

Compendium of Budget Information for the 2014 General Session

Executive Offices and Criminal Justice Appropriations Subcommittee

Agency: Office of the State Auditor

Function

The State Auditor is the elected, independent auditor of the state. The Office of the State Auditor's mission is to provide Utah taxpayers and government officials with an independent assessment of financial operation, statutory compliance, and performance management for state and local government. This has helped Utah to be recognized as one of the best managed states, having financially strong and well-run state and local governments.

The State Auditor directs and has ultimate responsibility for both the auditing and local Government Divisions within his office.

Statutory Authority

The Office of the State Auditor (Office) audits state funds by authority of the Utah Constitution and the Utah Code. The following laws govern the activities of the State Auditor:

- Utah Constitution, Article VII: The State Auditor shall "hold office for four years beginning on the first Monday of January next after their election" (Section 1). The State Auditor "shall be 25 years of age or older at the time of election." No person is eligible for the Office of the State Auditor "unless at the time of election that person is a qualified voter and has been a resident citizen of the state for five years next preceding the election" (Section 3). The auditor must "perform financial post audits of public accounts" (Section 15)
- UCA 51-2a-203 requires the Auditor to receive local government accounting reports.
- UCA 51-2a-301 requires the Auditor to review local government accounting reports and conduct additional inquiries or examinations of financial reports.
- UCA 51-2a and 67-3 require the Auditor to withhold and release funds for local government non-compliance.
- UCA 67-3 further requires the Auditor to prepare and supply financial reporting and budget forms, analyze and evaluate accounting, budgeting, and reporting of local governments, make information available to local governments, prepare instructional materials and provide training, establish accounting and auditing guidelines for local governments, and maintain a state legal compliance audit guide and uniform accounting manual.
- UCA 59-2-1603 requires collection and disbursement of funds for the Property Tax Valuation Agency Fund.
- UCA 63G-9-201 places the State Auditor on the Board of Examiners.

Funding Detail

Approximately 66 percent of the Office's budget comes from the General Fund. Dedicated credit collections come from state agencies for auditing services; approximately one percent of total dedicated credit revenues is made up of collections from CPA firms that audit local governments.

The Office is personnel intensive. In the average year, approximately 95 percent of expenditures are for personnel services.

Table 1: Operating and Capital Budget Including Expendable Funds and Accounts

Sources of Finance	2013 Actual	2014 Approp	2014 Change	2014 Revised	2015 Change	2015 Approp
General Fund	\$3,351,000	\$3,440,100	\$0	\$3,440,100	\$82,600	\$3,522,700
General Fund, One-time	\$0	\$0	\$6,000	\$6,000	\$5,900	\$11,900
Dedicated Credits Revenue	\$1,665,900	\$1,711,700	\$2,800	\$1,714,500	\$41,700	\$1,756,200
Beginning Nonlapsing	\$411,900	\$213,900	\$213,900	\$427,800	(\$8,100)	\$419,700
Closing Nonlapsing	(\$427,800)	\$0	(\$419,700)	(\$419,700)	\$419,700	\$0
Total	\$5,001,000	\$5,365,700	(\$197,000)	\$5,168,700	\$541,800	\$5,710,500

Line Items	2013 Actual	2014 Approp	2014 Change	2014 Revised	2015 Change	2015 Approp
State Auditor	\$5,001,000	\$5,365,700	(\$197,000)	\$5,168,700	\$541,800	\$5,710,500
Total	\$5,001,000	\$5,365,700	(\$197,000)	\$5,168,700	\$541,800	\$5,710,500

Categories of Expenditure	2013 Actual	2014 Approp	2014 Change	2014 Revised	2015 Change	2015 Approp
Personnel Services	\$4,677,000	\$5,082,900	(\$382,100)	\$4,700,800	\$556,100	\$5,256,900
In-state Travel	\$9,500	\$6,100	\$8,900	\$15,000	\$0	\$15,000
Out-of-state Travel	\$13,500	\$18,900	\$100	\$19,000	\$0	\$19,000
Current Expense	\$239,000	\$180,100	\$123,900	\$304,000	(\$13,000)	\$291,000
DP Current Expense	\$56,800	\$77,700	\$42,200	\$119,900	(\$1,300)	\$118,600
DP Capital Outlay	\$5,200	\$0	\$10,000	\$10,000	\$0	\$10,000
Total	\$5,001,000	\$5,365,700	(\$197,000)	\$5,168,700	\$541,800	\$5,710,500

Other Indicators	2013 Actual	2014 Approp	2014 Change	2014 Revised	2015 Change	2015 Approp
Budgeted FTE	43	42	(4)	38	7	45
Actual FTE	39	0	0	0	0	0
Vehicles	2	3	(2)	1	1	2

COBI contains unaudited data as presented to the Legislature by state agencies at the time of publication. For audited financial data see the State of Utah's Comprehensive Annual Financial Reports.