-8938

EMPLOYMENT PROCEDURE: Information not available.

AUTHORITY PROVIDED BY: Information not available.

AREAS OF AUTHORITY:

<u>Required</u>	<u>Optional</u>
State agencies	

REPORTS PROVIDED TO: Information not available.

STAFFING:	<u>Total</u>	<u>College Degrees</u>	<u>CPAs</u>
Auditors	12		
Other professionals			
Clerical			

EMPLOYMENT OF STAFF: Information not available.

CONTRACTED AUDITS: Information not available.

FUNDING: Information not available.

TYPE AUDITS:	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance	X		
Economy/efficiency	X		
Program results	X		
Other (including preaudit)			

OTHER AUDIT ORGANIZATIONS: See p. 76.

NEW MEXICO

AGENCY: Office of the State Auditor

AGENCY HEAD: Max R. Sanchez, CPA, State Auditor

ADDRESS: P.O. Box 2383  
Santa Fe, New Mexico 87501

TELEPHONE NUMBER: (505) 827-2956; FTS 476-2956

EMPLOYMENT PROCEDURE: Elected by the electorate for a 4-year term. Not renewable.

AUTHORITY PROVIDED BY: State Constitution, as implemented by statutory law.

AREAS OF AUTHORITY:

<u>Required</u>	<u>Optional</u>
State agencies	
Counties	
Cities	
School districts	
Local units	

REPORTS PROVIDED TO: Governor and Joint Legislative Committee, Legislature, auditee, press and general public.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	24	17	5
Other professionals			
Clerical	7		

EMPLOYMENT OF STAFF: Statutory State merit or civil service system.

CONTRACTED AUDITS: 269 audits in FY 73.

FUNDING: FY 73--\$180,000 from State appropriations and \$1,203,000 from auditees.  
FY 74--\$250,000 from State appropriations and \$1,248,000 from auditees.

TYPES OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance	X		100
Economy/efficiency		X	
Program results		X	
Other (including preaudit)			

OTHER AUDIT ORGANIZATIONS:

Central State: None reported.

State departmental: Three organizations with 17  
auditors conducting F/C and E/E audits.

Local: None reported.

NEW YORK

AGENCY: Department of Audit and Control

AGENCY HEAD: Arthur Levitt, State Comptroller  
(Joseph Mahran, CPA, Deputy Comptroller,  
Division of Audits and Accounts)

ADDRESS: A. E. Smith State Office Building  
Albany, New York 12225

TELEPHONE NUMBER: (518) 474-5598; FTS 564-5598

EMPLOYMENT PROCEDURE: Elected by the electorate for a  
4-year term, with an unlimited number of terms.

AUTHORITY PROVIDED BY: State Constitution and State  
statutory law.

AREAS OF AUTHORITY:

<u>Required</u>	<u>Optional</u>
State agencies	
Cities	
Public authorities	

REPORTS PROVIDED TO: Governor and all members of the  
Legislature.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	248	248	26
Other professionals			
Clerical	20		

EMPLOYMENT OF STAFF: Statutory State merit or civil  
service system.

CONTRACTED AUDITS: None.

FUNDING: FY 73--\$3,787,000 from State appropriations.  
FY 74--\$3,899,000 from State appropriations.

TYPES OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance	X		52
Economy/efficiency	X		24
Program results	X		24
Other (including preaudit)			

**OTHER AUDIT ORGANIZATIONS:**

Central State: Division of Municipal Affairs  
(Except New York City) audits counties, cities,  
townships, school districts, and other local  
units. Also see p. 82.

State departmental: Six organizations with 407  
auditors conducting F/C, E/E, and PR audits.

Local: Office of the Comptroller, New York City;  
New York Health and Hospital Corporation; Nassau  
County Auditor.

NEW YORK

AGENCY: Legislative Commission on Expenditure Review

AGENCY HEAD: Troy R. Westmeyer, Director

ADDRESS: 111 Washington Ave.  
Albany, NY 12210

TELEPHONE NUMBER: (518) 474-1495; FTS 564-1495

EMPLOYMENT PROCEDURE: Appointed by the Legislative Commission on Expenditure Review for an indefinite term.

AUTHORITY PROVIDED BY: State statutory law.

AREAS OF AUTHORITY:

<u>Required</u>	<u>Optional</u>
State agencies	
Local assistance programs	
Public Authority	

REPORTS PROVIDED TO: Governor and Legislature, news media and general public upon request.

STAFFING:	<u>Total</u>	<u>College Degrees</u>	<u>CPAs</u>
Auditors	1	1	1
Other professionals	21	20	
Clerical	5		

EMPLOYMENT OF STAFF: Non-statutory personnel established by the Director.

CONTRACTED AUDITS: Information not available.

FUNDING: FY 73--\$44,000 from State appropriations.  
FY 74--\$507,000 from State appropriations.

TYPE AUDITS:	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance			
Economy/efficiency			
Program results		X	100
Other (including preaudit)			

OTHER AUDIT ORGANIZATIONS: See pp. 80-81.



NORTH CAROLINA

AGENCY: Department of the State Auditor

AGENCY HEAD: Henry L. Bridges, State Auditor

ADDRESS: Administration Building - Room 204  
116 W. Jones Street  
Raleigh, NC 27603

TELEPHONE NUMBER: (919) 829-3217

EMPLOYMENT PROCEDURE: Elected by the electorate for a  
4-year term with an unlimited number of terms.

AUTHORITY PROVIDED BY: State Constitution as implemented  
by statutory law.

AREAS OF AUTHORITY:

Required  
State agencies

Optional

REPORTS PROVIDED TO: Governor, Advisory Budget Comm-  
ittee, news media, and the general public.

STAFFING:	<u>Total</u>	<u>College Degrees</u>	<u>CPAs</u>
Auditors:	80	73	14
Other professionals			
Clerical:	8		

EMPLOYMENT OF STAFF: Statutory State merit or civil  
service system.

CONTRACTED AUDITS: None.

FUNDING: FY 74--\$1,423,000 from State appropriations.

TYPE AUDITS:	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance	X		96
Economy/efficiency:		X	2
Program results:		X	2
Other (including preaudit)			

OTHER AUDIT ORGANIZATIONS:

Central State: None reported.

State departmental: Three organizations with 18 auditors conducting F/C and E/E audits.

Local: Mecklenburg County Auditor with a staff of 2 conduct F/C, E/E and PR audits.

NORTH DAKOTA

AGENCY: North Dakota State Auditor

AGENCY HEAD: Robert W. Peterson, State Auditor

ADDRESS: State Capitol  
Bismarck, North Dakota 58501

TELEPHONE NUMBER: (701) 224-2241

EMPLOYMENT PROCEDURE: Elected by the electorate for a  
4-year term, with an unlimited number of terms.

AUTHORITY PROVIDED BY: State Constitution as imple-  
mented by statutory law.

AREAS OF AUTHORITY:

<u>Required</u>	<u>Optional</u>
State agencies	
Cities	
School districts	
Local units	

REPORTS PROVIDED TO: Governor, all members of the Legis-  
lature, President of the Senate, and the Speaker of  
the House.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	23	17	3
Other professionals			
Clerical	3		

EMPLOYMENT OF STAFF: Nonstatutory personnel system estab-  
lished by the incumbent State Auditor.

CONTRACTED AUDITS: None.

FUNDING: FY 74--\$272,000 from State appropriations.  
FY 75--\$366,000 from State appropriations.

TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance	X		100
Economy/efficiency		X	
Program results		X	
Other (including preaudit)			

OTHER AUDIT ORGANIZATIONS:

Central State: See p. 87.

State departmental: Two organizations with 9 auditors  
conducting F/C audits.

Local: None reported.

NORTH DAKOTA

AGENCY: Office of the Legislative Budget Analyst and Auditor

AGENCY HEAD: Chester E. Nelson, Jr., Legislative Budget Analyst and Auditor

ADDRESS: State Capitol  
Bismarck, North Dakota 58501

TELEPHONE NUMBER: (701) 224-2916

EMPLOYMENT PROCEDURE: Information not available.

AUTHORITY PROVIDED BY: Information not available.

AREAS OF AUTHORITY:  
Required                      Optional  
Information not available

REPORTS PROVIDED TO: Information not available.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	Information not available		
Other professionals			
Clerical			

EMPLOYMENT OF STAFF: Information not available

CONTRACTED AUDITS: Information not available

FUNDING: Information not available

TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance	Information not available		
Economy/efficiency			
Program results			
Other(including preaudit)			

OTHER AUDIT ORGANIZATIONS: See pp. 85-86.

OHIO

AGENCY: Auditor of State

AGENCY HEAD: Thomas E. Ferguson, State Auditor

ADDRESS: P.O. Box 1140  
Columbus, Ohio 43216

TELEPHONE NUMBER: (614) 466-2813; FTS 942-2813

EMPLOYMENT PROCEDURE: Elected by the electorate for a  
2-year term, with an unlimited number of terms.

AUTHORITY PROVIDED BY: State Constitution, as implemented  
by statutory law.

AREAS OF AUTHORITY:

<u>Required</u>	<u>Optional</u>
State agencies	
Counties	
Cities	
Townships	
School districts	
Local units	

REPORTS PROVIDED TO: Governor, all members of the Legis-  
lature, and the auditee.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAS</u>
Auditors	376	113	10
Other professionals	2		
Clerical/examiners	284		

EMPLOYMENT OF STAFF: Statutory State merit or civil  
service system.

CONTRACTED AUDITS: None

FUNDING: FY 73--\$4,504,905 from State appropriations and  
\$417,944 from auditees.  
FY 74--\$5,381,000 from State appropriations and  
\$4,052,000 from auditees.

TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance	X		95
Economy/efficiency		X	5
Program results			
Other (including preaudit)			

OHIO

AGENCY: Legislative Auditor

AGENCY HEAD: Joseph Marshall, Legislative Auditor

ADDRESS: Statehouse  
Columbus, OH 43215

TELEPHONE NUMBER: (614) 466-8734

EMPLOYMENT PROCEDURE: Information not available

AUTHORITY PROVIDED BY: Information not available

AREAS OF AUTHORITY:

Required

Optional

Information not available

REPORTS PROVIDED TO: Information not available

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	Information not available		
Professionals			
Clerical			

EMPLOYMENT OF STAFF: Information not available

FUNDING: Information not available

TYPES OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance	Information not available		
Economy/efficiency			
Program results			
Other (including preaudit)			

OTHER AUDIT ORGANIZATIONS: See pp. 88-89.

OTHER AUDIT ORGANIZATIONS:

Central State: See p. 90.

State departmental: None reported

Local: Columbus City Auditor.



OKLAHOMA

AGENCY: Office of the State Examiner and Inspector

AGENCY HEAD: John M. Rogers, CPA, State Examiner and Inspector

ADDRESS: State Capitol - Room 100  
Oklahoma City, Oklahoma 73105

TELEPHONE NUMBER: (405) 521-3495

EMPLOYMENT PROCEDURE: Elected by the electorate for a 4-year term, with an unlimited number of terms.

AUTHORITY PROVIDED BY: State Constitution, as implemented by statutory law.

AREAS OF AUTHORITY:

<u>Required</u>	<u>Optional</u>
State agencies	Civil defense
Counties	
Cities	
School districts	
All public officials	

REPORTS PROVIDED TO: Governor, Speaker of the House and President of the Senate (when Legislature requires), and government officials.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	60	2	2
Other professionals	5		
Clerical	13		

EMPLOYMENT OF STAFF: Nonstatutory personnel system established by the incumbent State Examiner and Inspector.

CONTRACTED AUDITS: None.

FUNDING: FY 73--\$337,000 from State appropriations and \$763,000 from auditees.  
FY 74--\$360,000 from State appropriations and \$789,000 from auditee.

TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance	X		Information not available
Economy/efficiency		X	
Program results		X	
Other (including preaudit)			

OTHER AUDIT ORGANIZATIONS:

Central State: Oklahoma State Legislative Council -  
Fiscal Services Division - F/C, EE and PR audits

See p. 93.

State departmental: Two organizations, staff size  
not provided.

Local: Oklahoma City Auditor.

OKLAHOMA

AGENCY: Legislative Council - Division of Fiscal Services

AGENCY HEAD: Paul E. McElvaney, Director

ADDRESS: 303 State Capitol  
Oklahoma City, Oklahoma 73105

TELEPHONE NUMBER: (405) 521-3201

EMPLOYMENT PROCEDURE: Information not available.

AUTHORITY PROVIDED BY: Information not available.

AREAS OF AUTHORITY:

Required                      Optional

Information not available

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors			
Other professionals			Information not available
Clerical			

EMPLOYMENT OF STAFF: Information not available.

CONTRACTED AUDITS: Information not available.

FUNDING: Information not available.

TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance	X		
Economy/efficiency	X		
Program results	X		
Other (including preaudit)			

OTHER AUDIT ORGANIZATIONS: See pp. 91-92.

OREGON

AGENCY: Secretary of State

AGENCY HEAD: Clay Myers, Secretary of State and Auditor  
of Public Accounts (George Renner - Audit Supervisor)

ADDRESS: State Capitol  
Salem, Oregon 97310

TELEPHONE NUMBER: (503) 378-3131; FTS 530-3131

EMPLOYMENT PROCEDURE: Elected by the electorate for a  
4-year term, with a 2-term limit.

AUTHORITY PROVIDED BY: State Constitution, as imple-  
mented by statutory law.

AREAS OF AUTHORITY:

<u>Required</u>	<u>Optional</u>
State agencies	
Cities	
Townships	
Counties	
Local units	
School districts	

REPORTS PROVIDED TO: Governor and all members of the  
Legislature.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	44	43	15
Other professionals			
Clerical	6		

EMPLOYMENT OF STAFF: Statutory State merit or civil  
service system.

CONTRACTED AUDITS: None

FUNDING: FY 74--\$825,000 reimbursement from auditees.

TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance		X	Information
Economy/efficiency		X	not available
Program results		X	
Other (including preaudits)			

**OTHER AUDIT ORGANIZATIONS:**

Central State: None reported.

State departmental: Five organizations with 14 auditors conducting F/C audits.

Local: Marion and Multnomah County Auditors, five auditors - F/C, E/E audits; Lane County Financial Services, five auditors - F/C, E/E audits; City of Eugene Finance Department - three auditors - F/C, E/E and P/R audits; City of Portland - Bureau of Management and Budget, four auditors - F/C, E/E and P/R audits. Financial Services - City of Eugene Finance Department; Portland Management Analysis Division.

PENNSYLVANIA

AGENCY: Department of the Auditor General

AGENCY HEAD: Robert P. Casey, Auditor General

ADDRESS: 220 Finance Building  
Harrisburg, Pennsylvania 17120

TELEPHONE NUMBER: (717) 787-2543; FTS 637-2543

EMPLOYMENT PROCEDURE: Elected by the electorate for a  
4-year term; limited to 2 terms.

AUTHORITY PROVIDED BY: State Constitution, as imple-  
mented by statutory law.

AREAS OF AUTHORITY:

<u>Required</u>	<u>Optional</u>
State agencies	
Counties	
Cities	
School districts	
Non-Governmental grantees	
Local units	

REPORTS PROVIDED TO: Governor, Legislature, news media.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	418	Information	18
Other professionals	119	not available	
Clerical	148		

EMPLOYMENT OF STAFF: Nonstatutory personnel system estab-  
lished by the incumbent Auditor General.

CONTRACTED AUDITS: None.

FUNDING: FY 73--\$8,420,000 from State appropriations and  
\$1,708,000 from auditees  
FY 74--\$10,433,000 from State appropriations and  
\$2,142,000 from auditees.

TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance	X		<u>Information</u>
Economy/efficiency		X	not available
Program results		X	
Other (including preaudit)			

**OTHER AUDIT ORGANIZATIONS:**

Central State: See p. 98.

State departmental: Thirteen organizations with  
300 auditors conducting F/C, E/E, and PR audits.

Local: City of Philadelphia.

PENNSYLVANIA

AGENCY: Legislative Budget and Finance Committee

AGENCY HEAD: Richard Dario, Director

ADDRESS: Senate - Post Office Box 80  
Main Capitol Building  
Harrisburg, Pennsylvania 17120

TELEPHONE NUMBER: (717) 787-5511; FTS 637-5511

AUTHORITY PROVIDED BY: State statutory law.

AREAS OF AUTHORITY:

Required                      Optional

Information not available

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	2	Information not available	
Other professionals	8		
Clerical	2		

EMPLOYMENT OF STAFF: Non-statutory personnel system established by the Legislative Budget and Finance Committee.

CONTRACTED AUDITS: None.

FUNDING: Information not available.

TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance		X	
Economy/efficiency	X		
Program results	X		
Other (including preaudit)			Information not available

OTHER AUDIT ORGANIZATIONS: See pp. 96-97.



RHODE ISLAND

AGENCY: Office of the Auditor General

AGENCY HEAD: Anthony Piccirilli, CPA, Auditor General

ADDRESS 87 Park Street  
Providence, Rhode Island 02908

TELEPHONE NUMBER: (401) 277-2435

EMPLOYMENT PROCEDURE: Appointed by the Joint Committee  
on Legislative Affairs for an indefinite term.

AUTHORITY PROVIDED BY: State statutory law.

AREAS OF AUTHORITY:

<u>Required</u>	<u>Optional</u>
State agencies	
Local governments	
Courts	
State lottery	
Individuals who receive State funds	

REPORTS PROVIDED TO: Each member of the Joint Committee  
on Legislative Affairs

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	10	6	6
Other professionals	2		
Clerical	2		

EMPLOYMENT OF STAFF: Unclassified status.

CONTRACTED AUDITS: None.

FUNDING: FY 74--\$300,000 from State appropriations.  
FY 75--\$262,000 from State appropriations.

TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance		X	Information
Economy/efficiency		X	not available
Program results		X	
Other (including preaudit)			

OTHER AUDIT ORGANIZATIONS:

Central State: See p. 100.  
State departmental: None reported.  
Local: None reported.

RHODE ISLAND

AGENCY: Bureau of Audits

AGENCY HEAD: Lloyd A. Oakley, Chief

ADDRESS: 289 Promenade Street  
Providence, RI 02908

TELEPHONE NUMBER: (401) 277-2768

EMPLOYMENT PROCEDURE: Information not available

AUTHORITY PROVIDED BY: Information not available

AREAS OF AUTHORITY:

<u>Required</u>	<u>Optional</u>
State agencies and departments	Municipalities School districts Local redevelopment agencies

REPORTS PROVIDED TO: Government agencies; general public.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	Information not available		
Other professionals			
Clerical			

EMPLOYMENT OF STAFF: Information not available

CONTRACTED AUDITS: Information not available

FUNDING: Information not available

TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance	X		
Economy/efficiency	X		
Program results			
Other (including preaudit)			

OTHER AUDIT ORGANIZATIONS: See p. 99.

SOUTH CAROLINA

AGENCY: Office of the State Auditor

AGENCY HEAD: William P. Putnam, State Auditor

ADDRESS: P.O. Box 11333  
Columbia, South Carolina 29211

TELEPHONE NUMBER: (803) 758-3106

EMPLOYMENT PROCEDURE: Appointed by the State Budget and Control Board for a 4-year term, with an unlimited number of terms.

AUTHORITY PROVIDED BY: State statutory law.

AREAS OF AUTHORITY:

<u>Required</u>	<u>Optional</u>
State agencies	

REPORTS PROVIDED TO: Governor, auditees, all members of the Legislature, Federal agencies, and the general public.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	13	11	4
Other professionals			
Clerical	2		

EMPLOYMENT OF STAFF: Classified by the State Personnel Division, not under a merit system.

CONTRACTED AUDITS: None.

FUNDING: FY 74--\$196,000 from State appropriations.  
FY 75--\$315,000 from State appropriations.

TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance	X		88
Economy/efficiency		X	12
Program results			
Other (including preaudit)			

OTHER AUDIT ORGANIZATIONS:

Central State: See p. 102.  
State departmental: None reported.  
Local: None reported.

SOUTH CAROLINA

AGENCY: Legislative Audit Council

AGENCY HEAD: George Schroeder, Executive Director

ADDRESS: 1026 Sumpter Street - Rm. 118  
Columbia, South Carolina 29201

TELEPHONE NUMBER: (803) 758-5322

EMPLOYMENT PROCEDURE: Information not available.

AUTHORITY PROVIDED BY: Information not available.

AREAS OF AUTHORITY:

<u>Required</u>	<u>Optional</u>
State agencies	

REPORTS PROVIDED TO: All reports are public documents.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	Information not available		
Other professionals			
Clerical			

EMPLOYMENT OF STAFF: Information not available.

CONTRACTED AUDITS: Information not available.

FUNDING: Information not available.

TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance	Information not available		
Economy/efficiency			
Program results			
Other (including preaudit)			

OTHER AUDIT ORGANIZATIONS: See p. 101.

SOUTH DAKOTA

AGENCY: Department of Legislative Audit

AGENCY HEAD: Eldon Stoehr, Auditor General

ADDRESS: State Capitol  
Pierre, South Dakota 57501

TELEPHONE NUMBER: (605) 224-3595

EMPLOYMENT PROCEDURE: Appointed by the Legislature for a  
1-year term with an unlimited number of terms.

AUTHORITY PROVIDED BY: State statutory law.

AREAS OF AUTHORITY:

<u>Required</u>	<u>Optional</u>
State agencies	Townships
Counties	Local units
Cities	
School districts	

REPORTS PROVIDED TO: Governor, legislators, and general  
public.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAS</u>
Auditors	32	20	0
Other professionals	1		
Clerical	8		

EMPLOYMENT OF STAFF: Nonstatutory personnel system estab-  
lished by the incumbent Auditor General.

CONTRACTED AUDITS: None.

FUNDING: FY 73--\$441,000 from State appropriations.  
FY 74--\$555,000 from State appropriations.

TYPE OF AUDIT:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance	X		70
Economy/efficiency		X	20
Program results		X	10
Other (including preaudit)			

OTHER AUDIT ORGANIZATIONS:

Central State: None reported.

State departmental: The Highway Department. with 5  
auditors conducts F/C audits.

Local: None reported.

TENNESSEE

AGENCY: Comptroller of the Treasury

AGENCY HEAD: William R. Snodgrass, Comptroller of the Treasury (Frank Greathouse, CPA - Director, Division of State Audit.)

ADDRESS: State Capitol  
Nashville, Tennessee 37219

TELEPHONE NUMBER: (615) 741-2501; FTS 853-2501

EMPLOYMENT PROCEDURES: Elected by the legislature as a whole for a 2-year term with an unlimited number of terms.

AUTHORITY PROVIDED BY: State Constitution as implemented by statutory law.

AREAS OF AUTHORITY:

<u>Required</u>	<u>Optional</u>
State agencies	School districts
Counties	Local units
Cities	Non-governmental grantees
	School activities

REPORTS PROVIDED TO: All members of the Legislature and general public.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	125	125	9
Other professionals	2		
Clerical	13		

EMPLOYMENT OF STAFF: Nonstatutory personnel system established by the incumbent Comptroller of the Treasury.

CONTRACTED AUDITS: 827 audits in FY 74, cost data not provided.

FUNDING: FY 73--\$1,647,000 from State appropriations and \$130,000 from auditees.  
FY 74--\$1,690,000 from State appropriations and \$132,000 from auditees.

TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance	X		82
Economy/efficiency		X	14
Program results		X	4
Other (including preaudit)			

OTHER AUDIT ORGANIZATIONS:

Central State: None reported.

State departmental: Ten organizations with 121 auditors conducting F/C audits.

Local: Hamilton County Auditor, with a staff of 3 conducts F/C and E/E audits.



TEXAS

AGENCY: State Auditor's Office

AGENCY HEAD: George W. McNiell, CPA, State Auditor

ADDRESS: P.O. Box 12067, Capitol Station  
Austin, Texas, 78711

TELEPHONE NUMBER: (512) 475-4115

EMPLOYMENT PROCEDURE: Appointed by the Legislative Audit  
Committee for a 2-year term, with an unlimited  
number of terms.

AUTHORITY PROVIDED BY: State statutory law.

AREAS OF AUTHORITY:

<u>Required</u>	<u>Optional</u>
State agencies	
State colleges/universities	
River authorities	

REPORTS PROVIDED TO: Governor, all members of the Legislature  
the news media, and the general public.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	100	100	19
Other professions	25	25	
Clerical	12		

EMPLOYMENT OF STAFF: Nonstatutory personnel system in  
effect before the incumbent State Auditor.

CONTRACTED AUDITS: One audit, no cost data provided.

FUNDING: FY 74--\$1,933,711 from State appropriations.  
FY 75--\$2,312,000 from State appropriations.

TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance	X		80
Economy/efficiency	X		20
Program results			
Other (including preaudit)			

OTHER AUDIT ORGANIZATIONS:

Central State: See p. 109.

State departmental: Seven organizations with 222 auditors conducting F/C, E/E, and PR audits.

Local: El Paso County Auditor; San Antonio and Dallas city auditors.

TEXAS

AGENCY: Legislative Budget Board

AGENCY HEAD: William W. Wells, Assistant Director,  
Program Evaluation

ADDRESS: Box 12666 - Capitol Station  
Austin, Texas 78711

TELEPHONE NUMBER: (512) 475-6565

EMPLOYMENT PROCEDURE: Information not available.

AUTHORITY PROVIDED BY: Information not available.

AREAS OF AUTHORITY:

Required

Optional

Information not available

REPORTS PROVIDED TO: Legislative Budget Board, members  
of the Legislature, auditee.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	10	Information	
Other professionals		not	
Clerical		available	

EMPLOYMENT OF STAFF: Information not available.

CONTRACTED AUDITS: Information not available.

FUNDING: Information not available.

TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance		X	Information
Economy/efficiency		X	not
Program results			available
Other (including preaudit			

OTHER AUDIT ORGANIZATIONS: See pp. 107-108.

UTAH

AGENCY: Office of the Utah State Auditor

AGENCY HEAD: David S. Monson, CPA, State Auditor

ADDRESS: 221 State Capitol  
Salt Lake City, Utah 84114

TELEPHONE NUMBER: (801) 533-5361

EMPLOYMENT PROCEDURE: Elected by the electorate for a  
4-year term and cannot be re-elected.

AUTHORITY PROVIDED BY: State Constitution and statutory law.

AREAS OF AUTHORITY:

<u>Required</u>	<u>Optional</u>
State agencies	

REPORTS PROVIDED TO: Governor, Legislative Committee,  
and the general public.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	18	17	6
Other professionals			
Clerical	2		

EMPLOYMENT OF STAFF: Statutory State merit or civil  
service system.

CONTRACTED AUDITS: 1 audit, no cost data provided.

FUNDING: FY 73--\$424,000 from State appropriations.  
FY 74--\$517,000 from State appropriations.

TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance	X		81
Economy/efficiency		X	19
Program results		X	
Other (including preaudit)			

OTHER AUDIT ORGANIZATIONS;

Central State: See p. 111.

State departmental: 5 organizations with 16  
auditors conducting F/C audits.

Local: Salt Lake County Auditor.

UTAH

AGENCY: Office of the Legislative Auditor General

AGENCY HEAD: Dr. Lennis M. Knighton, CPA, Auditor  
General

ADDRESS: State Capitol Building  
Salt Lake City, Utah 84114

TELEPHONE NUMBER: (801) 533-6481

EMPLOYMENT PROCEDURE: Appointed by State Legislature for  
a 6-year, renewable term.

AUTHORITY PROVIDED BY: State Constitution as implemented  
by statutory law.

AREAS OF AUTHORITY:

Required                      Optional  
Information not available

REPORTS PROVIDED TO: Legislative Management Committee and all  
members of the Legislature.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	9	9	5
Other professionals			
Clerical	3		

EMPLOYMENT OF STAFF: Appointed by the Auditor General.

CONTRACTED AUDITS: Information not available.

FUNDING: FY 76--\$300,000 from State appropriations.

TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance	X		
Economy/efficiency	X		
Program results	X		
Other (including preaudit)			

OTHER AUDIT ORGANIZATIONS: See p. 110.

VERMONT

AGENCY: Auditor of Accounts

AGENCY HEAD: Alexander V. Acebo, Auditor of Accounts

ADDRESS: Pavilion Building  
Montpelier, Vermont 05602

TELEPHONE NUMBER: (802) 828-2281; FTS 832-2281

EMPLOYMENT PROCEDURE: Elected by the electorate for a  
2-year term, with an unlimited number of terms.

AUTHORITY PROVIDED BY: State Constitution, as imple-  
mented by statutory law.

AREAS OF AUTHORITY:

<u>Required</u>	<u>Optional</u>
State agencies	Counties
State college	School districts

REPORTS PROVIDED TO: Governor, all members of the  
Legislature, and the general public.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	15	11	
Other professionals			
Clerical	1		

EMPLOYMENT OF STAFF: Statutory State merit or civil  
service system.

CPONTRACTED AUDITS: 2 audits, no cost data provided.

FUNDING: FY 73--\$207,000 from State appropriations.  
FY 74--\$224,000 from State appropriations.

TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance		X	100
Economy/efficiency		X	
Program results		X	
Other (including preaudits)			

**OTHER AUDIT ORGANIZATIONS:**

Central State: None reported.

State departmental: One organization with 33  
auditors conducting F/C audits.

Local: None reported

VIRGINIA

AGENCY: Auditor of Public Accounts

AGENCY HEAD: Charles K. Tribble, Auditor of Public  
Accounts

ADDRESS: 302 State Office Building  
Capitol Square  
Richmond, Virginia 23219

TELEPHONE NUMBER: (804) 770-3873; FTS 936-3873

EMPLOYMENT PROCEDURE: Elected by the Legislature as  
a whole for a 4-year term, with an unlimited number  
of terms.

AUTHORITY PROVIDED BY: State statutory law.

AREAS OF AUTHORITY:

<u>Required</u>	<u>Optional</u>
State agencies	
Text book funds	
Sheriff's Department	
Local units	

REPORTS PROVIDED TO: Governor, Legislative Committee and  
general public.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	83	53	2
Other professionals	5		
Clerical	7		

EMPLOYMENT OF STAFF: Statutory State merit or civil  
service system.

CONTRACTED AUDITS: None.

FUNDING: FY 74--\$1,194,605 from State appropriations.  
FY 75--\$1,409,000 from State appropriations.

TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u> <u>Information</u>
Financial/compliance	X		not available
Economy/efficiency			
Program results			
Other (including preaudit)			



OTHER AUDIT ORGANIZATIONS:

Central State: See p. 116.

State departmental: None reported.

Local: None reported

VIRGINIA

AGENCY: Joint Legislative Audit and Review Commission

AGENCY HEAD: Ray Pethtel, Director

ADDRESS: Suite 905 - 823 East Main Street  
Richmond, Virginia 23219

TELEPHONE NUMBER: (804) 770-1258; FTS 936-1258

EMPLOYMENT PROCEDURE: Appointed by Joint Legislative Audit  
and Review Commission and confirmed by House delegates  
for a 6-year term.

AUTHORITY PROVIDED BY: State statutory law.

AREAS OF AUTHORITY:

<u>Required</u>	<u>Optional</u>
State agencies	

REPORTS PROVIDED TO: Governor, Legislative committees and  
members of the State Legislature.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors		Information not available	
Other professionals			
Clerical			

EMPLOYMENT OF STAFF: Non-statutory personnel system established  
by the Director with approval by the Commission.

CONTRACTED AUDITS: Information not available.

FUNDING: Information not available.

TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance			
Economy/efficiency	X		
Program results	X		
Other (including preaudit)			

OTHER AUDIT ORGANIZATIONS: See p. 114-115.

WASHINGTON

AGENCY: Office of State Auditor

AGENCY HEAD: Robert V. Graham, State Auditor

ADDRESS: Legislative Building  
Olympia, Washington 98504

TELEPHONE NUMBER: (206) 753-5280; FTS 434-5280

EMPLOYMENT PROCEDURE: Elected by the electorate for a  
4-year term with an unlimited number of terms.

AUTHORITY PROVIDED BY: State Constitution as imple-  
mented by statutory law.

AREAS OF AUTHORITY:

<u>Required</u>	<u>Optional</u>
State agencies	
Counties	
Cities	
School districts	
Local units	
Federal programs	

REPORTS PROVIDED TO: Governor, all members of the Legis-  
lature, and the general public.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	142	131	7
Other professionals			
Clerical	21		

EMPLOYMENT OF STAFF: Statutory State merit or civil  
service system.

CONTRACTED AUDITS: Five audits costing \$5,000.

FUNDING: FY 74--\$1,182,000 from State appropriations and  
\$1,257,000 from auditees.

FY 75--\$1,394,000 from State appropriations and  
\$1,550,000 from auditees.

TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance	X		100
Economy/efficiency			
Program results			
Other (including preaudit)			

OTHER AUDIT ORGANIZATIONS:

Central State: See p. 119.

State departmental: Thirteen organizations with 71 auditors conducting F/C audits.

Local: King (10 auditors), Pierce (15 auditors), and Spokane Counties (43 auditors). Cities of Seattle, Spokane, and Tacoma.

WASHINGTON

AGENCY: Legislative Budget Committee

AGENCY HEAD: Thomas R. Hazzard, Legislative Auditor

ADDRESS: 102 Insurance Building  
Olympia, Washington 98504

TELEPHONE NUMBER: (206) 753-5796; FTS 434-5796

EMPLOYMENT PROCEDURE: Appointed by the Legislative Budget  
Committee for an indefinite term.

AUTHORITY PROVIDED BY: State statutory law.

AREAS OF AUTHORITY:

Required

Optional  
State agencies

REPORTS PROVIDED TO: All members of the Legislature and  
general public.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	10	4	1
Other professionals			
Clerical			

EMPLOYMENT OF STAFF: Legislative staff positions exempt  
from State civil service system.

CONTRACTED AUDITS: None.

FUNDING: FY 74--\$180,000 from State appropriations.  
FY 75--\$240,000 from State appropriations.

TYPE AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance		X	
Economy/efficiency		X	66
Program results		X	34
Other (including preaudits)			

OTHER AUDIT ORGANIZATIONS: See p. 117-118.

WEST VIRGINIA

AGENCY: Legislative Auditor

AGENCY HEAD: Encil Bailey, Legislative Auditor

ADDRESS: Room 415 - Main Unit, Capitol Building  
Charleston, West Virginia 25305

TELEPHONE NUMBER: (304) 348-2151; FTS 924-2151

EMPLOYMENT PROCEDURE: Appointed by the Joint Committee  
on Government and Finance for an indefinite term.

AUTHORITY PROVIDED BY: State statutory law.

AREAS OF AUTHORITY:

<u>Required</u>	<u>Optional</u>
State agencies	

REPORTS PROVIDED TO: Governor and responsible officials.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	19	13	
Other professionals	6	3	
Clerical	10		

EMPLOYMENT OF STAFF: Nonstatutory personnel system  
established by the incumbent Legislative Auditor.

CONTRACTED AUDITS: None.

FUNDING: FY 74--\$370,000 from State appropriations.  
FY 75--\$425,000 from State appropriations.

TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance	X		80
Economy/efficiency		X	10
Program results		X	10
Other (including preaudit)			

OTHER AUDIT ORGANIZATIONS:

Central State: None reported.

State departmental: State Tax Department conducting  
F/C audits of school districts, counties, cities,  
and other local units; State agencies have internal  
audit organizations.

Local: None reported.

WISCONSIN

AGENCY: Legislative Audit Bureau

AGENCY HEAD: Robert R. Ringwood, CPA, State Auditor

ADDRESS: 131 W. Wilson Street - Suite 502  
Madison, Wisconsin 53701

TELEPHONE NUMBER: (608)266-2818); FTS 366-2818

EMPLOYMENT PROCEDURE: Appointed by the Joint Committee  
on Legislative Organization for an indefinite term.

AUTHORITY PROVIDED BY: State Constitution and statutory law.

AREAS OF AUTHORITY:  
Required  
State agencies

Optional

REPORTS PROVIDED TO: Governor, House, and the Senate.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAS</u>
Auditors	35	35	16
Other professional	1		
Clerical	3		

EMPLOYMENT OF STAFF: Statutory State merit or civil service system.

CONTRACTED AUDITS: None

FUNDING: FY 74 -\$761,000 from State appropriations.  
FY 75--\$860,000 from State appropriations.

TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance	X		52
Economy/efficiency	X		23
Program results	X		25
Other (including preaudits)			

OTHER AUDIT ORGANIZATIONS:

Central State: See p. 122.

State departmental: 6 organizations with 62 auditors  
conducting F/C, E/E, and PR audits.

Local: Milwaukee County Director of Audits

WISCONSIN

AGENCY: Department of Revenue, Bureau of Municipal Audit

AGENCY HEAD: Roger E. Alff, CPA, Director

ADDRESS: 201 E. Washington Avenue  
Madison, Wisconsin 53703

TELEPHONE NUMBER: (608) 266-3401; FTS 366-3401

EMPLOYMENT PROCEDURE: Appointed by the Administrator, Division of State/Local Finance, for an indefinite term.

AUTHORITY PROVIDED BY: State statutory law.

AREAS OF AUTHORITY:

<u>Required</u>	<u>Optional</u>
TB hospitals	Counties
	Cities
	Townships
	School districts
	Local units

REPORTS PROVIDED TO: Governor.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	67	64	23
Other professionals			
Clerical	6		

EMPLOYMENT OF STAFF: Statutory State merit or civil service system.

CONTRACTED AUDITS: None.

FUNDING: FY 73--\$28,000 from State appropriations and \$1,308,000 from auditees.

FY 74--\$29,000 from State appropriations and \$1,428,000 from auditees.

TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance	X		90
Economy/efficiency		X	
Program results		X	10
Other (including preaudit)			

OTHER AUDIT ORGANIZATIONS: See p. 121.



WYOMING

AGENCY: Legislative Service Office, Audit Division

AGENCY HEAD: J. F. Fitzgibbons, Legislative Auditor

ADDRESS: P.O. Box 74  
Cheyenne, Wyoming 82001

TELEPHONE NUMBER: (307) 777-7678; FTS 328-7678

EMPLOYMENT PROCEDURE: Appointed by the Legislative Management Council Committee for an indefinite term.

AUTHORITY PROVIDED BY: State statutory law.

AREAS OF AUTHORITY:

Required

Optional  
State agencies

REPORTS PROVIDED TO: Governor, all members of the Legislature, and news media.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	4	3	
Other professionals			
Clerical	1		

EMPLOYMENT OF STAFF: At the pleasure of the Legislative Management Council.

CONTRACTED AUDITS: None.

FUNDING: FY 73--\$42,000 from State appropriations.  
FY 74--\$88,000 from State appropriations.

TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance	X		52
Economy/efficiency	X		38
Program results		X	10
Other (including preaudit)			

OTHER AUDIT ORGANIZATIONS:

Central State: See p. 124.

State departmental: 7 organizations with 3 auditors conducting F/C, E/E, and PR audits.

Local: None reported.

WYOMING

AGENCY: State Examiner

AGENCY HEAD: Dwight D. Bonham, State Examiner

ADDRESS: Supreme Court Building  
Cheyenne, Wyoming 82002

TELEPHONE NUMBER: (307) 777-7797; FTS - 328-7797

EMPLOYMENT PROCEDURE: Information not available

AUTHORITY PROVIDED BY: Information not available

AREAS OF AUTHORITY:

Required  
Cities  
Counties

Optional

REPORTS PROVIDED TO: State law prohibits release of reports.  
Copies are available for public inspection with county clerks.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	16	Information	
Other professionals		not	
Clerical		available	

EMPLOYMENT OF STAFF: Information not available

CONTRACTED AUDITS: Information not available

FUNDING: Information not available

TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance	X	Information	
Economy/efficiency	X	not	
Program results		available	
Other (including preaudit)			

OTHER AUDIT ORGANIZATIONS: See p. 123.

AMERICAN SAMOA

AGENCY: Office of the Auditor

AGENCY HEAD: Faalata Liaiga, Auditor

ADDRESS: Government House  
Pago Pago, American Samoa 96799

TELEPHONE NUMBER: American Samoa: 633-4116;  
FTS service is not available. Route calls thru  
overseas operator.

EMPLOYMENT PROCEDURE: Information not available.

AUTHORITY PROVIDED BY: Information not available.

AREAS OF AUTHORITY:

Required

Optional

Information not available

STAFFING:

Total College degrees CPAs

Auditors

Other professionals

Clerical

Information not available

EMPLOYMENT OF STAFF: Information not available.

CONTRACTED AUDITS: Information not available.

FUNDING: Information not available.

TYPE OF AUDITS:

Required Optional % of Effort

Financial/compliance

Economy/efficiency

Program results

Other (including  
preaudit)

Information not available

OTHER AUDIT ORGANIZATIONS: Information not available.

DISTRICT OF COLUMBIA

AGENCY: Office of Municipal Audit and Inspection

AGENCY HEAD: David Legge, Director

ADDRESS: Room 403  
499 Pennsylvania Ave., N.W.  
Washington, D.C. 20001

TELEPHONE NUMBER: (202) 629-2097

EMPLOYMENT PROCEDURE: Civil service position,  
appointed by Mayor.

AUTHORITY PROVIDED BY: Federal statute and Mayoral  
Executive Order.

AREAS OF AUTHORITY:

<u>Required</u>	<u>Optional</u>
Federally statuted agencies	Executive agencies
Metropolitan Area Transit Authority	
D.C. Courts	

REPORTS PROVIDED TO: Mayor, D.C. Auditor, U.S.  
General Accounting Office.

STAFFING:	<u>Total</u>	<u>College Degrees</u>	<u>CPAs</u>
Auditors	33	33	4
Other professionals			
Clerical	3		

EMPLOYMENT OF STAFF: District of Columbia civil service  
system.

CONTRACTED AUDITS: None.

FUNDING: FY74 - \$700,000 from D.C. government appropriations.  
FY75 - \$800,000 from D.C. government appropriations.

TYPE AUDITS:	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance	X		70
Economy/efficiency		X	25
Program results		X	5
Other (including preaudit)			

OTHER AUDIT ORGANIZATIONS: See p.127.



GUAM

AGENCY: Auditor of Accounts

AGENCY HEAD: Sherwood Bugg, Territorial Auditor

ADDRESS: Congress Building  
Agana, Guam 96910

TELEPHONE NUMBER: FTS service is not available. Route calls through overseas operator.

EMPLOYMENT PROCEDURE: Information not available.

AUTHORITY PROVIDED BY: Information not available.

AREAS OF AUTHORITY:

Required

Optional

Information not available

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors			
Other professionals			Information not available
Clerical			

EMPLOYMENT OF STAFF: Information not available.

CONTRACTED AUDITS: Information not available.

FUNDING: Information not available.

TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance			
Economy/efficiency			
Program results			Information not available
Other (including preaudit)			

OTHER AUDIT ORGANIZATIONS: Information not available.

PUERTO RICO

AGENCY: Office of the Controller of Puerto Rico

AGENCY HEAD: Basilio Santiago Romero, Controller

ADDRESS: GPO Box 2290  
San Juan, Puerto Rico 00936  
or  
4633 Ponce de Leon Avenue  
Hato Rey, Puerto Rico 00919

TELEPHONE NUMBER: (809) 765-3877; FTS: Route thru  
District of Columbia special operator 967-1221

EMPLOYMENT PROCEDURE: Information not available.

AUTHORITY PROVIDED BY: Information not available.

AREAS OF AUTHORITY:

<u>Required</u>	<u>Optional</u>
Executive agencies	
Judicial branch	
Legislative branch	

REPORTS PROVIDED TO: Governor, Legislative assembly,  
Judiciary, press and general public.

STAFFING:	<u>Total</u>	<u>College Degrees</u>	<u>CPAs</u>
Auditors	222		Information
Other profes- sionals			not available
Clerical			

EMPLOYMENT OF STAFF: Information not available.

CONTRACTED AUDITS: Information not available.

FUNDING: Information not available.

TYPE AUDITS:	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance	X		Information
Economy/efficiency			not
Program results			available
Other (including preaudit)			

OTHER AUDIT ORGANIZATIONS: Information not available.

VIRGIN ISLANDS

AGENCY: U.S. Government Controller

AGENCY HEAD: James A. Defenbach, Controller

ADDRESS: Post Office Box 892  
Government House  
St. Thomas, Virgin Islands 00801

TELEPHONE NUMBER: (809) 774-1371; FTS - (809) 774-1371

EMPLOYMENT PROCEDURE: Information not available.

AUTHORITY PROVIDED BY: Information not available.

AREAS OF AUTHORITY:

Required                      Optional

Information not available

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors			
Other professionals			
Clerical			

Information not available

EMPLOYMENT OF STAFF: Information not available.

CONTRACTED AUDITS: Information not available.

FUNDING: Information not available.

TYPE OF AUDITS:

	<u>Required</u>	<u>Optional</u>	<u>% of Effort</u>
Financial/compliance			
Economy/efficiency			
Program results			
Other (including preaudit)			

Information not available

OTHER AUDIT ORGANIZATIONS: Information not available.