

**DIVISION OF LEGISLATIVE AUDIT OF THE LEGISLATIVE JOINT
AUDITING COMMITTEE (0009)-2007-09 BIENNIUM**

I) AGENCY SUMMARY & REVENUE SOURCES

Mission

The Legislative Joint Auditing Committee, through its functional staff, the Legislative Auditor and the Division of Legislative Audit is to provide for the impartial auditing, independently of the executive branch of State government, of each office, department, institution, board, commission and agency of the State government. Act 286 of 1969 transferred the Division of Local Affairs and Audit to the Division of Legislative Audit. This transfer increased the responsibility of the Joint Auditing Committee and its staff to include audits of the records and accounts of all county and township officers, and the officers and employees of school districts and the County School Supervisor, and insofar as appropriations and funds are available for the purpose, the records and accounts of officers and employees of cities and incorporated towns.

Total Biennial Budget

The total budget for Legislative Audit for the 2007-2009 biennium is \$28,716,903 year one and \$29,474,805 year two.

Funding Source

The Operating budget is funded by the State Central Services Fund, Ad Valorem Tax (for audits of cities, counties, school districts, and Prosecuting Attorneys), and Federal Audit reimbursements.

II) SIGNIFICANT CHANGES

The Operations Appropriation is for \$28.7 million the first year and \$29.5 million the second year which is an increase over base level of \$3.5 million and \$4.3 million for new contingency positions, increases in operating and conference and travel expenses, professional fees (due to deletion of CAFR appropriation), and capital outlay.

III) ADDITIONAL POSITIONS

Total positions FY 2007-09 Biennium: 263

Total positions FY 2005-07 Biennium: 256

(6) Field Auditor I (Contingency)-Grade 23

Legislative Auditor Emeritus-through July 2007

IV) SPECIAL LANGUAGE

Transfer Provisions. Provides that any unexpended balance of appropriation provided in the Act shall be transferred forward from the first to the second fiscal year. It also provides that if appropriations for the first year are insufficient, the Director of Legislative Audit may certify the amount needed to the Chief Fiscal Officer who shall transfer the certified amount from the second fiscal year to the first.

Transfer Provisions-Line Items. Allows the Legislative Auditor to transfer appropriations as necessary between line items.

Contingency Positions-Restrictions. The positions authorized as Contingency Positions shall be filled only upon authorization by the Legislative Joint Auditing Committee for audits of charter schools or other public entities.

Cost of Living Increases. Provides that Audit employees shall be eligible for cost of living increases equal to other state employees and any additional adjustments in annual salary rates for Audit employees shall be made at the discretion of the Director of

Legislative Audit.