

Auditor of Accounts
FY2019 NARRATIVE
Final – January 2018
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SECTION I

Mission Statement: The mission of the Auditor’s Office is to hold state government accountable and to ensure that taxpayer funds are used effectively and efficiently. And in all of our work, we seek to identify and prevent waste, fraud, and abuse.

Guiding Values: The Vermont State Auditor’s Office provides government entities, the Vermont Legislature, and the public with professional audit services that are:

- Useful
- Timely
- Accurate
- Objective
- Of high quality; and
- Performed in conformance with generally accepted government auditing standards.

In addition, the Office is committed to improving the professional skills of the staff, sharing knowledge with others, and maintaining a work environment that is ethical, supportive, respectful, collaborative, and productive.

SECTION II

Department / Program Description
Statutory Responsibilities

Statutory Responsibilities: The state auditor is a constitutional officer, elected biennially. The auditor’s principal duties are defined by 32 VSA §163, 167, and 168. These duties include:

- annual audit of the state’s financial statements - Comprehensive Annual Financial Report (CAFR);
- annual federal Single Audit (A-133);
- discretionary governmental audits, as defined by the U.S. Government Accountability Office;
- discretionary post-audits of all expenditures, including disbursements to a municipality, school, supervisory union, school district, or court; and
- audits or reviews as statutorily required by the Legislature.

Vermont taxpayers expect state government to provide cost-effective services. It is the job of the SAO to determine if publicly-funded programs are operating efficiently and meeting the goals and objectives established by the legislature. We do this by conducting performance audits. In the process, the SAO is always alert to the risks of waste, fraud, and abuse.

The SAO no longer conducts the statutorily mandated financial audits. The audit of the state’s financial statements (CAFR) and the federal Single Audit (A-133) have been conducted by KPMG under contract

to the SAO. That leaves us free to focus almost exclusively on performance audits, which provide objective analysis and recommendations to 1) program managers to help improve service delivery; 2) policy makers to better inform decisions about resource allocation; and 3) the general public, which has a right to know if taxpayer funds are being used effectively.

Note: Following a competitive bid process, we selected a new audit firm. KPMG is completing the current A-133 audit (due late March) and CliftonLarsonAllen (CLA) will start work in April of this year on both the CAFR and the A-133.

In addition to performance auditing, we have other responsibilities. For example, we work with the independent auditors and state government entities to reduce findings in the federally mandated Single Audit. This will improve the state's implementation of federal programs and help control the cost of auditing the programs.

In addition, our office will conduct reviews of certain aspects of state government. The decision to research an issue is made by the State Auditor. These non-audit inquiries will be rigorous and well-documented but need not meet generally accepted government auditing standards. In some cases, reviews may lead to or complement performance audits.

Staffing: The SAO is authorized to have 15 staff positions, including the State Auditor, three appointees (Deputy State Auditor, special investigator, and private secretary), a financial manager, and 10 professional audit staff.

All nine members of the audit staff have bachelor's degrees and six have master's degrees (one position is vacant, but we are recruiting). In addition, nine audit staff members have certifications in one or more professional areas, including Certified Public Accountant, Certified Internal Auditor, and Certified Information Systems Auditor.

Funding: Only 11% of funding for the SAO comes directly from the State's General Fund. Almost all the rest comes from the Single Audit Revolving Fund (SARF). Most state agencies and departments contribute to the SARF based on a formula reflecting their expenditures, revenues, and federal funding. For the current fiscal year (2018), the Legislature appropriated \$3.849 million to fund the SAO, including \$3.395 million from the SARF, \$400,371 from the General Fund, and \$53,145 from the Special Fund, although there have been some changes resulting from the August 2017 rescission and mandated management savings.

Strategic Goals and Performance Measures

GOAL 1: Promote government accountability and improve the efficiency and effectiveness of state government through performance audits and reviews

Measure 1a: Number of performance audit reports issued

Purpose: Performance audits identify opportunities for improvements in program delivery, as well as potential savings or cost recovery.

Target: Performance audits vary in scope and complexity so the number of audits completed each year will also vary. In addition, the timing of audit engagements will sometimes result in audits being initiated in one year and completed in the next, so this may lead to variances from year to year. Therefore,

annual targets are based on the sum of completed audits and the fractions of audits underway but not yet completed.

- CY 2018 – 6 performance audits

Strategies:

- Try to improve risk assessments and audit planning to avoid surprises regarding data availability or other issues that may increase the time required to complete an audit.
- Continue to define audit objectives as narrowly as possible to provide meaningful recommendations while avoiding scope drift.
- Work with staff to improve writing skills to reduce time devoted to editing.
- Improve internal procedures for reviewing draft reports.

Challenges: We had a very productive 2017 but have two challenges ahead, which we discuss in detail in the performance report below. Some of the factors that can affect the number of performance audits completed each year include the complexity of the audit topics, the number of entities involved, the availability of data, and the timeliness and content of management responses to audit findings.

Measure 1b: Average cost of performance audits

Purpose: The SAO has limited staff and modest funding. Therefore, it is imperative that we maximize the value of our available resources. As noted above, performance audits vary in their scope and complexity but the average cost per audit is a fair measure of our ability to manage our resources.

Target:

- CY 2018 - \$225,000

Strategies: The strategies outlined above in Measure 1.a. are also relevant here.

- Continue to improve risk assessments and audit planning to avoid surprises regarding data availability or other issues that may tend to increase the time required to complete an audit.
- Continue to define audit objectives as narrowly as possible to provide meaningful recommendations while avoiding scope drift.
- Work with staff to improve writing skills to reduce time devoted to editing.
- Improve internal procedures for reviewing draft reports.

Challenges:

While the cost per audit is a useful measure, concerns about efficiency cannot compromise the integrity of the audit process. Technically, there are no shortcuts; we must adhere to generally accepted government auditing standards as issued by the Comptroller General of the United States and the U.S. Government Accountability Office (see our Professional Standards Manual on the website).

Measure 1c: Value of identified savings or cost recovery

Purpose: In some cases, a performance audit will identify actual or potential savings or opportunities for cost recovery from contractors, grantees, or beneficiaries of incentive programs. Although not the only measure of the value of performance audits, savings are sometimes quantifiable. However, it is impossible to forecast such savings because we don't always know in advance what audits will be

performed and, in any case, savings cannot be predicted before conducting the audits. Therefore, we will report savings and cost recoveries in the performance report but will not set targets.

Note that not all audits will result in quantifiable savings. For example, as of today, the 2016 audit of the State's oversight of the Vermont Information Technology Leaders (VITL) identified no quantifiable savings, but our work helped spur a comprehensive evaluation of DVHA's contractual relationship with VITL that has led to better oversight.

Target: NA

Strategy: In choosing audit topics, we will focus on those programs and entities that have a high operational or financial risk to the state, have had performance problems in the past, have never been subject to a performance audit, or are currently alleged to have operational and/or financial problems.

Challenges: None

Measure 1d: Percentage of audit recommendations implemented within one year and three years

Purpose: The SAO makes recommendations designed to improve the operations of state government. For our work to produce benefits, state entities and/or the General Assembly must implement these recommendations. The greater the number of recommendations implemented, the more benefit will be achieved from our audit work. We have no power to compel state entities to implement our recommendations, but a measure of the quality and persuasiveness of our audits is the extent to which our recommendations are acted upon. Experience has shown that it takes time for some recommendations to be implemented. At present, we track recommendations after one and three years.

Targets:

Percent of recommendations implemented within one year – 50%

Percent of recommendations implemented within three years – 75%

Strategy: Annually review state entity corrective actions in response to audit recommendations. Recommendation follow-up will be performed for audit reports issued one and three years prior to the calendar year in which it was issued.

Challenges: Absent any authority to compel implementation, we have no direct control over this outcome measure.

Measure 1e: Number, potential savings, and outcomes from non-audit inquiries

Purpose: As noted above, the SAO conducts non-audit inquiries in addition to performance audits. These investigations are intended to achieve the same goals as performance audits; namely, to identify opportunities to improve service delivery and save money.

Targets: As with performance audits, we cannot predict savings, but we will report potential savings or cost recoveries identified through non-audit inquiries.

Targets:

Number of non-audit inquiries

CY 2018 – 4

Value of identified savings or cost-recovery – NA
Outcomes – NA

Strategies: The special investigator (SI) reports directly to the State Auditor. In addition, the Deputy State Auditor assists on some non-audit projects, along with audit and non-audit staff.

Challenges: None

GOAL 2: Complete Mandated Financial Audits on Schedule

The financial audit must be completed by December 31st (CAFR) and the federal compliance audit by March 31st (Single Audit). The Commissioner of the Department of Finance & Management prepares the financial statements, which have been audited by KPMG (under contract to the SAO), and KPMG is wrapping up the FY17 Single Audit.

Measure 2a: Complete the CAFR and Single Audit by statutory deadlines

Purpose: Although the SAO no longer conducts the CAFR and Single Audits, we work with the independent audit firm contracted to perform that work to help ensure that these audits are completed on time.

Target
FY 2018 – Both audits on time

Strategy: Actively monitor the process through weekly status meetings with staff from CLA and the Department of Finance & Management.

Challenges: Meeting the targets is dependent on the independent firm under contract and the state's financial management team. As with all such changes, the shift from KPMG to CLA will present challenges, although CLA has proposed a thoughtful transition plan and Finance & Management is prepared to help make it work.

Measure 2b: Number of repeat Single Audit findings

Purpose: Under a contract with the SAO, the independent auditor firm (now KPMG, but soon CLA) annually audits selected state entities to determine if they comply with federal requirements in a variety of control areas, such as program eligibility and cash management. Given the wide scope of this audit and the numerous federal requirements that are checked for compliance, it is not unreasonable for the state to have Single Audit findings. However, state entities should work hard to minimize the number of repeat findings to comply with federal requirements and reduce future audit costs. The SAO cannot compel state entities to implement the Single Audit recommendations, but we can report the number of repeat findings and track changes over time. In addition, we will continue to work with the parties to emphasize the importance of avoiding repeat findings. Although history provides some guidance as to the frequency of repeat audit findings, we will not set targets as they are beyond our control.

Targets: NA

Strategy: We will work with the independent auditors to provide guidance to state entities on how to fix repeat audit findings.

Challenges: There is no penalty for not implementing Single Audit recommendations, but Finance & Management has worked hard to help agencies and departments cure the problems identified.

Measure 2c: Number of Single Audit re-audits

Purpose: A significant driver of the cost of the Single Audit is the number of programs that must be audited. According to rules established by the federal Office of Management and Budget, some programs must be audited every year, such as Medicaid. Other programs are audited once every three years if they meet certain dollar thresholds. Programs with prior audit findings must be audited and these are termed "re-audits." The SAO has no direct means of influencing this measure so we will track and report the number of re-audits but will not set targets.

Targets: NA

Strategy: Provide guidance to state organizations on how to minimize future re-audits and charge the offending organization the full cost of any re-audits if not already covered by the contract.

Challenges: See Measure 2b Challenges above.

GOAL 3: Non-audit Services

Measure 3a: Number, type and outcomes of inquiries from legislators, municipalities, whistleblowers, and others

Purpose: The SAO regularly receives inquiries from various parties, as well as comments, allegations and audit suggestions from whistleblowers. We respond to all such communications and provide information, technical assistance, and referrals as needed. The SAO cannot predict the number of such communications but we can track them by type and outcome.

Targets: NA

Strategy: Respond promptly to all inquiries and requests for information.

Challenges: Time-consuming but a valued service to Vermonters.

SECTION III

Funding Targets: Our funding targets must be viewed together with the Single Audit Revolving Fund (SARF). Title 32, Chapter 3, Section 168 of the Vermont Statutes establishes a single audit revolving fund within the State treasury, to be administered by the auditor of accounts. This is the State's mechanism to capture the costs of the federal compliance audit, the basic financial statement audit, and other audit services. These costs are billed to most agencies and departments, in consultation with the Secretary of Administration. On 10/26/2017, we provided each of them with an estimated bill for their share of the audit of FY2018, which is performed and paid for in FY2019.

Expenditures: Office staff salaries and benefits are a major component of our budget, along with the fee paid to the contractor for the CAFR and the A-133 Single Audit. To more fully describe the assumptions incorporated into the budget, we will address these items separately.

Personal Services

Salary and Wages - The Office currently has 15 authorized positions. One is vacant, but is being advertised. We are asking for funding for these 15 positions in this budget request at a cost for salaries and benefits of \$1,907,414. These include the Auditor and three appointed (exempt) positions and 11 classified positions.

Benefits - Employee benefits for Social Security, retirement and life insurance increase in relative proportion to increases in salary and wages.

Non-employee Personal Services

The most significant component is the fee paid to the independent audit firm for the audit of the State's financial statements and the A-133 audit of federal funds. To control the rate of growth in these costs, we entered into a three-year contract with CLA in 2017 at a very competitive price to perform the audits. The contract includes an option to extend for an additional two years. The contracted price to perform the audit of the CAFR and A-133 audit for the three-year term of the contract and possible extension is:

Year Audited	Cost
FY2018:	\$1,301,175
FY2019:	\$1,301,705
FY2020:	\$1,298,000
FY2021:	\$1,325,240
FY2022:	\$1,351,775

We negotiated competitive pricing for the CAFR and A-133 audits, and the CLA contract is premised upon 18 federal program audits in FY2018, dropping to 16 programs by FY2020. Factors that cause the number of program audits to exceed the contracted number of audits, such as new federal funding and repeat non-compliance findings, may result in increased audit costs. Re-audits have been a significant driver of audit costs in the past but, for a variety of reasons, the number of re-audits required this year dropped significantly. We expect to maintain that new baseline and continue to make progress in reducing the number of re-audits going forward.

Personal services contracts also include amounts budgeted for audit specialists hired directly by this Office to supplement existing staff skill sets as needed. We are estimating \$92,125 needed for this service in FY2019. This category also includes the projected costs of the audits of the county sheriffs' departments. By statute this Office pays one-third of the cost of the biennial audits and the full cost whenever the incumbent sheriff leaves office.

Conclusion

Based on current information and our initial analysis of the funding targets provided, it appears that the Office of the State Auditor can support its funded operations within those funding targets.

Auditor of Accounts
SFY19 Governor's Recommended Budget: Rollup Report

Organization: 1250010000 - Auditor of accounts

Budget Object Group: 1. PERSONAL SERVICES

Budget Object Rollup Name	FY2017 Actuals	FY2018 Original As Passed Budget	FY2018 Governor's BAA Recommended Budget	FY2019 Governor's Recommended Budget	Difference Between FY2019 Governor's Recommend and FY2018 As Passed	Percent Change FY2019 Governor's Recommend and FY2018 As Passed
Salaries and Wages	1,250,766	1,294,700	1,294,700	1,347,203	52,503	4.1%
Fringe Benefits	476,774	510,740	510,740	562,204	51,464	10.1%
Contracted and 3rd Party Service	1,750,605	1,884,475	1,884,475	1,434,420	(450,055)	-23.9%
PerDiem and Other Personal Services	51	0	0	0	0	0.0%
Budget Object Group Total: 1. PERSONAL SERVICES	3,478,196	3,689,915	3,689,915	3,343,827	(346,088)	-9.4%

Budget Object Group: 2. OPERATING

Budget Object Rollup Name	FY2017 Actuals	FY2018 Original As Passed Budget	FY2018 Governor's BAA Recommended Budget	FY2019 Governor's Recommended Budget	Difference Between FY2019 Governor's Recommend and FY2018 As Passed	Percent Change FY2019 Governor's Recommend and FY2018 As Passed
Equipment	7,628	11,917	11,917	10,900	(1,017)	-8.5%
IT/Telecom Services and Equipment	44,172	52,601	52,601	52,485	(116)	-0.2%
Travel	1,306	6,075	6,075	5,422	(653)	-10.7%
Supplies	6,295	10,732	10,732	9,340	(1,392)	-13.0%
Other Purchased Services	19,752	22,044	22,044	22,797	753	3.4%
Other Operating Expenses	116	220	220	220	0	0.0%
Rental Property	47,933	54,026	54,026	56,105	2,079	3.8%
Property and Maintenance	1,072	1,150	1,150	1,350	200	17.4%
Budget Object Group Total: 2. OPERATING	128,275	158,765	158,765	158,619	(146)	-0.1%

Total Expenses	3,606,471	3,848,680	3,848,680	3,502,446	(346,234)	-9.0%
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Fund Name	FY2017 Actuals	FY2018 Original As Passed Budget	FY2018 Governor's BAA Recommended Budget	FY2019 Governor's Recommended Budget	Difference Between FY2019 Governor's Recommend and FY2018 As Passed	Percent Change FY2019 Governor's Recommend and FY2018 As Passed
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General Funds	364,768	400,371	400,371	390,871	(9,500)	-2.4%
Special Fund	53,145	53,145	53,145	53,145	0	0.0%
ISF Funds	3,188,558	3,395,164	3,395,164	3,058,430	(336,734)	-9.9%
Funds Total	3,606,471	3,848,680	3,848,680	3,502,446	(346,234)	-9.0%
Position Count				15		
FTE Total				15		

Auditor of Accounts
SFY19 Governor's Recommended Budget: Detail Report

Organization: 1250010000 - Auditor of accounts

Budget Object Group: 1. PERSONAL SERVICES

		FY2017	FY2018 Original	FY2018	FY2019 Governor's	Difference Between	Percent Change FY2019
		Actuals	As Passed Budget	Governor's BAA Recommended Budget	Recommended Budget	FY2019 Governor's Recommend and FY2018 As Passed	Governor's Recommend and FY2018 As Passed
Salaries and Wages							
Description	Code						
Classified Employees	500000	1,250,483	835,933	835,933	871,479	35,546	4.3%
Exempt	500010	0	297,420	297,420	306,925	9,505	3.2%
Overtime	500060	283	0	0	0	0	0.0%
Market Factor - Classified	500899	0	162,291	162,291	169,098	6,807	4.2%
Vacancy Turnover Savings	508000	0	(944)	(944)	(299)	645	-68.3%
Total: Salaries and Wages		1,250,766	1,294,700	1,294,700	1,347,203	52,503	4.1%
Fringe Benefits							
Description	Code	FY2017 Actuals	FY2018 Original As Passed Budget	FY2018 Governor's BAA Recommended Budget	FY2019 Governor's Recommended Budget	Difference Between FY2019 Governor's Recommend and FY2018 As Passed	Percent Change FY2019 Governor's Recommend and FY2018 As Passed
FICA - Classified Employees	501000	89,822	74,718	74,718	77,565	2,847	3.8%
FICA - Exempt	501010	0	22,753	22,753	23,479	726	3.2%
Health Ins - Classified Empl	501500	168,138	152,316	152,316	177,335	25,019	16.4%
Health Ins - Exempt	501510	0	33,384	33,384	42,223	8,839	26.5%
Retirement - Classified Empl	502000	201,710	174,390	174,390	181,789	7,399	4.2%
Retirement - Exempt	502010	0	31,825	31,825	37,999	6,174	19.4%
Dental - Classified Employees	502500	7,473	8,734	8,734	8,932	198	2.3%
Dental - Exempt	502510	0	3,175	3,175	3,248	73	2.3%
Life Ins - Classified Empl	503000	4,435	4,213	4,213	4,392	179	4.2%
Life Ins - Exempt	503010	0	1,255	1,255	1,296	41	3.3%
LTD - Classified Employees	503500	923	479	479	496	17	3.5%
LTD - Exempt	503510	0	218	218	706	488	223.9%
EAP - Classified Empl	504000	425	330	330	331	1	0.3%
EAP - Exempt	504010	0	119	119	121	2	1.7%
Employee Tuition Costs	504530	0	1,500	1,500	1,500	0	0.0%
Employee Moving Expense	504540	2,000	0	0	0	0	0.0%
Misc Employee Benefits	504590	40	0	0	60	60	0.0%
Workers Comp - Ins Premium	505200	1,808	1,331	1,331	732	(599)	-45.0%
Total: Fringe Benefits		476,774	510,740	510,740	562,204	51,464	10.1%
Contracted and 3rd Party Service							
		FY2017 Actuals	FY2018 Original As Passed Budget	FY2018 Governor's BAA Recommended Budget	FY2019 Governor's Recommended Budget	Difference Between FY2019 Governor's Recommend and FY2018 As Passed	Percent Change FY2019 Governor's Recommend and FY2018 As Passed

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Description	Code						
Contr & 3Rd Party - Financial	507100	1,713,443	1,775,600	1,775,600	1,301,175	(474,425)	-26.7%
Contr&3Rd Pty-Educ & Training	507350	8,123	9,750	9,750	9,500	(250)	-2.6%
Contr&3Rd Pty - Info Tech	507550	0	0	0	31,620	31,620	0.0%
Creative/Development-Web	507562	490	0	0	0	0	0.0%
Other Contr and 3Rd Pty Serv	507600	28,550	99,125	99,125	92,125	(7,000)	-7.1%
Total: Contracted and 3rd Party Service		1,750,605	1,884,475	1,884,475	1,434,420	(450,055)	-23.9%
PerDiem and Other Personal Services		FY2017 Actuals				Difference Between Recommend and As Passed	Percent Change Recommend and As Passed
Description	Code						
Transcripts	506220	51	0	0	0	0	0.0%
Total: PerDiem and Other Personal Services		51	0	0	0	0	0.0%
Total: 1. PERSONAL SERVICES		3,478,196	3,689,915	3,689,915	3,343,827	(346,088)	-9.4%

Budget Object Group: 2. OPERATING

		FY2017 Actuals	FY2018 Original As Passed Budget	FY2018 Governor's BAA Recommended Budget	FY2019 Governor's Recommended Budget	Difference Between FY2019 Governor's Recommend and FY2018 As Passed	Percent Change FY2019 Governor's Recommend and FY2018 As Passed
Equipment							
Description	Code						
Hardware - Desktop & Laptop Pc	522216	5,581	7,517	7,517	6,500	(1,017)	-13.5%
Hw - Printers,Copiers,Scanners	522217	0	3,000	3,000	3,000	0	0.0%
Office Equipment	522410	0	200	200	200	0	0.0%
Furniture & Fixtures	522700	2,047	1,200	1,200	1,200	0	0.0%
Total: Equipment		7,628	11,917	11,917	10,900	(1,017)	-8.5%
IT/Telecom Services and Equipment							
Description	Code						
Telecom-Other Telecom Services	516650	0	0	0	0	0	0.0%
ADS Enterp App Supp SOV Emp Exp	516660	0	0	0	16,888	16,888	0.0%
It Intersvccost- Dii Other	516670	0	0	0	0	0	0.0%
It Intsvccost-Vision/Isdassess	516671	14,388	14,921	14,921	13,596	(1,325)	-8.9%
ADS Centrex Exp.	516672	4,309	7,200	7,200	7,200	0	0.0%
It Inter Svc Cost User Support	516678	10,007	12,118	12,118	0	(12,118)	-100.0%
ADS Allocation Exp.	516685	15,357	16,662	16,662	13,100	(3,562)	-21.4%
Hw - Other Info Tech	522200	0	200	200	0	(200)	-100.0%
Hw - Computer Peripherals	522201	111	0	0	201	201	0.0%
Software - Other	522220	0	1,500	1,500	1,500	0	0.0%
Total: IT/Telecom Services and Equipment		44,172	52,601	52,601	52,485	(116)	-0.2%

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Other Operating Expenses		FY2017 Actuals	FY2018 Original As Passed Budget	FY2018 Governor's BAA Recommended Budget	FY2019 Governor's Recommended Budget	Difference Between FY2019 Governor's Recommend and FY2018 As Passed	Percent Change FY2019 Governor's Recommend and FY2018 As Passed
Description	Code						
Single Audit Allocation	523620	116	220	220	220	0	0.0%
Total: Other Operating Expenses		116	220	220	220	0	0.0%

Other Purchased Services		FY2017 Actuals	FY2018 Original As Passed Budget	FY2018 Governor's BAA Recommended Budget	FY2019 Governor's Recommended Budget	Difference Between FY2019 Governor's Recommend and FY2018 As Passed	Percent Change FY2019 Governor's Recommend and FY2018 As Passed
Description	Code						
Insurance - General Liability	516010	3,076	3,061	3,061	3,517	456	14.9%
Dues	516500	4,875	5,000	5,000	5,000	0	0.0%
Licenses	516550	2,135	2,500	2,500	2,500	0	0.0%
Telecom-Telephone Services	516652	513	0	0	0	0	0.0%
Advertising - Job Vacancies	516820	746	0	0	0	0	0.0%
Printing and Binding	517000	578	1,300	1,300	800	(500)	-38.5%
Registration For Meetings&Conf	517100	395	1,023	1,023	1,023	0	0.0%
Postage	517200	0	201	201	201	0	0.0%
Other Purchased Services	519000	0	501	501	501	0	0.0%
Human Resources Services	519006	7,215	7,958	7,958	8,755	797	10.0%
Moving State Agencies	519040	219	500	500	500	0	0.0%
Other Purchased Services	519099	0	0	0	0	0	0.0%
Total: Other Purchased Services		19,752	22,044	22,044	22,797	753	3.4%

Property and Maintenance		FY2017 Actuals	FY2018 Original As Passed Budget	FY2018 Governor's BAA Recommended Budget	FY2019 Governor's Recommended Budget	Difference Between FY2019 Governor's Recommend and FY2018 As Passed	Percent Change FY2019 Governor's Recommend and FY2018 As Passed
Description	Code						
Disposal	510200	292	550	550	550	0	0.0%
Repair & Maint - Office Tech	513010	780	600	600	800	200	33.3%
Total: Property and Maintenance		1,072	1,150	1,150	1,350	200	17.4%

Rental Property		FY2017 Actuals	FY2018 Original As Passed Budget	FY2018 Governor's BAA Recommended Budget	FY2019 Governor's Recommended Budget	Difference Between FY2019 Governor's Recommend and FY2018 As Passed	Percent Change FY2019 Governor's Recommend and FY2018 As Passed
Description	Code						
Fee-For-Space Charge	515010	47,933	54,026	54,026	56,105	2,079	3.8%
Total: Rental Property		47,933	54,026	54,026	56,105	2,079	3.8%

Supplies		FY2017 Actuals	FY2018 Original As Passed Budget	FY2018 Governor's BAA Recommended Budget	FY2019 Governor's Recommended Budget	Difference Between FY2019 Governor's Recommend and FY2018 As Passed	Percent Change FY2019 Governor's Recommend and FY2018 As Passed
Description	Code						
Office Supplies	520000	3,921	7,531	7,531	5,939	(1,592)	-21.1%

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Other General Supplies	520500	92	0	0	0	0	0.0%
Recognition/Awards	520600	0	200	200	200	0	0.0%
Water	520712	249	500	500	500	0	0.0%
Books&Periodicals-Library/Educ	521500	5	500	500	500	0	0.0%
Subscriptions	521510	2,028	2,001	2,001	2,201	200	10.0%
Total: Supplies		6,295	10,732	10,732	9,340	(1,392)	-13.0%
TRAVEL							
				FY2018			
				Governor's BAA		Difference Between	Percent Change FY2019
Travel		FY2017	FY2018 Original	Recommended	FY2019 Governor's	FY2019 Governor's	Governor's
		Actuals	As Passed Budget	Budget	Recommended	Recommend and	Recommend and
					Budget	FY2018 As Passed	FY2018 As Passed
Description	Code						
Travel-Inst-Auto Mileage-Emp	518000	523	1,200	1,200	1,097	(103)	-8.6%
Travel-Inst-Other Transp-Emp	518010	9	0	0	0	0	0.0%
Travel-Inst-Incidentals-Nonemp	518340	0	0	0	0	0	0.0%
Travel-Outst-Auto Mileage-Emp	518500	57	200	200	200	0	0.0%
Travel-Outst-Other Trans-Emp	518510	90	1,040	1,040	790	(250)	-24.0%
Travel-Outst-Meals-Emp	518520	373	627	627	627	0	0.0%
Travel-Outst-Lodging-Emp	518530	254	2,833	2,833	2,533	(300)	-10.6%
Travel-Outst-Incidentals-Emp	518540	0	175	175	175	0	0.0%
Total: Travel		1,306	6,075	6,075	5,422	(653)	-10.7%
Total: 2. OPERATING		128,275	158,765	158,765	158,619	(146)	-0.1%
Total Expenses:		3,606,471	3848680	3848680	3502446	-346234	-9.0%
FUND TOTALS							
				FY2018			
				Governor's BAA		Difference Between	Percent Change FY2019
Fund Name	Fund Code	FY2017	FY2018 Original	Recommended	FY2019 Governor's	FY2019 Governor's	Governor's
		Actuals	As Passed Budget	Budget	Recommended	Recommend and	Recommend and
					Budget	FY2018 As Passed	FY2018 As Passed
General Fund	10000	364,768	400,371	400,371	390,871	(9,500)	-2.4%
Treas Retirement Admin Cost	21520	53,145	53,145	53,145	53,145	0	0.0%
Single Audit Revolving Fund	59500	3,188,558	3,395,164	3,395,164	3,058,430	(336,734)	-9.9%
Funds Total:		3,606,471	3,848,680	3,848,680	3,502,446	(346,234)	-9.0%
Position Count					15		
FTE Total					15		

Auditor of Accounts

FY2019 Governor's Recommended Budget: Position Summary Report

1250010000-Auditor of accounts

Position Number	Classification	FTE	Count	Gross Salary	Benefits Total	Statutory Total	Total
090004	089080 - Financial Manager I	1	1	69,035	21798	5,281	96,114
090005	025600 - Dir IT & Performance Audits	1	1	140,868	34491	9,929	185,288
090007	063500 - Senior Auditor	1	1	96,824	41388	7,407	145,619
090012	029400 - Staff Auditor II	1	1	56,992	27929	4,360	89,281
090014	003200 - Chief Auditor	1	1	146,406	50596	10,009	207,011
090015	029400 - Staff Auditor II	1	1	69,056	21642	5,282	95,980
090018	031000 - Audit Supervisor	1	1	103,012	42495	7,881	153,388
090028	063500 - Senior Auditor	1	1	94,302	40937	7,214	142,453
090030	063500 - Senior Auditor	1	1	78,182	31719	5,981	115,882
090032	063500 - Senior Auditor	1	1	94,302	34604	7,214	136,120
090033	063500 - Senior Auditor	1	1	91,598	25676	7,007	124,281
097001	90030P - Auditor Of Accounts	1	1	109,450	22369	8,373	140,192
097002	94470D - Deputy Auditor Of Accounts	1	1	96,637	20836	7,393	124,866
097003	95250E - Executive Assistant	1	1	53,747	19028	4,111	76,886
097004	91590X - Private Secretary	1	1	47,091	23360	3,602	74,053
Total		15	15	1,347,502	458,868	101,044	1,907,414

Fund Code	Fund Name	FTE	Count	Gross Salary	Benefits Total	Statutory Total	Total
10000	General Fund	3	15	227,413	71,452	17,397	316,262
21520	Treas Retirement Admin Cost	0		41,361	8,919	3,164	53,444
59500	Single Audit Revolving Fund	11		1,078,728	378,497	80,483	1,537,708
Total		15	15	1,347,502	458,868	101,044	1,907,414

Note: Numbers may