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DIRECTORY OF STATE AUDIT ORGANIZATIONS



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

DIVISION OF FINANCIAL AND
GENERAL MANAGEMENT STUDIES

6170

NOV 3 1977

This Directory of State Audit Organizations has been compiled from information provided by State agencies in response to questionnaires sent to them in late 1976 and early 1977. It is intended to promote intergovernmental cooperation by aiding the interchange of information among audit groups.

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

To collect the information for this Directory, questionnaires were mailed to 90 organizations, 85 of which completed the questionnaires in full or in part and returned them. Additionally, statutes and annual reports of State agencies were examined and further information was gathered through the intergovernmental audit forums.

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


D. L. Scantlebury
Director

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SUMMARY OF STATE POSTAUDIT ORGANIZATIONS

The response from the State officials contacted in the process of preparing for this edition of the Directory of State Auditors was most gratifying; over 94% of the questionnaires mailed out were returned. In addition, many auditors also participated in follow-up interviews.

As a result of the responses to the questionnaires, several audit groups were added to the Directory and a few deleted. This edition identifies 86 State-level organizations that are required by law to perform postaudits or program evaluations of State organizations, programs, activities and/or functions.

STAFFING

The size of these audit groups varies widely, ranging from 3 to 602 professional staff members. Their size depends on a number of factors, including the number of audit groups within a State, the areas of audit responsibility, and degree of audit emphasis by the legislative and executive branches of the respective State governments.

<u>Staffing range</u>	<u>Number in range</u>	<u>% of all groups</u>	<u>% in 1976 edition</u>
1-25	31	35	25
26-50	18	21	17
51-100	16	18	16
101-200	11	13	13
201 & up	6	7	6
Not reported	5	6	23
Total	<u>87</u>	<u>100</u>	<u>100</u>

The audit staffs consist predominantly of accountants/auditors; additionally, there is an increasing percentage of other disciplines, such as systems analysts, economists, statisticians and data processing specialists.

<u>Total</u>	<u>Number</u>	<u>%</u>	<u>% in 1976</u>
Accountants/Auditors	5216	59	76
Other Professionals	1008	11	7
Clerical	2595	30	17
Grand Total Audit Staffs	<u>8819</u>	<u>100</u>	<u>100</u>

Formal education requirements for professional staffs vary among the groups; however, 64 groups, representing 74% of those reporting, require at least a college degree as a condition of employment for new staff members. (Most of these offices appear to have some form of a "grandfather clause" to protect personnel who were employed before the requirement for a degree became effective.)

The staffs of 36 (41%) of the audit groups are included under a State merit or civil service system, 39 (45%) are appointed by the auditor, and 5 (6%) have other terms of employment.

The auditor is elected by the electorate in 24 States (28%); 38 (44%) are appointed or elected by the State Legislature or a committee of the Legislature; and 20 (23%) are selected by some other method.

AUDIT COVERAGE

The classifications of audits defined in GAO's Standards for Audit of Governmental Organizations, Programs, Activities & Functions (i.e. financial and compliance, economy and efficiency, and program results), have not been universally adopted by the audit groups. Analysis of "State Audit Operations" questionnaires, audit reports, State legislation and interviews with selected audit groups indicate that all States require at least one of its audit agencies to perform financial or financial and compliance audits. In addition, provisions are often made for what appear to be economy and efficiency and program results audits, generally on an optional basis.

Number of audit groups
that perform:

Financial and compliance audits	72
Economy and efficiency audits	56
Program results reviews	50

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

FUNDING SOURCES

The primary source of funds for audit operations is State appropriations. Twenty of the audit groups receive additional funds from other State sources (generally reimbursements from auditees).

Funds were provided as follows:

	<u>Audit groups</u>	<u>%</u>
State appropriations only	42	48
State appropriations and other	30	35
Not reported	15	17
	<u>87</u>	<u>100</u>

Budget levels for the groups range from \$140,000 to \$13,027,000.

<u>Funds range</u>	<u>Audit groups</u>	<u>%</u>
\$0 - 500,000	25	29
\$500,001 - 1,000,000	17	20
\$1,000,001 - 1,500,000	11	13
\$2,000,001 - 2,500,000	7	8
\$2,500,002 - 3,000,000	8	9
\$3,000,001 - 3,000,000	3	3
\$3,000,001 - up	7	8
Not reported	9	10
	<u>87</u>	<u>100</u>

STATE POSTAUDITORS,

AUDIT OFFICES

AND

TELEPHONE NUMBERS

STATE POSTAUDITORS
AUDIT OFFICES AND TELEPHONE NUMBERS

<u>State</u>	<u>Agency head</u>	<u>Agency</u>	<u>Telephone number</u>
Alabama	Betty Frink	State Auditor	(205)832-3576
	William W. Dillard, Jr.	Department of Examiners of Public Accounts	(205)832-6625
Alaska	Garrey Peska, CPA	Division of Legislative Audit	(907)465-3830 Thru FTS 399-0150
	Richard A. Smith, CPA	Office of State Internal Audit	(907)465-2204 Thru FTS 399-0150
Arizona	Douglas R. Norton, CPA	State of Arizona Auditor General	(602)271-4385 FTS 765-4385
Arkansas	Orvel M. Johnson, CPA	Division of Legislative Audit	(501)374-9868 and 374-0674
California	Raymond Croft, CPA	Division of Audits, State Controller's Office	(916)445-4475 FTS 465-4475
	John H. Williams, CPA	Office of the Auditor General	(916)445-0255 FTS 465-0255
	Gilbert C. Victor, CPA	Department of Finance - Fiscal Management Audits	(916)322-2985 FTS 552-2985
	Bernard P. Donnelly	Department of Finance - Program Evaluation Unit	(916)322-6284 FTS 556-6284
	William G. Hamm	Office of Legislative Analysis	(916)445-4656 FTS 465-4656
Colorado	Robert J. Scott, CPA	Colorado State Auditor's Office	(303)892-2051
Connecticut	Henry J. Becker, Jr. and Leo V. Donohue	Auditors of Public Accounts	(203)566-2119 FTS 641-2119 (203)566-5572 FTS 641-5572
	Linda Alcorn Adams	Legislative Program Review and Investigations Committee	(203)566-4843 FTS 641-4843

<u>State</u>	<u>Agency Head</u>	<u>Agency</u>	<u>Telephone number</u>
Delaware	Richard T. Collins	Auditor of Accounts	(302)678-4241
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 556-0220
	Hideo Murakami	Department of Accounting and General Services	(808)548-3050 Thru FTS 556-0220
Idaho	Clyde Koontz, CPA	Legislative Auditor	(208)384-3540 FTS 554-3540
Illinois	Robert G. Cronson	Office of the Auditor General	(217)782-6046 FTS 956-6046
	Raymond Coyne (Acting)	Illinois Economic & Fiscal Commission	(217)782-5320 FTS 956-5320
Indiana	Dr. J. Steven Grimes	Legislative Council - Office of Fiscal and Management Analysis	(317)269-3740 FTS 336-3740
	Mary Aikins Currie	Auditor of State	(317)633-5700 FTS 336-5700
	Kenneth R. Beesley	State Board of Accounts	(317)633-6318 FTS 336-6318
Iowa	Lloyd R. Smith	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	George L. Atkins	Auditor of Public Accounts	(502)564-4226 FTS 351-4226
	Richard Willis	Kentucky Legislative Research Commission	(502)564-6600 FTS 351-6600
Louisiana	Joseph H. Burris	Office of Legislative Auditor	(504)389-5466 FTS 689-5466

<u>State</u>	<u>Agency head</u>	<u>Agency</u>	<u>Telephone number</u>
Maine	George J. Rainville	State Department of Audit	(207)289-2201 FTS 868-2201
Maryland	Pierce J. Lambdin, CPA	Department of Fiscal Services, Division of Audits	(301)383-2512 FTS 932-2512
Massachusetts	Thaddeus Buczko	Department of the State Auditor	(617)727-2075
	William H. Finnegan	Legislative Post Audit and Oversight Bureau	(617)727-8410
Michigan	Albert Lee, CPA	Office of the Auditor General	(517)373-3773 FTS 253-3773
	Walter M. Wisniewski, CPA	Dept. of the Treasury Bureau of Local Government Services, Local Government Audit Division	(517)373-3227 FTS 253-3227
Minnesota	Robert W. Mattson	Office of the State Auditor	(612)296-2524
	Eldon Stoehr	Legislative Audit Commission	(612)296-4710
Mississippi	W. Hampton King, CPA	State Department of Audit	(601)354-6000
	John A. Hamilton, CPA	Joint Legislative Committee on Performance Evaluation and Expenditure Review	(601)354-6555
Missouri	Thomas M. Keyes, CPA	State Auditor's Office	(314)751-4213
Montana	Morris L. Brusett, CPA	Office of the Legislative Auditor	(406)449-3122 FTS 587-3122
	George H. Pendergast	Department 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	Earl T. Oliver, CPA	Legislative Counsel Bureau - Audit Division	(702)885-5620
New Hampshire	Henry F. Goode	Office of the Legis- lative Budget As- sistant	(603)271-2785
New Jersey	Dr. Thomas L. Bertone (Acting)	Office of Fiscal Affairs	(609)292-8014
New Mexico	Max R. Sanchez, CPA	Office of the State Auditor	(505)827-2956 FTS 476-2956
New York	Arthur Levitt	Department of Audit and Control	(518)474-5598 FTS 564-5598
	Troy R. Westmeyer	Legislative Commission on Expenditure Review	(518)474-1474 FTS 564-1474
North Carolina	Henry L. Bridges	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	John M. Rogers, CPA	Office of the State Examiner and Inspector	(405)521-3495
	Paul E. McElvaney	Legislative Council - Division of Fiscal Services	(405)521-3201
Oregon	Norma Paulus	Secretary of State	(503)378-4139 FTS 530-4139
Pennsylvania	Al Benedict	Department of the Auditor General	(717)787-2543 FTS 637-2543
	Richard Dario	Legislative Budget and Finance Committee	(717)787-5511 FTS 637-5511

<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	William T. Putnam	Office of the State Auditor	(803)758-3106
	George Schroeder	Legislative Audit Council	(803)758-5323
South Dakota	Gordon Millbrandt	Department of Legislative Audit	(605)224-3595
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	Richard G. Jensen, CPA	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 D. 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
	Thomas R. Hazzard	Legislative Budget Committee	(206)753-5796 FTS 434-5796
West Virginia	Encil Bailey	Legislative Auditor's Office	(304)348-2151 FTS 924-2151

<u>State</u>	<u>Agency Head</u>	<u>Agency</u>	<u>Telephone number</u>
Wisconsin	Robert R. Ringwood, CPA	Legislative Audit Bureau	(608)266-2818 FTS 366-2818
	Roger E. Alff, CPA	Bureau of Municipal Audit	(608)266-3401 FTS 366-3401
Wyoming	J.F. Fitzgibbons	Legislative Service Office	(307)777-7889 FTS 328-7889
	Dwight D. Bonham	State Examiner	(307)777-7797 FTS 328-7797
	James B. Griffith	State Auditor	(307)777-7831 FTS 328-7831

POSTAUDITORS
OTHER POLITICAL SUBDIVISIONS

American Samoa	Ted L. Gabbitas, CPA	Office of the Territorial Auditor	Route thru Comm. Overseas Operator
District of Columbia	David Legge	Office of Municipal Audit and Inspection	(202)727-2540
	Matthew S. Watson	Office of the District of Columbia Auditor	(202)629-4642
Guam	Keith Andrews	Auditor of Accounts	Route thru Comm. Overseas Operator
Puerto Rico	Felix L. Salgado (Acting)	Office of the Controller of Puerto Rico	Route thru Comm. Overseas Operator FTS: In D.C. 472-6620 Elsewhere 967-1221 Local number: (809) 765-3877
Virgin Islands	James A. Defenbach, CPA	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 36130

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	80
County governments	5
City governments	10
Other	5

REPORTS PROVIDED TO: Governor and general public

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	10	Information	
Other professionals	12	not	
Clerical	2	available	
Total	<u>24</u>		

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

CONTRACTED AUDITS: None

FUNDING: State Appropriations

FY 73--\$147,000
FY 74--\$200,000
FY 75--\$275,000
FY 76--\$375,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	90
Economy/efficiency	0
Program results	5
Accounting systems	5

OTHER AUDIT ORGANIZATION: See p. 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 36130

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	110	67*	Information
Other professionals	0	1*	not
Clerical	19	1*	available
Total	129		

*1976 information

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

CONTRACTED AUDITS: None

FUNDING:	<u>State Appropriations</u>	<u>Revenue Sharing Funds</u>
FY 74--	\$1,698,000	-
FY 75--	\$1,889,000	\$15,000
FY 76--	\$2,295,000	\$25,000

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 ORGANIZATION: See p. 15

ALASKA

AGENCY: Division of Legislative Audit

AGENCY HEAD: Garrey Peska, 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	92
Borough governments	4
City governments	4

REPORTS PROVIDED TO: Governor and all members of Legislature.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	28	9*	4*
Other professionals	2	1*	
Clerical	4		
Total	34		

*1976 information.

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

CONTRACTED AUDITS: Approximately 15% of budget

FUNDING: State Appropriations Interagency Fees Federal Reimbursements

FY 73--\$340,000	-	-
FY 74--\$390,000	-	-
FY 75--\$578,000	\$8,000	(\$55,000)**
FY 76--\$1,024,000	\$15,000	(\$108,000)**

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

TYPE OF AUDITS AND PERCENT OF EFFORT:

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

OTHER AUDIT ORGANIZATIONS:

State: See p. 21.
Local: City of Anchorage

ALASKA

AGENCY: Office of State Internal Audit

AGENCY HEAD: Richard A. Smith, CPA, State Internal Auditor

MAILING ADDRESS: Department of Administration
Pouch C
Juneau, Alaska 99811

TELEPHONE NUMBER: (907) 465-2204; FTS thru Seattle
Special Operator - 399-0150

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

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>CPAs</u>
Auditors	12	12	1
Other professionals	0		
Clerical	1		
Total	<u>13</u>		

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

CONTRACTED AUDITS: None

FUNDING: State Appropriations Reimbursement from Auditees

FY 73--\$143,500	-
FY 74--\$138,700	\$42,900
FY 75--\$208,000	-
FY 76--\$298,000	-

TYPE OF AUDITS AND PERCENT OF EFFORT:

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

OTHER AUDIT ORGANIZATION: See p. 19.

ARIZONA

AGENCY: State of Arizona Auditor General

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

ADDRESS: 315 Eaton Plaza,
3001 West Indian School Road
Phoenix, Arizona 85017

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

EMPLOYMENT PROCEDURE: Nominated by the Joint Legislative Budget Committee and approved by the legislature for an indefinite term.

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

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

REPORTS PROVIDED TO: Information not available

STAFFING:

	<u>Total*</u>	<u>College degrees*</u>	<u>CPAs*</u>
Auditors	47	47	4
Other professionals	17	17	
Clerical	6		
Total	<u>70*</u>		

*1976 information

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

CONTRACTED AUDITS: FY 75--approximately \$159,000.
FY 76--information not available

FUNDING: State Appropriations

FY 74--\$1,252,000
FY 75--\$1,485,000
FY 76--information not available

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	70
Economy/efficiency	0
Program results	0
Accounting systems	30

OTHER AUDIT ORGANIZATIONS:

State: None reported.

Local: Cities of Phoenix, Prescott and Scottsdale;
Maricopa and Pima Counties

ARKANSAS

AGENCY: Division of Legislative Audit

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

STREET ADDRESS: West Capitol
Little Rock, Arkansas

MAILING ADDRESS: 120 State Capitol
Little Rock, Arkansas 72201

TELEPHONE NUMBER: (501) 374-9868 and 374-0674

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

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	45
County governments	18
City governments	14
Schools/other	23

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

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAS</u>
Auditors	92	70*	9*
Other professionals	14		
Clerical	17		
Total	<u>123</u>		

*1976 information

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

CONTRACTED AUDITS: None

FUNDING: State Appropriations

FY 74--\$1,244,000
FY 75--\$1,678,000
FY 76--\$2,091,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance)	
Economy/efficiency	)	95
Program results)	
Accounting systems		2
Other		3

CALIFORNIA

AGENCY: Division of Audits, State Controller's Office

AGENCY HEAD: Raymond Croft, CPA, Chief, Division of Audits

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

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

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	67	67	2
Other professionals	1		
Clerical	45		
Total	<u>113</u>		

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

CONTRACTED AUDITS: Approximately 47% of budget.

FUNDING:

	<u>State Appropriations</u>	<u>Interagency Reimbursements</u>	<u>Federal Reimbursements</u>
FY 74--	\$1,013,000	\$911,000	
FY 75--	\$1,068,000	\$719,000	\$402,000 (est.)
FY 76--	\$1,077,000	\$741,000	\$436,000 (est.)

TYPE OF AUDITS AND PERCENT OF EFFORT:

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

OTHER AUDIT ORGANIZATIONS:

State: See pp. 28-32.

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

CALIFORNIA

AGENCY: Office of the Auditor General

AGENCY HEAD: John H. Williams, CPA, Auditor General

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

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

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

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies 100

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

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	49	49	18*
Other professionals	2	2	
Clerical	12		
Total	<u>63</u>		

*1976 Information

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

CONTRACTED AUDITS: Approximately 2% of budget.

FUNDING: State Appropriations

FY 73--\$ 874,000
FY 74--\$1,200,000
FY 75--\$1,500,000
FY 76--\$1,800,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

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

OTHER AUDIT ORGANIZATIONS: See pp. 26-32

CALIFORNIA

AGENCY: Department of Finance - Fiscal Management Audits

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

ADDRESS: 1025 P Street
Sacramento, California 95814

TELEPHONE NUMBER: (916) 322-2985; 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	87
Accounting systems	13

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

STAFFING:	Total	College degrees	CPAs
Auditors	64	64	9
Other professionals	9	9	
Clerical	4		
Total	<u>77</u>		

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

CONTRACTED AUDITS: None

FUNDING:	State Appropriations	State Agency Reimbursements	Federal Reimbursements
FY 74--	\$1,966,000	-	-
FY 75--	\$1,462,000	\$7,000	\$167,000
FY 76--	\$1,861,000	\$12,000	\$268,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	44
Economy/efficiency	44
Program Results	0
Other (including preaudit)	12

OTHER AUDIT ORGANIZATIONS: See pp. 26-32

CALIFORNIA

AGENCY: Department of Finance - Program Evaluation Unit

AGENCY HEAD: Bernard P. Donnelly, Chief

ADDRESS: 1025 P Street
Sacramento, California 95814

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

EMPLOYMENT PROCEDURE: Civil Service 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: Information not available.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	38	Information	
Other professionals	6	not	:
Clerical	4	available	
total	<u>48</u>		

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

CONTRACTED AUDITS: None.

FUNDING: State Appropriations

FY 75--\$1,083,000

FY 76--\$1,355,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

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

OTHER AUDIT ORGANIZATIONS: See pp. 26-32.

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 statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

Legislative support 100

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

STAFFING:

	<u>Total</u>	<u>College degree</u>	<u>CPAs</u>
Auditors	0		
Other professionals	56	56	
Clerical	23		
Total	<u>79</u>		

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 75--	\$1,950,000	\$189,000
FY 76--	\$2,200,000	\$71,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	0
Economy/efficiency	0
Program results	50
Other (financial and budget analysis)	50

OTHER AUDIT ORGANIZATIONS: See pp. 26-31.

COLORADO

AGENCY: Colorado State Auditor's Office

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

ADDRESS: 1660 Lincoln Street - #2410
Denver, Colorado 80264

TELEPHONE NUMBER: (303) 892-2051

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	57	51*	30*
Other professionals	4		
Clerical	4		
Total	<u>65</u>		

*1976 Information

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

CONTRACTED AUDITS: Approximately 19% of budget

FUNDING:	<u>State Appropriations</u>	<u>Federal Reimbursements</u>
	FY 74--\$1,213,000	\$201,000*
	FY 75--\$1,650,000	\$137,000*
	FY 76--\$2,075,000	\$248,000*

*Included in State appropriations.

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 Lee V. Donohue,
Auditors of Public Accounts

ADDRESS: State Capitol
Hartford, Connecticut 06115

TELEPHONE: Mr. Becker (203) 566-2119; FTS 641-2119
Mr. Donohue (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 PRECENT:

State agencies	95
State institutions	5

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

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	58	52*	3*
Other professionals	4		
Payroll auditors	15		
Clerical	7		
Total	<u>84</u>		

*1976 Information

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

CONTRACTED AUDITS: Approximately 2% of budget.

FUNDING: State Appropriations

FY 73--\$1,152,000
FY 74--\$1,227,000
FY 75--\$1,359,000
FY 76--\$1,442,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance)	
Economy/efficiency	)	98
Program results)	
Preaudit	)	2

OTHER AUDIT ORGANIZATION: See p. 37.

CONNECTICUT

AGENCY: Legislative Program Review and Investigation
Committee

AGENCY HEAD: Linda A. Adams, Director

OFFICE ADDRESS: 210 Capitol Avenue
Hartford, Connecticut

MAILING ADDRESS: Room 404 State Capitol
Hartford, CT 06115

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

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	7	7	not
Clerical	1		available
Total	<u>8</u>		

EMPLOYMENT OF STAFF: Legislative staff personnel system.

CONTRACTED AUDITS: None.

FUNDING: State Appropriations

FY 75--\$100,000

FY 76--\$110,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	0
Economy/efficiency	) 80
Program results)
Investigations	20

OTHER AUDIT ORGANIZATION: See p. 35.

DELAWARE

AGENCY: Auditor of Accounts, State of Delaware

AGENCY HEAD: Richard T. Collins, Auditor of Accounts

ADDRESS: Townsend Building
Dover, Delaware 19901

TELEPHONE NUMBER: (302) 678-4241

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

AUTHORITY PROVIDED BY: State Constitution and statutory
law.

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	27		
Other professionals	0	Information not	
Clerical	5	available	
Total	32		

EMPLOYMENT OF STAFF: State merit or civil service system.

CONTRACTED AUDITS: Approximately 8% of budget

FUNDING:	<u>State</u> <u>Appropriations</u>	<u>School</u> <u>Construction Fund</u>	<u>Federal</u> <u>Reimbursements</u>
FY 74--	\$423,000	\$109,000	-
FY 75--	\$467,000	\$ 59,000	-
FY 76--	\$434,000	\$ 44,000	\$12,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance)	
Economy/efficiency	)	95
Program results)	
Special projects analysis	)	5

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 32301

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	31
County governments	30
Public Assistance Fund	25
Other	14

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

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	248	248	95
Other professionals	120	112	
Clerical	45		
Total	413		

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

CONTRACTED AUDITS: None.

FUNDING: State Appropriations Federal Reimbursements

FY 73--\$4,686,000	-
FY 74--\$6,464,000	-
FY 75--\$7,663,000	\$756,000
FY 76--\$7,919,000	\$811,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance)	
Economy/efficiency	)	61
Program results)	
Accounting systems		6
Public Assistance Fund		25
Other		8

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

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

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	84	45*	3
Other professionals	4		
Clerical	17		
Total	<u>105</u>		

*1976 information

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

CONTRACTED AUDITS: Approximately 5% of budget

FUNDING: State Appropriations

FY 73--\$1,427,000
FY 74--\$1,633,000
FY 75--\$2,186,000
FY 76--\$2,366,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance)	
Economy/efficiency	)	50
Program results)	
Preaudit		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: State Capitol - 008
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	19	19	2*
Other professionals	6	6	
Clerical	4		
Total	<u>29</u>		

*1976 information.

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

CONTRACTED AUDITS: Approximately 19% of budget.

FUNDING: State Appropriations

FY 73--\$621,000
FY 74--\$657,000
FY 75--\$721,000
FY 76--\$850,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

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

OTHER AUDIT ORGANIZATIONS:

State: See p.
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: Information not available.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	17		
Other professionals	0	Information not	
Clerical	1	available	
Total	18		

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

CONTRACTED AUDITS: Approximately 26% of budget

FUNDING: State Appropriations

FY 75--\$265,000
FY 76--\$403,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	100
Economy/efficiency	0
Program results	0

OTHER AUDIT ORGANIZATIONS: See p. 43.

IDAHO

AGENCY: Legislative Auditor

AGENCY HEAD: Clyde Koontz, CPA, Legislative Auditor

ADDRESS: Statehouse, Room 114
Boise, Idaho 83720

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

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

AUTHORITY PROVIDED BY: State statutory law.

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	0		
Clerical	3		
Total	19		

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

CONTRACTED AUDITS: None.

FUNDING:	<u>State Appropriations</u>	<u>State Reimbursements</u>	<u>Special State Funds</u>
FY 75--	\$299,000	\$ 5,000	\$ 5,000
FY 76--	\$251,000	\$65,000	\$55,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

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

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-year, renewable term.

AUTHORITY PROVIDED BY: State constitution implemented by statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies 100

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	35	35	15
Other professionals	3	2	
Clerical	12	1	
Total	50		

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

CONTRACTED AUDITS: Approximately 76% of budget

FUNDING: State Appropriations

FY 76--\$2,321,000

FY 77--\$5,266,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

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

OTHER AUDIT ORGANIZATION: See p. 47.

ILLINOIS

AGENCY: Illinois Economic & Fiscal Commission

AGENCY HEAD: Raymond Coyne, 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:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	0		
Other professionals	9	6	
Clerical	3		
Total	<u>12</u>		

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

CONTRACTED AUDITS: None.

FUNDING: State Appropriations

FY 74--\$265,000

FY 75--\$303,000

FY 77--\$302,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

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

OTHER AUDIT ORGANIZATION: See p. 46.

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 RESPOURCES IN PERCENT:

State agencies 100

REPORTS PROVIDED TO: Governor and Legislature.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	13	13	Information
Othrt Professionalals	0		not
Clerical	2		available
Total	<u>15</u>		

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

CONTRACTED AUDITS: None.

FUNDING: State Appropriations

FY 74--\$ 58,000

FY 75--\$260,000

FY 76--\$270,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

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

OTHER AUDIT ORGANIZATIONS: See p. 49-50.

INDIANA

AGENCY: Auditor of State

AGENCY HEAD: Mary Aikins Currie, Auditor of State

ADDRESS: 240 Statehouse
Indianapolis, Indiana 46204

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

EMPLOYMENT PROCEDURE: Elected by the electorate for a four-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:

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

EMPLOYMENT OF STAFF: Non-statutory 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 75--\$ 861,000
FY 76--\$1,177,000

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 pp. 48-50.

INDIANA

AGENCY: State Board of Accounts

AGENCY HEAD: Kenneth R. Beesley, State Examiner

ADDRESS: 912 State Office Building
Indianapolis, Indiana 46204

TELEPHONE NUMBER: (317) 633-6318

EMPLOYMENT PROCEDURE: 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:

Information not available

REPORTS PROVIDED TO: Information not available.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	180	Information not	
Other professionals		available	
Clerical			
Total	<u>180</u>		

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

CONTRACTED AUDITS: Information not available.

FUNDING: Information not available.

TYPE OF AUDITS AND PERCENT OF EFFORT:

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

OTHER AUDIT ORGANIZATIONS: See p. 48-49.

IOWA

AGENCY: Auditor of State

AGENCY HEAD: Lloyd R. Smith, Auditor of State

ADDRESS: State Capitol
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	30
Non-government grantees	7

REPORTS PROVIDED TO: Information not available.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	135	Information not available	
Other Professionals	1		
Clerical	28		
Total	164		

EMPLOYMENT OF STAFF: Non-statutory personnel system established by the auditor of state.

CONTRACTED AUDITS: None.

FUNDING:	<u>State Appropriations</u>	<u>Political Subdivisions</u>
FY 75--\$	980,000	\$1,088,000
FY 76--\$	1,070,000	\$1,003,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

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

OTHER AUDIT ORGANIZATIONS:

State: See p. 52.
Local: None reported.

IOWA

AGENCY: Legislative Fiscal Bureau

AGENCY HEAD: Gerald 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 Fiscal
Committee 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			
Other professionals	10	10	2*
Clerical	1		
Total	<u>11</u>		

*1976 information

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

CONTRACTED AUDITS: None.

FUNDING: Information not available.

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	0
Economy/efficiency	0
Program results	0
Budget/legislative analysis	100

OTHER AUDIT ORGANIZATIONS: See p. 51.

KANSAS

AGENCY: Legislative Division of Post Audit

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

ADDRESS: 109 West 9th Street
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, Governor and legislative leaders.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	30	30	Information
Other professionals	5	5	not
Clerical	5		available
Total	<u>40</u>		

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

CONTRACTED AUDITS: None.

FUNDING: State Appropriations Federal Reimbursements

FY 74--\$429,000	--
FY 75--\$692,000	--
FY 76--\$865,000	\$5,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

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

KENTUCKY

AGENCY: Auditor of Public Accounts

AGENCY HEAD: George L. Atkins, Auditor of Accounts

ADDRESS: Room 170, Capitol Annex
Frankfort, Kentucky 40601

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

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

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

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	30
County governments	60
Special projects	10

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	40	40	2*
Other professionals	5	5	
Clerical	7		
Total	<u>52</u>		

*1976 information.

EMPLOYMENT OF STAFF: State merit or civil service system.

CONTRACTED AUDITS: None.

FUNDING.	<u>State Appropriations</u>	<u>Reimbursements</u>	<u>Trust & Agency Funds</u>
FY 72--	\$229,730	\$105,000	\$127,055
FY 73--	\$235,000	\$ 90,000	\$ 64,000
FY 74--	information not available		
FY 75--	\$360,000	\$115,000	\$168,000
FY 76--	\$378,000	\$118,000	\$174,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	65
Economy/efficiency)	14
Program results)	
Accounting systems	10
Special projects	10
Pre-audit	

OTHER AUDIT ORGANIZATION: See p. 55 .

KENTUCKY

AGENCY: Kentucky Legislative Research Commission

AGENCY HEAD: Richard Willis, Director

ADDRESS: Capitol Building
Frankfort, Kentucky 40601

TELEPHONE NUMBER: (502) 564-6600; FTS 351-6600

EMPLOYMENT PROCEDURE: Information not available

AUTHORITY PROVIDED BY: Information not available

ALLOCATION OF RESOURCES IN PERCENT:

Information not available

REPORTS PROVIDED TO: Information not available

STAFFING:

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

EMPLOYMENT OF STAFF: Information not available

FUNDING: Information not available

TYPE OF AUDITS AND PERCENT OF EFFORT:

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

OTHER AUDIT ORGANIZATIONS: See p. 54.

LOUISIANA

AGENCY: Office of Legislative Auditor

AGENCY HEAD: Joseph H. Burris, Legislative Auditor

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

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

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

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

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	133	108*	5*
Other professionals	6		
Clerical	13		
Total	<u>152</u>		

*1976 information.

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

CONTRACTED AUDITS: None.

FUNDING:	<u>State Appropriations</u>	<u>Reimbursements</u>
	FY 74--\$1,856,000	\$11,000
	FY 75--\$2,105,000	-
	FY 76--\$2,657,000	-

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 04333

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

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

AUTHORITY PROVIDED BY: State statutory law.

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	1
Other	4		
Clerical	3		
Total	<u>35</u>		

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

CONTRACTED AUDITS: None.

FUNDING: State Appropriations Special Revenue Funds

FY 74--\$323,000	\$243,000
FY 75--\$338,000	\$263,000
FY 76--\$366,000	\$310,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	92
Economy/efficiency	8
Program results	0

MARYLAND

AGENCY: Division of Audits, Department of Fiscal Services

AGENCY HEAD: Pierce J. Lambdin, 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 100

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

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	70	70	26
Other professionals	3	3	
Clerical	5		
Total	<u>78</u>		

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

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

FUNDING: State Appropriations

FY 74--\$ 987,000
FY 75--\$1,094,000
FY 76--\$1,312,000

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
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	65
State authorities	33
Contracted audits	2

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

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAS</u>
Auditors	164	96*	2*
Other professionals	27		
Clerical	38		
Total	229		

*1976 information

EMPLOYMENT OF STAFF: State merit or civil service system.

CONTRACTED AUDITS: Approximately 2% of budget.

FUNDING: State Appropriations

FY 74--\$2,555,000
FY 75--\$2,868,000
FY 76--\$3,020,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	100
Economy/efficiency	0
Program results	0

OTHER AUDIT ORGANIZATIONS:

State: See p. 62.
Local: None reported.

MASSACHUSETTS

AGENCY: Legislative Post Audit and Oversight Bureau

AGENCY HEAD: William H. Finnegan, Director

ADDRESS: Room 146, Statehouse
Boston, Massachusetts 02133

TELEPHONE NUMBER: (617) 727-8410

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	14	Information not	
Other professionals	0	available	
Clerical	2		
Total	<u>16</u>		

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

CONTRACTED AUDITS: None.

FUNDING: State Appropriations

FY 75--\$350,000

FY 76--\$350,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	0
Economy/efficiency	0
Program results	100

OTHER AUDIT ORGANIZATIONS: See p. 61.

MICHIGAN

AGENCY: Office of the Auditor General

AGENCY HEAD: Albert Lee, CPA, Auditor General

ADDRESS: 567 Hollister Building
108 Allegan Street
Lansing, Michigan 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:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors:	140	135	25
Other professional	5		
Clerical	17		
Total	<u>162</u>		

EMPLOYMENT OF STAFF: Constitutional civil service system.

CONTRACTED AUDITS: 28 contracted audits in FY 74.
None in FY 75 and 76.

FUNDING:	<u>State Appropriations</u>	<u>Reimbursement from Autees</u>
FY 74--	\$3,250,000	\$326,000
FY 75--	\$3,700,000	\$300,000
FY 76--	\$4,150,000	\$350,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

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

OTHER AUDIT ORGANIZATIONS:

State: See p. 64.
Local: City of Detroit Auditor General.

MICHIGAN

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

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

ADDRESS: Treasury Building - Second Floor
Lansing, Michigan 48922

TELEPHONE NUMBER: (517) 373-3227; FTS 253-3227

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

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

ALLOCATION OF RESOURCES IN PERCENT:

County governments 100

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	34	34	5*
Other professionals	6	6	
Clerical	3		
Total	<u>43</u>		

*1976 information

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

CONTRACTED AUDITS: Approximately 65% of budget.

FUNDING: State Appropriation

FY 74--\$ 986,267
FY 75--\$1,100,000
FY 76--\$1,250,000

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 p. 63.

MINNESOTA

AGENCY: Office of State Auditor

AGENCY HEAD: Robert W. Mattson, State Auditor

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

MAILING ADDRESS: Veterans' Service Building
St. Paul MN 55155

TELEPHONE NUMBER: (612) 296-2524

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, news media, and general public.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	61	50	8
Other professionals	4	4	
Clerical	20		
Total	85		

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>	<u>Federal Reimbursements</u>
FY 74--	--	\$1,800,000	--
FY 75--	\$150,000	\$1,950,000	\$20,000
FY 76--	\$166,000	\$1,608,000	\$50,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

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

OTHER AUDIT ORGANIZATIONS:

State: See p. 66.

Local: Hennepin County Internal Auditor.

MINNESOTA

AGENCY: Legislative Audit Commission

AGENCY HEAD: Eldon Stoehr, Legislative Auditor

ADDRESS: 204 Veterans' Service Building
St. Paul, Minnesota 55155

TELEPHONE NUMBER: (612) 296-4710

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

AUTHORITY PROVIDED BY: State statutory law.

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	33	33	6
Other professionals	14	14	
Clerical	5		
Total	<u>52</u>		

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

CONTRACTED AUDITS: None.

FUNDING: State Appropriations

FY 74--\$428,000

FY 75--\$695,000

FY 76--\$913,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	75
Economy/efficiency	0
Program results	25

OTHER AUDIT ORGANIZATIONS: See p. 65.

MISSISSIPPI

AGENCY: State Department of Audit

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

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

TELEPHONE NUMBER: (601) 354-6000

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

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

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	
County governments	Information not available
City governments	
School district	

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

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	81*	77*	6*
Other professionals	5*		
Clerical	38*		
Total	<u>124*</u>		

*1976 information

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

CONTRACTED AUDITS: None.

FUNDING:	<u>State</u> <u>Appropriations</u>	<u>Auditee</u> <u>Reimbursements</u>	<u>Federal</u> <u>Reimbursements</u>
FY 74--	\$1,217,000	\$200,000	\$750,000
FY 75--	information not available		
FY 76--	information not available		

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	90
Economy/efficiency	10
Program results	0

OTHER AUDIT ORGANIZATIONS:

State: See p. 69.

MISSISSIPPI

AGENCY: Joint Legislative Committee on Performance
Evaluation and Expenditure Review

AGENCY HEAD: John A. Hamilton, CPA, Director

STREET ADDRESS: Northwest Street
Jackson, Mississippi

MAILING ADDRESS: Box 1204
Jackson, MS 39205

TELEPHONE NUMBER: (601) 354-6555

EMPLOYMENT PROCEDURE: Appointed by the Joint Legislative
Committee for Program Evaluation and Expenditure Review.

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	80
County governments	15
City governments	2
Special districts	3

REPORTS PROVIDED TO: Legislature and general public.

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors (Analysts)	19	19	Information not available
Other professionals	2	2	
Clerical	3		
Total	<u>24</u>		

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

CONTRACTED AUDITS: None.

FUNDING: State Appropriations

FY 75--\$416,000
FY 76--\$430,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	10
Economy/efficiency	0
Program results/evaluations	90

OTHER AUDIT ORGANIZATION: See p. 67.

MISSOURI

AGENCY: State Auditor's Office

AGENCY HEAD: Thomas M. Keyes, CPA, State Auditor

STREET ADDRESS: 308 Chestnut Street
Jefferson City, Missouri

MAILING ADDRESS: P.O. Box 869
Jefferson City, MO 65101

TELEPHONE NUMBER: (314) 751-4213

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 governments	10

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

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAS</u>
Auditors	81	80	24
Other Professionals	0		
Clerical	15		
Total	<u>96</u>		

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

CONTRACTED AUDITS: Approximately 11% of budget.

FUNDING: State Appropriations

FY 73--\$1,125,000
FY 74--\$1,233,000
FY 75--\$1,575,000
FY 76--\$1,927,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance)	
Economy/efficiency	)	98
Program results)	
Accounting systems	)	2
		70

MONTANA

AGENCY: Office of the Legislative Auditor

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

ADDRESS: State Capital, 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 RESOURCES 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	29	28	11
Other professionals	1	1	
Clerical	5		
Total	35		

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

CONTRACTED AUDITS: Approximately 7% of budget.

FUNDING:	<u>State Appropriations</u>	<u>Auditees</u>
FY 74--	\$334,000	\$64,000
FY 75--	\$431,000	\$68,000
FY 76--	\$692,000	\$79,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	40
Economy/efficiency	17
Program results	43
Other (including preaudit)	

OTHER AUDIT ORGANIZATIONS: See p. 72.

MONTANA

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

AGENCY HEAD: George H. Pendergast, Administrator

STREET ADDRESS: 24 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 districts	5

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

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	33	26	5
Other professionals	1	1	
Clerical	3		
Total	<u>37</u>		

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

CONTRACTED AUDITS: None.

FUNDING: State Appropriations

FY 75--\$515,000
FY 76--\$592,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	100
Economy/efficiency	0
Program results	0

OTHER AUDIT ORGANIZATIONS: See p. 71.

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 PROCEDURE: 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	47	14*	2
Other professionals	6		
Clerical	4		
Total	<u>57</u>		

*1976 information

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

CONTRACTED AUDITS: None.

FUNDING: State Appropriations Federal Reimbursements

FY 74--\$ 605,000	\$36,000
FY 75--\$1,336,000	\$50,000
FY 76--\$1,513,000	\$45,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

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

NEVADA

AGENCY: Legislative Counsel Bureau - Audit Division

AGENCY HEAD: Earl T. Oliver, 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: Governor, all members of the Legislature, and the Secretary of State.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	12	9*	2*
Other professionals	4		
Clerical	3		
Total	<u>19</u>		

*1976 information

EMPLOYMENT OF STAFF: Legislative staff nonclassified.

CONTRACTED AUDITS: None.

FUNDING:	<u>State Appropriations</u>	<u>Reimbursements</u>
FY 73--\$255,000		\$5,000
FY 74--\$301,000		\$7,000
FY 75--\$322,000		\$8,000
FY 76--\$437,000		--

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance)	
Economy/efficiency	)	69
Program results		0
Legislative accounting		31

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>
Auditors	15	9*	5*
Other professionals	0		
Clerical	1		
Total	<u>16</u>		

*1976 information

EMPLOYMENT OF STAFF: Nonstatutory personnel system estab-
lished by the Legislative Budget Assistant.

CONTRACTED AUDITS: Approximately 10% of budget.

FUNDING: State Appropriations Federal Reimbursements

FY 74--\$276,000	--
FY 75--\$367,000	\$39,000
FY 76--\$374,000	\$84,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

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

NEW JERSEY

AGENCY: Office of Fiscal Affairs - Division of State Auditing

AGENCY HEAD: Dr. Thomas L. Bertone, Acting Director
(James J. Dolan, Acting Director, Division of State
Auditing; William R. Schmidt, Director, Division of
Program Analysis)

STREET ADDRESS: 130 West State Street
Trenton, New Jersey

MAILING ADDRESS: Statehouse - Suite 232
Trenton, NJ 08625

TELEPHONE NUMBER: Dr. Bertone (609) 292-8401
Mr. Dolan (609) 292-8014
Mr. Schmidt (609) 292-8027

EMPLOYMENT PROCEDURE: Appointed by the Law Revision and
Legislative Services Committee for a 5-year term, with
a two-year limit.

AUTHORITY PROVIDED BY: State constitution implemented by
statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

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

REPORTS PROVIDED TO: All members of the Legislature.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	57	57	5
Other professionals	18	18	
Clerical	8		
Total	<u>83</u>		

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

CONTRACTED AUDITS: Less than 1% of budget is spent on con-
tracted audits.

FUNDING: State Appropriations Federal Reimbursements

FY 75--\$1,290,000	\$ 2,000
FY 76--\$1,321,000	\$75,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance)	
Economy/efficiency)	73
Program results	21
Special studies and analyses	6

OTHER AUDIT ORGANIZATIONS:

State: None reported.
Local: Cities of Trenton and Newark.

NEW MEXICO*

AGENCY: Office of the State Auditor

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

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

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

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

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

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	
County governments	percentage information
City governments	not available
School districts	
Local units	

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

STAFFING:

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

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

CONTRACTED AUDITS: 269 audits in FY 73.

FUNDING:	<u>State Appropriations</u>	<u>Auditees</u>
FY 73--	\$180,000	\$1,203,000
FY 74--	\$250,000	\$1,248,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	100
Economy/efficiency	
Program results	

*1976 Information

NEW YORK

AGENCY: Department of Audit and Control

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

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

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

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

AUTHORITY PROVIDED BY: State Constitution and 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.

STAFFING:

	<u>Total</u>	<u>College degrees.</u>	<u>CPAs</u>
Auditors	535	535	26*
Other professionals	0		
Clerical	30 est.		
Total	565 est.		

*1976 information

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

CONTRACTED AUDITS: None.

FUNDING: State Appropriations

FY 75--\$10,000,000
FY 76--\$10,000,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance)	
Economy/efficiency	)	30
Program results)	

(continued on next page)

Preaudit	10
Accounting systems	20
Retirement system management	20
Administration/Special assignments	20

OTHER AUDIT ORGANIZATIONS:

State: See p. 81.

Local: Office of the Comptroller, New York City; New York Health and Hospital Corporation; New York City Transit Authority; and all county governments in New York State.

NEW YORK

AGENCY: Legislative Commission on Expenditure Review

AGENCY HEAD: Troy R. Westmeyer, Director

ADDRESS: 111 Washington Ave.
Albany, NY 12210

TELEPHONE NUMBER: (518) 474-1474; 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 73--\$ 44,000
FY 74--\$507,000
FY 75--\$648,000
FY 76--\$616,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

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

OTHER AUDIT ORGANIZATIONS: See p. 79.

NORTH CAROLINA

AGENCY: Department of the State Auditor

AGENCY HEAD: Henry L. Bridges, State Auditor

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

TELEPHONE NUMBER: (919) 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 Comm-
ittee, news media, and the general public.

STAFFING:	<u>Total</u>	<u>College Degrees</u>	<u>CPAs</u>
Auditors:	83	83	29
Other professionals	15		
Clerical:	14		
Total	<u>112</u>		

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

CONTRACTED AUDITS: None.

FUNDING: State Appropriations

FY 74--\$1,423,000
FY 75--\$2,115,000
FY 76--\$2,145,000

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 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	60
County governments	20
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	24	24	3
Other professionals	1		
Clerical	3		
Total	<u>28</u>		

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

CONTRACTED AUDITS: None.

FUNDING: State Appropriations

FY 74--\$272,000
FY 75--\$402,000
FY 76--\$438,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	100
Economy/efficiency	0
Program results	0

OTHER AUDIT ORGANIZATIONS:

State: See p. 84.
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 58505

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:

State agencies	11
Staff services to Legislature	89

REPORTS PROVIDED TO: Information not available.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	1	1	1
Other professionals	3	3	
Clerical	0		
Total	<u>4</u>		

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

CONTRACTED AUDITS: Approximately 8% of budget.

FUNDING:

State Appropriations

75-76 Biennium	\$235,000
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TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance)	
Economy/efficiency)	6
Program results)	
Accounting systems	2
Legislative assistance	92

OTHER AUDIT ORGANIZATIONS: See p. 83.

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 members of the Legislature, and the auditee.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	469	113*	10*
Other professionals	133		
Clerical/examiners	74		
Total	676		

*1976 Information

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

CONTRACTED AUDITS: None

FUNDING:	<u>State Appropriations</u>	<u>Auditees</u>
FY 73--	\$4,505,000	\$418,000
FY 74--	\$5,381,000	\$405,000
FY 75--	Information not available	
FY 76--	Information not available	

TYPE OF AUDITS AND PRECENT OF EFFORT:

Financial/compliance)	
Economy/efficiency	)	40
Program results		0
Accounting systems		15
Preaudit		40
Other		5

OTHER AUDIT ORGANIZATIONS:

State: None reported.
Local: Columbus City Auditor.

OKLAHOMA

AGENCY: Office of the State Examiner and Inspector

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

ADDRESS: 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), and government officials.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	71	2*	2*
Other professionals	3		
Clerical	20		
Total	<u>94</u>		

*1976 information

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

CONTRACTED AUDITS: Approximately 10% of budget.

FUNDING:

	<u>State Appropriations</u>	<u>Auditee Reimbursements</u>	<u>Federal Reimbursements</u>
FY 73--	\$337,000	\$763,000	--
FY 74--	\$360,000	\$789,000	--
FY 75--	\$451,000	\$675,000	--
FY 76--	\$461,000	\$731,000	\$6,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	80
Economy/efficiency	0
Program results	0
Accounting systems	10
Administration	10

OTHER AUDIT ORGANIZATIONS:

State: See p. 88.
Local: Oklahoma City Auditor.

OKLAHOMA

AGENCY: Legislative Council - Fiscal Services Division

AGENCY HEAD: Paul E. McElvaney, 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>
Auditors	6	5	Information not available
Other professionals	3	3	
Clerical	1		
Total	<u>10</u>		

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

CONTRACTED AUDITS: Information not available.

FUNDING: Information not available.

TYPE OF AUDITS AND PERCENT OF EFFORT:

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

OTHER AUDIT ORGANIZATIONS: See 86.

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) 378-3131; FTS 530-3131

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

AUTHORITY PROVIDED BY: State Constitution.

ALLOCATION OF 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	45	45	15*
Other professionals	0		
Clerical	6		
Total	<u>51</u>		

*1976 Information

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

CONTRACTED AUDITS: None

FUNDING:	<u>Reimbursement from auditees</u>	<u>Local government units</u>
FY 74--\$	825,000	--
FY 75--\$	808,000	\$146,000
FY 76--\$	1,026,000	\$153,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

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

OTHER AUDIT ORGANIZATIONS:

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 imple-
mented 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>
Auditors	533	Information	18*
Other professionals	53	not available	
Clerical	<u>118</u>		
Total	<u>704</u>		

*1976 information

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

CONTRACTED AUDITS: None.

FUNDING:	<u>State Appropriations</u>	<u>Auditees</u>
	FY 73--\$ 8,420,000	\$1,708,000
	FY 74--\$10,433,000	\$2,142,000
	FY 75--\$ 9,619,000	\$2,234,000
	FY 76--\$10,601,000	\$2,426,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

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

OTHER AUDIT ORGANIZATIONS:

State: See p. 93.

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

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

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: Information not available.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	0		Information
Other professionals	9	9	not
Clerical	2		available
Total	<u>11</u>		

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

CONTRACTED AUDITS: None.

FUNDING: State Appropriations

FY 75--\$270,000

FY 76--\$292,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	0
Economy/efficiency	0
Program results/evaluations	70
Fiscal reports	30

OTHER AUDIT ORGANIZATIONS: See p. 91.

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 100

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

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	12	6*	6*
Other professionals	2		
Clerical	2		
Total	16		

*1976 Information

EMPLOYMENT OF STAFF: Unclassified status.

CONTRACTED AUDITS: None.

FUNDING: State Appropriations

FY 75--\$198,000

FY 76--\$306,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

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

OTHER AUDIT ORGANIZATIONS:

State: See p. 95.

Local: None reported.

RHODE ISLAND

AGENCY: Bureau of Audits

AGENCY HEAD: Lloyd A. Oakley, Chief

ADDRESS: 289 Promenade Street
Providence, RI 02908

TELEPHONE NUMBER: (401) 277-2768

EMPLOYMENT PROCEDURE: Civil Service position

AUTHORITY PROVIDED BY: Information not available

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	50
City governments	45
Regional school districts	5

REPORTS PROVIDED TO: Government agencies; general public.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	31	Information not	
Other professionals	0	available	
Clerical	1		
Total	<u>32</u>		

EMPLOYMENT OF STAFF: Statutory State Civil Service system

CONTRACTED AUDITS: None

FUNDING: State Appropriations

FY 75--\$480,000

FY 76--\$533,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

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

OTHER AUDIT ORGANIZATIONS: See p. 94.

SOUTH CAROLINA

AGENCY: Office of the State Auditor

AGENCY HEAD: William T. Putnam, State Auditor

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 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: Governor, auditees, all members of the legislature, Federal agencies, and the general public.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	13	13	4
Other professionals			
Clerical	2		
Total	<u>15</u>		

EMPLOYMENT OF STAFF: Classified by a State classification system.

CONTRACTED AUDITS: None.

FUNDING: State Appropriations

FY 74--\$196,000
FY 75--\$304,000
FY 76--\$344,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	100
Economy/efficiency	0
Program results	Limited

OTHER AUDIT ORGANIZATIONS:

State: See p. 97.

Local: None reported.

SOUTH CAROLINA

AGENCY: Legislative Audit Council

AGENCY HEAD: George Schroeder, Executive Director

ADDRESS: 500 Bankers' Trust Tower
Columbia, South Carolina 29201

TELEPHONE NUMBER: (803) 758-5322

EMPLOYMENT PROCEDURE: Elected by the Legislative Audit for
a term of four 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>
Auditors	10	10	Information
Other professionals	2	2	not
Clerical	2		available
Total	<u>14</u>		

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

CONTRACTED AUDITS: None.

FUNDING:	<u>State Appropriations</u>	<u>CETA Funds</u>
FY 75--	\$100,000	\$20,000
FY 76--	\$206,000	\$40,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

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

OTHER AUDIT ORGANIZATIONS: See p. 96.

SOUTH DAKOTA

AGENCY: Department of Legislative Audit

AGENCY HEAD: Gordon Milbrandt, Auditor General

ADDRESS: State Capitol
Pierre, South Dakota 57501

TELEPHONE NUMBER: (605) 224-3595

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

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	35
County governments	25
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>
Auditors	37	20*	0*
Other professionals	4		
Clerical	7		
Total	<u>48</u>		

1976 information

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

CONTRACTED AUDITS: None.

FUNDING: State Appropriations

FY 73--\$441,000
FY 74--\$555,000
FY 75--\$690,000
FY 76--\$766,000

TYPE OF AUDIT AND PERCENT OF EFFORT:

Financial/compliance	85
Economy/efficiency	0
Program results	0
Accounting systems	15

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	48
County governments	40
City governments	7
Non-government grantees	5

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

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	168	168	9*
Other professionals	4	4	
Clerical	13		
Total	<u>185</u>		

*1976 information

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

CONTRACTED AUDITS: None.

FUNDING: State Appropriations Reimbursements

FY 73--\$1,647,000	\$130,000
FY 74--\$1,690,000	\$132,000
FY 75--\$1,964,000	\$136,000
FY 76--\$2,228,000	\$342,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance)	
Economy/efficiency	)	90
Program results)	
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: Sam Houston State Office Building, Room 409
14th and Brazos Streets
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	108	108	19*
Other professions	33	33	
Clerical	13		
Total	<u>154</u>		

*1976 information

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

CONTRACTED AUDITS: None

State Appropriations

FUNDING: FY 74--\$1,934,000
FY 75--\$2,443,000
FY 76--\$2,805,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance)
Economy/efficiency) 74
Program results) 0
(continued on next page)

Accounting systems	17
Administrative	6
Position classification	3

OTHER AUDIT ORGANIZATIONS:

State: See p. 103.

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, Texas 78711

TELEPHONE NUMBER: (512) 475-6565

EMPLOYMENT PROCEDURE: Information not available.

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	10*	Information	
Other professionals		not	
Clerical		available	

*1976 information

EMPLOYMENT OF STAFF: Information not available.

CONTRACTED AUDITS: Information not available.

FUNDING: Information not available.

TYPE OF AUDITS AND PERCENT OF EFFORT:

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

OTHER AUDIT ORGANIZATIONS: See pp. 101-102.

UTAH

AGENCY: Office of the Utah State Auditor

AGENCY HEAD: Richard G. Jenson, CPA, State Auditor

ADDRESS: 221 State Capitol
Salt Lake City, Utah 84114

TELEPHONE NUMBER: (801) 533-5361

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

AUTHORITY PROVIDED BY: State Constitution and statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies 100

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

STAFFING:	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	27	27	13
Other professionals	1	1	
Clerical	5	1	
Total	<u>33</u>		

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

CONTRACTED AUDITS: None.

FUNDING:	<u>State Appropriations</u>	<u>Federal Reimbursements</u>
FY 73--\$424,000		--
FY 74--\$517,000		--
FY 75--\$625,000		--
FY 76--\$715,000		\$24,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	85
Economy/efficiency	0
Program results	0
Statutory duties unrelated to auditing	15

OTHER AUDIT ORGANIZATIONS:

State: See p. 105.
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>
Auditors	17	17	5
Other professionals	0		
Clerical	2		
Total	<u>19</u>		

EMPLOYMENT OF STAFF: Appointed by the Auditor General.

CONTRACTED AUDITS: None.

FUNDING: FY 75--\$300,000
FY 76--\$450,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

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

OTHER AUDIT ORGANIZATIONS: See p. 104.

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 imple-
mented by statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	57
State college	2
State colleges/universities	9
Municipal disaster claims	32

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

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	15	11*	Information not available
Other professionals			
Clerical	1		
Total	<u>16</u>		

*1976 information

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

CONTRACTED AUDITS: Approximately 29% of budget.

FUNDING: State Appropriations

FY 73--\$207,000

FY 74--\$224,000

FY 75--\$408,000

FY 76--\$247,000

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: 1701 F & M Center
12th and Main Streets
Richmond, Virginia

MAILING ADDRESS: P.O. Box 1295
Richmond, VA 23219

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 statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	57
County governments	35
City governments	8

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

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	81	53*	2*
Other professionals	9		
Clerical	9		
Total	<u>99</u>		

*1976 information

EMPLOYMENT OF STAFF: Special Statutory Auditor's Office
system.

CONTRACTED AUDITS: None.

FUNDING: State Appropriations

FY 74--\$1,195,000
FY 75--\$1,335,000
FY 76--\$1,435,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

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

OTHER AUDIT ORGANIZATIONS:

State: See p. 110.
Local: Cities of Richmond, Newport News, Roanoke,
and Hopewell.

VIRGINIA

AGENCY: Joint Legislative Audit and Review Commission

AGENCY HEAD: Ray D. Pethtel, Director

ADDRESS: 823 East Main Street - Suite 200
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>
Auditors	0		
Other professionals	14	14	
Clerical	4		
Total	<u>18</u>		

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

CONTRACTED AUDITS: Information not available.

FUNDING: State Appropriations

FY 75--\$267,000
FY 76--\$334,000
FY 77--\$456,000
FY 87--\$508,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

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

OTHER AUDIT ORGANIZATIONS: See p. 108.

WASHINGTON

AGENCY: Office of State Auditor

AGENCY HEAD: Robert V. Graham, State Auditor

ADDRESS: Legislative Building
Olympia, Washington 98504

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

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

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

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	50
County governments	25
City governments	25

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

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	187	187	7*
Other professionals	2	2	
Clerical	22		
Total	<u>211</u>		

*1976 information

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

CONTRACTED AUDITS: None.

FUNDING:	<u>State Appropriations</u>	<u>Auditees</u>	<u>Federal Reimbursements</u>
FY 74--	\$1,182,000	\$1,257,000	--
FY 75--	\$1,780,000	\$1,586,000	\$193,000
FY 76--	\$1,962,000	\$1,804,000	\$185,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

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

OTHER AUDIT ORGANIZATIONS:

State: See p. 113.

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

WASHINGTON

AGENCY: Legislative Budget Committee

AGENCY HEAD: Thomas R. Hazzard, Legislative Auditor

ADDRESS: 102 Insurance Building
Olympia, Washington 98504

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

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

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OF RESOURCES AND PERCENT OF EFFORT:

State agencies 100

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

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	9	9	Information
Other professionals	3	3	not
Clerical	3		available
Total	<u>15</u>		

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

CONTRACTED AUDITS: None.

FUNDING: State Appropriations

FY 74--\$180,000

FY 75--\$327,000

FY 76--\$415,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

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

OTHER AUDIT ORGANIZATIONS: See p. 111.

WEST VIRGINIA

AGENCY: Legislative Auditor's Office

AGENCY HEAD: Encil Bailey, Legislative Auditor

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

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

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

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

State agencies	90
Federal audits	10

REPORTS PROVIDED TO: Governor and responsible officials.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAS</u>
Auditors	27	13	Information
Other professionals	6	3	not
Clerical	9		available
Total	<u>42</u>		

EMPLOYMENT OF STAFF: Information not available.

CONTRACTED AUDITS: Approximately 7% of budget.

FUNDING:

State Appropriations

FY 75--\$690,000
FY 76--\$775,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance)	
Economy/efficiency	)	80
Program results)	
Accounting systems		15
Other		5

WISCONSIN

AGENCY: Legislative Audit Bureau

AGENCY HEAD: Robert R. Ringwood, CPA, 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:

State agencies 100

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

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	41	41	16
Other professional	3		
Clerical	4		
Total	<u>48</u>		

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

CONTRACTED AUDITS: None

FUNDING: State Appropriations Federal Reimbursements

FY 74	-\$761,000	--
FY 75--	-\$860,000	\$ 1,000
FY 76--	-\$893,000	\$28,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

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

OTHER AUDIT ORGANIZATIONS:

State: See p. 116.
Local: Milwaukee County.

WISCONSIN

AGENCY: Bureau of Municipal Audit

AGENCY HEAD: Roger E. Alff, CPA, Director

ADDRESS: 201 E. Washington Avenue
Madison, Wisconsin 53702

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

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

AUTHORITY PROVIDED BY: State statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

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

REPORTS PROVIDED TO: Governor.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	71	71	23*
Other professionals	4	4	
Clerical	8		
Total	<u>83</u>		

*1976 information

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

CONTRACTED AUDITS: None.

FUNDING:	<u>State Appropriations</u>	<u>Auditees</u>
FY 73--	\$28,000	\$1,308,000
FY 74--	\$29,000	\$1,428,000
FY 75--	-	\$1,461,000
FY 76--	-	\$1,592,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	85
Economy/efficiency	0
Program results	0
Accounting systems	5
Special assistance	10

OTHER AUDIT ORGANIZATIONS: See p. 115.

WYOMING

AGENCY: Legislative Service Office

AGENCY HEAD: J. F. Fitzgibbons, 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: Governor, all members of the Legislature, and news media.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	3	3	Information not available
Other professionals	1	1	
Clerical	1		
Total	<u>5</u>		

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

CONTRACTED AUDITS: None.

FUNDING: State Appropriations

FY 73--\$ 42,000
FY 74--\$ 88,000
FY 75--\$126,000
FY 76--\$140,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	5
Economy/efficiency	0
Program results	0
Accounting systems	40
Special studies/analyses	55

OTHER AUDIT ORGANIZATIONS:

State: See p. 118 and 119.

WYOMING

AGENCY: State Examiner

AGENCY HEAD: D. D. Bonham, State Examiner

ADDRESS: 819 West Pershing Avenue
Cheyenne, Wyoming 82002

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

EMPLOYMENT PROCEDURE: Appointed by the Governor and confirmed 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	10
County governments	40
City governments	10
School districts	20
Special districts	20

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

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	13	Information	
Other professionals	1	not	
Clerical	2	available	
Total	<u>16</u>		

EMPLOYMENT OF STAFF: Statutory State civil service system.

CONTRACTED AUDITS: None.

FUNDING: State Appropriations

FY 75--\$262,000

FY 76--\$366,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance	100
Economy/efficiency	0
Program results	0

OTHER AUDIT ORGANZATIONS: See pp. 117, 119.

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: Information not available.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
	2	2	Information
	8	8	not
	11		available
Total	<u>21</u>		

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

CONTRACTED AUDITS: Information not available.

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 pp. 117 and 118.

AMERICAN SAMOA

AGENCY: Office of the Territorial Auditor

AGENCY HEAD: Ted L. Gabbitas, CPA, Territorial Auditor

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

TELEPHONE NUMBER: Route calls through commercial overseas
overseas operator.

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	8		
Other professionals	2	Information not	
Clerical	1	available	
Total	<u>11</u>		

EMPLOYMENT OF STAFF: A contract system.

CONTRACTED AUDITS: None.

FUNDING: Territorial Appropriations

FY 75--\$70,000

FY 76--\$75,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

Financial/compliance)	
Economy/efficiency	)	30
Program results		0
Accounting systems		50
Preaudit		10
Other		10

DISTRICT OF COLUMBIA

AGENCY: Office of Municipal Audit and Inspection

AGENCY HEAD: David Legge, Director

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

TELEPHONE NUMBER: (202) 727-2540

EMPLOYMENT PROCEDURE: Civil service position,
appointed by Mayor for an indefinite term.

AUTHORITY PROVIDED BY: Mayoral Executive Order.

ALLOCATION OF RESOURCES IN PERCENT:

District government 100

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

STAFFING:	<u>Total</u>	<u>College Degrees</u>	<u>CPAs</u>
Auditors	26	26	4
Other professionals	1	1	
Clerical	3		
Total	<u>30</u>		

EMPLOYMENT OF STAFF: District of Columbia and U.S. government
civil service systems.

CONTRACTED AUDITS: None.

FUNDING:	<u>D.C. Appropriations</u>	<u>Federal Reimbursements</u>
FY 74--	\$700,000	--
FY 75--	\$700,000	\$ 68,000
FY 76--	\$662,000	\$116,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

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

OTHER AUDIT ORGANIZATIONS: See p. 122.

DISTRICT OF COLUMBIA

AGENCY: Office of the District of Columbia Auditor

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

ADDRESS: Room 945
415 12th Street, NW
Washington, D.C. 20004

TELEPHONE NUMBER: (202) 629-4642

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 constitution.

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:	8	6*	
Other professionals:	0		
Clerical:	2		
Total	<u>10*</u>		

*1976 information

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

CONTRACTED AUDITS: None.

FUNDING: D.C. Appropriations

FY 76--\$163,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

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

OTHER AUDIT ORGANIZATIONS: See p. 121.

GUAM

AGENCY: Auditor of Accounts

AGENCY HEAD: Keith Andrews, Territorial Auditor

ADDRESS: Guam Legislature, P.O. Box 373
Agana, Guam 96910

TELEPHONE NUMBER: Route calls through commercial overseas operator.

EMPLOYMENT PROCEDURE: Information not available.

AUTHORITY PROVIDED BY: Information not available.

ALLOCATION OF RESOURCES IN PERCENT:

Information not available

REPORTS PROVIDED TO: Information not available.

STAFFING:

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

EMPLOYMENT OF STAFF: Information not available.

CONTRACTED AUDITS: Information not available.

FUNDING: Information not available.

TYPE OF AUDITS AND PERCENT OF EFFORT:

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

OTHER AUDIT ORGANIZATIONS: Information not available.

PUERTO RICO

AGENCY: Office of the Controller of Puerto Rico

AGENCY HEAD: Felix L. Salgado, Acting
Controller of Puerto Rico

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

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

TELEPHONE NUMBER: Route calls through commercial overseas operator
FTS: In D.C. 472-6620; elsewhere 967-1221; local (809)765-3877

EMPLOYMENT PROCEDURE: Appointed by the Governor, confirmed by
Legislature, for a 10-year term with an unlimited number
of terms.

AUTHORITY PROVIDED BY: Commonwealth constitution implemented by
statutory law.

ALLOCATION OF RESOURCES IN PERCENT:

Commonwealth agencies	83
County governments	17

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

STAFFING:	<u>Total</u>	<u>College Degrees</u>	<u>CPAs</u>
Auditors:	202	202	
Other professionals:	18	18	
Clerical:	44		
	<u>Total 264</u>		

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

CONTRACTED AUDITS: Approximately 2% of budget.

FUNDING: Commonwealth Appropriations

FY 75--\$2,805,000
FY 76--\$3,400,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

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

VIRGIN ISLANDS

AGENCY: U.S. Government Comptroller

AGENCY HEAD: James A. Defenbach, CPA, Comptroller

STREET ADDRESS: Government House
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: Information not available.

STAFFING:

	<u>Total</u>	<u>College degrees</u>	<u>CPAs</u>
Auditors	21	18	Information not available
Other professionals	0		
Clerical	6		
Total	<u>27</u>		

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

CONTRACTED AUDITS: Information not available.

FUNDING: V.I. Revenues

FY 75--\$975,000

FY 76--\$975,000

TYPE OF AUDITS AND PERCENT OF EFFORT:

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