

# **Auditor of State Budgets**

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# Auditor of State

## Mission Statement

The mission of the Office of the Auditor of State is to benefit all citizens of Iowa by providing audit, review, and other technical services to state and local governments to ensure the effective, economical business-like conduct of public activities in a prudent, accountable manner to achieve the intended purposes.

## Description

The Auditor of State is a constitutional official, elected every four years. The Auditor is required to annually make a complete audit of the books, records and accounts of every

department of state government. The State's Comprehensive Annual Financial Report and Single Audit Report are audited by the Auditor of State. The Auditor of State has responsibility for audits of counties, cities, school districts and other governmental subdivisions and is required to provide guidelines to CPA firms performing such audits. All audits must be filed with the Auditor of State and are a matter of public record open to inspection. The Auditor of State is a member of the State Executive Council, the State Appeal Board, the Iowa Telecommunications and Technology Commission, Vision Iowa Board, State Rate Setting Committee, Honey Creek Premier Destination Park Authority Board, and the Tobacco Settlement Authority Board.

## Financial Summary

Object Category	FY 2016 Actuals	FY 2017 Current Year Budget Estimate	FY 2018 Total Department Request	FY 2018 Total Governor's Recommended	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
<b>Resources</b>						
State Appropriations	944,506	939,642	939,642	899,707	939,642	899,707
Receipts from Other Entities	3,268,990	4,176,237	4,176,237	4,176,237	4,176,237	4,176,237
Fees, Licenses & Permits	1,091,445	1,113,811	1,113,811	1,113,811	1,113,811	1,113,811
Refunds & Reimbursements	5,195,261	4,748,108	4,748,108	4,748,108	4,748,108	4,748,108
<b>Total Resources</b>	<b>10,500,202</b>	<b>10,977,798</b>	<b>10,977,798</b>	<b>10,937,863</b>	<b>10,977,798</b>	<b>10,937,863</b>
<b>Expenditures</b>						
Personal Services	9,207,188	9,711,637	9,559,510	9,559,510	9,559,510	9,559,510
Travel & Subsistence	429,208	397,421	461,000	461,000	461,000	461,000
Supplies & Materials	48,211	71,100	71,100	71,100	71,100	71,100
Contractual Services and Transfers	546,875	621,188	681,188	681,188	681,188	681,188
Equipment & Repairs	257,398	167,352	196,000	196,000	196,000	196,000
Claims & Miscellaneous	110	100	0	0	0	0
Licenses, Permits, Refunds & Other	10,700	9,000	9,000	9,000	9,000	9,000
Budget Adjustments	0	0	0	(39,935)	0	(39,935)
Reversions	512	0	0	0	0	0
<b>Total Expenditures</b>	<b>10,500,202</b>	<b>10,977,798</b>	<b>10,977,798</b>	<b>10,937,863</b>	<b>10,977,798</b>	<b>10,937,863</b>
<b>Full Time Equivalents</b>	<b>106</b>	<b>103</b>	<b>103</b>	<b>103</b>	<b>103</b>	<b>103</b>

## Appropriations from General Fund

Appropriations	FY 2016 Actuals	FY 2017 Current Year Budget Estimate	FY 2018 Total Department Request	FY 2018 Total Governor's Recommended	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
Auditor of State - General Office	944,506	939,642	939,642	899,707	939,642	899,707
<b>Total Auditor Of State</b>	<b>944,506</b>	<b>939,642</b>	<b>939,642</b>	<b>899,707</b>	<b>939,642</b>	<b>899,707</b>

## Appropriations Detail

### Auditor of State - General Office

#### General Fund

#### Appropriation Description

This appropriation provides funding for audits of the following departments in accordance with Chapter 11 of the Code of Iowa:

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| 1) Sheep and Wool Promotion Board        | 19) Governor's Office                      |
| 2) Iowa State Fair                       | 20) Dept. of Human Rights                  |
| 3) Corn Promotion Board                  | 21) Dept. of Inspections and Appeals       |
| 4) Soybean Promotion Board               | 22) Judicial Department                    |
| 5) Turkey Marketing Council              | 23) Judicial Retirement System             |
| 6) Egg Council                           | 24) Law Enforcement Academy                |
| 7) Attorney General                      | 25) Legislature                            |
| 8) Auditor of State of Iowa              | 26) Dept. of Management                    |
| 9) Blind Commission                      | 27) Parole Board                           |
| 10) Ethics and Campaign Disclosure Board | 28) Peace Officers' Retirement System      |
| 11) Civil Rights Commission              | 29) Public Employment Relations Board      |
| 12) Department of Corrections            | 30) Dept. of Public Defense                |
| 13) Cultural Affairs                     | 31) Dept. of Public Safety                 |
| 14) Dept. of Economic Development        | 32) Dept. of Revenue                       |
| 15) College Aid Commission               | 33) Secretary of State of Iowa             |
| 16) Iowa Public Television               | 34) Office of State/Federal Relations      |
| 17) Dept. of Elder Affairs               | 35) Governor's Substance Abuse Coordinator |
| 18) ICN                                  | 36) State Appeal Board                     |
|  | 37) State Executive Council                |
|  | 38) Treasurer of State of Iowa             |
|  | 39) Underground Storage Tank Board         |
|  | 40) Uniform State Laws Commission          |
|  | 41) Judicial Districts                     |
|  | 42) Iowa Centennial Memorial Foundation    |

## Auditor of State - General Office Financial Summary

Object Class	FY 2016 Actuals	FY 2017 Current Year Budget Estimate	FY 2018 Total Department Request	FY 2018 Total Governor's Recommended	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
<b>Resources</b>						
Appropriation	944,506	939,642	939,642	899,707	939,642	899,707
Gov Fund Type Transfers - Auditor of State	3,268,990	4,176,237	4,176,237	4,176,237	4,176,237	4,176,237
Fees, Licenses & Permits	1,091,445	1,113,811	1,113,811	1,113,811	1,113,811	1,113,811
Refunds & Reimbursements	5,195,261	4,748,108	4,748,108	4,748,108	4,748,108	4,748,108
<b>Total Resources</b>	<b>10,500,202</b>	<b>10,977,798</b>	<b>10,977,798</b>	<b>10,937,863</b>	<b>10,977,798</b>	<b>10,937,863</b>
<b>Expenditures</b>						
Personal Services-Salaries	9,207,188	9,711,637	9,559,510	9,559,510	9,559,510	9,559,510
Personal Travel In State	421,194	386,421	450,000	450,000	450,000	450,000
Personal Travel Out of State	8,014	11,000	11,000	11,000	11,000	11,000
Office Supplies	33,489	42,000	42,000	42,000	42,000	42,000
Professional & Scientific Supplies	2,597	13,500	13,500	13,500	13,500	13,500
Printing & Binding	6,915	10,000	10,000	10,000	10,000	10,000
Postage	5,210	5,600	5,600	5,600	5,600	5,600
Communications	36,940	39,500	39,500	39,500	39,500	39,500
Rentals	800	1,500	1,500	1,500	1,500	1,500
Professional & Scientific Services	236,778	363,593	363,593	363,593	363,593	363,593
Outside Services	45,944	32,000	32,000	32,000	32,000	32,000
Outside Repairs/Service	6,751	1,000	1,000	1,000	1,000	1,000
Reimbursement to Other Agencies	161,628	105,000	165,000	165,000	165,000	165,000
ITS Reimbursements	56,259	48,538	48,538	48,538	48,538	48,538
Workers Comp. Reimbursement	0	30,057	30,057	30,057	30,057	30,057
Gov Fund Type Transfers - Other Agencies Services	1,775	0	0	0	0	0
Office Equipment	5,448	6,000	6,000	6,000	6,000	6,000
IT Equipment	251,950	161,352	190,000	190,000	190,000	190,000
Other Expense & Obligations	110	100	0	0	0	0
Licenses	3,300	4,000	4,000	4,000	4,000	4,000
Refunds-Other	7,400	5,000	5,000	5,000	5,000	5,000
Reversions	512	0	0	0	0	0
Recommendation Adjustment	0	0	0	(39,935)	0	(39,935)
<b>Total Expenditures</b>	<b>10,500,202</b>	<b>10,977,798</b>	<b>10,977,798</b>	<b>10,937,863</b>	<b>10,977,798</b>	<b>10,937,863</b>