

# Legislature - Auditor General

JLBC: Bob Hull

OSPB: Monica Seymour

DESCRIPTION	FY 2004 ACTUAL	FY 2005 ESTIMATE	FY 2006 JLBC
<b>OPERATING BUDGET</b>			
<i>Full Time Equivalent Positions</i>	176.4	179.4	179.4
Personal Services	7,337,300	8,391,000	8,391,000
Employee Related Expenditures	1,722,700	2,066,700	2,138,600
Professional and Outside Services	361,900	353,100	353,100
Travel - In State	126,800	236,300	236,300
Travel - Out of State	11,000	4,500	4,500
Other Operating Expenditures	882,600	673,000	601,100
Equipment	293,900	22,900	22,900
<b>AGENCY TOTAL</b>	<b>10,736,200</b>	<b>11,747,500</b>	<b>11,747,500</b>

## FUND SOURCES

General Fund	10,736,200	11,747,500	11,747,500
<b>SUBTOTAL - Appropriated Funds</b>	<b>10,736,200</b>	<b>11,747,500</b>	<b>11,747,500</b>
Other Non-Appropriated Funds	1,485,000	1,096,100	1,096,100
<b>TOTAL - ALL SOURCES</b>	<b>12,221,200</b>	<b>12,843,600</b>	<b>12,843,600</b>

## CHANGE IN FUNDING SUMMARY

	FY 2005 to FY 2006 JLBC	
	\$ Change	% Change
General Fund	0	0.0%
Total Appropriated Funds	0	0.0%
Non Appropriated Funds	0	0.0%
Total - All Sources	0	0.0%

**AGENCY DESCRIPTION** — The Auditor General (AG), 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 2003 Actual	FY 2004 Actual	FY 2005 Estimate	FY 2006 JLBC
• % of single audit recommendations implemented or adopted within 1 year for financial audits	56	52	65	65
• % of administrative recommendations implemented or adopted within 2 years for performance audits	92	95	92	95
• % of legislative recommendations implemented or adopted within 2 years	60	71	60	--
• Average hours per performance audit	2,483	NA	2,483	--
• % of agency staff turnover	19.4	18	19	--
• Administration as a % of total cost	8.5	8	8.0	--
• Customer satisfaction rating (Scale 1-8)	6.8	NA	6.8	6.8

**Comments:** The agency did not submit information for any measure labeled as "NA." The single audit recommendations implemented or adopted within 1 year for financial audits decreased 4% to 52% in FY 2004. The administrative recommendations implemented or adopted within 2 years for performance audits increased 3% to 95% in FY 2004.

**RECOMMENDED CHANGES FROM FY 2005**

***Operating Budget***

The JLBC recommends \$11,747,500 from the General Fund for the operating budget in FY 2006. This amount is unchanged from FY 2005.

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**JLBC RECOMMENDED FORMAT** — Lump Sum by Agency

**JLBC RECOMMENDED FOOTNOTES**

*Standard Footnotes*

This appropriation is a continuing appropriation and is exempt from the provisions of A.R.S. § 35-190, relating to lapsing of appropriations.

<b>SUMMARY OF FUNDS</b>	<b>FY 2004 Actual</b>	<b>FY 2005 Estimate</b>
<b>Audit Services Revolving</b> (AUA2242/A.R.S. § 41-1279.06)		<b>Non-Appropriated</b>
<b>Source of Revenue:</b> Charges to state budget units, counties, community college districts or school districts for audits or accounting services performed by, or under the supervision of, the Auditor General. A majority of the amounts collected are for federal compliance audits required by the Single Audit Act, as such audited entities are reimbursed by the federal government.		
<b>Purpose of Fund:</b> To conduct audits required under federal law, special audits, or provide accounting services requested by state budget units, counties, community college districts or school districts. Monies in this fund may also be used to pay certified public accountants to conduct audits or provide accounting services.		
<b>Funds Expended</b>	1,485,000	1,096,100
<b>Year-End Fund Balance</b>	175,800	179,700

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