

## State Legislative Audit Offices

### Alaska

<https://legaudit.akleg.gov/>

The Legislative Auditor is a public officer authorized by the Alaska Constitution to lead the State's independent audit function. The audit function is conducted in accordance with Title 24 of the Alaska Statutes. The Division of Legislative Audit (DLA) is an audit agency, led by the Legislative Auditor, that serves as the State of Alaska's independent auditor. DLA was created pursuant to the Fiscal Procedures Act of 1955.

DLA performs external audits; that is, audits are performed by an auditor who is independent of the executive head of the government unit or agency being audited. All audits result in a published report that remains confidential until released to the public by the Legislative Budget and Audit Committee. Four types of audits are conducted: single audits, special audits, sunset audits, and IT audits.

### Alabama

<https://alison.legislature.state.al.us/epa-history>

The Department of Examiners of Public Accounts was created in 1947 and placed under the direction of the Legislative Committee on Public Accounts. The title Examiner of Public Accounts had its origin in 1883, when the Alabama General Assembly, the forerunner of today's legislature, authorized the Governor to appoint an Examiner of Public Accounts. The statutes which govern the Department's activities can be found in the Code of Alabama 1975, Sections 41-5A-1 through 41-5A-23.

The Department operates under the direction of a committee of the State Legislature known as the Legislative Committee on Public Accounts. The Committee has 12 members. The House of Representatives elects five members from its membership and the Senate elects five from its membership.

The majority of audit work performed by the Department consists of traditional financial and compliance audits, including Federal compliance. These audits focus on two areas: reliability and accuracy of financial statements; and compliance with laws, ordinances, regulations, and other requirements. In addition, the Department performs "operational audits" and sunset reviews that go beyond the traditional audits and address economy, efficiency and effectiveness of operations. Such audits have been developed because the performance of governmental entities is not generally measured by profit and cannot therefore be determined through analysis of financial transactions alone. Operational audits and sunset reviews are not normally comprehensive, but focus on particular aspects of operations.

### Arkansas

<https://arklegaudit.gov/>

The mission of Legislative Audit is to serve the General Assembly, the Legislative Joint Auditing Committee, and the citizens of the State of Arkansas by promoting sound financial management and accountability of public resources entrusted to the various governmental entities. Under the authority of the Legislative Joint Auditing Committee, Legislative Audit annually issues over 1,000 financial audits,

reviews, and special reports. Our location within the Legislative branch of Arkansas's government provides organizational independence recognized under Government Auditing Standards and allows our work to be conducted in an independent and unbiased manner. Legislative Audit strictly adheres to the standards of the auditing profession.

Our audits and special reports are designed to:

- Assist the Legislature in its role of overseeing state and local government
- Serve Arkansas citizens by promoting sound management and accountability of public resources
- Assist state departments, agencies, and local governments in improving financial management and overall performance
- Promote effective, efficient, and economical uses of public resource

## **Arizona**

<https://www.azauditor.gov/>

The Arizona Auditor General serves as an independent source of impartial information concerning State and local governmental entities and provides specific recommendations to improve the operations of those entities. To fulfill its statutory duties, the Office must:

- Ascertain whether public entities are making wise use of their resources—public money, personnel, property, equipment, and space.
- Determine whether public entities are complying with applicable laws, regulations, and governmental accounting and financial and reporting standards.
- Define standards and establish procedures for accounting and budgeting, as the Legislature requires.
- Provide technical assistance to State and local governmental entities.

The Office has audit responsibility for State agencies, counties, universities, community college districts, and school districts. The Office also completes highly specific research and investigative projects in response to legislative requests. The Joint Legislative Audit Committee, which oversees all audit functions of the Arizona Legislature, provides direction for the Auditor General's Office. Subject to approval by a majority vote of both legislative houses, the Committee also appoints the Auditor General for a 5-year renewable term.

## **Colorado**

<http://leg.colorado.gov/agencies/office-of-the-state-auditor>

The State Auditor is a constitutionally established position within Colorado's Legislative Branch. The General Assembly appoints the State Auditor, without regard to political affiliation, to serve a 5-year term. The State Auditor must be a Certified Public Accountant licensed to practice in Colorado.

Section 2-3-103, C.R.S., grants the State Auditor broad authority to conduct performance, financial, and IT audits of all state departments and agencies, public colleges and universities, the Judicial Branch, most special purpose authorities, any state entity designated as an enterprise, and other political subdivisions as required by law. The State Auditor also has responsibility for conducting tax expenditure evaluations,

ensuring local governments' compliance with the Local Government Audit Law, and operating a statewide fraud reporting hotline.

The State Auditor oversees the Office of the State Auditor (OSA), which comprises approximately 80 nonpartisan staff who perform audits, evaluations, and other activities in support of the State Auditor's constitutional and statutory responsibilities.

### **Connecticut**

<https://wp.cga.ct.gov/apa/>

The Auditors of Public Accounts serves the General Assembly, the public, and the news media as an independent watchdog of all state and quasi-public agencies. As the only legislative branch agency embedded in many state agencies, our office provides independent, unbiased, and objective opinions and recommendations on the operation of state government and the state's effectiveness in safeguarding resources. Our office strives to assist state agencies in achieving efficient fiscal management.

We report on the integrity of the state's financial statements and determine whether agencies are complying with laws, regulations, internal policies and prudent business practices; are following federal requirements on major federal programs through our work on the Statewide Single Audit; and whether state programs or systems are operating efficiently and effectively by way of our performance audits and program reviews. Our office also receives and reviews whistleblower complaints from state employees and the public to identify and prevent waste, fraud, and abuse.

### **Washington DC**

<https://dcauditor.org/>

The Office of the District of Columbia Auditor's (ODCA) mission is to support the Council of the District of Columbia by making sound recommendations that improve the effectiveness, efficiency, and accountability of the District government. To fulfill our mission, we conduct performance audits, non-audit reviews, and revenue certifications.

ODCA was authorized by Section 455 of the District of Columbia Home Rule Act, D.C. Code Section 1-204.55(b) which states: "The District of Columbia Auditor shall each year conduct a thorough audit of the accounts and operations of the government of the District in accordance with such principles and procedures and under such rules and regulations as he/she may prescribe."

### **Florida**

<https://flauditor.gov/>

The Constitution of the State of Florida provides for the Legislature to appoint an auditor who shall audit the public records and perform related duties as prescribed by law or concurrent resolution. Section 11.42, Florida Statutes, designates the constitutional auditor as the Auditor General and Sections 11.42 through 11.47, Florida Statutes, set forth her general authority and duties. Independently, and in accordance with applicable professional standards, the Auditor General:

- Conducts financial audits of the accounts and records of State government, State universities, State colleges, and school districts.
- Conducts operational and performance audits of public programs, activities, and functions and information technology systems.
- Adopts rules, in consultation with the Florida Board of Accountancy, for audits performed by independent certified public accountants of local governmental entities, charter schools and technical career centers, school districts, and certain nonprofit and for-profit organizations.
- Conducts reviews of audit reports of local governmental entities, charter schools and technical career centers, school districts, and certain nonprofit and for profit organizations.
- Conducts examinations of school districts' and other entities' records to evaluate compliance with State requirements governing the Florida Education Finance Program student enrollment and student transportation funding allocations.
- Conducts quality assessment reviews of the internal audits performed by State agency offices of inspectors general.

## **Georgia**

<https://www.audits2.ga.gov/>

The Department of Audits and Accounts exists to provide independent, unbiased information and impactful recommendations to promote accountability and improve government. We conduct financial audits and other financial engagements for state and local governments, and produce reports to assist the governments and other stakeholders in decision making. We conduct performance audits and special examinations that evaluate the efficiency and efficacy of state programs, resulting in cost and management improvements, as well as the identification of fraud, waste, or abuse.

## **Hawaii**

<https://auditor.hawaii.gov/>

The State Constitution in Article VII, Section 10, establishes the position of Auditor. To ensure independence from undue pressure from individual legislators, the executive branch, and forces outside government, the Constitution specifies that the Auditor be appointed for an eight-year term by a majority vote of each house in joint session. The Auditor may be removed only for cause by a two-thirds vote of the members in joint session.

It is the constitutional duty of the Auditor to conduct post-audits of the transactions, accounts, programs and performance of all departments, offices, and agencies of the State and its political subdivisions. The 1978 Constitutional Convention clarified these duties, making clear that the office's post-auditing functions are not limited to financial audits, but also include program and performance audits of government agencies. While financial audits attest to the accuracy of financial statements and adequacy of financial records and internal control systems of agencies, program and performance audits assess the performance, management, and effectiveness of government agencies and programs providing information to improve operations, facilitate decision-making, and increase public accountability. Click here for a more complete discussion.

The Auditor also undertakes other studies and investigations as directed by the Legislature. In addition, Chapter 23, Hawai'i Revised Statutes, gives the Auditor broad powers to examine all books, records, files,

papers, and documents, to summon persons to produce records and answer questions under oath, to hold working papers confidential, and to conduct post-audits as the Auditor deems necessary. These powers in their totality support the principles of objectivity and independence that the 1950 constitutional drafters envisioned for a fearless watchdog of public spending.

## **Idaho**

<https://legislature.idaho.gov/lso/audit/>

The Legislative Audits Division of the Legislative Services Office, under the direction of the Legislative Council, is charged with the responsibility to audit the State of Idaho's Annual Comprehensive Financial Report (ACFR), perform the Statewide Single Audit for federal funds expended, and perform management reviews of each executive department of state government at least once in a three year period.

## **Illinois**

<http://www.auditor.illinois.gov/>

The Auditor General is a constitutional officer of the State of Illinois charged with reviewing the obligation, expenditure, receipt and use of public funds. The office issues approximately 150 post-audits of State agencies each year, reviewing an agency's financial records, compliance with State and federal laws and regulations, and program performance after the close of its fiscal year.

Audit reports are reviewed by the Legislative Audit Commission in a public hearing attended by the audited agency's officials. Testimony is taken from the agency regarding the audit findings and the plans the agency has for corrective action. In some cases, the Commission may decide to sponsor legislation to correct troublesome fiscal problems brought to light by an audit. All outstanding recommendations are reviewed during the next regularly scheduled audit of the agency; or, if the Commission requests, a special interim audit may be conducted.

## **Kansas**

<https://www.kslpa.org/>

The Kansas Legislative Division of Post Audit is the non-partisan audit arm of the Kansas Legislature. Our mission is to inform policy makers by providing accurate, unbiased information through our audit reports. Our audits help the Legislature by focusing on three core areas – oversight, insight, and foresight. We help the Legislature by providing oversight of state government by evaluating whether agencies are following laws, achieving intended results, and operating efficiently. We also help legislators develop a better understanding of state government by providing insight into how agencies and programs actually work. Finally, in some cases, we provide legislators with foresight by predicting how changing current government structures and systems might affect state costs and program outcomes.

## **Louisiana**

<https://www.la.la.gov/>

Louisiana's current constitution – the Constitution of 1974 – deleted provisions in the 1921 Constitution related to the dual executive and legislative functions of the Legislative Auditor and gave the authority to

the Legislature to determine the LLA's duties and responsibilities. Article III, Section 11, of the 1974 Constitution describes it succinctly:

There shall be a legislative auditor responsible solely to the legislature. He shall serve as a fiscal advisor to it and shall perform the duties and functions provided by law related to auditing fiscal records of the state, its agencies, and political subdivisions. He shall be elected by the concurrence of a majority of the elected members of each house and may be removed by the concurrence of two-thirds of the elected members of each house.

Our purpose is to help ensure that government is responsive to the needs of the people of Louisiana – a government that is accountable, efficient, and effective. As one of the Legislature's most objective resources, we provide independent assessment and proactive guidance, resulting in accurate reporting of the fiscal condition and performance of government and the sources and uses of its financial resources. We are an excellent resource in matters ranging from local fiscal issues to the State's Annual Comprehensive Financial Report (ACFR).

### **Maryland**

<https://www.ola.state.md.us/>

The Office of Legislative Audits is part of the Maryland General Assembly's Department of Legislative Services. Our mission is to serve the General Assembly and the citizens of Maryland by providing independent, objective, and non-partisan audits and evaluations of State government agencies and local school systems. These audits assist the General Assembly in its oversight responsibilities and lead to improved performance throughout State government.

OLA operates under the authority of the State Government Article, Sections 2-1217 through 2-1228 of the Annotated Code of Maryland and reports to the General Assembly's Joint Audit and Evaluation Committee. OLA audits are conducted in accordance with generally accepted government auditing standards issued by the United States Government Accountability Office. OLA is directed by the Legislative Auditor and is staffed by more than 100 professional auditors, many of whom are CPAs.

### **Maine**

<https://www.maine.gov/audit/>

The Office of the State Auditor provides independent assurance that Maine government is accountable to the people. We examine whether funds are spent legally and properly, and that data and systems are secure. OSA auditors perform their work in accordance with Government Auditing Standards.

The State Auditor is the head of the Office of the State Auditor. The State Auditor must be a certified public accountant or a college graduate with not less than 6 years of experience as a professional accountant or auditor, including not less than 5 years of auditing experience, of which not less than 4 years must have been in a supervisory capacity. The State Auditor must be elected by the Legislature by a joint ballot of the Senators and Representatives in convention and holds office for a term of 4 years or until a successor is elected and qualified.

## **Michigan**

<https://audgen.michigan.gov/>

Although initially created in 1836 as an elected office, the Auditor General is now appointed by a majority vote of the legislative members to serve an eight-year term, as prescribed by the Michigan Constitution of 1963. The Constitution and other statutes provide the Auditor General with the authority to conduct post financial and performance audits of all branches, departments, offices, boards, authorities, and other institutions. The OAG fulfills these mandates by directly conducting or contracting for audits executed in accordance with professional accounting and auditing standards.

The Constitution of Michigan mandates the Auditor General to conduct post financial and performance audits of State government operations in Article IV, Section 53. This responsibility is further reflected in Section 13.101 of the Michigan Compiled Laws. Additionally, certain sections of Michigan law contain specific audit requirements in conformance with the constitutional mandate. Government officials and employees are accountable to the citizens of the State of Michigan for the proper handling of public funds and are responsible for managing State resources effectively, efficiently, and economically.

## **Minnesota**

<https://www.auditor.leg.state.mn.us/>

The Office of the Legislative Auditor was created in 1973 following the recommendation of a private-sector study group called the Loaned Executive Action Program (LEAP). Between 1878 and 1973, state agencies and local governments were audited by the Public Examiner, an appointee of the Governor. LEAP argued that this arrangement did not provide for a true independent, or “arms-length,” examination of the executive branch. LEAP recommended creation of an office in the legislative branch comparable to the Government Accountability Office (GAO), a non-partisan Congressional “watchdog” at the national level.

Initially, Minnesota’s Office of the Legislative Auditor conducted only financial audits of state agencies. In 1975, its duties were expanded when a Program Evaluation Division was created within the office to examine the management and impact of state-funded programs. In 1994, the Program Evaluation Division was directed by law to also conduct “best practice reviews” of local government functions. This responsibility was shifted to the State Auditor in 2004. The State Auditor is also responsible for auditing local governments.

## **Mississippi**

<https://www.peer.ms.gov/>

PEER is an acronym for the Joint Legislative Committee on Performance Evaluation and Expenditure Review, a nonpartisan standing committee of the Mississippi Legislature. Created in 1973, PEER provides the Legislature with timely and accurate information on Mississippi state government in order to enable that body to perform its function of legislative oversight. PEER analyzes state agency programs and operations and helps the Legislature make state government more effective, efficient, and accountable.

## **Montana**

<https://leg.mt.gov/lad/>

Article V, Section 10(4) of the Montana Constitution mandates a legislative post-audit function. The Legislative Audit Act, contained in Title 5, chapter 13, MCA, establishes the Legislative Audit Committee of the Montana Legislature and the Legislative Audit Division. The Mission and Goals of the Legislative Audit Division include: provide the Legislature, its committees, and its members with factual and timely information vital to the discharge of their legislative duties.

The Legislative Auditor is solely responsible to the Legislative Assembly and is appointed by and operates primarily through the Legislative Audit Committee. The term of office is for two years beginning July 1 of each even numbered year.

The Legislative Auditor and staff have the statutory authority to examine, at any time, all the books, accounts, and records, confidential or otherwise, of a state agency. All state agencies are required by law to aid and assist the Legislative Auditor in the auditing of books, accounts, and records.

## **New Hampshire**

<https://www.gencourt.state.nh.us/lba/>

The Office of Legislative Budget Assistant (LBA) was created in 1953 to conduct investigations, analyses, or research into the financial activities of New Hampshire State government entities. Pursuant to RSA 14:31, the Office consists of two divisions, the Audit Division and the Budget Division. The Legislative Budget Assistant is appointed by the Joint Legislative Fiscal Committee prior to the beginning of each regular session of the Legislature, and is responsible for the proper execution of the respective functions of the Audit and Budget divisions. We invite you to learn more about the functions of the divisions by navigating through our website.

## **New Jersey**

<https://njleg.state.nj.us/audit-reports>

The State Auditor is a constitutional officer appointed by the Legislature for a term of five years and until a successor shall be appointed and qualified. On February 23, 2021, Mr. David J. Kaschak was confirmed by a joint session of the Legislature as the State Auditor. Under the provisions of Article VII, Section I, Paragraph 6 of the State Constitution and N.J.S.A. 52:24-1 et seq., the Office of the State Auditor is required to conduct post-audits of all transactions and accounts kept by or for all departments, offices, and agencies of state government. Reports are submitted to the Governor, the Legislature, and the Executive Director of the Office of Legislative Services.

The Public Laws of 2006, Chapter 82 authorized the State Auditor to conduct a performance review of any program of any accounting agency, any independent authority, or any public entity or grantee that receives state funds. The law also requires the State Auditor to conduct a follow-up review to determine agency compliance with our audit recommendations. In addition, at the request of the legislative leadership or the Legislative Services Commission, the State Auditor conducts studies on the operation of state and state-supported agencies with respect to their efficiency, internal management control, and compliance with applicable laws and regulations.



## **New Mexico**

<https://www.nmlegis.gov/Entity/LFC/Default>

The mission of the Legislative Finance Committee is to provide the Legislature with objective fiscal and public policy analyses, recommendations, and oversight of state agencies to improve performance and ensure accountability through the effective allocation of resources for the benefit of all New Mexicans.

The committee makes budgetary recommendations to the Legislature for funding state government, higher education, and public schools. The committee also prepares legislation addressing financial and management issues of state government. The Program Evaluation Unit, formerly the performance audit unit, reviews the costs, efficiency, and effectiveness of activities of state agencies and political subdivisions and recommends changes to the Legislature.

## **Nevada**

<https://www.leg.state.nv.us/audit/>

The Legislative Auditor is a statutory officer appointed by the Director of the Legislative Counsel Bureau with the approval of the Legislative Commission for an indefinite term whose qualifications and duties are defined by law. The Legislative Auditor serves as staff to the Nevada Legislature and its various committees, and is the chief of the Audit Division. The Legislative Commission approves the biennial audit program of the Legislative Auditor and may direct him to make any special audit or investigation considered necessary. The Legislature may also direct the Legislative Auditor to conduct special audits or investigations through legislation.

The mission of the Audit Division is to support the Legislature in meeting its constitutional duties by providing independent and reliable information to improve accountability and effectiveness of state government. This is accomplished by providing members of the Legislature with factual information concerning the operations of state agencies, programs, activities, and functions; working with state agencies to identify opportunities to improve accountability, reduce waste, and enhance program effectiveness; and recommending to the Legislature the amendment of existing laws or the enactment of new laws designed to improve the functioning of state agencies.

## **Pennsylvania**

<http://lbfc.legis.state.pa.us/>

The Legislative Budget and Finance Committee (LBFC) is a bipartisan, bicameral legislative service agency consisting of 12 members of the General Assembly. As set forth in the LBFC's enabling legislation, Act 195 of 1959, as amended, 46 P.S. §§ 70.1 - 70.6, the Committee is to conduct studies and make recommendations aimed at eliminating unnecessary expenditures; promoting economy in the government of the Commonwealth; and assuring that state funds are being expended in accordance with legislative intent and law. To carry out these mandates, the LBFC is authorized to conduct a wide range of research activities pertaining to the operation and performance of state-funded programs and agencies.

The Committee appoints an Executive Director who is responsible for the direction of the Committee's staff and activities. A Project Manager, who reports directly to the Executive Director, generally manages projects. The Project Manager, in turn, leads teams of Analyst staff.

### **Rhode Island**

<http://www.oag.ri.gov/>

The Office of the Auditor General (OAG) is the State of Rhode Island's legislative audit agency. We conduct financial and performance audits to provide independent and reliable information to the General Assembly on a variety of topics including the State's financial condition, its use of federal funds in compliance with federal law and regulations, and whether programs are operating efficiently and effectively. Our audits also provide valuable recommendations to help auditees improve their operations, enhance program controls, or provide services at a lower cost. Our audit reports enhance the accountability of State government by providing Rhode Island citizens with objective information on the operations of their State.

### **South Carolina**

<https://lac.sc.gov/>

The Legislative Audit Council is an oversight agency of the South Carolina General Assembly. We perform independent, objective performance audits of state agencies and programs, in which we identify ways to improve the performance of state agencies, and provide information to the General Assembly and the public.

Our work is central to ensuring accountability in the management of public resources. We help ensure that operations are efficient and that agencies follow the law to achieve the desired outcomes. We provide information, analyses, and recommendations to help the General Assembly improve state agencies and to help the residents of South Carolina oversee state government. Because the Legislative Audit Council is part of the legislative branch of state government, it is organizationally independent of the executive branch agencies it audits.

### **South Dakota**

<https://legislativeaudit.sd.gov/>

The Department of Legislative Audit performs financial and compliance audits of state agencies and local governments and performs expanded scope audits of state agencies as directed by the Executive Board. DLA also provides audit services pursuant to special requests and in cases of fraud. After the audits are complete, they must be approved before the auditee can make final payment.

The Executive Board of the Legislative Research Council provides oversight for the department when the legislature is not in session. It is a fifteen member board consisting of nine legislators from the majority party and four legislators from the minority party plus the President Pro Tempore of the Senate and the Speaker of the House. The thirteen legislators are chosen by their respective parties and can serve only three consecutive terms.

The Government Operations and Audit Committee reviews audit comments and recommendations for state agencies during the interim when the legislature is not in session. The committee is a standing

committee of the legislature. The committee is composed of five members of the Senate and five members from the House of Representatives. The majority party has three members from the House of Representatives and four members from the Senate. The minority party has two members from the House of Representatives and one member from the Senate. The Department of Legislative Audit staffs the committee.

## **Tennessee**

<https://www.comptroller.tn.gov/>

The Comptroller's Office is responsible for the audit of state and local governmental entities and participates in the general financial and administrative management and oversight of Tennessee state government. The Office is led by Tennessee's 35th Comptroller, a Constitutional Officer elected by the Tennessee General Assembly.

The Comptroller's Office is comprised of 12 divisions with more than 600 employees. In addition to our main office in Nashville, we have field offices in six cities across the state. The Comptroller of the Treasury, or a designee, serves as a member of over 35 state government committees, boards, and commissions, and staffs several boards, including the State Funding Board and the Tennessee Board of Utility Regulation.

## **Texas**

<https://sao.texas.gov/>

The State Auditor's Office (SAO) is the independent auditor for Texas state government. The SAO operates with oversight from the Legislative Audit Committee, a six-member permanent standing committee of the Texas Legislature, jointly chaired by the Lieutenant Governor and the Speaker of the House of Representatives.

The SAO is authorized, by Chapter 321, Texas Government Code, to perform audits, reviews, and investigations of any entity receiving state funds, including state agencies and higher education institutions. Audits are performed in accordance with generally accepted government auditing standards, which include standards issued by the American Institute of Certified Public Accountants.

Types of audits the SAO performs include financial statement opinion audits, financial audits, compliance audits, economy and efficiency audits, effectiveness audits, and other special audits. The SAO may also issue other types of informational reports not subjected to the same tests and conditions that would be performed in an audit. Investigations are performed whenever there is evidence of fraud or abuse of state resources.

## **Utah**

<https://olag.utah.gov/>

The mission of the Office of the Legislative Auditor General is to serve the Utah Legislature and the citizens of Utah by providing objective and credible information, in-depth analysis, findings, and conclusions that help legislators and other decision makers improve programs, reduce costs and promote accountability.

The Utah Constitution and State Code give OLAG broad authority to review those who receive state dollars. The legislative auditor shall have authority to conduct audits of any funds, functions, and accounts in any branch, department, agency or political subdivision of the state and...shall report to and be answerable only to the Legislature. The legislative audit subcommittee consists of the President of the Senate, the Speaker of the House, and the Majority and Minority Leaders from both chambers.

## **Virginia**

<https://jlarc.virginia.gov/>

The Joint Legislative Audit and Review Commission (JLARC) conducts program evaluation, policy analysis, and oversight of state agencies on behalf of the Virginia General Assembly. The duties of the Commission are authorized by the Code of Virginia.

An informed legislature — JLARC's work helps inform citizen legislators about agencies, programs, and activities. A primary objective for JLARC is to gather, evaluate, and report information and make recommendations that can be used in legislative decision making. Reports provide information that may be useful to legislators during deliberation on legislation, during committee hearings, and in responding to constituent questions or requests for assistance.

Compliance with legislative intent — JLARC helps ensure that laws are being carried out as the legislature intended. In some cases, intent may not have been clearly understood by program administrators; in other cases, statements of intent may have been ignored. In those instances where legislative intent is not explicit in statute, we can assess and report to the General Assembly on how an agency has decided to implement its mission.

Effectiveness, efficiency, and cost savings — JLARC is required by statute to make recommendations on ways state agencies may achieve greater efficiency and effectiveness in their operations. Achieving efficiency means finding ways to accomplish the same tasks at reduced cost; achieving effectiveness means finding ways to better accomplish program and agency objectives. In some instances, improving effectiveness may require additional spending. We are often, though, able to identify cost savings through better program design or implementation.

## **Washington**

<https://leg.wa.gov/jlarc/Pages/default.aspx>

The Joint Legislative Audit and Review Committee (JLARC) works to make state government operations more effective, efficient, and accountable. The Committee is comprised of an equal number of House and Senate members, Democrats and Republicans.

JLARC pursues its mission by conducting performance audits, program evaluations, sunset reviews, and other analyses. Assignments to conduct studies are made by the Legislature and the Committee itself. Based on these assignments, JLARC's nonpartisan staff auditors, under the direction of the Legislative Auditor, independently seek answers to audit questions and issue recommendations to improve performance.

Work by JLARC staff is conducted using Generally Accepted Government Auditing Standards. These standards ensure audit conclusions are independent, objective, and accurate. JLARC's authority is established in Chapter 44.28 Revised Code of Washington.

## **Wisconsin**

<https://legis.wisconsin.gov/lab>

The Joint Legislative Audit Committee has advisory responsibilities for the Legislative Audit Bureau. The Committee was created by Chapter 224, Laws of Wisconsin 1975. Its membership consists of the co-chairpersons of the Joint Committee on Finance, two other majority and two minority party senators, and two other majority and two minority party representatives.

Audits include review and analysis of processes, documentation, and data. Audit findings and recommendations must be supported by the collection of adequate evidence. Legislative Audit Bureau reports typically contain reviews of financial transactions, analyses of agency performance or public policy issues, conclusions regarding the causes of problems found, and recommendations for improvement.

Bureau reports are submitted to the Joint Legislative Audit Committee and made available to other committees of the Legislature and to the public. However, state law requires the Bureau's work to remain confidential prior to publication. The Committee may arrange public hearings on the issues identified in a report and may introduce legislation in response to the audit recommendations. However, the findings, conclusions, and recommendations in the report are those of the Bureau.

## **West Virginia**

<http://www.wvlegislature.gov/>

The Legislative Post Audit Division is governed by Chapter 4, Article 2 of the West Virginia Code. The Division is responsible for performing the following duties:

- To conduct post audits of the revenues and expenditures of the spending units of the state government, at least once every two years, if practicable;
- To report any misapplication of state funds or erroneous, extravagant or unlawful expenditures by any spending unit; and,
- To ascertain facts and to make recommendations to the Legislature concerning post audit findings.

In accordance with Chapter 12, Article 4, Section 14 of the West Virginia Code the Division also performs audits or reviews at the direction of the Legislative Auditor of the disbursement of state grant funds to volunteer fire departments. The Legislative Post Audit Division reports its findings and recommendations to the Legislative Post Audit Subcommittee of the Joint Committee on Government and Finance.