

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 also 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, State Rate Setting Committee, and the Tobacco Settlement Authority Board.

Financial Summary

Object Category	FY 2023	FY 2024	FY 2025	FY 2025
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
State Appropriations	986,193	1,341,871	1,861,771	1,002,686
Receipts from Other Entities	3,151,090	4,989,162	4,989,162	4,989,162
Fees, Licenses & Permits	714,346	1,200,000	1,200,000	1,200,000
Refunds & Reimbursements	6,978,334	5,984,555	5,984,555	5,984,555
Miscellaneous	305,513	220,000	220,000	220,000
Total Resources	12,135,476	13,735,588	14,255,488	13,396,403
Expenditures				
Personal Services	11,084,238	11,980,310	12,577,710	12,577,710
Travel & Subsistence	124,317	353,500	353,500	353,500
Supplies & Materials	23,466	42,000	42,000	(602,085)
Contractual Services and Transfers	667,580	761,778	761,778	761,778
Equipment & Repairs	232,844	580,500	503,000	288,000
Claims & Miscellaneous	0	4,000	4,000	4,000
Licenses, Permits, Refunds & Other	2,822	13,500	13,500	13,500
Reversions	210	0	0	0
Total Expenditures	12,135,476	13,735,588	14,255,488	13,396,403
Full Time Equivalents	100	98	98	98

Appropriations from General Fund

Appropriations	FY 2023	FY 2024	FY 2025	FY 2025
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Auditor of State - General Office	986,193	983,971	1,646,771	1,002,686
Auditor of State - Transition costs of State Entities	0	65,400	0	0
Total Auditor Of State	986,193	1,049,371	1,646,771	1,002,686

Appropriations from Other Funds

Appropriations	FY 2023 Actuals	FY 2024 Current Year Budget Estimate	FY 2025 Total Department Request	FY 2025 Total Governor's Recommended
Auditor of State - Technology Projects	0	292,500	215,000	0
Total Auditor Of State	0	292,500	215,000	0

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:

- 1) Sheep and Wool Promotion Board
- 2) Iowa State Fair
- 3) Corn Promotion Board
- 4) Soybean Promotion Board
- 5) Turkey Marketing Council
- 6) Egg Council
- 7) Attorney General
- 8) Auditor of State of Iowa
- 9) Blind Commission
- 10) Ethics and Campaign Disclosure Board
- 11) Civil Rights Commission
- 12) Department of Corrections
- 13) Cultural Affairs
- 14) Dept. of Economic Development
- 15) College Aid Commission
- 16) Iowa Public Television
- 17) Dept. of Elder Affairs
- 18) ICN
- 19) Governor's Office
- 20) Dept. of Human Rights
- 21) Dept. of Inspections and Appeals
- 22) Judicial Department
- 23) Judicial Retirement System
- 24) Law Enforcement Academy
- 25) Legislature
- 26) Dept. of Management
- 27) Parole Board
- 28) Peace Officers' Retirement System
- 29) Public Employment Relations Board
- 30) Dept. of Public Defense
- 31) Dept. of Public Safety
- 32) Dept. of Revenue
- 33) Secretary of State of Iowa
- 34) Office of State/Federal Relations
- 35) Governor's Substance Abuse Coordinator
- 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 2023	FY 2024	FY 2025	FY 2025
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	986,193	983,971	1,646,771	1,002,686
Gov Fund Type Transfers - Auditor of State	3,151,090	4,989,162	4,989,162	4,989,162
Fees, Licenses & Permits	714,346	1,200,000	1,200,000	1,200,000
Refunds & Reimbursements	6,978,334	5,984,555	5,984,555	5,984,555
Other	305,513	220,000	220,000	220,000
Total Resources	12,135,476	13,377,688	14,040,488	13,396,403
Expenditures				
Personal Services-Salaries	11,084,238	11,914,910	12,577,710	12,577,710
Personal Travel In State	124,317	340,000	340,000	340,000
Personal Travel Out of State	0	13,500	13,500	13,500
Office Supplies	21,393	32,000	32,000	(612,085)
Professional & Scientific Supplies	600	5,000	5,000	5,000
Printing & Binding	93	1,000	1,000	1,000
Postage	1,380	4,000	4,000	4,000
Communications	69,221	70,000	70,000	70,000
Rentals	3,365	1,000	1,000	1,000
Professional & Scientific Services	343,460	401,000	401,000	401,000
Outside Services	3,712	12,250	12,250	12,250
Outside Repairs/Service	1,993	4,250	4,250	4,250
Reimbursement to Other Agencies	186,236	211,000	211,000	211,000
ITS Reimbursements	59,594	62,278	62,278	62,278
Office Equipment	0	25,000	25,000	25,000
IT Equipment	232,844	263,000	263,000	263,000
Other Expense & Obligations	0	4,000	4,000	4,000
Licenses	2,583	3,500	3,500	3,500
Refunds-Other	239	10,000	10,000	10,000
Reversions	210	0	0	0
Total Expenditures	12,135,476	13,377,688	14,040,488	13,396,403

Auditor of State - Transition costs of State Entities

General Fund

Appropriation Description

This appropriation provides funding for the costs of auditing due to the transition of state entities pursuant to 2023 Iowa Acts, SF514, alignment.

Auditor of State - Transition costs of State Entities Financial Summary

Object Class	FY 2023	FY 2024	FY 2025	FY 2025
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	0	65,400	0	0
Total Resources	0	65,400	0	0
Expenditures				
Personal Services-Salaries	0	65,400	0	0
Total Expenditures	0	65,400	0	0

Auditor of State - Technology Projects

Technology Reinvestment Fund

hardware in consultation with OCIO, reconfiguring network, and upgrading other equipment for increased cybersecurity.

Appropriation Description

This appropriation provides funding for moving servers from Lucas to Lightedge, upgrading server

Auditor of State - Technology Projects Financial Summary

Object Class	FY 2023 Actuals	FY 2024 Current Year Budget Estimate	FY 2025 Total Department Request	FY 2025 Total Governor's Recommended
Resources				
Appropriation	0	292,500	215,000	0
Total Resources	0	292,500	215,000	0
Expenditures				
Equipment	0	0	215,000	0
IT Equipment	0	292,500	0	0
Total Expenditures	0	292,500	215,000	0