

# **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 2014 Actuals	FY 2015 Current Year Budget Estimate	FY 2016	FY 2016	FY 2017	FY 2017
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
<b>Resources</b>						
State Appropriations	914,506	944,506	991,731	991,731	1,041,317	1,041,317
Receipts from Other Entities	3,212,309	3,884,000	3,884,000	3,884,000	3,884,000	3,884,000
Fees, Licenses & Permits	450,837	547,500	547,500	547,500	547,500	547,500
Refunds & Reimbursements	4,820,978	4,748,108	4,748,108	4,748,108	4,748,108	4,748,108
Beginning Balance and Adjustments	305	271	0	271	0	0
<b>Total Resources</b>	<b>9,398,934</b>	<b>10,124,385</b>	<b>10,171,339</b>	<b>10,171,610</b>	<b>10,220,925</b>	<b>10,220,925</b>
<b>Expenditures</b>						
Personal Services	8,487,406	9,165,719	8,991,441	8,991,441	9,039,043	9,039,043
Travel & Subsistence	411,616	393,000	397,521	397,521	399,505	399,505
Supplies & Materials	55,510	71,100	71,100	71,371	71,100	71,100
Contractual Services and Transfers	305,900	349,295	349,295	349,295	349,295	349,295
Equipment & Repairs	113,940	136,000	136,000	136,000	136,000	136,000
Licenses, Permits, Refunds & Other	24,021	9,000	9,000	9,000	9,000	9,000
State Aid & Credits	0	0	216,982	216,982	216,982	216,982
Reversions	271	0	0	0	0	0
Balance Carry Forward	271	271	0	0	0	0
<b>Total Expenditures</b>	<b>9,398,934</b>	<b>10,124,385</b>	<b>10,171,339</b>	<b>10,171,610</b>	<b>10,220,925</b>	<b>10,220,925</b>
Full Time Equivalents	100	97	96	96	96	96

## Appropriations from General Fund

Appropriations	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Auditor of State - General Office	914,506	944,506	991,731	991,731	1,041,317	1,041,317
Total Auditor Of State	914,506	944,506	991,731	991,731	1,041,317	1,041,317

## 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 2014 Actuals	FY 2015 Current Year Budget Estimate	FY 2016	FY 2016	FY 2017	FY 2017
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
<b>Resources</b>						
Balance Brought Forward (Approps)	305	271	0	271	0	0
Appropriation	905,468	944,506	991,731	991,731	1,041,317	1,041,317
DAS Distribution	9,038	0	0	0	0	0
Gov Fund Type Transfers - Auditor of State	3,212,309	3,884,000	3,884,000	3,884,000	3,884,000	3,884,000
Fees, Licenses & Permits	450,837	547,500	547,500	547,500	547,500	547,500
Refunds & Reimbursements	4,820,978	4,748,108	4,748,108	4,748,108	4,748,108	4,748,108
<b>Total Resources</b>	<b>9,398,934</b>	<b>10,124,385</b>	<b>10,171,339</b>	<b>10,171,610</b>	<b>10,220,925</b>	<b>10,220,925</b>
<b>Expenditures</b>						
Personal Services-Salaries	8,487,406	9,165,719	8,991,441	8,991,441	9,039,043	9,039,043
Personal Travel In State	400,333	382,000	386,521	386,521	388,505	388,505
Personal Travel Out of State	11,282	11,000	11,000	11,000	11,000	11,000
Office Supplies	37,558	42,000	42,000	42,000	42,000	42,000
Professional & Scientific Supplies	3,761	13,500	13,500	13,500	13,500	13,500
Printing & Binding	10,468	10,000	10,000	10,000	10,000	10,000
Postage	3,723	5,600	5,600	5,871	5,600	5,600
Communications	35,872	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	79,590	91,700	91,700	91,700	91,700	91,700
Outside Services	20,479	32,000	32,000	32,000	32,000	32,000
Outside Repairs/Service	13	1,000	1,000	1,000	1,000	1,000
Reimbursement to Other Agencies	125,745	135,057	105,000	105,000	105,000	105,000
ITS Reimbursements	43,366	48,538	48,538	48,538	48,538	48,538
Workers Comp. Reimbursement	0	0	30,057	30,057	30,057	30,057
Gov Fund Type Transfers - Other Agencies Services	35	0	0	0	0	0
Office Equipment	4,368	6,000	6,000	6,000	6,000	6,000
IT Equipment	109,571	130,000	130,000	130,000	130,000	130,000
Licenses	3,500	4,000	4,000	4,000	4,000	4,000
Refunds-Other	20,521	5,000	5,000	5,000	5,000	5,000
State Aid	0	0	216,982	216,982	216,982	216,982
Balance Carry Forward (Approps)	271	271	0	0	0	0
Reversions	271	0	0	0	0	0
<b>Total Expenditures</b>	<b>9,398,934</b>	<b>10,124,385</b>	<b>10,171,339</b>	<b>10,171,610</b>	<b>10,220,925</b>	<b>10,220,925</b>