

1. Share list of legislative audit shops, with information about their function and directives

Attached is a document with a list of the 35 states that have legislative audit shops, along with a short summary about each shop and a link to their website.

2. Share list of any states that have a full-time, all-year government accountability committee

In many states, it appears that the full-time, all-year government accountability committee is generally the state's legislative audit shop. States may also use their administrative rules committees and sunset processes as additional accountability committees. Among the state legislatures that do not have full time audit shops, several have internal legislative staff divisions that report to the legislative council. These divisions can include bill drafting, fiscal analysis and research.

There are also states that establish an audit subcommittee that the state auditor or a bureau auditor may be required to report to ([Indiana](#), [Massachusetts House](#), [Massachusetts Senate](#), [North Dakota](#), [Oregon](#)). Other states have entities with more extensive duties, some examples of which include:

Missouri has a [Joint Committee on Governmental Accountability](#) that is tasked with making "a continuing study and analysis of inefficiencies, fraud and misconduct in state government" ([Chapter 21, Section 820 \(RSMo\)](#))

Oklahoma Agency Performance and Accountability Commission ([APAC](#)) is charged with conducting independent, comprehensive performance audits, including (but not limited to) a review and analysis of the economy, efficiency, effectiveness and compliance of the policies, management, fiscal affairs and operations of state agencies, divisions, programs and accounts.

North Carolina previously had a [Program Evaluation Division](#) tasked with evaluating whether public services were delivered in an effective and efficient manner and in accordance with the law. However, the division was dissolved in 2021 to give members more involvement in the oversight process.

3. Provide summaries of states in the Governing for Results Network

This [webpage](#) describes the network and includes a map of the states involved. The summary of work in Network states, about halfway down the page below the map, provides the best summary of relevant activities, as well as links to those state activities.

4. Examples of states that provide ROI measurement for performance management efforts

There are many reports and examples of states showing ROI for oversight of specific projects or topic areas (e.g. [higher ed](#) or transportation). Likewise, the following examples demonstrate more general approaches to assessing ROI of state government activities:

- On their website, the [Texas sunset advisory commission](#) outlines its overall ROI from activities since 1977.
- The Oklahoma Legislative Office of Fiscal Transparency reports ROI estimates for the [oversight activities of APAC](#)

- The 2009 Washington State [Legislature directed the Washington State Institute for Public Policy](#) (Institute) “to calculate the return on investment to taxpayers from evidence-based prevention and intervention programs and policies.”

Additional oversight materials from other states

[California Legislative Oversight Handbook](#)

[Maine Legislator Guide](#) (Oversight starts on p. 38)

[Maryland Legislator Handbook](#) (Oversight starts on p. 81)

[Louisiana Legislator Guide](#)

[Utah Best Practice Handbook](#)

[New Mexico Budget Development Tool](#)