# *Legislature - Auditor General*

**A.R.S. § 41-1279.01**

Auditor General: Debra Davenport — JLBC Analyst: Bob Hull

| | FY 2001 Actual | FY 2002 Estimate | FY 2003 Approved |
|---|---|---|---|
| **PROGRAM BUDGET** | | | |
| Auditor General | **10,411,400** | **12,521,800** | **12,444,200** |
| **OPERATING BUDGET** | | | |
| Full Time Equivalent Positions | 179.0 | 203.5 | 196.4 |
| Personal Services | 7,419,100 | 8,612,100 | 8,881,700 |
| Employee Related Expenditures | 1,225,000 | 1,611,100 | 1,708,800 |
| Professional and Outside Services | 359,200 | 353,100 | 353,100 |
| Travel - In State | 217,900 | 520,700 | 520,700 |
| Travel - Out of State | 20,200 | 10,000 | 10,000 |
| Other Operating Expenditures | 880,600 | 834,400 | 780,800 |
| Equipment | 289,400 | 580,400 | 580,400 |
| Lump Sum Reduction | 0 | 0 | (391,300) |
| **TOTAL APPROPRIATIONS** | **10,411,400** | **12,521,800** | **12,444,200** 1/2/ |
| **FUND SOURCES** | | | |
| General Fund | 10,411,400 | 12,521,800 | 12,444,200 |
| **TOTAL APPROPRIATIONS** | **10,411,400** | **12,521,800** | **12,444,200** |

**AGENCY DESCRIPTION** — *The Auditor General, a staff agency of the Legislative Department, provides an independent financial, performance, and compliance audit capability in support of legislative oversight and public accountability of funds administered by the state and certain local governments.*

| **PERFORMANCE MEASURES** | FY 1999 Est./Actual | FY 2000 Est./Actual | FY 2001 Est./Actual | FY 2002-03 Estimate |
|---|---|---|---|---|
| • Federal Department of Health and Human Services acceptance of single financial audit reports | 100/100 | 100/100 | 100/100 | 100 |
| • % of administrative recommendations implemented or adopted within 1 year for financial audits | NA | NA/62 | 65/58 | 65 |
| • % of administrative recommendations implemented or adopted within 2 years for performance audits | NA/86 | NA/96 | 90/100 | 90 |
| • Legislative recommendations implemented or adopted within 3 years for performance audits | 60/72 | 60/53 | 60/NA | 60 |
| • Average hours per performance audit | 3,000/2,500 | 3,000/2,600 | 2,500/2,142 | 2,500 |
| • % of agency staff turnover | NA/27.9 | NA/27.1 | 27/19.2 | 27 |
| • Administration as a % of total cost | NA | 9.94/NA | 9.55/NA | 7.8/7.4 |
| • Customer satisfaction rating (Scale 1-8) | NA | NA | NA/NA | 6.0 |

This agency's budget was originally appropriated in Laws 2001, Chapter 236. Section 108 of Laws 2002, Chapter 327 reverted $2,241,000 of the original appropriation. For details on this agency's FY 2003 budget, please see the *FY 2002 & FY 2003 Appropriations Report*.

**Unfunded FTE Positions** — The approved amount includes a General Fund decrease of (7.1) FTE Positions below FY 2002 due to the statewide elimination of unfunded FTE Positions. For details on the methodology used to calculate the reduction, please see the *General*

1/ General Appropriation Act (Laws 2001, Chapter 236 as amended by Laws 2002, Chapter 327) funds are appropriated as a Lump Sum by Agency.
2/ This appropriation is a continuing appropriation and is exempt from the provisions of A.R.S. § 35-190, relating to lapsing of appropriations. (General Appropriation Act footnote)

*Provisions* section at the front of the *Appropriations Report*.

**School District Performance Audits** — The approved amount includes a General Fund decrease of $(1,483,800) and (24.5) FTE Positions below the original FY 2003 appropriation due to a reduced requirement for annual school district performance audits and for monitoring school districts to determine the percentage of dollars spent in the classroom. Chapter 330 (Education; Omnibus Budget Reconciliation; 2002–2003) amended A.R.S. § 41-1279.03 to require that the Auditor General annually randomly select the school districts to be audited, subject to review by the Joint Legislative Audit Committee, instead of randomly auditing each school district at least once every 5 years. This decrease of $(1,483,800) is part of the $2,241,000 reversion of the original appropriation.

**Equipment** — The approved amount includes a General Fund decrease of $(143,200) below the original FY 2003 appropriation for the replacement of office equipment and computer software. The agency can use their non-reverting carry forward to purchase this equipment. This decrease of $(143,200) is part of the $2,241,000 reversion of the original appropriation.

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