

Budget Brief – Utah State Auditor

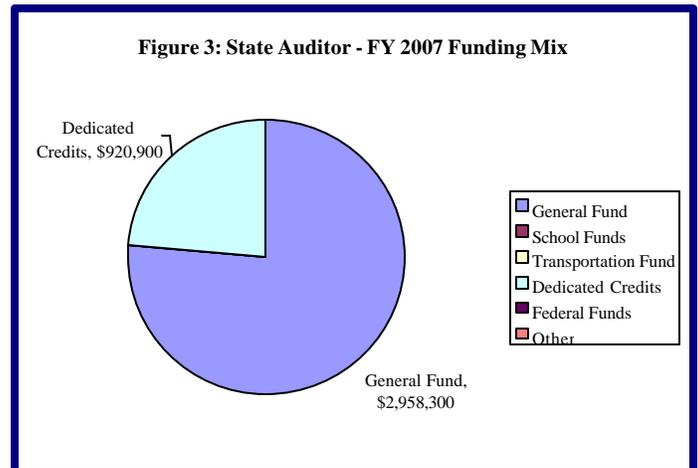
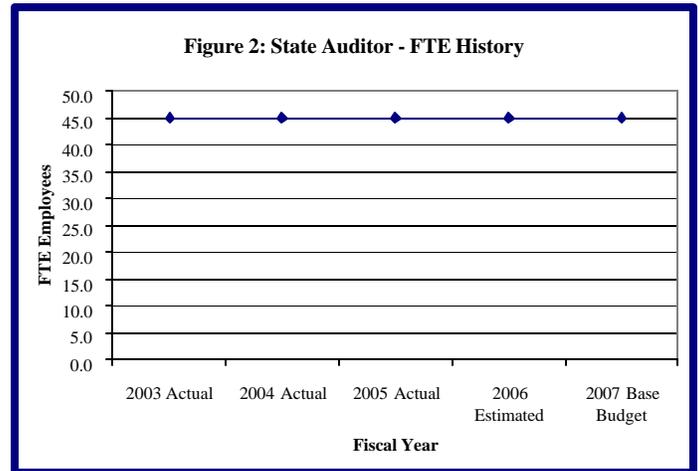
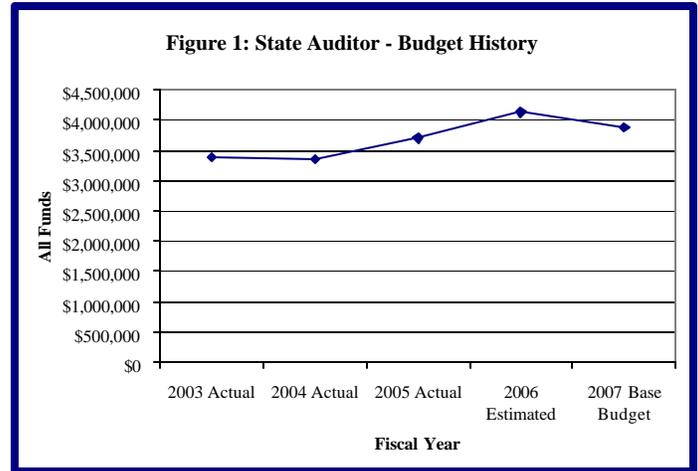
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SUMMARY

The State Auditor is the elected, independent auditor of the state. The Auditor’s mission is to help ensure to Utah’s citizenry, Legislature, government officials, and other financial information users of the financial integrity and accountability of Utah’s state and local governments.

RECOMMENDATION

Base Budget: The Analyst recommends that the Legislature appropriate the Auditor’s Base Budget in FY 2007.



ACCOUNTABILITY DETAIL

The Office has outlined the following performance measures in keeping with its mission to ensure the financial integrity and accountability of Utah's state and local governments.

Performance Data Summary - State Auditor

Goal	Measure	Measure Type	FY 2004		FY 2005
			Target	Observed	Target
Annual completion of the Utah Financial Audit on time	Audit	Outcome	12/31/2004	12/31/2004	12/31/2005
Annual completion of the Federal Compliance Audit (Single Compliance Audit) on time	Audit	Outcome	3/31/2005	3/31/2005	3/31/2006
Annual Number of audits/investigations of agencies that do not receive direct audit coverage by statutorily required audits completed	Audits/Investigations	Output	45	45	45
Audit all local governments' financial statements annually	Annual Percentage of all local governments' audited financial statements completed	Output	100.0%	100.0%	100.0%

BUDGET DETAIL

Most of the funding in this budget pays for staff support for the office. Approximately 92 percent of the budget is for personnel services.

Budget Recommendation

The Analyst recommends a total FY 2007 appropriation of \$3,879,200 to the State Auditor.

Intent Language

The Analyst recommends the Legislature continue using the following intent language which was approved in House Bill 1 (FY 2006 Appropriations Act), 2005 General Session:

The Legislature intends that funds provided for the State Auditor shall not lapse.

LEGISLATIVE ACTION

This section is a summary of what actions might be taken if the Legislature wishes to adopt the recommendations of this brief. The Analyst recommends the Legislature consider adopting:

1. A base FY 2006 appropriation of \$3,879,200 to the State Auditor.
2. Intent language making the State Auditor's appropriations funding nonlapsing, as shown above.

BUDGET DETAIL TABLE

State Auditor						
	FY 2005	FY 2006		FY 2006		FY 2007*
Sources of Finance	Actual	Appropriated	Changes	Revised	Changes	Base Budget
General Fund	2,795,800	2,958,300	0	2,958,300	0	2,958,300
General Fund, One-time	23,300	0	0	0	0	0
Dedicated Credits Revenue	856,800	784,200	97,000	881,200	39,700	920,900
Beginning Nonlapsing	324,700	0	296,200	296,200	(296,200)	0
Closing Nonlapsing	(296,300)	0	0	0	0	0
Total	\$3,704,300	\$3,742,500	\$393,200	\$4,135,700	(\$256,500)	\$3,879,200
Line Items						
State Auditor	3,704,300	3,742,500	393,200	4,135,700	(256,500)	3,879,200
Total	\$3,704,300	\$3,742,500	\$393,200	\$4,135,700	(\$256,500)	\$3,879,200
Categories of Expenditure						
Personal Services	3,308,600	3,497,300	78,200	3,575,500	(11,800)	3,563,700
In-State Travel	40,400	21,700	25,000	46,700	(6,300)	40,400
Out of State Travel	16,800	17,400	2,600	20,000	(3,200)	16,800
Current Expense	284,700	150,800	272,800	423,600	(204,600)	219,000
DP Current Expense	53,800	40,300	29,600	69,900	(30,600)	39,300
DP Capital Outlay	0	15,000	(15,000)	0	0	0
Total	\$3,704,300	\$3,742,500	\$393,200	\$4,135,700	(\$256,500)	\$3,879,200
Other Data						
Budgeted FTE	45.0	45.0	0.0	45.0	0.0	45.0
Vehicles	3	3	0	3	0	3

*Does not include amounts in excess of subcommittee's state fund allocation that may be recommended by the Fiscal Analyst.