

Legislature - Auditor General

JLBC: Steve Grunig
 OSPB: Norm Selover

DESCRIPTION	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 JLBC	FY 2009 JLBC
OPERATING BUDGET				
<i>Full Time Equivalent Positions</i>	184.4	184.4	184.4	184.4
Personal Services	8,948,900	10,517,600	10,517,600	10,517,600
Employee Related Expenditures	2,401,000	3,007,900	3,026,800	3,026,800
Professional and Outside Services	403,100	3,053,100	2,903,100	2,903,100
Travel - In State	242,800	242,800	242,800	242,800
Travel - Out of State	4,500	4,500	4,500	4,500
Other Operating Expenditures	809,700	740,400	721,500	721,500
Equipment	325,600	325,600	325,600	325,600
AGENCY TOTAL	13,135,600	17,891,900	17,741,900	17,741,900

FUND SOURCES

General Fund	13,135,600	17,891,900	17,741,900	17,741,900
SUBTOTAL - Appropriated Funds	13,135,600	17,891,900	17,741,900	17,741,900
Other Non-Appropriated Funds	1,276,100	1,276,100	1,276,100	1,276,100
TOTAL - ALL SOURCES	14,411,700	19,168,000	19,018,000	19,018,000

CHANGE IN FUNDING SUMMARY

	<u>FY 2007 to FY 2008 JLBC</u>		<u>FY 2007 to FY 2009 JLBC</u>	
	\$ Change	% Change	\$ Change	% Change
General Fund	(150,000)	(0.8%)	(150,000)	(0.8%)
Total Appropriated Funds	(150,000)	(0.8%)	(150,000)	(0.8%)
Non Appropriated Funds	0	0.0%	0	0.0%
Total - All Sources	(150,000)	(0.8%)	(150,000)	(0.8%)

AGENCY DESCRIPTION — The Auditor General (AG) 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 2004	FY 2005	FY 2006	FY 2008
	Actual	Actual	Actual	JLBC
• % of single audit recommendations implemented or adopted within 1 year for financial audits	52	NA	45	47
• % of administrative recommendations implemented or adopted within 2 years for performance audits	95	NA	98	98
• Customer satisfaction rating (Scale 1-8) Comment: Customer satisfaction scale changed from 1-8 to 1-4 in FY 2006.	NA	NA	3	--

CHANGES FROM FY 2007

Operating Budget

The JLBC includes \$17,741,900 and 184.4 FTE Positions from the General Fund for the operating budget in FY 2008 and FY 2009. This amount would fund the following adjustments:

	<u>FY 2008</u>	<u>FY 2009</u>
One-Time Audit Costs	GF \$(150,000)	\$(150,000)
The JLBC includes a decrease of \$(150,000) from the General Fund in FY 2008 and FY 2009 to reflect one-time expenditures for Homeland Security audits.		

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

FORMAT — Lump Sum by Agency

FOOTNOTES

Standard Footnotes

SUMMARY OF FUNDS	FY 2006 Actual	FY 2007 Estimate
Audit Services Revolving Fund (AUA2242/A.R.S. § 41-1279.06)		Non-Appropriated
Source of Revenue: 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.		
Purpose of Fund: 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.		
Funds Expended	1,276,100	1,276,100
Year-End Fund Balance	546,300	546,300