

# **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 2019	FY 2020	FY 2021	FY 2021
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
State Appropriations	1,100,178	986,193	1,011,193	1,034,525
Receipts from Other Entities	3,412,643	4,651,423	4,651,423	4,651,423
Fees, Licenses & Permits	1,284,524	1,150,386	1,150,386	1,150,386
Refunds & Reimbursements	5,450,518	4,868,108	4,868,108	4,868,108
Miscellaneous	114,918	2,000	2,000	2,000
<b>Total Resources</b>	<b>11,362,780</b>	<b>11,658,110</b>	<b>11,683,110</b>	<b>11,706,442</b>
<b>Expenditures</b>				
Personal Services	10,014,952	10,183,518	10,183,518	10,206,850
Travel & Subsistence	401,885	490,867	490,867	490,867
Supplies & Materials	23,417	45,500	45,500	45,500
Contractual Services and Transfers	704,293	641,725	641,725	641,725
Equipment & Repairs	195,524	288,000	313,000	313,000
Claims & Miscellaneous	100	0	0	0
Licenses, Permits, Refunds & Other	22,509	8,500	8,500	8,500
Reversions	100	0	0	0
<b>Total Expenditures</b>	<b>11,362,780</b>	<b>11,658,110</b>	<b>11,683,110</b>	<b>11,706,442</b>
Full Time Equivalents	106	103	103	103

## Appropriations from General Fund

Appropriations	FY 2019	FY 2020	FY 2021	FY 2021
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Auditor of State Billings	113,985	0	0	0
Auditor of State - General Office	986,193	986,193	1,011,193	1,034,525
<b>Total Auditor Of State</b>	<b>1,100,178</b>	<b>986,193</b>	<b>1,011,193</b>	<b>1,034,525</b>

## Appropriations Detail

### Auditor of State Billings

General Fund

#### Appropriation Description

Auditor of State Billings

### Auditor of State Billings Financial Summary

Object Class	FY 2019 Actuals	FY 2020 Current Year Budget Estimate	FY 2021 Total Department Request	FY 2021 Total Governor's Recommended
<b>Resources</b>				
Appropriation	113,985	0	0	0
Total Resources	113,985	0	0	0
<b>Expenditures</b>				
Intra-State Transfers	113,985	0	0	0
Total Expenditures	113,985	0	0	0

## 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        | 20) Dept. of Human Rights                  |
| 2) Iowa State Fair                       | 21) Dept. of Inspections and Appeals       |
| 3) Corn Promotion Board                  | 22) Judicial Department                    |
| 4) Soybean Promotion Board               | 23) Judicial Retirement System             |
| 5) Turkey Marketing Council              | 24) Law Enforcement Academy                |
| 6) Egg Council                           | 25) Legislature                            |
| 7) Attorney General                      | 26) Dept. of Management                    |
| 8) Auditor of State of Iowa              | 27) Parole Board                           |
| 9) Blind Commission                      | 28) Peace Officers' Retirement System      |
| 10) Ethics and Campaign Disclosure Board | 29) Public Employment Relations Board      |
| 11) Civil Rights Commission              | 30) Dept. of Public Defense                |
| 12) Department of Corrections            | 31) Dept. of Public Safety                 |
| 13) Cultural Affairs                     | 32) Dept. of Revenue                       |
| 14) Dept. of Economic Development        | 33) Secretary of State of Iowa             |
| 15) College Aid Commission               | 34) Office of State/Federal Relations      |
| 16) Iowa Public Television               | 35) Governor's Substance Abuse Coordinator |
| 17) Dept. of Elder Affairs               | 36) State Appeal Board                     |
| 18) ICN                                  | 37) State Executive Council                |
| 19) Governor's Office                    | 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 2019 Actuals	FY 2020 Current Year Budget Estimate	FY 2021 Total Department Request	FY 2021 Total Governor's Recommended
<b>Resources</b>				
Appropriation	986,193	986,193	1,011,193	1,011,193
Salary Adjustment	0	0	0	23,332
Gov Fund Type Transfers - Auditor of State	3,412,143	4,651,423	4,651,423	4,651,423
Gov Fund Type Transfers - Other Agencies	500	0	0	0
Fees, Licenses & Permits	1,284,524	1,150,386	1,150,386	1,150,386
Refunds & Reimbursements	5,450,518	4,868,108	4,868,108	4,868,108
Other	114,918	2,000	2,000	2,000
<b>Total Resources</b>	<b>11,248,795</b>	<b>11,658,110</b>	<b>11,683,110</b>	<b>11,706,442</b>
<b>Expenditures</b>				
Personal Services-Salaries	10,014,952	10,183,518	10,183,518	10,206,850
Personal Travel In State	392,060	477,367	477,367	477,367
Personal Travel Out of State	9,825	13,500	13,500	13,500
Office Supplies	16,532	32,000	32,000	32,000
Professional & Scientific Supplies	2,391	5,500	5,500	5,500
Printing & Binding	111	2,000	2,000	2,000
Postage	4,384	6,000	6,000	6,000
Communications	52,211	60,000	60,000	60,000
Rentals	155	1,000	1,000	1,000
Professional & Scientific Services	280,131	290,000	290,000	290,000
Outside Services	11,290	17,900	17,900	17,900
Outside Repairs/Service	0	4,250	4,250	4,250
Reimbursement to Other Agencies	185,817	210,375	210,375	210,375
ITS Reimbursements	60,703	58,200	58,200	58,200
Equipment	0	0	25,000	25,000
Office Equipment	1,081	25,000	25,000	25,000
IT Equipment	194,443	263,000	263,000	263,000
Other Expense & Obligations	100	0	0	0
Licenses	3,730	3,500	3,500	3,500
Refunds-Other	18,779	5,000	5,000	5,000
Reversions	100	0	0	0
<b>Total Expenditures</b>	<b>11,248,795</b>	<b>11,658,110</b>	<b>11,683,110</b>	<b>11,706,442</b>