

8855 Bureau of State Audits

The California State Auditor promotes the effective and efficient administration and management of public funds and programs. As the State's independent external auditor, the State Auditor provides the citizens and the government nonpartisan, accurate, and timely assessments of state and local government entities' financial and operational activities in compliance with generally accepted government auditing standards. The State Auditor conducts performance, financial, and compliance audits that are either mandated by statute or requested by the Legislature through the Joint Legislative Audit Committee. Moreover, the State Auditor identifies statewide issues or specific government entities as high risk and has the authority to conduct evaluations of those issues or entities identified as high risk.

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

3-YR EXPENDITURES AND POSITIONS (Summary of Program Requirements)

	Positions			Expenditures		
	2007-08	2008-09	2009-10	2007-08*	2008-09*	2009-10*
10 California State Auditor	128.0	147.0	147.0	\$14,670	\$18,611	\$16,883
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	128.0	147.0	147.0	\$14,670	\$18,611	\$16,883
FUNDING				2007-08*	2008-09*	2009-10*
0001 General Fund				\$16,229	\$8,828	\$10,282
0126 State Audit Fund				-1,594	2,222	329
0290 Board of Pilot Commissioners' Special Fund				-	100	250
0995 Reimbursements				35	-	-
9740 Central Service Cost Recovery Fund				-	7,461	6,022
TOTALS, EXPENDITURES, ALL FUNDS				\$14,670	\$18,611	\$16,883

LEGAL CITATIONS AND AUTHORITY

DEPARTMENT AUTHORITY

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

DETAILED BUDGET ADJUSTMENTS

	2008-09*			2009-10*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Other Workload Budget Adjustments						
• Employee Compensation Adjustments	\$11	\$9	-	\$19	\$16	-
• Retirement Rate Adjustment	-3	-3	-	-3	-3	-
• Carryover/Reappropriation	-	-250	-	-	250	-
• Legislation with an Appropriation	-	350	-	-	-	-
• Miscellaneous Adjustments	-	1,044	-	1,446	-2,295	-
Totals, Other Workload Budget Adjustments	\$8	\$1,150	-	\$1,462	-\$2,032	-
Totals, Workload Budget Adjustments	\$8	\$1,150	-	\$1,462	-\$2,032	-
Totals, Budget Adjustments	\$8	\$1,150	-	\$1,462	-\$2,032	-

DETAILED EXPENDITURES BY PROGRAM (Program Budget Detail)

				2007-08*	2008-09*	2009-10*
PROGRAM REQUIREMENTS						
10 CALIFORNIA STATE AUDITOR						
State Operations:						
0001 General Fund				\$16,229	\$8,828	\$10,282
0126 State Audit Fund				-1,594	2,222	329
0290 Board of Pilot Commissioners' Special Fund				-	100	250

* Dollars in thousands

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	2007-08*	2008-09*	2009-10*
0995 Reimbursements	35	-	-
9740 Central Service Cost Recovery Fund	-	7,461	6,022
Totals, State Operations	\$14,670	\$18,611	\$16,883
TOTALS, EXPENDITURES			
State Operations	14,670	18,611	16,883
Totals, Expenditures	\$14,670	\$18,611	\$16,883

EXPENDITURES BY CATEGORY (Summary By Object)

1 State Operations	Positions			Expenditures		
	2007-08	2008-09	2009-10	2007-08*	2008-09*	2009-10*
PERSONAL SERVICES						
Authorized Positions (Equals Sch. 7A)	128.0	155.0	155.0	\$8,945	\$10,908	\$11,165
Estimated Salary Savings	-	-8.0	-8.0	-	-530	-542
Net Totals, Salaries and Wages	128.0	147.0	147.0	\$8,945	\$10,378	\$10,623
Staff Benefits	-	-	-	2,802	3,381	3,461
Totals, Personal Services	128.0	147.0	147.0	\$11,747	\$13,759	\$14,084
OPERATING EXPENSES AND EQUIPMENT				\$2,923	\$4,852	\$2,799
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$14,670	\$18,611	\$16,883

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS (Reconciliation with Appropriations)

1 STATE OPERATIONS	2007-08*	2008-09*	2009-10*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation (transfer to State Audit Fund)	\$15,920	\$8,820	\$10,282
Allocation for employee compensation	339	11	-
Adjustment per Section 3.60	-30	-3	-
TOTALS, EXPENDITURES	\$16,229	\$8,828	\$10,282
0126 State Audit Fund			
APPROPRIATIONS			
Government Code Section 8544.5	\$14,670	\$18,511	\$16,633
TOTALS, EXPENDITURES	\$14,670	\$18,511	\$16,633
Less funding provided by the General Fund	-16,264	-8,828	-10,282
Less funding provided by the Central Service Cost Recovery Fund	-	-7,461	-6,022
NET TOTALS, EXPENDITURES	\$-1,594	\$2,222	\$329
0290 Board of Pilot Commissioners' Special Fund			
APPROPRIATIONS			
Chapter 567, Statutes of 2008	\$-	\$350	\$-
Prior year balances available:			
Chapter 567, Statutes of 2008	-	-	250
Totals Available	\$-	\$350	\$250
Balance available in subsequent years	-	-250	-
TOTALS, EXPENDITURES	\$-	\$100	\$250
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$35	\$-	\$-
9740 Central Service Cost Recovery Fund			
APPROPRIATIONS			

* Dollars in thousands

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1 STATE OPERATIONS	2007-08*	2008-09*	2009-10*
001 Budget Act appropriation	\$-	\$7,455	\$6,022
Allocation for employee compensation	-	9	-
Adjustment per Section 3.60	-	-3	-
TOTALS, EXPENDITURES	<u>\$-</u>	<u>\$7,461</u>	<u>\$6,022</u>
TOTALS, EXPENDITURES, ALL FUNDS (State Operations)	\$14,670	\$18,611	\$16,883

FUND CONDITION STATEMENTS

	2007-08*	2008-09*	2009-10*
0126 State Audit Fund ^s			
BEGINNING BALANCE	\$2,597	\$4,191	\$1,969
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
8855 Bureau of State Audits (State Operations)	14,670	18,511	16,633
Expenditure Adjustments:			
8855 Bureau of State Audits			
Less funding provided by the General Fund (State Operations)	-16,264	-8,828	-10,282
Less funding provided by the Central Service Cost Recovery Fund (State Operations)	-	-7,461	-6,022
Total Expenditures and Expenditure Adjustments	<u>-\$1,594</u>	<u>\$2,222</u>	<u>\$329</u>
FUND BALANCE	\$4,191	\$1,969	\$1,640
Reserve for economic uncertainties	4,191	1,969	1,640

* Dollars in thousands