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# DIRECTORY OF STATE AUDIT ORGANIZATIONS



115780

CONNECTICUT

NORTH DAKOTA

MISSISSIPPI

SOUTH CAROLINA

VERMONT



ACCOUNTING AND FINANCIAL  
MANAGEMENT DIVISION

This Directory lists basic information about State audit organizations responsible for postaudits. It is published with the intent of enhancing cooperation and exchange of information among the various levels of government.

A handwritten signature in black ink, reading "D. L. Scantlebury". The signature is written in a cursive style with a large, prominent "D" and "S".

D. L. Scantlebury  
Division Director and  
Chief Accountant of GAO



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

ACCOUNTING AND FINANCIAL  
MANAGEMENT DIVISION

April 23, 1981

This fourth edition of the Directory of State Audit Organizations analyzes trend data during the period 1976-1980. It has been compiled from information provided by State agencies in response to questionnaires previously sent to them and from an update of information obtained in 1980. It is intended to promote intergovernmental cooperation by aiding the interchange of information among audit groups.

The directory contains summary information about State-level offices and agencies that perform postaudits as a normal function of their operations. It is based on 88 audit groups in 50 States and 5 other units of government including American Samoa, the District of Columbia, Puerto Rico, Guam and the Virgin Islands. 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.

The trend data in this directory points to the substantial improvements in the extent of information reported by respondents during the past several years. It also indicates the wider acceptance of the classification of audits as defined in GAO's Standards for Audit of Governmental Organizations, Programs, Activities and Functions. Information in this directory was also aggregated at the State level to provide an additional perspective.

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 Ernest H. Davenport, Group Director, Accounting and Financial Management Division, U.S. General Accounting Office, 441 G Street, N.W., Washington, D.C. 20548 (telephone: (202) 275-5200).

A handwritten signature in cursive script that reads "D. L. Scantlebury".

D. L. Scantlebury  
Division Director and  
Chief Accountant of GAO

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## SUMMARY OF POSTAUDIT ORGANIZATIONS

The first "Directory of State Organizations" was published by the U.S. General Accounting Office in 1974 as part of the Office's continuing efforts to serve the intergovernmental audit community. The Directory was updated in 1976 and 1977 on the basis of questionnaires supplemented by interviews and other contacts. Data has been collected from the 50 States and political subdivisions of the United States--American Samoa, the District of Columbia, Guam, Puerto Rico, and the Virgin Islands. In updating information for this edition, audit organizations were requested to modify, as needed, the information contained in the 1977 directory.

Substantial improvements have been made in the extent and consistency of reported information. The number of audit groups reporting in 1974 was increased from 43 to 88 by 1980. As a result, our understanding of what is happening in the numerous audit groups in the States and other political subdivisions has significantly improved. However, the data presented in this analysis should still be regarded as approximate since consistency in establishing time frames and completeness of information can be further improved.

To capture the nature and extent of many significant improvements, the trend data presented in this directory focuses on changes over the latest 5-year period (1976-1980). In addition to further closing a gap in the extent and consistency of reported information, the number and qualifications of staff have been increased, the classification of audits defined in GAO's Standards for Audits of Governmental Organizations, Programs, Activities & Functions has been more universally adopted, and our understanding of funding levels and their sources has been improved.

This summary first discusses overall staffing trends for 1976-1980, followed by a section on changes in audit organizations over the same period. Increased detail of the data has now made it possible to aggregate data at the State or subdivision level, thus providing additional insight in staffing patterns, scope of audit coverage, and funding levels and sources. For example, almost half the States and other political subdivisions have reported more than one audit group within their boundaries. The availability of audit groups has provided States and political subdivisions with greater opportunity to broaden their coverage in terms of performing expanded scope auditing (i.e., financial and compliance, efficiency and economy, and program results), and to locate staff in both the legislative and executive branches.

These data show that in 1980 about \$229 million was spent by 85 of 88 audit groups reporting funding levels.

OVERALL STAFFING TRENDS

Improved reporting has also provided a better understanding of staffing trends. For example, the size of the audit staff reporting has increased by 3,107, or by 56 percent over the period 1976-1980.

<u>Personnel</u>	<u>Number</u>		<u>Increase (percent)</u>
	<u>1976</u>	<u>1980</u>	
Accountants/Auditors	4,187	6,272	50
Other professionals	388	1,162	200
Clerical	<u>936</u>	<u>1,184</u>	27
Total	<u>5,511</u>	<u>8,618</u>	56

As shown above, the number of "other professionals" has increased substantially. This increase points out the growing number of disciplines, in addition to accounting, that are being considered in staffing audit groups. These disciplines include public administration, economics, statistics, systems analysis, and automatic data processing.

Staff members' level of education and the number of staff members obtaining professional certification in accountancy has more than doubled since 1976, as shown below.

	<u>Numbers</u>		<u>Increases</u>	
	<u>1976</u>	<u>1980</u>	<u>Number</u>	<u>Percent</u>
College degrees	2,771	5,862	3,091	112
CPAs	426	1,020	594	139

By 1980 nearly 80 percent of the professional staff (accountants/ auditors and other professionals) had college degrees.

## AUDIT GROUP TRENDS

### Staffing

Prior reports have emphasized a discussion of data developed by audit organizations. The size of audit groups continues to vary widely--from 3 to 662 in 1976 and from 4 to 907 in 1980. This is to be expected since size depends on numerous factors, including the number of audit groups within a State, the area of audit responsibility, and the degree of audit emphasis in the legislative and executive branches.

The most interesting aspect of the data below is that it represents a greater number of reporting groups. For example, in 1976 almost 25 percent of the audit groups did not report on staffing size. As shown below, by 1980 only 1 percent of the groups did not report that data.

<u>Audit group staffing range</u>	<u>Percentage</u>	
	<u>1976</u>	<u>1980</u>
1-50	42	56
51-200	29	33
201-Up	6	10
Unreported	23	1

The 1980 figure for groups of 201 and up (10 percent) includes 9 audit groups that vary in size from 239 to 907. Within that range, the four largest groups, have 476, 538, 694, and 907 staff members.

In 1980 over half of the audit groups were located in the legislative branch.

<u>Location</u>	<u>Percentage</u>
Legislative branch	54
Executive branch	39
Separate organizations	7

The staffs of 41 percent of the audit groups in 1980 were included under a State merit or civil service system, 43 percent were appointed by the auditor, and 16 percent had other terms of employment.

In 57 percent of the audit groups, auditors were appointed or elected by the State legislature or a committee of the legislature. In 25 percent of the audit groups the auditors were elected by the electorate, and in 18 percent they were selected by some other method.

Audit coverage

As shown below, the number of audit groups that have reported some allocation of effort to the three elements of expanded scope audit has increased substantially.

Percentage Changes to Three Elements

<u>Reporting effort indicated</u>	<u>Financial/compliance</u>		<u>Economy/efficiency</u>		<u>Program results</u>	
	<u>1976</u>	<u>1980</u>	<u>1976</u>	<u>1980</u>	<u>1976</u>	<u>1980</u>
Some allocation	56	81	38	67	27	63
No allocation	3	15	21	29	32	33
Unreported	41	4	41	4	41	4

This data also indicates wider adoption of the scope of audits defined in GAO's standards.

Funding levels and sources

Total funding for 85 audit groups reporting on this area totaled about \$229 million. The budget level ranges for audit groups in 1980 shows that about 60 percent have levels up to \$2 million and that about 25 percent have budget levels above \$3 million. Whether this is due to changed levels or more complete reporting cannot be determined from the data provided.

<u>Budget Levels</u>	<u>Groups</u>	
	<u>1976</u>	<u>1980</u>
	<u>(percentage)</u>	
\$0 - \$1,000,000	34	36
\$1,000,001 - \$2,000,000	24	24
\$2,000,001 - \$3,000,000	7	11
\$3,000,001 - Up	9	25
Unreported	26	4

The primary source of funds for audit operations continues to be State appropriations, as shown below.

<u>Source of funds</u>	<u>Groups</u>	
	<u>1976</u>	<u>1980</u>
State appropriations only	40	66
State appropriations and other sources	28	28
Other sources only	2	2
Unreported	30	4

Many audit groups receive additional funds from other State sources (generally reimbursement from auditees) which represent about 15 percent of total funding. Reimbursements for federally assisted audits represent about 2 percent of total funding.

Contract audit activities

In 1980, 35 groups (40 percent) reported some contract activity in comparison to 20 groups (20 percent) reporting such activity in 1976.

<u>Contract Activity</u>	<u>Number of Groups</u>	
	<u>1976</u>	<u>1980</u>
Some	20	35
None	39	50
Unreported	<u>28</u>	<u>3</u>
Total	<u>87</u>	<u>88</u>

Additional analysis of contract audit activity for 1980 disclosed that of the 35 groups reporting, 22 did so on the basis of percentage of budget and 13 reported numbers of contracts entered into or made brief comments indicating some activity. Most groups reporting activity as a percentage of budget were within the 0-10% range, as shown on the following page.

Reported  
contract activity

Number of Groups (1980)

As a percentage of budget:

0 - 10	10
11 - 20	4
21 - 30	4
over 30	<u>4</u>
 	 22
<u>On other bases</u>	<u>13</u>
Total	<u>35</u>

TRENDS IN STATES AND OTHER  
POLITICAL SUBDIVISIONS

States with one or multiple groups

When the 88 audit groups discussed above are aggregated by the States and other political subdivisions, the trend data is especially revealing. As shown below, about half of the 55 States and subdivisions have two or more audit groups.

	<u>Units of Government</u>		<u>Audit Groups</u>	
	<u>Number</u>	<u>Percent</u>	<u>Number</u>	<u>Percent</u>
Single audit group	27	49	27	31
Multiple audit groups	<u>28</u>	51	<u>61</u>	69
	<u>55</u>		<u>88</u>	

Staffing

When audit groups are aggregated by States and other subdivisions, the largest percentage of staffs fall within the 51-200 range.

<u>Staff sizes within Units of Government</u>	<u>1980 (percentage)</u>
1 - 50	23
51 - 200	46
201 - Up	31

When viewed from this perspective rather than from that of an individual audit group, 31 percent fall within the 201 and up range with staffs varying in size from 209 to 907. The six largest staffs in that range numbered 331, 445, 476, 567, 705, and 907.

Audit coverage

Almost all units with multiple groups have at least one audit organization performing one or more of the elements of expanded scope auditing. About 60 percent (17 of 27) of the units with one group perform efficiency and economy audits, and about 55 percent perform program results reviews.

Overall, 75 percent or more of the States and other political subdivisions have allocated some effort to the classification of audits as defined in GAO's standards. All units of government required at least one of their audit groups to perform financial and compliance audits.

Funding levels

Of the total funding of about \$229 million reported for 1980, about 84 percent stems from State appropriations only. (Three units representing three audit groups, did not report on this item.) About 68 percent of the total funding was spent for audit operations conducted in units of government with more than one audit group. These and other relationships are shown below.

<u>Estimated Funding</u>					
	<u>Units</u>	<u>State appropriations only</u>	<u>Other sources which supplement State appropriations</u>	<u>Other sources only</u>	<u>Total</u>
One group	24	\$ 56.2	\$ 4.0	\$13.3	\$ 73.5
Multiple groups	<u>28</u>	<u>136.3</u>	<u>19.3</u>	<u>-</u>	<u>155.6</u>
Total	<u>52</u>	<u>\$192.5</u>	<u>\$23.3</u>	<u>\$13.3</u>	<u>\$229.1</u>
Percentage of total		84	10	6	100

Contract audit activities

Thirty-three (62 percent) of the States and other political subdivisions reported contract activity in 1980. About half of the units with single audit groups (14 of 26) and 75 percent of those with multiple groups (21 of 27) reported contract activity.



STATE POSTAUDITORS  
AUDIT OFFICES AND TELEPHONE NUMBERS

<u>State</u>	<u>Agency head</u>	<u>Agency</u>	<u>Telephone Number</u>
Alabama	Bettye Frink	State Auditor	(205) 832-3576
	William W. Dillard, Jr.	Department of Examiners of Public Accounts	(205) 832-6625
Alaska	Gerald L. Wilkerson, CPA	Division of Legislative Audit	(907) 465-3830 Thru FTS 399-0150
	John M. O'Meara	Office of State Internal Audit	(907) 465-2203 Thru FTS 399-0150
Arizona	Douglas R. Norton, CPA	State of Arizona Auditor General	(602) 255-4385 FTS 765-4385
Arkansas	Charles L. Robinson, CPA	Division of Legi- slative Audit	(501) 371-1931
California	Jack R. Brown, CPA	Division of Audits, State Controller's Office	(916) 322-2423 FTS 492-2423
	Thomas W. Hayes	Office of the Auditor General	(916) 445-0255 FTS 445-0255
	Richard L. Cutting	Dept. of Finance, Finan- cial and Performance Accountability Unit	(916) 322-2985 FTS 552-2985
	Bernard P. Donnelly	Department of Finance Program Evaluation Unit	(916) 322-6284 FTS 552-6284
	William G. Hamm	Office of Legislative Analysis	(916) 445-4656 FTS 465-4656
Colorado	Robert J. Scott, CPA	Colorado State Auditor's Office	(303) 839-2051
Connecticut	Henry J. Becker, Jr. and Leo V. Donahue	Auditors of Public Accounts	(203) 566-2119 FTS 641-2119 (203) 566-5572 FTS 641-5572
	Michael L. Nauer	Legislative Program Review and Investi- gations Committee	(203) 566-8480

<u>State</u>	<u>Agency head</u>	<u>Agency</u>	<u>Telephone Number</u>
Delaware	Richard T. Collins	Auditor of Accounts	(302) 736-4241
Florida	Ernest Ellison, CPA	Office of the Auditor General	(904) 488-5534
Georgia	William M. Nixon, CPA	Department of Audits	(404) 656-2174
Hawaii	Clinton T. Tanimura	Office of the Legislative Auditor	(808) 548-2450 Thru FTS 566-0220
	Hideo Murakami	Department of Accounting and General Services	(808) 548-3050 Thru FTS 566-0220
Idaho	Bruce Balderston	Legislative Auditor	(208) 334-3540 FTS 554-3540
Illinois	Robert G. Cronson	Office of the Auditor General	(217) 782-6046 FTS 956-6046
	Marshall Langberg	Illinois Economic & Fiscal Commission	(217) 782-5320 FTS 956-5320
Indiana	Dr. J. Steven Grimes	Legislative Council, Office of Fiscal and Management Analysis	(317) 269-3556
	Charles D. Loos	Auditor of State	(317) 232-3301
	Kenneth R. Beesley	State Board of Accounts	(317) 232-2512
Iowa	Richard D. Johnson, CPA	Auditor of State	(515) 281-5834 FTS 863-5834
	Gerry D. Rankin, CPA	Legislative Fiscal Bureau	(515) 281-5279 FTS 863-5279
Kansas	Dr. Richard E. Brown	Legislative Division of Post Audit	(913) 296-3792 FTS 757-3792
Kentucky	Dr. James B. Graham	Auditor of Public Accounts	(502) 564-4226 FTS 351-4226
	Vic Hellard, Jr.	Kentucky Legislative Research Commission	(502) 564-8100 FTS 351-8100
Louisiana	Joseph H. Burris	Office of Legislative Auditor	(504) 342-7237

<u>State</u>	<u>Agency Head</u>	<u>Agency</u>	<u>Telephnone Number</u>
Maine	George J. Rainville	State Department of Audit	(207) 289-2201 FTS 868-2201
Maryland	Eugene J. Gerczak, 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
	Richard F. Tobin, Jr.	Legislative Post Audit and Oversight Bureau	(617) 727-8410
Michigan	Albert Lee, CPA	Office of the Auditor General	(517) 373-3773 FTS 253-3773
	Vivian L. Carpenter, CPA	Dept. of the Treasury Bureau of Local Govern- ment Services, Local Government Audit Div.	(517) 373-3220 FTS 253-3220
Minnesota	Arne H. Carlson	Office of the State Auditor	(612) 296-2524 FTS 776-2524
	Eldon Stoehr	Legislative Auditor's Office	(612) 296-4710
Mississippi	W. Hampton King, CPA	State Dept. of Audit	(601) 961-4370
	John W. Turcotte	Joint Legislative Committee on Per- formance Evaluation and Expenditure Review	(601) 354-6555
Missouri	James F. Antonio, CPA	State Auditor's Office	(314) 751-4824
Montana	Morris L. Brusett, CPA	Office of the Legisla- tive Auditor	(406) 449-3122 FTS 587-3122
	George H. Pendergast	Dept. of Community Affairs, Division of Local Government Services	(406) 449-3010 FTS 587-3010
Nebraska	Ray A. C. Johnson, CPA	Auditor of Public Accounts	(402) 471-2111 FTS 867-2111

<u>State</u>	<u>Agency Head</u>	<u>Agency</u>	<u>Telephone Number</u>
Nevada	John R. Crossley, CPA	Legislative Counsel Bureau - Audit Div.	(702) 885-5620
New Hampshire	Henry F. Goode	Office of the Legi- slative Budget Assistant	(603) 271-3431
New Jersey	John W. Davis	Office of Legislative Services, Division of State Auditing	(609) 292-6430
	Nunzio Masone, Jr.	Dept. of the Treasury Internal Audit Unit	(609) 292-8939
New Mexico	Alvino E. Castillo, CPA	Office of the State Auditor	(505) 827-2956 FTS 476-2956
New York	Edward V. Regan	Department of Audit and Control	(518) 474-5598 FTS 564-5598
	Sanford R. Russell	Legislative Commission on Expenditure Review	(518) 474-1474 FTS 564-1474
North Carolina	Edward Renfrow	Department of the State Auditor	(919) 733-3217
North Dakota	Robert W. Peterson	North Dakota State Auditor	(701) 224-2241
	Chester E. Nelson, Jr. CPA	Legislative Council, Fiscal Section	(701) 224-2916
Ohio	Thomas E. Ferguson	Auditor of State	(614) 466-4858 FTS 942-4858
Oklahoma	Tom Daxon, CPA	Office of the State Auditor and Inspector	(405) 521-3495
	Paul E. McElvany	Legislative Council Div. of Fiscal Services	(405) 521-3201
Oregon	Norma Paulus	Secretary of State	(503) 378-3329
Pennsylvania	Al Benedict	Department of the Auditor General	(717) 787-2543 FTS 637-2543
	Richard Dario	Legislative Budget and Finance Committee	(717) 783-1600

<u>State</u>	<u>Agency Head</u>	<u>Agency</u>	<u>Telephone Number</u>
Rhode Island	Anthony Piccirilli, CPA	Office of the Auditor General	(401) 277-2435
	Lloyd A. Oakley	Bureau of Audits	(401) 277-2768
South Carolina	Edgar A. Vaughn, Jr., CPA	Office of the State Auditor	(803) 758-3106
	George L. Schroeder	Legislative Audit Council	(803) 758-5322
South Dakota	Gordon K. Milbrandt	Dept. of Legislative Audit	(605) 773-3595
Tennessee	William R. Snodgrass	Comptroller of the Treasury	(615) 741-2501 FTS 853-2501
Texas	George W. McNiell, CPA	State Auditor's Office	(512) 475-4115
	William W. Wells	Legislative Budget Board	(512) 475-6565
Utah	Val Overson	Office of the Utah State Auditor	(801) 533-5361
	Mont Kenney	Utah Legislative Auditor General	(801) 533-6481
Vermont	Alexander V. Acebo	Auditor of Accounts	(802) 828-2281 FTS 832-2281
Virginia	Charles K. Tribble, CPA	Auditor of Public Accounts	(804) 786-5199 FTS 936-5199
	Ray Pethtel	Joint Legislative Audit and Review Commission	(804) 786-1258 FTS 936-1258
Washington	Robert V. Graham	Office of State Auditor	(206) 753-5280 FTS 434-5280
	Donald F. Peterson, Acting	Legislative Budget Committee	(206) 753-5796 FTS 434-5796
West Virginia	Encil Bailey	Legislative Auditor's Office	(304) 348-2151 FTS 885-2151
Wisconsin	Dale Cattanach	Legislative Audit Bureau	(608) 266-2818 FTS 366-2818

<u>State</u>	<u>Agency Head</u>	<u>Agency</u>	<u>Telephone Number</u>
Wisconsin	Conrad A. Oleson, CPA	Bureau of Municipal Audit	(608) 266-8995 FTS 366-3401
Wyoming	C. James Orr	Legislative Service Office	(307) 777-7889 FTS 328-7889
	Dwight D. Bonham	State Examiner	(307) 777-7796 FTS 328-7796
	James B. Griffith	State Auditor's Office	(307) 777-7831 FTS 328-7831

POSTAUDITORS  
OTHER POLITICAL SUBDIVISIONS

American Samoa	Dan Dreyer, CPA	Office of the Terri- torial Auditor	Route thru Comm. Overseas Operator 1-011-684-633-5191
District of Columbia	Joyce Blalock	Office of Inspector General	(202) 727-2540
	Matthew S. Watson	Office of the District of Columbia Auditor	(202) 727-3600
Guam	Keith L. Andrews	Office of the Terri- torial Auditor	Route thru Comm. Overseas Operator Country Code 671 No. 477-8776
Puerto Rico	Ramon Rivera-Marrero, CPA	Office of the Control- ler of Puerto Rico	Route thru Comm. Overseas Operator Local Number: (809) 754-3000 or 754-3002
Virgin Islands	Darrell E. Fleming	U.S. Government Comptroller	Route thru Comm. Overseas Operator Local Number: (809) 774-1371

PROFILES  
OF  
AUDIT ORGANIZATIONS

ALABAMA

AGENCY: State Auditor

AGENCY HEAD: Bettye Frink, State Auditor

ADDRESS: 107 State Capitol  
Montgomery, Alabama 36104

TELEPHONE NUMBER: (205) 832-3576

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

AUTHORITY PROVIDED BY: State Constitution.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	90
County governments	5
City governments	5

REPORTS PROVIDED TO: Governor and general public.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	12	Information	
Other professionals	12	not	
Clerical	<u>2</u>	available	
Total	26		

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

CONTRACTED AUDITS: None.

FUNDING: State Appropriations

FY 77--\$375,000  
FY 78--\$425,031  
FY 79--\$479,709  
FY 80--\$475,500  
FY 81--\$580,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Internal Audit Function	80
Economy/efficiency	10
Program results	5
Accounting systems	5

OTHER AUDIT ORGANIZATION: See page 17.



ALABAMA

AGENCY: Department of Examiners of Public Accounts

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

STREET ADDRESS: 608 Madison Avenue  
Montgomery, Alabama

MAILING ADDRESS: State Capitol  
Montgomery, Alabama 36104

TELEPHONE NUMBER: (205) 832-6625

EMPLOYMENT PROCEDURE: Appointed by the Legislative Committee on Public Accounts and confirmed by the State Senate for a term of seven years, with an unlimited number of terms.

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	25
County governments	75

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	112	82	1
Other professionals	2	2	
Clerical	<u>15</u>	0	
Total	129		

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

CONTRACTED AUDITS: None.

FUNDING: State Appropriations                      Revenue Sharing Funds

Fy 78--\$2,765,000  
FY 79--\$3,020,000  
FY 80--\$3,200,000  
FY 81--\$3,591,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	)	
Economy/efficiency	)	70
Program results	)	
Accounting systems		10
Preaudit		10
Other (data and fact finding)		10

OTHER AUDIT ORGANIZATIONS: See page 16.

ALASKA

AGENCY: Division of Legislative Audit

AGENCY HEAD: Gerald L. Wilkerson, CPA, Legislative Auditor  
State Office Building - 5th Floor

STREET ADDRESS: State Office Building - 5th Floor  
Juneau, Alaska

MAILING ADDRESS: Pouch W  
Juneau, Alaska 99811

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

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

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

ALLOCATION OF RESOURCES IN PERCENT:

State agencies 100

REPORTS PROVIDED TO: Governor and all members of legislature.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	35	35	12*
Other professionals	2		
Clerical	<u>4</u>		
Total	41		

\*1980 information

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

CONTRACTED AUDITS: Approximately 15 percent of budget.

FUNDING:	<u>State Appropriations</u>	<u>Interagency Fees/Federal Reimbursements</u>
FY 78--	\$1,439,800	\$100,000**
FY 79--	\$1,583,600	\$100,000**

\*\*Indirect--through State agencies or general fund

TYPES OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance )	
Economy/efficiency )	100
Program results )	

OTHER AUDIT ORGANIZATIONS:

State: See page 21.  
Local: City of Anchorage

ALASKA

AGENCY: Office of State Internal Audit

AGENCY HEAD: John M. O'Meara, State Internal Auditor

MAILING ADDRESS: Office of the Governor  
Pouch AU  
Juneau, Alaska 99811

TELEPHONE NUMBER: (907) 465-2203; FTS thru Seattle  
Special Operator - 399-0150

EMPLOYMENT PROCEDURE: Appointed by the Governor.

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies 100

REPORTS PROVIDED TO: Governor and general public.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPA's</u>
Auditors	13	12	
Other professionals	0		
Clerical	<u>1</u>		
Total	14		

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

CONTRACTED AUDITS: None.

FUNDING: State Appropriations      Reimbursement from Auditees

FY 78--\$409,100	-
FY 79--\$482,700	-
FY 80--\$543,300	-

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	)	
Economy/efficiency	)	75
Program results	)	
Accounting systems		5
Administrative functions		20

OTHER AUDIT ORGANIZATION: See page 19

ARIZONA

AGENCY: State of Arizona Auditor General

AGENCY HEAD: Douglas R. Norton, CPA, Auditor General

ADDRESS: Legislative Services Wing - Room 200  
State Capitol  
Phoenix, Arizona 85007

TELEPHONE NUMBER: (602) 255-4385; FTS 765-4385

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

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	Percentage information
County governments	not available
School districts	
Universities and colleges	

REPORTS PROVIDED TO: Legislature, Governor, auditee and other  
agencies or individuals upon request.

STAFFING:	<u>Total*</u>	<u>College degrees*</u>	<u>CPAs*</u>
Auditors	89	89	13
Other professionals	19	18	4
Clerical	<u>12</u>		
Total	120		

\*1980-81 authorization

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

CONTRACTED AUDITS: FY 80--approximately \$244,000  
FY 81--approximately \$295,600

FUNDING: State Appropriations

FY 79--\$4,332,273  
FY 80--\$2,918,700  
FY 81--\$3,665,100

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	72
Economy/efficiency)	
Program results )	16
Accounting systems	12

OTHER AUDIT ORGANIZATIONS:

State: None reported  
Local: City of Phoenix; Maricopa and Pima Counties

ARKANSAS

AGENCY: Division of Legislative Audit

AGENCY HEAD: Charles L. Robinson, CPA, Legislative Auditor

STREET ADDRESS: West Capitol  
Little Rock, Arkansas

MAILING ADDRESS: 172 State Capitol  
Little Rock, Arkansas 72201

TELEPHONE NUMBER: (501) 371-1931

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

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	39
County governments	20
City governments	18
Schools/other	23

REPORTS PROVIDED TO: Auditee, Governor, Legislative Joint  
Auditing Committee, Secretary of State, and  
Director of Finance and Administration. Made  
available to news media and public.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	122	116	34
Clerical	<u>17</u>	2	
Total	139		

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

CONTRACTED AUDITS: None.

FUNDING: State Appropriations

FY 78--\$3,161,869  
FY 79--\$3,366,745  
FY 80--\$4,108,892

TYPES OF AUDITS AND PERCENT OF EFFORT: Information not available



CALIFORNIA

AGENCY: Division of Audits, State Controller's Office

AGENCY HEAD: Jack R. Brown, CPA

ADDRESS: 545 Downtown Plaza, Suite 220  
Sacramento, California 95814

TELEPHONE NUMBER: (916) 322-2423; FTS 492-2423

EMPLOYMENT PROCEDURE: Appointed by State Controller for an indefinite term.

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

ALLOCATION OF RESOURCES IN PERCENT:

County governments	60
City governments	30
School districts	10

REPORTS PROVIDED TO: Organization requesting audit.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	101	101	17*
Other professionals	9		
Clerical	<u>53</u>		
Total	163		

\*9 are pending completion of experience requirements

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

CONTRACTED AUDITS: Approximately 50 percent of budget.

FUNDING:	<u>State Appropriations</u>	<u>Interagency Reimbursements</u>	<u>Federal Reimbursements</u>
FY 78--	\$3,058,492	\$1,521,034	\$ -
FY 79--	\$4,036,611	\$1,699,221	\$ 420,487 (est.)
FY 80--	\$5,312,214	\$1,575,300	\$1,001,674 (est.)

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial compliance	65
Economy/efficiency	0
Program results	0
Preaudit	35

OTHER AUDIT ORGANIZATIONS:

State: See pages 25-30.

Local: City of Daly City; plus each county has an auditor

CALIFORNIA

AGENCY: Office of the Auditor General

AGENCY HEAD: Thomas W. Hayes, Auditor General

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

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

EMPLOYMENT PROCEDURES: Appointed by a majority vote of both  
houses of the Legislature for an  
indefinite term.

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies 100

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

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	98	98	20
Other professionals	2	2	
Clerical	<u>12</u>	1	
Total	112		

EMPLOYMENT OF STAFF: Nonstatutory personnel system established  
by the agency head.

CONTRACTED AUDITS: Approximately 2 percent of budget.

FUNDING: State Appropriations

FY 80--\$4,100,000

FY 81--\$4,600,000

OTHER AUDIT ORGANIZATIONS: See pages 25-30.

CALIFORNIA

AGENCY: Department of Finance - Financial and Performance

AGENCY HEAD: Richard L. Cutting, Chief Accountability Unit

ADDRESS: 1025 P Street, Room 283  
Sacramento, California 95814

TELEPHONE NUMBER: (916) 322-2985; FTS 552-2985

EMPLOYMENT PROCEDURE: Civil Service position; appointed by the  
Director of Finance for an indefinite  
term.

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies 100

REPORTS PROVIDED TO: Legislature, Director of Finance, Agency  
Heads, and State Library.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	43	38	4
Clerical	<u>4</u>		
Total	47		

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

CONTRACTED AUDITS: None.

FUNDING:	<u>State Appropriations</u>	<u>State Agency Reimbursements</u>	<u>Federal Reimbursements</u>
FY 79--	\$2,955,688	\$1,146,567	-
FY 80--	\$2,143,073	825,433	-
FY 81--	\$1,969,296	528,281	

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	25
Economy/efficiency	50
Program results	5
Other	20

OTHER AUDIT ORGANIZATIONS: See pages 25-30.

CALIFORNIA

AGENCY: Department of Finance - Program Evaluation Unit

AGENCY HEAD: Bernard P. Donnelly, Chief

ADDRESS: 1025 P Street, Room 359  
Sacramento, California 95814

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

EMPLOYMENT PROCEDURE: Civil Service (Career Executive) position,  
appointed by Director of Finance for an  
indefinite period.

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State programs 100

REPORTS PROVIDED TO: Legislative and executive branch officials,  
California State Library and Depository  
System, Library of Congress and National  
Association of State Budget Officers.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	0	Information	
Other professionals	25	not	
Clerical	<u>4</u>	available	
Total	29		

EMPLOYMENT OF STAFF: Constitutional State civil service system.

CONTRACTED AUDITS: None.

FUNDING: State Appropriations

FY 79--\$1,240,000 (est.)  
FY 80--\$1,330,000 (est.)

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	0
Economy/efficiency	)
Program results	) 100
Program evaluation/analysis)	

OTHER AUDIT ORGANIZATIONS: See pages 25-30.

CALIFORNIA

AGENCY: Office of Legislative Analysis

AGENCY HEAD: William G. Hamm, Legislative Analyst

ADDRESS: 925 L Street, Suite 650  
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 law.

ALLOCATION OF RESOURCES IN PERCENT:

Legislative support            100

REPORTS PROVIDED TO: Legislature, legislative committees, and  
general public (except for confidential  
reports, which are provided to legislature  
and committees only).

STAFFING (as of June 1, 1980):

	<u>Total</u>	<u>College degree</u>	<u>CPAs</u>
Auditors	0	66	
Other professionals	66		
Clerical	<u>28</u>		
Total	94		

EMPLOYMENT OF STAFF: Nonstatutory personnel system established  
by the agency head.

CONTRACTED AUDITS: None.

FUNDING:	<u>State Appropriations</u>	<u>Special Study Funds</u>
FY 78--	\$2,403,006	\$210,000
FY 79--	\$3,083,776	\$100,000
FY 80--	\$3,505,000	\$425,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	0
Economy/efficiency	10
Program results	30
Other (financial and budget analysis)	60

OTHER AUDIT ORGANIZATIONS: See pages 25-30

COLORADO

AGENCY: Colorado State Auditor's Office

AGENCY HEAD: Robert J. Scott, CPA, State Auditor

ADDRESS: 1200 Lincoln Street, Apt. 601  
Denver, Colorado 80203

TELEPHONE NUMBER: (303) 839-2051

EMPLOYMENT PROCEDURE: Elected by the legislature as a whole  
for 5 years, with an unlimited number  
of terms.

AUTHORITY PROVIDED BY: State Constitution and statutory laws.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies 100

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	52	52	29*
Other professionals	4	2	
Clerical	<u>4</u>		
Total	60		

\*1979 Information

EMPLOYMENT OF STAFF: Statutory State merit or civil service  
system. (Three positions, plus State  
Auditor, are exempt from merit system.)

CONTRACTED AUDITS: Approximately 27 percent of budget.

FUNDING:	<u>State Appropriations</u>	<u>Federal Reimbursements</u>
FY 77--	\$2,238,063	\$126,675*
FY 78--	\$2,347,418	\$150,723*
FY 79--	\$2,520,608	\$272,823*

\*These reimbursements are for all chargeable audit work  
irrespective of the source of funds used to pay the audit  
cost.

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	)	
Economy/efficiency	)	100
Program results	)	

OTHER AUDIT ORGANIZATIONS:

State: None reported  
Local: City and County of Denver; City of Lakewood





CONNECTICUT

AGENCY: Auditors of Public Accounts

AGENCY HEAD: Henry J. Becker, Jr., and Leo V. Donahue,  
Auditors of Public Accounts

ADDRESS: State Capitol  
Hartford, Connecticut 06115

TELEPHONE: Mr. Becker (203) 566-2119; FTS 641-2119  
Mr. Donahue (203) 566-5572; FTS 641-5572

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

AUTHORITY PROVIDED BY: Statutory state law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies                    100

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

STAFFING:	<u>Total*</u>	<u>College degrees*</u>	<u>CPAs*</u>
Auditors	73	60	10
Other professionals	2		
Clerical	<u>12</u>		
Total	87		

\*Estimates

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

CONTRACTED AUDITS: None.

FUNDING: State Appropriations

FY 79--\$1,900,000  
FY 80--\$2,000,000  
FY 81--\$2,100,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance )	
Economy/efficiency )	100
Program results	

OTHER AUDIT ORGANIZATION: See page 34.

CONNECTICUT

AGENCY: Legislative Program Review and Investigation Committee

AGENCY HEAD: Michael L. Nauer, Director

OFFICE ADDRESS: 18 Trinity Street  
Hartford, Connecticut

MAILING ADDRESS: 18 Trinity Street  
Hartford, CT 06115

TELEPHONE NUMBER: (203) 566-8480

EMPLOYMENT PROCEDURE: Appointed by the Joint Legislative Program Review and Investigations Committee for an indefinite term.

AUTHORITY PROVIDED BY: Statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies                      100

REPORTS PROVIDED TO: Information not available.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	0		Information
Other professionals	11	11	not
Clerical	<u>2</u>		available
Total	13		

EMPLOYMENT OF STAFF: Legislative staff personnel system.

CONTRACTED AUDITS: None.

FUNDING: State Appropriations

FY 78--\$150,000

FY 79--\$210,000

FY 80--\$210,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	0
Economy/efficiency )	40
Program results )	
Investigations/compliance	20
Sunset	40

OTHER AUDIT ORGANIZATION. See page 33.

DELAWARE

AGENCY: Auditor of Accounts, State of Delaware

AGENCY HEAD: Richard T. Collins, Auditor of Accounts

ADDRESS: Townsend Building  
P.O. Box 1401  
Dover, Delaware 19901

TELEPHONE NUMBER: (302) 736-4241

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

AUTHORITY PROVIDED BY: State Constitution and statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	99
City governments	1

REPORTS PROVIDED TO: Governor, Legislature, general public.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	41	33	
Other professionals	0	0	
Clerical	<u>5</u>	2	
Total	46		

EMPLOYMENT OF STAFF: State merit or civil service system.

CONTRACTED AUDITS: Approximately 15 percent of budget.

FUNDING:	<u>State Appropriations</u>	<u>School Construction Fund</u>	<u>Federal Reimbursements</u>	<u>Lottery Audit Project</u>
FY 78--	\$561,168	\$10,990	\$ 55,454	\$ 8,613
FY 79--	\$856,400	\$ 2,955	\$105,221	\$20,309
FY 80--	\$804,200	-0-	\$165,062	\$19,642

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	)	
Economy/efficiency	)	85
Program results	)	
Special projects analysis		15

OTHER AUDIT ORGANIZATIONS:

State: None reported  
Local: City of Wilmington

FLORIDA

AGENCY: Office of the Auditor General

AGENCY HEAD: Ernest Ellison, CPA, Auditor General

STREET ADDRESS: Holland Building  
Tallahassee, Florida

MAILING ADDRESS: P.O. Box 1735  
Tallahassee, Florida 32302

TELEPHONE NUMBER: (904) 488-5534

EMPLOYMENT PROCEDURES: Appointed by the legislature as a whole  
for an indefinite term.

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

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	40
Community Colleges and District School Boards	18
Public Assistance Fund	25
Other	17

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

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	265	265	106
Other professionals	166	160	
Clerical	<u>45</u>	2	
Total	476		

EMPLOYMENT OF STAFF: A special statutory auditor's office merit  
or Civil Service system.

CONTRACTED AUDITS: None.

FUNDING:	<u>State Appropriations</u>	<u>Federal Reimbursements</u>
FY 77--	\$ 9,507,000	\$816,000
FY 78--	\$10,273,000	\$870,000
FY 79--	\$10,751,039	\$904,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

-	Financial/compliance	)	
	Economy/efficiency	)	58
-	Program results	)	
	Accounting systems/EDP		17
	Public Assistance Fund		25

OTHER AUDIT ORGANIZATIONS:

State: None reported  
Local: City of Jacksonville

GEORGIA

AGENCY: Department of Audits

AGENCY HEAD: William M. Nixon, CPA, State Auditor

ADDRESS: 115 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.

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	35
School systems	30
University system	25
Others	10

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	92	84	3
Other professionals	4	4	
Clerical	<u>16</u>		
Total	112		

EMPLOYMENT OF STAFF: A special statutory auditor's office merit  
system.

CONTRACTED AUDITS: Approximately 2 percent of budget.

FUNDING: State Appropriations

FY 78--\$2,938,000  
FY 79--\$3,358,000  
FY 80--\$3,766,000  
FY 81--\$4,300,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	)	
Economy/efficiency	)	70
Program results	)	
Preaudit		15
Accounting systems		15

OTHER AUDIT ORGANIZATIONS:

State: None reported  
Local: Fulton County

HAWAII

AGENCY: Office of the Legislative Auditor

AGENCY HEAD: Clinton T. Tanimura, Legislative Auditor

ADDRESS: 465 S. King Street, Room 500  
Honolulu, Hawaii 96813

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

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

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

ALLOCATION OF RESOURCES IN PERCENT:

State agencies                      100

REPORTS PROVIDED TO: All members of the legislature.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	20	20	3
Other professionals	6	6	
Clerical	<u>4</u>		
Total	30		

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

CONTRACTED AUDITS: Approximately 19 percent of budget.

FUNDING: State Appropriations

FY 78--\$912,000  
FY 79--\$973,000  
FY 80--\$980,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	)	
Economy/efficiency	)	80
Program results	)	
Legislative services		20

OTHER AUDIT ORGANIZATIONS:

State: See page 40.  
Local: City and County of Honolulu

HAWAII

AGENCY: Department of Accounting and General Services

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

STREET ADDRESS: 1151 Punchbowl Street, Room 230  
Honolulu, Hawaii

MAILING ADDRESS: P.O. Box 119  
Honolulu, Hawaii 96810

TELEPHONE NUMBER: (808) 548-3050; FTS thru San Francisco  
Special Operator 8-556-0220

EMPLOYMENT PROCEDURE: Appointed by Governor, confirmed by  
Senate for a 4-year term (term expires  
with term of Governor).

AUTHORITY PROVIDED BY: Statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	90
County agencies	5
Non-government grantees	5

REPORTS PROVIDED TO: Governor and department head

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	17*	8	4
Other professionals	0		
Clerical	<u>1</u>		
Total	18		

\*Positions vacant as of June 30, 1980

EMPLOYMENT OF STAFF: Statutory State merit of Civil Service  
system.

CONTRACTED AUDITS: Approximately 35 percent of budget.

FUNDING: State Appropriations

FY 78--\$576,000  
FY 79--\$369,000  
FY 80--\$483,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	100
Economy/efficiency	0
Program results	0

OTHER AUDIT ORGANIZATIONS. See page 39



IDAHO

AGENCY: Legislative Auditor

AGENCY HEAD: Bruce Balderston, CPA, Legislative Auditor

ADDRESS: Statehouse, Room 114  
Boise, Idaho 83720

TELEPHONE NUMBER: (208) 334-3540; 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.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies 100

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

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	16	11	6
Other professionals	2		
Clerical	<u>3</u>		
Total	21		

EMPLOYMENT OF STAFF: Nonstatutory personnel system established by the Legislative Auditor (conforms with State merit system).

CONTRACTED AUDITS: None

FUNDING:	<u>Total Appropriations*</u>	<u>Billed to State Agencies</u>	<u>Outside Receipts</u>
FY 78--	\$466,100	\$140,000	\$54,600
FY 79--	\$538,900	\$206,800	\$70,000
FY 80--	\$554,800	\$ 70,000	\$28,100

\*Includes general fund, amounts billed to agencies and outside receipts.

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	)	
Economy/efficiency	)	80
Program results	)	
Accounting systems		10
Legislative research		10
		41

ILLINOIS

AGENCY: Office of the Auditor General

AGENCY HEAD: Robert G. Cronson, Auditor General

ADDRESS: Lincoln Tower Plaza  
Second 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 years, renewable term.

AUTHORITY PROVIDED BY: State constitution implemented by  
statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	89
Local agencies	11

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

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	44	40	13
Other professionals	8	7	
Clerical	<u>14</u>	1	
Total	66		

EMPLOYMENT OF STAFF: Personnel system established by Auditor  
General pursuant to statutory mandate.

CONTRACTED AUDITS: Approximately 76 percent of budget.

FUNDING: State Appropriations

FY 78--\$5,997,749  
FY 79--\$6,317,206  
FY 80--\$6,523,280

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	)	
Economy/efficiency	)	90
Program results	)	
Investigations	)	10

OTHER AUDIT ORGANIZATIONS: See page 43.

ILLINOIS

AGENCY: Illinois Economic & Fiscal Commission

AGENCY HEAD: Marshall Langberg, Executive Director

ADDRESS: 610 State Office Building, Room 610  
Springfield, Illinois 62706

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

EMPLOYMENT PROCEDURE: Appointed by the Joint Economic and  
Fiscal Committee for an indefinite term.

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies 100

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

STAFFING: Total College degrees CPAs

Auditors	0	
Other professionals	9	9
Clerical	<u>3</u>	
Total	12	

EMPLOYMENT OF STAFF: Nonstatutory personnel system established  
by the agency head.

CONTRACTED AUDITS: None.

FUNDING: State Appropriations

FY 78--\$288,300  
FY 79--\$322,000  
FY 80--\$514,100

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	)	
Economy/efficiency	)	80
Program results	)	
Special studies, revenue estimating		20

OTHER AUDIT ORGANIZATION: See page 42.

INDIANA

AGENCY: Legislative Council - Office of Fiscal and Management Analysis

AGENCY HEAD: Dr. J. Stephen Grimes, Director

ADDRESS: State House - Room 302  
Indianapolis, Indiana 46204

TELEPHONE NUMBER: (317) 269-3556

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

AUTHORITY PROVIDED BY: Statutory law and resolution of the Legislative Council (for specific topics).

ALLOCATION OF RESOURCES IN PERCENT:

State agencies 100

REPORTS PROVIDED TO: Governor and Legislature.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	19	19	
Other professionals	0		
Clerical	<u>3</u>		
Total	22		

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

CONTRACTED AUDITS: None.

FUNDING: State Appropriations

FY 79--\$491,072  
FY 80--\$533,684  
FY 81--\$667,359 (Est.)

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	0
Economy/efficiency )	80
Program results )	
Other (Budget/fiscal analysis)	20

OTHER AUDIT ORGANIZATIONS: See pages 44-46.

INDIANA

AGENCY: Auditor of State

AGENCY HEAD: Charles D. Loos, Auditor of State

ADDRESS: 240 Statehouse  
Indianapolis, Indiana 46204

TELEPHONE NUMBER: (317) 232-3301

EMPLOYMENT PROCEDURE: Elected by the electorate for a 4-year term with a limit of two successive terms.

AUTHORITY PROVIDED BY: Information not available.

ALLOCATION OF RESOURCES IN PERCENT:

Preauditing	50
Accounting	50

REPORTS PROVIDED TO: Information not available.

STAFFING: Total College degrees CPAs

Auditors	Information not available	
Other professionals		
Clerical		

EMPLOYMENT OF STAFF: Nonstatutory personnel system established by the Auditor of State. Two chief deputies--one from each of two major political parties.

CONTRACTED AUDITS: Information not available.

FUNDING: State Appropriations

FY 77--\$1,408,000
FY 78--\$1,515,000
FY 79--\$1,593,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	0
Economy/efficiency	0
Program results	0
Accounting systems	50
Preaudit	50

OTHER AUDIT ORGANIZATIONS: See pages 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) 232-2512

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

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	20
County and city agencies	80

REPORTS PROVIDED TO: Governor, Legislature, auditees, general  
public, and in certain cases the State  
Attorney General.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	224	143	37
Other professionals	-		
Clerical	<u>15</u>		
Total	239		

EMPLOYMENT OF STAFF: Statutory State Merit or Civil Service System.

CONTRACTED AUDITS: None.

FUNDING: State Appropriations

FY 79--\$4,984,363  
FY 80--\$5,638,506  
FY 81--\$5,852,903

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	90
Economy/efficiency )	5
Program results )	
Accounting systems	5

OTHER AUDIT ORGANIZATIONS: See pages 44-46.

IOWA

AGENCY: Auditor of State

AGENCY HEAD: Richard D. Johnson, CPA, Auditor of State

ADDRESS: State Capitol Building  
Des Moines, Iowa 50309

TELEPHONE NUMBER: (515) 281-5834; FTS 863-5834

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

AUTHORITY PROVIDED BY: State constitution and statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	41
County governments	22
City governments and school districts	30
Nongovernment grantees	7

REPORTS PROVIDED TO: Governmental units and general public.

STAFFING (Permanent):	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	126	105	11
Administrative	8		
Clerical	<u>22</u>		
Total	156		

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

CONTRACTED AUDITS: Yes, with Federal Government.

FUNDING:	<u>State Appropriations</u>	<u>Political Subdivisions</u>
FY 77--	\$1,140,000	\$1,112,000
FY 78--	\$1,196,000	\$1,150,000
FY 79--	\$1,296,000	\$1,237,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance)	100
Economy/efficiency )	
Program results	0

OTHER AUDIT ORGANIZATIONS:

State: See page 48.  
Local: None reported

IOWA

AGENCY: Legislative Fiscal Bureau

AGENCY HEAD: Gerry D. Rankin, CPA, Director

ADDRESS: Capitol Building  
Des Moines, Iowa 50319

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

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

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies 100

REPORTS PROVIDED TO: No set procedure.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	0		
Other professionals	14	13	2
Clerical	<u>2</u>		
Total	16		

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

CONTRACTED AUDITS: None.

FUNDING: State Appropriations

FY 79--\$303,310  
FY 80--\$437,017  
FY 81--\$435,167

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	0
Economy/efficiency	0
Program results	20
Budget/legislative analysis	<u>80</u>
	100

OTHER AUDIT ORGANIZATIONS: See page 47.



KANSAS

AGENCY: Legislative Division of Post Audit

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

ADDRESS: Mills Building - Suite 301  
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.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies 100

REPORTS PROVIDED TO: Legislative Post Audit Committee and other legislative leaders, the Governor, heads of audited agencies, and the public.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	29	29	3
Other professionals	6	6	
Clerical	<u>5</u>		
Total	40		

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

CONTRACTED AUDITS: By law, and with Legislative Post Audit Committee approval, selected financial-compliance audits can be contracted out.

FUNDING:	<u>State Appropriations</u>	<u>Federal Reimbursements</u>
FY 79--	\$1,054,000	-
FY 80--	\$1,131,000	-
FY 81--	\$1,252,000	By State law, a portion of Federal grant monies can be set aside for Federal audit work.

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	60
Program results	15
Sunset	25

KENTUCKY

AGENCY: Auditor of Public Accounts

AGENCY HEAD: Dr. James B. Graham, Auditor of Public Accounts

ADDRESS: Room 168, 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.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	60
County governments	36
Special projects	4

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	74	74	8
Other professional	6	4	
Clerical	<u>10</u>	1	
Total	90		

EMPLOYMENT OF STAFF: State merit or civil service system.

CONTRACTED AUDITS: None.

FUNDING:	<u>State Appropriations</u>	<u>Reimbursements</u>	<u>Trust &amp; Agency Funds</u>
FY 78--\$	658,900	\$60,500	\$426,202
FY 79--\$	1,343,500	\$30,542	\$342,063
FY 80--\$	1,748,500	\$94,463	\$369,700

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	70
Accounting systems	10
Special projects	20

OTHER AUDIT ORGANIZATIONS: See page 51.

KENTUCKY

AGENCY: Kentucky Legislative Research Commission

AGENCY HEAD: Vic Hellard, Jr., Director

ADDRESS: Capitol Building  
Frankfort, Kentucky 40601

TELEPHONE NUMBER: (502) 564-8100

EMPLOYMENT PROCEDURE: At the pleasure of the Legislative Research Commission.

AUTHORITY PROVIDED BY: Statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies

REPORTS PROVIDED TO: Legislative Research Commission; General Assembly, general public.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	0		
Other professionals	68		
Clerical	102		
Total	<u>170</u>		

EMPLOYMENT OF STAFF: Hiring by Director.

FUNDING: State Appropriations

FY 80--\$3,447,162  
FY 81--\$5,697,319  
FY 82--\$5,776,090

TYPE OF AUDITS AND PERCENT OF EFFORT:

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

OTHER AUDIT ORGANIZATIONS: See page 50.

LOUISIANA

AGENCY: Office of Legislative Auditor

AGENCY HEAD: Joseph H. Burris, Legislative Auditor

ADDRESS: P.O. Box 44397  
Baton Rouge, Louisiana 70804

TELEPHONE NUMBER: (504) 342-7237

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

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

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	43
County governments	55
City governments	2

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	157	131*	8*
Other professionals	3	3	
Clerical	<u>16</u>	1	
Total	176		

\*1980 information

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

CONTRACTED AUDITS: None.

FUNDING: State Appropriations

FY 78--\$3,505,582  
FY 79--\$3,715,588  
FY 80--\$4,476,802  
FY 81--\$5,893,965

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	97
Economy/efficiency	**
Program results	0
Accounting systems	1
Revenue forecasting	1
Actuarial work	1

\*\*Only in a few selected audits

OTHER AUDIT ORGANIZATIONS:

State: None reported  
Local: City of New Orleans

MAINE

AGENCY: State Department of Audit

AGENCY HEAD: George J. Rainville, State Auditor

ADDRESS: State Office Building  
Augusta, Maine 04330

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.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	60
County governments	20
City governments	20

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	28	15	
Other	4		
Clerical	3		
Total	<u>35</u>		

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

CONTRACTED AUDITS: None.

FUNDING:	<u>State Appropriations</u>	<u>Special Revenue Funds</u>
	FY 77--\$301,682	\$248,480
	FY 78--\$315,112	\$273,603
	FY 79--\$317,931	\$280,384

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	100
Economy/efficiency	0
Program results	0

MARYLAND

AGENCY: Division of Audits, Department of Fiscal Services

AGENCY HEAD: Eugene J. Gerczak, CPA, Legislative Auditor

ADDRESS: State Office Building - Room 1202  
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 of Delegates, for an indefinite term.

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	99
Other	1

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>
Auditor	89	89	44
Other professionals	1	1	
Clerical	7		
Total	<u>97</u>		

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

CONTRACTED AUDITS: 216 contracted audits in FY 79, cost data not provided.

FUNDING: State Appropriations

FY 78--\$1,780,207  
FY 79--\$1,974,487  
FY 80--\$2,110,775

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	70
Economy/efficiency	26
Program results	4
Other (including preaudit)	0

OTHER AUDIT ORGANIZATIONS:

State: None reported.  
Local: City of Baltimore; Anne Arundel,  
Montgomery and Prince Georges Counties.



MASSACHUSETTS

AGENCY: Department of the State Auditor

AGENCY HEAD: Thaddeus Buczko, Auditor of the Commonwealth

ADDRESS: State House, Room 229  
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.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	63
State authorities	28
Contracted audits	9

REPORTS PROVIDED TO: Governor, some members of the Legis-  
lature, 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>
Auditor	244	221**	5**
Other professionals	39		
Clerical	26		
Total	309*		

\*as of 5/31/80

\*\*as of 1/24/80

EMPLOYMENT OF STAFF: State merit.

CONTRACTED AUDITS: Approximately 9% of budget.

FUNDING: State Appropriations

FY 78--\$3,850,000  
FY 79--\$4,880,000  
FY 80--\$5,834,204

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	100
Economy/efficiency	0
Program results	0

OTHER AUDIT ORGANIZATIONS:

State: See page 59.  
Local: None reported.

MASSACHUSETTS

AGENCY: Legislative Post Audit and Oversight Bureau

AGENCY HEAD: Richard F. Tobin, Jr. Director

ADDRESS: Room 146, State House  
Boston, Massachusetts 02133

TELEPHONE NUMBER: (617) 727-8410

EMPLOYMENT PROCEDURE: Appointed by the Committee on Post Audit and Oversight, with the approval of the Committee on Rules of the Two Branches, acting concurrently, for an indefinite term.

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies 100

REPORTS PROVIDED TO: Information not available.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	15	15	
Other professionals	0		
Clerical	4		
Total	<u>19</u>		

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

CONTRACTED AUDITS: None.

FUNDING: State Appropriations

FY 79--\$365,000  
FY 80--\$400,000  
FY 81--\$495,099

TYPES OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	0
Economy/efficiency	50
Program results	50

OTHER ORGANIZATIONS: See page 57.

MICHIGAN

AGENCY: Office of the Auditor General

AGENCY HEAD: Albert Lee, CPA, Auditor General

ADDRESS: 333 South Capitol  
Lansing, MI 48913

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.

ALLOCATION OF RESOURCES IN PERCENT: State Agencies 100

REPORTS PROVIDED TO: Governor and Legislature.

STAFFING: (6/6/80)	<u>Total</u>	<u>College Degrees</u>	<u>CPAs</u>
Auditors	140	137	37
Other Professional	6		
Clerical	15		
Total	<u>161</u>		

EMPLOYMENT OF STAFF: Constitutional civil service system.

CONTRACTED AUDITS: FY 77-30; FY 78 - 31; FY 79-29

FUNDING:	<u>State Appropriations</u>	<u>Reimbursement from Auditees</u>
FY 77--	\$4,700,000	\$400,000
FY 78--	\$5,200,000	\$450,000
FY 79--	\$5,650,000	\$525,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance )	
Economy/efficiency )	100
Program results )	

OTHER AUDIT ORGANIZATIONS:

State: See page 61.  
Local: City of Detroit Auditor General

MICHIGAN

AGENCY: Department of the Treasury,  
Bureau of Local Government Services,  
Local Government Audit Division

AGENCY HEAD: Vivian L. Carpenter, CPA, Deputy

ADDRESS: Treasury Building - Second Floor  
Lansing, Michigan 48922

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

EMPLOYMENT PROCEDURE: Appointed by the State Treasurer for  
an indefinite term.

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

ALLOCATION OF RESOURCES IN PERCENT:

County government	50
Municipalities, Villages, Townships	50

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	40	33	3
Other professionals	4	4	
Clerical	4		
Total	<u>48</u>		

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

CONTRACTED AUDITS: Approximately 65% of budget.

FUNDING: State Appropriation

FY 78--\$1,415,800  
FY 79--\$1,508,600  
FY 80--\$1,839,400

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	90
Economy/efficiency	0
Program results	0
Other (audit review, systems)	10

OTHER AUDIT ORGANIZATIONS: See page 60.

MINNESOTA

AGENCY: Office of the State Auditor

AGENCY HEAD: Arne H. Carlson, State Auditor

STREET ADDRESS: 20 West 12th Street  
St. Paul, Minnesota

MAILING ADDRESS: Veterans Service Building  
St. Paul, Minnesota 55155

TELEPHONE NUMBER: (612) 296-2524 FTS 776-2524

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.

ALLOCATION OF RESOURCES IN PERCENT:

County Governments	50
City Governments	40
Political subdivisions	10

REPORTS PROVIDED TO: Audited agencies, Legislature, Governmental Agencies, news media, and general public.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	72	67	17
Other Professionals	6	6	1
Clerical	<u>10</u>		
Total	88		

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

CONTRACTED AUDITS: Approximately 10% of budget.

FUNDING:	<u>State Appropriations</u>	<u>State Reimbursements</u>
FY 77--	\$176,200	\$1,803,600
FY 78--	\$196,800	\$2,182,000
FY 79--	\$222,540	\$2,756,300

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	95
Economy/efficiency	0
Program results	0
Accounting systems	5

OTHER AUDIT ORGANIZATIONS: See page 64.

MINNESOTA

AGENCY: Legislative Auditor's Office

AGENCY HEAD: Eldon Stoehr, Legislative Auditor

ADDRESS: First Floor - West Wing  
Veteran's Service Building  
20 West 12th Street  
Saint Paul, Minnesota 55155

TELEPHONE NUMBER: (612) 296-4710

EMPLOYMENT PROCEDURE: Appointed by the Legislative Audit Commission  
for a six year term, with unlimited number of  
terms.

AUTHORITY PROVIDED BY: Minn. Statute 3.97

ALLOCATION OF RESOURCES IN PERCENT:

State agencies 100

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	38	38	17
Other Professionals	27	25	
Clerical	9	3	
Total	<u>74</u>		

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

CONTRACTED AUDITS: None

FUNDING: State Appropriations

FY 78 - \$1,577,300

FY 79 - \$2,012,000

FY 80 - \$1,904,200

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	60
Economy/efficiency	20
Program results	20

OTHER AUDIT ORGANIZATIONS: See Page 62.



MISSISSIPPI

AGENCY: State Department of Audit

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

ADDRESS: Sillers State Office Building  
P.O. Box 1060  
Jackson, Mississippi 39205

TELEPHONE NUMBER: (601) 961-4370

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.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	
County governments	Information not available
City governments	
School district	

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

STAFFING*:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Accountants	110	106	14
Auditors/Examiners	14	7	
Other professionals	7	3	
Clerical	11		
Total	<u>142</u>		

\*1980 information

EMPLOYMENT OF STAFF: Statutory State Personnel Board

CONTRACTED AUDITS: None

FUNDING:	<u>State Appropriations</u>	<u>Auditee Reimbursements</u>
FY 79	\$1,992,629	\$375,920
FY 80	\$2,584,009	\$229,800
FY 81	\$2,912,318	\$776,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	90
Economy/efficiency	10
Program results	0

OTHER AUDIT ORGANIZATIONS: State: See page 67.

MISSISSIPPI

AGENCY: Joint Legislative Committee on Performance  
Evaluation and Expenditure Review

AGENCY HEAD: John W. Turcotte, Director

STREET ADDRESS: 1504 Woolfolk State Office Building  
Northwest Street  
Jackson, Mississippi

MAILING ADDRESS: Box 1204  
Jackson, Mississippi 39205

TELEPHONE NUMBER: (601) 354-6555

EMPLOYMENT PROCEDURE: Appointed by the Joint Legislative Committee on Performance Evaluation and Expenditure Review.

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	80
County <sup>a</sup> governments	15
City governments	2
Special districts	3

REPORTS PROVIDED TO: Governor, Lt. Governor, Legislature, agency head, and general public.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors (Analysts)	21	21	2
Other Professionals	2	1	
Clerical	3		
	<u>26</u>		

EMPLOYMENT OF STAFF: Non-statutory personnel system established by the agency head.

CONTRACTED AUDITS: None

FUNDING: State Appropriations

FY 79	\$552,833
FY 80	\$628,950
FY 81	\$714,202

TYPE OF AUDITS AND PERCENT OF EFFORTS:

Financial/compliance		0
Economy/efficiency	)	90
Program results/evaluations	)	
Fiscal notes, Legislative Assistance		10

OTHER AUDIT ORGANIZATION: See Page 66.

MISSOURI

AGENCY: State Auditor's Office

AGENCY HEAD: James F. Antonio, CPA, State Auditor

STREET ADDRESS: 308 Chestnut Street  
Jefferson City, Missouri

MAILING ADDRESS: P.O. Box 896  
Jefferson City, MO 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 implemented by  
statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	50
County governments	40
City and other local	10

REPORTS PROVIDED TO: Governor and all members of the Legislature

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditor	106	105	35
Other Professionals	5	5	1
Clerical	19		
Total	<u>130</u>		

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

CONTRACTED AUDITS: None

FUNDING: State Appropriations

FY 79--\$2,426,000  
FY 80--\$2,973,000  
FY 81--\$3,149,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	)	
Economy/efficiency	)	100
Program results	)	

MONTANA

AGENCY: Office of the Legislative Auditor

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

ADDRESS: State Capitol, Room 135  
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.

ALLOCATION OF REOURCES IN PERCENT:

State agencies 100

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

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	34	34	22
Other Professionals	11	11	
Clerical	5		
Total	<u>50</u>		

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

CONTRACTED AUDITS: Approximately 16% of budget

FUNDING:	<u>State Appropriations</u>	<u>Auditees</u>
FY 79-----		\$1,377,438
FY 80-----		\$1,378,859
FY 81-----		\$1,496,317

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	71
Program	6
Sunset	23

OTHER AUDIT ORGANIZATIONS: See page 71.

MONTANA

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

AGENCY HEAD: George H. Pendergast, Administrator

STREET ADDRESS: 1424 Ninth Avenue  
Helena, Montana 59601

MAILING ADDRESS: Capitol Station  
Helena, MT 59601

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

EMPLOYMENT PROCEDURE: Appointed by the Director, Department of  
Community Affairs for an indefinite term.

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

County governments	25
City governments	20
School districts	50
Other disticts	5

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

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditor	24	21	4
Other Professionals	9	8	2
Clerical	4		
Total	<u>37</u>		

EMPLOYMENT OF STAFF: Nonstatutory personnel system established  
by administrator

CONTRACTED AUDITS: None.

FUNDING: State Appropriations

FY 80	\$974,180
FY 81	\$1,021,256

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	100
Economy/efficiency	0
Program results	0

OTHER AUDIT ORGANIZATIONS: See page 70

NEBRASKA

AGENCY: Auditor of Public Accounts

AGENCY HEAD: Ray A. C. Johnson, CPA, Auditor of Public Accounts

ADDRESS: State Capitol Building - Room 2303  
Lincoln, Nebraska 68509

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

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

AUTHORITY PROVIDED BY: State Constitution and statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	55
County governments	45

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	59	44*	12*
Other Professionals	0		
Clerical	3		
Total	<u>62</u>		

\*1980 information

EMPLOYMENT OF STAFF: Nonstatutory personnel system established by  
the Auditor of Public Accounts.

CONTRACTED AUDITS: 5-10

FUNDING:	<u>State Appropriations</u>	<u>Federal Reimbursements</u>
FY 78--	\$1,247,000	\$101,000
FY 79--	\$1,385,000	\$137,000
FY 80--	\$1,359,000	\$149,000

TYPE OF AUDITS AND PERCENT OF EFFORTS:

Financial/compliance	70
Economy/efficiency	20
Program results	0
Accounting systems	10

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NEVADA

AGENCY: Legislative Council Bureau - Audit Division

AGENCY HEAD: John R. Crossley, CPA, Legislative Auditor

ADDRESS: Legislative Building  
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.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies      100

REPORTS PROVIDED TO: All members of the Legislature, other appointed  
state officials, and the head of the agency  
audited.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditor	15.0	14	4
Accountants	3.5	1*	
Secretaries	2.5		
Total	<u>21.0</u>		

\*1980 information

EMPLOYMENT OF STAFF: Legislative staff nonclassified.

CONTRACTED AUDITS: None

FUNDING:	<u>State Appropriations</u>	<u>Reimbursements</u>
FY 78--\$486,000		\$49,000
FY 79--\$542,000		\$39,000
FY 80--\$512,000		-0-
Fy 81--\$566,000		-0-

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	)	78
Economy/efficiency	)	0
Program results		0
Legislative accounting		22

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.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies 100

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

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditor	18	15	7
Other Professional	1	1	
Clerical	2	1	
Total	<u>21</u>		

EMPLOYMENT OF STAFF: Nonstatutory personnel system established by the Legislative Budget Assistant.

CONTRACTED AUDITS: Approximately 10% of budget.

FUNDING:	<u>State Appopriations</u>	<u>Federal Reimbursement</u>
FY 78--	\$586,000	\$80,000
FY 79--	\$556,000	\$80,000
FY 80--	\$654,000	\$20,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	)	
Economy/efficiency	)	95
Program results	)	
Accounting system	)	5

NEW JERSEY

AGENCY: Office of Legislative Services - Division of State  
Auditing

AGENCY HEAD John W. Davis, Executive Director (OLS)  
George Harper, State Auditor  
James J. Dolan, Acting Director, Division of State  
Auditing

STREET ADDRESS: 329 West State Street  
Trenton, New Jersey

MAILING ADDRESS: State House - Suite 232  
Trenton, N.J. 08625

TELEPHONE NUMBER: Mr. Dolan (609) 292-6430

EMPLOYMENT PROCEDURE: State Auditor is elected by a joint session  
of the Legislature for a 5 year term to  
serve until his successor is elected and  
qualified.

AUTHORITY PROVIDED BY: State constitution implemented by statu-  
tory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	99.8
City governments	.1
Non-government grantees	.1

REPORTS PROVIDED TO: Governor, President of the Senate, Speaker of  
the Assembly, Executive Director of OLS, and  
other interested parties. Reports are public  
documents.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	70	70	7
Clerical	6		
Total	<u>76</u>		

EMPLOYMENT OF STAFF: Non-statutory personnel system established by  
the Executive Director, as approved by the Law  
Revision and Legislative Services Commission.

CONTRACTED AUDITS: Less than 1% of budget is spent on contracted  
audits.

FUNDING:	<u>State Appropriations</u>	<u>Federal Reimbursements</u>
FY 79--	\$1,289,754	\$174,000
Fy 80--	\$1,308,630	\$100,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	)	94
Economy/efficiency	)	
Special studies and analysis		6

OTHER AUDIT ORGANIZATIONS:

State: Internal Audit units in major departments. See page 77.  
Local: Cities of Trenton and Newark.  
Office of Local Government Service (N.J. Department  
of Community Affairs).

NEW JERSEY

AGENCY: Department of the Treasury - Internal Audit Unit

AGENCY HEAD: Nunzio Masone, Jr., Assistant Supervisor  
Bureau of Accounting

STREET ADDRESS: 167 West Hanover Street  
Trenton, New Jersey

MAILING ADDRESS: 167 West Hanover Street  
Trenton, NJ 08625

TELEPHONE NUMBER: Mr. Masone (609) 292-8939

EMPLOYMENT PROCEDURE: Civil Service position, appointed by the  
Director of the Division of Budget and Ac-  
counting for an indefinite period.

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State programs 100

REPORTS PROVIDED TO: Officials of executive departments being  
audited, Department of the Treasury offi-  
cials, and other concerned parties.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditor	18	18	3
Clerical	2		
Total	<u>20</u>		

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

CONTRACTED AUDITS: None

FUNDING: State Appropriations

FY 79--\$375,000  
FY 80--\$420,000  
FY 81--\$450,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	25
Accounting systems	55
Special studies and analysis	20

OTHER AUDIT ORGANIZATIONS: See page 75.

NEW MEXICO

AGENCY: Office of the State Auditor

AGENCY HEAD: Alvino E. Castillo, 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.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	
County governments	Percentage information
City governments	not available
School Districts	
Local units	

REPORTS PROVIDED TO: Auditee, Department of Finance and Administration, Legislative Finance Committee, News Media and general public.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	15	14	4
Other Professionals	3	2	
Clerical	3		
Total	<u>21</u>		

EMPLOYMENT OF STAFF: Statutory state merit system.

CONTRACTED AUDITS: 349 audits for fiscal year ended 6/30/79

FUNDING:	<u>State Appropriations</u>	<u>Auditees</u>
FY 78--	\$249,800	\$394,800
FY 79--	\$338,300	\$472,200
Fy 80--	\$520,600	\$176,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	100
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NEW YORK

**AGENCY:** Department of Audit and Control

**AGENCY HEAD:** Edward V. Regan, Comptroller  
(R. Wayne Diesel, Deputy Comptroller,  
Divison of Audits and Accounts)

**ADDRESS:** Alfred E. Smith Office Building, 6th Floor  
Albany, New York 12236

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

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

**AUTHORITY PROVIDED BY:** State Constitution and implemented by  
State statutory law.

**ALLOCATION OF RESOURCES IN PERCENT:**

State Agencies	40
City and county governments	60

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

<b>STAFFING:</b>	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	479	479	36*
Clerical	59		
Total	<u>538</u>		

**\*1980 information**

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

**CONTRACTED AUDITS:** Few

**FUNDING:** State Appropriations

FY-79--\$26,400,000  
FY-80--\$27,000,000  
FY-81--\$27,400,000

**TYPES OF AUDITS AND PERCENT OF EFFORT:**

Financial/compliance	35
Economy/efficiency	30
Program results	35

**OTHER AUDIT ORGANIZATIONS:**

State: See page 80.

NEW YORK

AGENCY: Legislative Commission on Expenditure Review

AGENCY HEAD: Sanford R. Russell, Director

ADDRESS: 111 Washington Ave.  
Albany, NY 12210

TELEPHONE NUMBER: (518) 474-1474; FTS 564-1474

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

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	94
Local assistance programs	1
Public Authority	5

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	0		
Other Professionals	24	24	
Clerical	5		
Total	<u>29</u>		

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

CONTRACTED AUDITS: None

FUNDING: State Appropriations

FY 78--\$708,372  
FY 79--\$757,958  
FY 80--\$757,958

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	0
Economy/efficiency	0
Program results	100

OTHER AUDIT ORGANIZATIONS: See page 79.



NORTH CAROLINA

AGENCY: Department of the State Auditor

AGENCY HEAD: Edward Renfrow, State Auditor

ADDRESS: Administration Building - Room 204  
116 W. Jones Street  
Raleigh, NC 27602

TELEPHONE NUMBER: (919) 733-3217

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.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies 100

REPORTS PROVIDED TO: Governor, Advisory Budget Committee, news media and the general public.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	152	152	41
Other Professionals	0		
Clerical	17		
Total	<u>169</u>		

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

CONTRACTED AUDITS: CETA and some DHEW contracts

FUNDING: State Appropriations

FY 78--\$2,869,214  
FY 79--\$3,989,676\*  
FY 80--\$4,520,459

\*CETA Division added 7/1/78

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	)	
Economy/efficiency	)	85
Program results	)	
Accounting systems		15

OTHER AUDIT ORGANIZATIONS:

State: None supported  
Local: Mecklenburg County

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 implemented by  
statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	65
County governments	15
City governments	10
School districts	10

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

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	39	39	12
Other Professionals	1		
Clerical	2		
Total	<u>42</u>		

EMPLOYMENT OF STAFF: Non-statutory personnel system established by  
the incumbent State Auditor.

CONTRACTED AUDITS: None.

FUNDING: State Appropriations

Fy 80--\$1,042,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	75
Economy/efficiency	15
Program results	10

OTHER AUDIT ORGANIZATIONS:

State: See page 83.  
Local: Cities of Bismarck and Fargo.

NORTH DAKOTA

AGENCY: Legislative Council - Fiscal Section

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

ADDRESS: State Capitol  
Bismarck, North Dakota 58501

TELEPHONE NUMBER: (701) 224-2916

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

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

Staff services to Legislature 100%

REPORTS PROVIDED TO: Information not available.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAS</u>
Auditors	5	5	4
Other professionals	0		
Clerical	0		
Total	<u>5</u>		

EMPLOYMENT OF STAFF: Non-statutory personnel system established  
by the agency head.

CONTRACTED AUDITS: Approximately 8% of budget.

FUNDING: State Appropriations

79-81 Biennium \$600,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	)	10
Economy/efficiency	)	
Program results	)	
Accounting systems		2
Legislative assistance		88

OTHER AUDIT ORGANIZATIONS: See page 82.

OHIO

AGENCY: Auditor of State

AGENCY HEAD: Thomas E. Ferguson, State Auditor

ADDRESS: 88 E. Broad Street  
Columbus, Ohio 43215

TELEPHONE NUMBER: (614) 466-4858; FTS 942-4858

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.

ALLOCATION OF RESOURCES IN PERCENT:

Information not available

REPORTS PROVIDED TO: Governor, all member of the Legislature, and the auditee.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditor	575	339	17
Other Professionals	137		
Clerical	<u>195</u>		
Total	<u>907</u>		

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

CONTRACTED AUDITS: None.

FUNDING: Reimbursements

FY 76-----\$ 8,093,000  
FY 80-----\$11,750,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	60
Economy/efficiency	5
Program results	5
Accounting systems	5
Preaudit	25

OTHER AUDIT ORGANIZATIONS:

State: None reported  
Local: Columbus City Auditor.

OKLAHOMA

AGENCY: Office of the State Auditor and Inspector

AGENCY HEAD: Tom Daxon, CPA, State Auditor and Inspector

ADDRESS: 100 State Capitol  
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.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	50
County governments	50

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

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	42		
Other Professionals	8		
Clerical	15		
Total	65	55*	14*

\*1980 information

EMPLOYMENT OF STAFF: Not under State Merit System.

CONTRACTED AUDITS: Approximately 25% of budget.

FUNDING:	<u>State Appropriations</u>	<u>Auditee Reimbursements</u>	<u>Federal Reimbursements</u>
FY 78--	\$485,528	\$676,000	--
FY 79--	\$737,932	\$740,000	--
FY 80--	\$787,916	\$778,164	--

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial	100
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OTHER AUDIT ORGANIZATIONS: State: See page 86.

OKLAHOMA

AGENCY: Legislative Council - Fiscal Services Division

AGENCY HEAD: Paul E. McElvany, Director

ADDRESS: 305 State Capitol  
Oklahoma City, Oklahoma 73105

TELEPHONE NUMBER: (405) 521-3201

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

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State Agencies 100

REPORTS PROVIDED TO: Information not available.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditor	9	9	2
Other Professionals	4	4	
Clerical	2		
Total	<u>15</u>		

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

CONTRACTED AUDITS: None.

FUNDING: State Appropriation

FY 78--\$218,600 (est.)

FY 79--\$252,200 (est.)

FY 80--\$213,300 (est.)

FY 81--\$371,300 (est.)

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	) 0
Economy/efficiency	)
Program results	) 100

OTHER AUDIT ORGANIZATIONS: See page 85.

OREGON

AGENCY: Secretary of State

AGENCY HEAD: Norma Paulus, Secretary of State  
(George Renner - Audits Supervisor)

ADDRESS: 112-A Labor & Industries Building  
Salem, Oregon 97310

TELEPHONE NUMBER: (503) 378-3329

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

AUTHORITY PROVIDED BY: State Constitution.

ALLOCATION OR RESOURCES IN PERCENT:

State agencies	85
City governments	2
Municipal corporations	3
Other	10

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

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	50	50	28*
Other Professionals	0		
Clerical	55		
Total	<u>55</u>		

\*1980 Information

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

CONTRACTED AUDITS: None

FUNDING:	<u>Total Reimbursement from auditees</u>	<u>Local government units only</u>
	FY 77--\$1,191,722	\$136,372
	FY 78--\$1,375,988	\$153,926
	FY 79--\$1,419,476	\$146,347

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	)	
Economy/efficiency	)	99
Program results	)	
Accounting systems		1

OTHER AUDIT ORGANIZATION:

State: None reported.  
Local: Cities of Salem, Portland, and Eugene.  
Lane, Multnomah, and Marion counties.



PENNSYLVANIA

AGENCY: Department of the Auditor General

AGENCY HEAD: Al Benedict, Auditor General

ADDRESS: 229 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 successive terms.

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

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	24
County governments	10
School Districts	22
Non-Governmental grantees	6
Tax audits	4
Medical assistance	10
Public assistance	18
Fire and police pensions	6

REPORTS PROVIDED TO: Governor, Legislature, news media.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditor	367	Information	33
Other professionals	212	not	
Clerical	<u>115</u>	available	
Total	<u>694</u>		

EMPLOYMENT OF STAFF: Non-statutory personnel system established by  
the incumbent Auditor General.

CONTRACTED AUDITS:	<u>Fiscal Year</u>	<u>Amount</u>
	FY--78	\$343,773
	FY--79	\$820,611
	FY--80	\$827,730

FUNDING:	<u>State Appropriations</u>	<u>Auditees</u>
	FY 79--\$ 9,153,000	\$2,542,325
	FY 79--\$10,124,000	\$3,133,598
	FY 80--\$11,310,000	\$3,448,661

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	)	
Economy/efficiency	)	100
Program results	)	

OTHER AUDIT ORGANIZATIONS:

State: See page 91.  
Local: City of Philadelphia, Carbon, Luzerne, Mercer,  
Lancaster, Allegheny and Lycoming Counties

PENNSYLVANIA

AGENCY: Legislative Budget and Finance Committee

AGENCY HEAD: Richard Dario, Executive Director

ADDRESS: Finance Building  
Room 110  
Harrisburg, Pennsylvania 17120

TELEPHONE NUMBER: (717) 783-1600

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

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies 100

REPORTS PROVIDED TO: Legislators, Pertinent Agency Personnel,  
Other Interested Persons

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	0	0	none
Other Professionals	9	6	
Clerical	2	2	
Total	<u>11</u>		

EMPLOYMENT AUDITS: None.

CONTRACTED AUDITS: None

FUNDING: State Appropriations

FY 79--\$330,000

FY 80--\$330,000

FY 81--\$365,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	0
Economy/efficiency	30
Program results/evaluations	30
Fiscal reports	40

OTHER AUDIT ORGANIZATIONS: See page 89.

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.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	95
Cities and Towns	5

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

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	13	13	6
Other Professionals	3	3	1
Clerical	2		
Total	<u>18</u>		

EMPLOYMENT OF STAFF: Unclassified status.

CONTRACTED AUDITS: None.

FUNDING: State Appropriations

FY 78--\$404,168  
FY 79--\$448,245  
FY 80--\$576,539

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	)	
Economy/efficiency	)	90
Program results	)	
Accounting systems		10

OTHER AUDITS ORGANIZATIONS:

State: See page 93.  
Local: None reported.

RHODE ISLAND

AGENCY: Bureau of Audits

AGENCY HEAD: Lloyd A. Oakley, Chief

ADDRESS: 298 Promenade Street  
Providence, Rhode Island 02908

TELEPHONE NUMBER: (401) 277-2768

EMPLOYMENT PROCEDURE: Civil Service position

AUTHORITY PROVIDED BY: State Statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State Agencies	60
Municipalities	35
Regional School Districts	5

REPORTS PROVIDED TO: The director of the Department of Administration State and Federal Government Agencies

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	40	36	1
Other Professionals	0		
Clerical	2		
Total	<u>42</u>		

EMPLOYMENT OF STAFF: Statutory State Civil Service System

CONTRACTED AUDITS: None

FUNDING: State Appropriations

FY 78--\$	589,564
FY 79--\$	690,208
FY 80--\$	1,072,825

TYPE OF AUDITS AND PERCENT OF EFFORTS:

Financial/compliance	)	
Economy/efficiency	)	97
Program results		1
Accounting systems		2

OTHER AUDIT ORGANIZATIONS: See page 92.

SOUTH CAROLINA

AGENCY: Office of the State Auditor

AGENCY HEAD: Edgar A. Vaughn, Jr. CPA

STREET ADDRESS: Wade Hampton State Office Building  
Columbia, South Carolina

MAILING ADDRESS: P.O. Box 11333  
Columbia, SC 29211

TELEPHONE NUMBER: (803) 758-3106

EMPLOYMENT PROCEDURE: Appointed by the State Budget and Control Board.

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	70
Federal Programs	30

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>
Auditor	40	38	11
Other Professionals	3	3	3
Clerical	4		
Total	<u>47</u>		

EMPLOYMENT OF STAFF: Classified by a State Classification System.

CONTRACTED AUDITS: None.

FUNDING:	<u>State Appropriations</u>	<u>Federal Reimbursements</u>
FY 78--	\$550,000	
FY 79--	\$640,000	
FY 80--	\$805,000	\$230,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	100
Economy/efficiency	0
Program results	0

OTHER AUDIT ORGANIZATIONS: State: See page 95.  
Local: None reported.

SOUTH CAROLINA

AGENCY: Legislative Audit Council

AGENCY HEAD: George L. Schroeder, Director

ADDRESS: Bankers Trust Tower, Suite 620  
Columbia, SC 29201

TELEPHONE NUMBER: (803) 758-5322

EMPLOYMENT PROCEDURE: Elected by the Legislative audit for a term  
of 4 years with an unlimited number of terms.

AUTHORITY PROVIDED BY: State Statutory Law

ALLOCATION OF RESOURCES IN PERCENT:

State agencies 100

REPORTS PROVIDED TO: All reports are public documents

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditor	21	21	
Other Professionals	2	2	
Clerical	4		
Total	<u>27</u>		

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

CONTRACTED AUDITS: None

FUNDING:	<u>State Appropriations</u>	<u>CETA Funds</u>
FY 78--	\$438,947	\$32,181
FY 79--	\$501,880	0
FY 80--	\$513,191	0

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	50
Economy/efficiency )	
Program results )	50

OTHER AUDIT ORGANIZATIONS: See page 94.

SOUTH DAKOTA

AGENCY: Department of Legislative Audit

AGENCY HEAD: Gordon K. Milbrandt, Auditor General

ADDRESS: State Capitol  
Pierre, South Dakota 57501

TELEPHONE NUMBER: (605) 773-3595

EMPLOYMENT PROCEDURE: Appointed by the Legislature for an 8-year term with unlimited number of terms.

AUTHORITY PROVIDED BY: State law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	40
County governments	20
City governments	20
School districts	20

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

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditor	28	23	2
Other professionals	5	5	1
Clerical	6		
Total	<u>39</u>		

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

CONTRACTED AUDITS: IPA audits are performed as authorized by the Auditor General.

FUNDING: State Appropriations

FY 77--	\$860,000
FY 78--	\$872,000
FY 79--	\$965,000
FY 80--	\$1,083,000

TYPE OF AUDIT AND PERCENT OF EFFORT:

Financial/compliance	90
Economy/efficiency	0
Program results	0
Accounting systems	10

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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.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	28
County governments	28
City governments	6
Grants & political subdivision	38

REPORTS PROVIDED TO: Governor, Legislature, Chief administrative,  
and legislative officials of state and local  
governments, Federal audit agencies and pro-  
gram coordinator, press and general public.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditor	212	212	31
Other professionals	29	29	
Clerical	27		
Total	<u>268</u>		

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

CONTRACTED AUDITS: None.

FUNDING:	<u>Appropriations</u>	<u>Federal Grants &amp; Political Subdivisions Reimbursements</u>
FY 78	\$2,837,900	\$1,184,600
FY 79	\$3,219,200	\$1,347,600
FY 80	\$3,444,600	\$1,885,300

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	60
Economy/efficiency	15
Programs results	15
Legislative assistance	10

OTHER AUDIT ORGANIZATIONS

State: None.

Local: Hamilton County

TEXAS

AGENCY: State Auditor's Office

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

STREET ADDRESS: John H. Reagan State Office Building,  
15 & Congress  
Austin, Texas

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

TELEPHONE NUMBER: (512) 475-4115

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

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies 100

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	115	115	35
Other Professionals	33	33	4
Clerical	14		
Total	<u>162</u>		

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

CONTRACTED AUDITS: None

FUNDING: State Appropriations

FY 78--\$3,115,201

FY 79--\$3,208,949

FY 80--\$3,544,842

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	)	
Economy/efficiency	)	79
Program results		0
Accounting systems		14
Administrative		5
Position classification		2

OTHER AUDIT ORGANIZATIONS:

State: See page 101

Cities of San Antonio and Dallas, County of El Paso.

TEXAS

AGENCY: Legislative Budget Board

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

ADDRESS: Box 12666 - Capitol Station  
Austin, TX 78711

TELEPHONE NUMBER: (512) 475-6565

EMPLOYMENT PROCEDURE: Approval by Director.

AUTHORITY PROVIDED BY: Information not available.

ALLOCATION OF RESOURCES IN PERCENT:

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	17		Information
Other professionals	3		not
Clerical	1		available
Total	<u>21</u>		

EMPLOYMENT OF STAFF: Information not available.

CONTRACTED AUDITS: None.

FUNDING: \$500,000 per fiscal year.

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	0
Economy/efficiency	10
Program results	90

OTHER AUDIT ORGANIZATIONS: See page 99.

UTAH

AGENCY: Office of the Utah State Auditor

AGENCY HEAD: W. Val Oveson, State Auditor

ADDRESS: 221 State Capitol  
Salt Lake City, Utah 84114

TELEPHONE NUMBER: (801) 533-5361

EMPLOYMENT PROCEDURE: Elected by electorate for a 4-year term and is ineligible, by Constitutional provision, to be his own successor.

AUTHORITY PROVIDED BY: State Constitution and statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies 100

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

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditor	30	30	16
Other professionals	3	3	
Clerical	8		
Total	<u>41</u>		

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

CONTRACTED AUDITS: Utah State University.

FUNDING:	<u>State Appropriations</u>	<u>Federal Reimbursements</u>
FY 78--	\$972,000	-0-
FY 79--	\$1,096,000	\$4,000
FY 80--	\$1,139,000	-0-

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	84
Economy/efficiency	-0-
Program results	-0-
Statutory duties unrelated to auditing	16

OTHER AUDIT ORGANIZATIONS:

State: See page 103.  
Local: Salt Lake County Auditor.

UTAH

AGENCY: Utah Legislative Auditor General

AGENCY HEAD: Mont Kenney, Auditor General

ADDRESS: 412 State Capitol  
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.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies 100

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

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditor	22.0	22	4
Other professionals	0.0		
Clerical	1.5		
Total	<u>23.5</u>		

EMPLOYMENT OF STAFF: Appointed by the Auditor General.

CONTRACTED AUDITS: None.

FUNDING: State Appropriations

FY 78--\$490,100  
FY 79--\$593,900  
FY 80--\$629,100  
FY 81--\$675,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	)	
Economy/efficiency	)	100
Program results	)	

OTHER AUDIT ORGANIZATIONS: See page 102.

VERMONT

AGENCY: Auditor of Accounts

AGENCY HEAD: Alexander V. Acebo, Auditor of Accounts

STREET ADDRESS: 109 State Street  
Montpelier, Vermont

MAILING ADDRESS: Pavilion Building  
Montpelier, VT 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 implemented by statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	91
State colleges/universities	9

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

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditor	16	11	Information not available
Other professionals			
Clerical	<u>1</u>		
Total	<u>17</u>		

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

CONTRACTED AUDITS: Approximately 29% of budget.

FUNDING: State Appropriations

FY 77--\$271,323  
FY 78--\$286,911  
FY 79--\$310,290

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	95
Economy/efficiency	0
Program results	0
Advisory assistance to municipalities	5



VIRGINIA

AGENCY: Auditor of Public Accounts

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

STREET ADDRESS: 220 Fidelity Building  
9th and Main Streets  
Richmond, Virginia

MAILING ADDRESS: P.O. Box 1295  
Richmond Virginia 23210

TELEPHONE NUMBER: (804) 786-5199, FTS 936-5199

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

AUTHORITY PROVIDED BY: State Constitution and statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	76
County governments	20
City governments	4

REPORTS PROVIDED TO: Legislative Committee, Governor, Auditee, and  
available to all others.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditor	140	120	13
Other professionals	2	1	1
Clerical	12		
Total	<u>154</u>		

EMPLOYMENT OF STAFF: Special Statutory Auditor's Office system

CONTRACTED AUDITS: Federal, County and City as requested.

FUNDING: State Appropriations

FY 78--\$1,902,500  
FY 79--\$2,253,341  
Fy 80--\$3,050,818

TYPE OF AUDIT AND PERCENT OF EFFORT:

Financial/compliance	95
Economy/efficiency	0
Accounting systems	3
Special projects	2

**OTHER AUDIT ORGANIZATIONS:**

State: See page 107.

Local: Cities of Richmond, Newport News, Roanoke, and Hopewell.

VIRGINIA

AGENCY: Joint Legislative Audit and Review Commission

AGENCY HEAD: Ray D. Pethtel, Director

ADDRESS: Suite 1100, 910 Capitol Street  
Richmond, Virginia 23219

TELEPHONE NUMBER: (804) 786-1258; 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.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies 100

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

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditor			
Other professionals	26	26	
Clerical	4		
Total	<u>30</u>		

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

CONTRACTED AUDITS: None.

FUNDING: State Appropriations

FY 79--\$622,434  
FY 80--\$669,000  
FY 81--\$774,700  
FY 82--\$844,600

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	)	0
Economy/efficiency	)	
Program results	)	100
Program evaluation	)	

OTHER AUDIT ORGANIZATIONS: See page 105.

WASHINGTON

AGENCY: Office of State Auditor

AGENCY HEAD: Robert V. Graham, State Auditor

ADDRESS: Legislative Building AS-21  
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 implemented by  
statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	30
County governments	35
City governments	35

REPORTS PROVIDED TO: Governor, all members of the Legislature,  
state and local agencies, the press, and  
the general public.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	281	269	63
Other professionals	8	4	
Clerical	23		
Total	<u>312</u>		

EMPLOYMENT OF STAFF: Statutory State merit of civil service  
system. (18 exempt at upper management level.)

CONTRACTED AUDITS: None.

FUNDING:	<u>State Appropriations</u>	<u>Auditees</u>	<u>Federal Reimbursements</u>
FY 78--	\$2,735,000	\$2,774,000	\$133,000
FY 79--	\$2,716,000	\$3,656,000	\$328,000
FY 80--	\$3,296,000	\$5,121,000	\$298,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	90
Economy/efficiency	0
Program results	0
Accounting systems	10

OTHER AUDIT ORGANIZATIONS:

State: See page 110.

Local: King, Pierce and Spokane counties.  
Cities of Bellevue, Seattle, Spokane and Tacoma

WASHINGTON

AGENCY: Legislative Budget Committee

AGENCY HEAD: Donald F. Peterson, Acting Legislative Auditor

ADDRESS: 102 Insurance Building, AQ-03  
Olympia, Washington 98504

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

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

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OR RESOURCES AND PERCENT OF EFFORT:

State agencies	95
Local Entities	5

REPORTS PROVIDED TO: Members of the Legislature, affected agencies  
and general public.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditor	8	7	None
Other professionals	1	1	
Clerical	3		
Total	<u>12</u>		

EMPLOYMENT OF STAFF: Non-statutory personnel system established  
by the Legislative Auditor.

FUNDING: State Appropriations

FY 79--\$477,967  
FY 80--\$605,000  
FY 81--\$642,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	0
Economy/efficiency	)
Program results	) 70
Special studies	
Legislative support	30

OTHER AUDIT ORGANIZATIONS: See page 108.

WEST VIRGINIA

AGENCY: Legislative Auditor's Office

AGENCY HEAD: Encil Bailey, Legislative Auditor

ADDRESS: Room 415 - Mail Unit  
State Capitol  
Charleston, West Virginia 25305

TELEPHONE NUMBER: (304) 348-2151; FTS 885-2151

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

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	67
Federal audits	33

REPORTS PROVIDED TO: Governor and responsible officials.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	33	24	1
Other professionals	5	3	1
Clerical	<u>1</u>	1	-
Total	39		

EMPLOYMENT OF STAFF: Non-statutory personnel system established  
by the Legislative Auditor.

CONTRACTED AUDIT: Approximately 6% of budget.

FUNDING: State Appropriations

FY 78--\$1,037,359  
FY 79--\$1,247,164  
FY 80--\$1,192,548

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	96
Economy/efficiency	4

WISCONSIN

AGENCY: Legislative Audit Bureau

AGENCY HEAD: Dale Cattanach, State Auditor

ADDRESS: 131 W. Wilson Street - Suite 502  
Madison, Wisconsin 53703

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 implemented by statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

Federal grants	25
State agencies	70
Other	5

REPORTS PROVIDED TO: Governor and Legislative Committees.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditor	60	60	3
Other professionals	7	6	4
Clerical	4		
Total	<u>71</u>		

EMPLOYMENT OF STAFF: Statutory State merit of civil service system, and appointment by state auditor.

CONTRACTED AUDITS: None.

FUNDING:	<u>State Appropriations</u>	<u>Federal Reimbursements</u>
FY 77--	\$1,173,000	\$25,000
FY 78--	\$1,300,000	\$27,100
FY 79--	\$1,564,000	\$27,100

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	)	
Economy/efficiency	)	100
Program evaluation	)	

OTHER AUDIT ORGANIZATIONS:

State: See page 113.  
Local: Milwaukee County.



WISCONSIN

AGENCY: Bureau of Municipal Audit

AGENCY HEAD: Conrad A. Oleson, CPA, Director

ADDRESS: Box No. 8922  
Madison, Wisconsin 53708

TELEPHONE NUMBER: (608) 266-8995; FTS 366-3401

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

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

County governments	30
City governments	20
Village governments	15
Schools	15
Other local units	20

REPORTS PROVIDED TO: Auditee

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	83	80	30
Other professionals	8	8	
Clerical	9		
Total	<u>100</u>		

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

CONTRACTED AUDITS: None.

FUNDING:	<u>State Appropriations</u>	<u>Auditees</u>
FY 77-----		\$1,751,000
FY 78-----		\$1,995,000
FY 79-----		\$2,597,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	90
Economy/efficiency	-
Program results	-
Accounting systems	-
Special assistance	10

OTHER AUDIT ORGANIZATIONS: See page 112.

WYOMING

AGENCY: Legislative Service Office

AGENCY HEAD: C. James Orr, Legislative Auditor

ADDRESS: State Capitol Building - Room 203  
Cheyenne, Wyoming 82001

TELEPHONE NUMBER: (307) 777-7889; FTS 328-7889

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

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies 100

REPORTS PROVIDED TO: All members of the Legislature.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditor	3	3	None
Other professionals	1	1	
Clerical	-		
Total	<u>4</u>		

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

CONTRACTED AUDITS: None.

FUNDING:

Information not available

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	0	I
Economy/efficiency	0	
Program results	75	
Accounting systems	0	
Special studies/analyses	25	

OTHER AUDIT ORGANIZATIONS:

State: See pages 115-117.

WYOMING

AGENCY: State Examiner

AGENCY HEAD: Dwight D. Bonham, State Examiner

ADDRESS: 819 West Pershing Boulevard  
Cheyenne, Wyoming 82002

TELEPHONE NUMBER: (307) 777-7796; FTS 328-7796

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

AUTHORITY PROVIDED BY: State constitution implemented by  
statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	15
County governments	30
City governments	20
School districts	20
Special districts	15

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>
Auditor	13	8	0
Other professionals	1	Information	
Clerical	2	not	
Total	<u>16</u>	available	

EMPLOYMENT OF STAFF: Statutory State Legislative Personnel system.

CONTRACTED AUDITS: Deloitte, Haskins and Sells, complete audit of  
all state funds, FY 79

FUNDING: State Appropriations

FY 80--\$789,329\*  
FY 81--\$589,658  
FY 82--\$628,676

\*Includes audit contracts

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	100
Economy/efficiency	0
Program results	0

OTHER AUDIT ORGANIZATIONS: See pages 114-117.

WYOMING

AGENCY: State Auditor's Office

AGENCY HEAD: James B. Griffith, State Auditor

ADDRESS: Room 113 Capitol Building  
Cheyenne, Wyoming 82001

TELEPHONE NUMBER: (307) 777-7831; FTS 328-7831

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

AUTHORITY PROVIDED BY: Attorney General's opinion

ALLOCATION OF RESOURCES IN PERCENT:

State agencies 100

REPORTS PROVIDED TO: Governing entity

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	3	1	2
Professionals	9	8	
Clerical	<u>13</u>		
Total	25		

EMPLOYMENT OF STAFF: Statutory State merit system.

CONTRACTED AUDITS: None.

FUNDING:

FY 80--\$1,092,509  
FY 81--\$1,493,051  
FY 82--\$1,629,020

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	) 5
Economy/efficiency	)
Program results	0
Accounting systems	61
Preaudit	16
Administration	18

OTHER AUDIT ORGANIZATIONS: See pages 114-117.

AMERICAN SAMOA

AGENCY: Office of the Territorial Auditor

AGENCY HEAD: Dan Dreyer, CPA, CIA, MBA Territorial Auditor

ADDRESS: Government of American Samoa  
Office of the Territorial Auditor  
Pago Pago, American Samoa 96799

TELEPHONE NUMBER: Route calls through commercial overseas  
operator. 1-011-684-633-5191

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

AUTHORITY PROVIDED BY: Executive order.

ALLOCATION OF RESOURCES IN PERCENT:

Territorial agencies 100

REPORTS PROVIDED TO: Information not available.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	6	3	1
Other professionals	3	2	1
Clerical	1		
Total	<u>10</u>		

EMPLOYMENT OF STAFF: A contract system.

CONTRACTED AUDITS: 5

FUNDING: Territorial Appropriations

Information  
not  
available

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	40
Economy/efficiency	0
Program results	0
Accounting systems	40
Preaudit	10
Other	10

DISTRICT OF COLUMBIA AGENCY: Office of Inspector

General

AGENCY HEAD: Joyce Blalock, Inspector General

ADDRESS: Room 804  
415 12th Street, NW  
Washington, D.C. 20004

TELEPHONE NUMBER: (202) 727-2540

EMPLOYMENT PROCEDURE: District Government position appointed by  
the Mayor for an indefinite term.

AUTHORITY PROVIDED BY: Mayoral Executive Order.

ALLOCATION OF RESOURCES IN PERCENT: Information not available

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

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	18	18	3
Other professionals	6	5	
Clerical	3	1	
Total	<u>27</u>		

EMPLOYMENT OF STAFF: District of Columbia Government Comprehensive  
Merit Personnel Act.

CONTRACTED AUDITS: None by this office, Financial Statements of the  
D.C. Government are audited by independent CPA  
firm.

FUNDING:	<u>D.C. Appropriations</u>	<u>Federal Reimbursements</u>
FY 78--	\$703,700	\$66,000
FY 79--	\$594,600	\$104,600
FY 80--	\$589,000	\$181,500

TYPE OF AUDITS AND PERCENT OF EFFORTS: (Investigations also conducted.)

Financial/compliance	)	
Economy/efficiency	)	100
Program results	)	

OTHER AUDIT ORGANIZATIONS: See page 120.

DISTRICT OF COLUMBIA

AGENCY: Office of the District of Columbia Auditor

AGENCY HEAD: Matthew S. Watson, District of Columbia Auditor

ADDRESS: Suite 200  
777 14th St. NW.  
Washington, D.C. 20005

TELEPHONE NUMBER: (202) 727-3600

EMPLOYMENT PROCEDURE: Appointed by Chairman of the District of Columbia Council and confirmed by the Council for a term of 6 years.

AUTHORITY PROVIDED BY: District of Columbia Charter

ALLOCATION OF RESOURCES IN PERCENT:

District government            100                    ]

REPORTS PROVIDED TO: U.S. Congress, Mayor and D.C. Council.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	10	10	
Other professionals	0		
Clerical	2		
Total	<u>12</u>		

EMPLOYMENT OF STAFF: Non statutory personnel system established by the D.C. Auditor.

CONTRACTED AUDITS: None.

FUNDING: D.C. Appropriations

FY 80--\$340,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	)	
Economy/efficiency	)	90
Program results	)	
Accounting systems		10

OTHER AUDIT ORGANIZATIONS: See page 119.



GUAM

AGENCY: Office of the Territorial Auditor

AGENCY HEAD: Keith L. Andrews, Territorial Auditor of Guam

ADDRESS: GCIC Building, Suite 505  
414 West Soledad Avenue  
Agana, Guam 96910

TELEPHONE NUMBER: Route calls through commercial  
overseas operator. Country Code  
671; Nos. 477-8776 or 477-8525

EMPLOYMENT PROCEDURE: Application direct to agency.

AUTHORITY PROVIDED BY: Local Statutes

ALLOCATION OF RESOURCES IN PERCENT: Information not available

REPORTS PROVIDED TO: Guam Legislature

STAFFING:	<u>Total</u>	<u>College Degrees</u>	<u>CPAs</u>
Auditors	6	3	1
Other Professionals	1	1	
Clerical	2	1	
Total	<u>9</u>		

EMPLOYMENT OF STAFF: Directly by agency.

CONTRACTED AUDITS: None

FUNDING: Information not available

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial: 100

OTHER AUDIT ORGANIZATIONS: Internal Audit Unit in Executive  
Branch Federal Comptroller for  
Guam.

PUERTO RICO

AGENCY: Office of the Comptroller of Puerto Rico

AGENCY HEAD: Ramon Rivera-Marrero, CPA  
Controller of Puerto Rico

STREET ADDRESS: 463 Ponce de Leon Avenue  
Hato Rey, Puerto Rico

MAILING ADDRESS: GPO Box 2290  
San Juan, Puerto Rico 00936

TELEPHONE NUMBER: Route calls through commercial overseas  
operator (809) 754-3000, 754-3002

EMPLOYMENT PROCEDURE: Appointed by the Governor, confirmed by  
Legislature, for a 10 year term.

AUTHORITY PROVIDED BY: Commonwealth Constitution implemented by  
statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

Commonwealth agencies	85
County governments	15

REPORTS PROVIDED TO: Governor, Legislative Assembly, various state  
functionaries, agency heads, press and general  
public.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	268	246	2
Other professionals	24	24	
Clerical	39	5	
Total	<u>331</u>		

EMPLOYMENT OF STAFF: Non statutory personnel system established  
by the Controller.

CONTRACTED AUDITS: As needed. In prior years represented about 2  
percent of the budget.

FUNDING: Commonwealth Appropriations

FY 79--\$4,264,900  
FY 80--\$4,872,000  
FY 81--\$5,422,000

TYPE OF AUDIT AND PERCENT OF EFFORT:

Financial/compliance	)	
Economy/efficiency	)	100
Program results	)	

VIRGIN ISLANDS

AGENCY: U.S. Government Comptroller

AGENCY HEAD: Darrell E. Fleming, Comptroller

STREET ADDRESS: Federal Building - Room 207  
St. Thomas, Virgin Islands

MAILING ADDRESS: Post Office Box 7730  
St. Thomas, VI 00801

TELEPHONE NUMBER: Route calls through commercial overseas operator.  
Local number (809) 774-1371.

EMPLOYMENT PROCEDURE: Appointed by U.S. Secretary of Interior.

AUTHORITY PROVIDED BY: Act of Congress.

ALLOCATION OF RESOURCES IN PERCENT:

Information not available

REPORTS PROVIDED TO: Governor, Secretary of Interior, U.S. Congress

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	24	23	3
Other professionals	2	2	
Clerical	4		
Total	<u>30</u>		

EMPLOYMENT OF STAFF: U.S. Civil Service System.

CONTRACTED AUDITS: Information not available

FUNDING: V.I. Revenues

FY 79--\$1,100,000  
FY 80--\$1,300,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	)	
Economy/efficiency	)	100
Program results	)	