

8855 California State Auditor's Office

The California State Auditor (State Auditor) promotes the effective and efficient administration and management of public funds and programs by providing citizens and government officials nonpartisan, accurate, and objective assessments of state and local governments' financial and operational activities. As the independent auditor, the state law exclusively grants the State Auditor full access to all records of state and local agencies, special districts, school districts, and any publicly-created entity. The State Auditor conducts performance, financial, or compliance audits that are either mandated by statute or requested by the Legislature through the Joint Legislative Audit Committee (JLAC). Further, the State Auditor is responsible for annually conducting California's statewide Single Audit - a combination of the independent audit of the State's basic financial statements and the independent audit of numerous federal programs administered by California. The Single Audit is federally required as a condition for California to receive billions in federal funds each year. In 2011-12, the Legislature enacted a program that requires the State Auditor to conduct pilot audits of the procurement practices of six trial courts in 2012-13 and thereafter biennially audit the procurement practices of the Administrative Office of the Courts and five judicial branch entities - which includes trial courts, Appellate Courts, and the Habeas Corpus Resource Center.

The State Auditor also identifies statewide issues or specific government entities as being at-high risk for waste, fraud, abuse, and mismanagement or that have major challenges related to efficiency and effectiveness. The State Auditor has the authority to conduct evaluations of those issues and entities identified as being high risk. Similar to the state high-risk program, Chapter 451, Statutes of 2011 (AB 187), also authorizes the State Auditor, to the extent resources are available, to identify local government agencies - including city, county, or special districts or publicly-created entities - as being at-high risk for the potential of waste, fraud, abuse, or mismanagement or that have major challenges associated with their economy, efficiency, or effectiveness. Further, if approved by the JLAC, the State Auditor can audit these identified local entities.

Additionally, under the California Whistleblower Protection Act, the State Auditor's office has broad authority to perform independent investigations into allegations of improper governmental activities by employees at state agencies and courts. The State Auditor's office administers California's Whistleblower Hotline that enables the public to report allegations of improper acts committed by the courts, state agencies, departments, or employees, as defined by law.

The Voters FIRST Act, approved by voters in November 2008 as Proposition 11, requires the State Auditor to initiate an application process for selecting the members of a 14-member Citizens Redistricting Commission (Commission) every 10 years. The State Auditor develops regulations to implement the application and selection process of the Commission and conducts comprehensive outreach to prospective applicants to serve on the Commission.

3-YR EXPENDITURES AND POSITIONS

	Positions			Expenditures		
	2013-14	2014-15	2015-16	2013-14*	2014-15*	2015-16*
6760 California State Auditor	171.0	212.0	217.0	\$23,498	\$27,993	\$30,727
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	171.0	212.0	217.0	\$23,498	\$27,993	\$30,727
FUNDING				2013-14*	2014-15*	2015-16*
0001 General Fund				\$11,418	\$15,268	\$17,110
0126 State Audit Fund				14	-	-
0305 Private Postsecondary Education Administration Fund				270	-	-
0995 Reimbursements				1,814	1,125	710
9740 Central Service Cost Recovery Fund				9,982	11,600	12,907
TOTALS, EXPENDITURES, ALL FUNDS				\$23,498	\$27,993	\$30,727

LEGAL CITATIONS AND AUTHORITY

DEPARTMENT AUTHORITY

Government Code, Title 2, Division 1, Chapter 6.5, Sections 8543 through 8548.9.

VOTERS FIRST ACT AUTHORITY

Government Code, Title 2, Division 1, Chapter 3.2, Sections 8251 through 8253.6.

DETAILED BUDGET ADJUSTMENTS

	2014-15*			2015-16*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Other Workload Budget Adjustments						
• Miscellaneous Baseline Adjustments	\$-	\$-	-	\$1,828	\$881	5.0

* Dollars in thousands, except in Salary Range. Numbers may not add or match to other statements due to rounding of budget details.

† Past year appropriations are net of subsequent budget adjustments.

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	2014-15*			2015-16*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
• Retirement Rate Adjustments	274	207	-	274	207	-
• Salary Adjustments	178	135	-	178	135	-
• Benefit Adjustments	74	55	-	88	66	-
Totals, Other Workload Budget Adjustments	\$526	\$397	-	\$2,368	\$1,289	5.0
Totals, Workload Budget Adjustments	\$526	\$397	-	\$2,368	\$1,289	5.0
Totals, Budget Adjustments	\$526	\$397	-	\$2,368	\$1,289	5.0

DETAILED EXPENDITURES BY PROGRAM

		2013-14*	2014-15*	2015-16*
PROGRAM REQUIREMENTS				
6760	CALIFORNIA STATE AUDITOR			
	State Operations:			
0001	General Fund	\$11,418	\$15,268	\$17,110
0126	State Audit Fund	14	-	-
0305	Private Postsecondary Education Administration Fund	270	-	-
0995	Reimbursements	1,814	1,125	710
9740	Central Service Cost Recovery Fund	9,982	11,600	12,907
	Totals, State Operations	\$23,498	\$27,993	\$30,727
TOTALS, EXPENDITURES				
	State Operations	23,498	27,993	30,727
	Totals, Expenditures	\$23,498	\$27,993	\$30,727

EXPENDITURES BY CATEGORY

1 State Operations	Positions			Expenditures		
	2013-14	2014-15	2015-16	2013-14*	2014-15*	2015-16*
PERSONAL SERVICES						
Authorized Positions (Equals Sch. 7A)	171.0	212.0	212.0	\$12,365	\$16,240	\$16,240
Total Adjustments	-	-	5.0	-	313	929
Net Totals, Salaries and Wages	171.0	212.0	217.0	\$12,365	\$16,553	\$17,169
Staff Benefits	-	-	-	5,147	6,944	7,697
Totals, Personal Services	171.0	212.0	217.0	\$17,512	\$23,497	\$24,866
OPERATING EXPENSES AND EQUIPMENT				\$5,716	\$4,496	\$5,861
SPECIAL ITEMS OF EXPENSES				270	-	-
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$23,498	\$27,993	\$30,727

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2013-14*†	2014-15*	2015-16*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation (transfer to State Audit Fund)	\$14,646	\$14,742	\$17,110
Allocation for Employee Compensation	-	178	-
Allocation for Staff Benefits	-	74	-
Section 3.60 Pension Contribution Adjustment	-	274	-

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† Past year appropriations are net of subsequent budget adjustments.

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1 STATE OPERATIONS	2013-14*†	2014-15*	2015-16*
Totals Available	\$14,646	\$15,268	\$17,110
Unexpended balance, estimated savings	-3,228	-	-
TOTALS, EXPENDITURES	\$11,418	\$15,268	\$17,110
0126 State Audit Fund			
APPROPRIATIONS			
Government Code Section 8544.5	\$23,228	\$27,070	\$30,727
Workload Budget Adjustments	-	923	-
TOTALS, EXPENDITURES	\$23,228	\$27,993	\$30,727
Less funding provided by the Central Service Cost Recovery Fund	-9,982	-11,600	-12,907
Less funding provided by the General Fund	-13,232	-16,393	-17,820
NET TOTALS, EXPENDITURES	\$14	\$-	\$-
0305 Private Postsecondary Education Administration Fund			
Prior Year Balances Available:			
Chapter 310, Statutes of 2009, as reappropriated by Item 8855-490, Budget Act of 2013 as added by Chapter 354, Statutes of 2013	270	-	-
TOTALS, EXPENDITURES	\$270	\$-	\$-
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$1,814	\$1,125	\$710
TOTALS, EXPENDITURES	\$1,814	\$1,125	\$710
9740 Central Service Cost Recovery Fund			
APPROPRIATIONS			
001 Budget Act appropriation (transfer to State Audit Fund)	\$11,127	\$11,203	\$12,907
Allocation for Employee Compensation	-	135	-
Allocation for Staff Benefits	-	55	-
Section 3.60 Pension Contribution Adjustment	-	207	-
Totals Available	\$11,127	\$11,600	\$12,907
Unexpended balance, estimated savings	-1,145	-	-
TOTALS, EXPENDITURES	\$9,982	\$11,600	\$12,907
Total Expenditures, All Funds, (State Operations)	\$23,498	\$27,993	\$30,727

FUND CONDITION STATEMENTS

	2013-14*	2014-15*	2015-16*
0126 State Audit Fund^s			
BEGINNING BALANCE	\$5,705	\$5,689	\$5,689
Prior Year Adjustments	-2	-	-
Adjusted Beginning Balance	\$5,703	\$5,689	\$5,689
Total Resources	\$5,703	\$5,689	\$5,689
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
8855 California State Auditor's Office (State Operations)	23,228	27,993	30,727
Expenditure Adjustments:			
Less funding provided by the General Fund (State Operations)	-13,232	-16,393	-17,820
Less funding provided by the Central Service Cost Recovery Fund (State Operations)	-9,982	-11,600	-12,907
Total Expenditures and Expenditure Adjustments	\$14	-	-
FUND BALANCE	\$5,689	\$5,689	\$5,689
Reserve for economic uncertainties	5,689	5,689	5,689

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CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2013-14	2014-15	2015-16	2013-14*	2014-15*	2015-16*
Totals, Authorized Positions	171.0	212.0	212.0	\$12,365	\$16,240	\$16,240
Salary and Other Adjustments	-	-	5.0	-	313	929
Totals, Adjustments	-	-	5.0	\$-	\$313	\$929
TOTALS, SALARIES AND WAGES	171.0	212.0	217.0	\$12,365	\$16,553	\$17,169

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