

8855 Bureau of State Audits

The California State Auditor promotes the effective and efficient administration and management of public funds and programs by providing citizens and government nonpartisan, accurate, and objective assessments of state and local governments' financial and operational activities. As the independent auditor, the California State Auditor is the only state entity that the law grants 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. Further, the State Auditor is responsible for annually conducting California's statewide Single Audit—a combination of the independent audit of 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.

The California State Auditor also identifies statewide issues or specific government entities as 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. Additionally, under the California Whistleblower Protection Act, the California State Auditor's office has broad authority to perform independent investigations into complaints that state employees or agencies have engaged in improper conduct. The State Auditor's 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.

The Voters FIRST Act (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 ten 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. Using the new national census data, the Commission will be responsible for redrawing district lines for the California Senate, Assembly, and the State Board of Equalization.

3-YR EXPENDITURES AND PERSONNEL YEARS

	Personnel Years			Expenditures		
	2009-10	2010-11	2011-12	2009-10*	2010-11*	2011-12*
10 California State Auditor	147.0	147.0	181.0	\$17,085	\$19,348	\$24,805
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	147.0	147.0	181.0	\$17,085	\$19,348	\$24,805

FUNDING		2009-10*	2010-11*	2011-12*
0001 General Fund		\$10,172	\$9,293	\$14,039
0126 State Audit Fund		-7	264	-
0290 Board of Pilot Commissioners' Special Fund		250	-	-
0995 Reimbursements		30	1,650	100
9740 Central Service Cost Recovery Fund		6,640	8,141	10,666
TOTALS, EXPENDITURES, ALL FUNDS		\$17,085	\$19,348	\$24,805

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, Sections 8251 through 8253.6.

DETAILED BUDGET ADJUSTMENTS

	2010-11*			2011-12*		
	General Fund	Other Funds	Personnel Years	General Fund	Other Funds	Personnel Years
Workload Budget Adjustments						
Other Workload Budget Adjustments						
• Employee Compensation Adjustments	-\$246	-\$195	-	-\$106	-\$84	-
• Retirement Rate Adjustment	181	142	-	181	142	-
• One Time Cost Reductions	-	-	-	-	-2,426	-
• Miscellaneous Adjustments	-	518	-	4,605	3,546	-
Totals, Other Workload Budget Adjustments	-\$65	\$465	-	\$4,680	\$1,178	-
Totals, Workload Budget Adjustments	-\$65	\$465	-	\$4,680	\$1,178	-

* Dollars in thousands, except in Salary Range.

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	2010-11*			2011-12*		
	General Fund	Other Funds	Personnel Years	General Fund	Other Funds	Personnel Years
Totals, Budget Adjustments	-\$65	\$465	-	\$4,680	\$1,178	-

DETAILED EXPENDITURES BY PROGRAM

		2009-10*	2010-11*	2011-12*
PROGRAM REQUIREMENTS				
10	CALIFORNIA STATE AUDITOR			
	State Operations:			
0001	General Fund	\$10,172	\$9,293	\$14,039
0126	State Audit Fund	-7	264	-
0290	Board of Pilot Commissioners' Special Fund	250	-	-
0995	Reimbursements	30	1,650	100
9740	Central Service Cost Recovery Fund	6,640	8,141	10,666
	Totals, State Operations	\$17,085	\$19,348	\$24,805
TOTALS, EXPENDITURES				
	State Operations	17,085	19,348	24,805
	Totals, Expenditures	\$17,085	\$19,348	\$24,805

EXPENDITURES BY CATEGORY

1 State Operations	Positions/Personnel Years			Expenditures		
	2009-10	2010-11	2011-12	2009-10*	2010-11*	2011-12*
PERSONAL SERVICES						
Authorized Positions (Equals Sch. 7A)	147.0	155.0	191.0	\$10,032	\$11,962	\$14,560
Total Adjustments	-	-	-	-	-300	-
Estimated Salary Savings	-	-8.0	-10.0	-	-583	-728
Net Totals, Salaries and Wages	147.0	147.0	181.0	\$10,032	\$11,079	\$13,832
Staff Benefits	-	-	-	3,319	3,545	4,394
Totals, Personal Services	147.0	147.0	181.0	\$13,351	\$14,624	\$18,226
OPERATING EXPENSES AND EQUIPMENT				\$3,734	\$4,724	\$6,579
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$17,085	\$19,348	\$24,805

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2009-10*	2010-11*	2011-12*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation (transfer to State Audit Fund)	\$10,282	\$9,359	\$14,039
Allocation for employee compensation	-	40	-
Adjustment per Section 3.60	22	181	-
Reduction per Control Section 3.91	-	-287	-
Adjustment per Section 3.55	-21	-	-
Reduction per Control Section 13.10	-514	-	-
Allocation from 0911-001-0001 per Provision 1	500	-	-
011 Budget Act appropriation (transfer to State Audit Fund) as added by Chapter 1, Statutes of 2009, Fourth Extraordinary Session	(1,600)	-	-
Totals Available	\$10,269	\$9,293	\$14,039

* Dollars in thousands, except in Salary Range.

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1 STATE OPERATIONS	2009-10*	2010-11*	2011-12*
Unexpended balance, estimated savings	-97	-	-
TOTALS, EXPENDITURES	\$10,172	\$9,293	\$14,039
0126 State Audit Fund			
APPROPRIATIONS			
Government Code Section 8544.5	\$16,836	\$19,348	\$24,805
TOTALS, EXPENDITURES	\$16,836	\$19,348	\$24,805
Less funding provided by the General Fund	-10,203	-10,943	-14,139
Less funding provided by the Central Service Cost Recovery Fund	-6,640	-8,141	-10,666
NET TOTALS, EXPENDITURES	-\$7	\$264	\$-
0290 Board of Pilot Commissioners' Special Fund			
APPROPRIATIONS			
Prior year balances available:			
Chapter 567, Statutes of 2008	\$250	-	-
TOTALS, EXPENDITURES	\$250	\$-	\$-
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$30	\$1,650	\$100
9740 Central Service Cost Recovery Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6,022	\$6,980	\$10,666
Allocation for employee compensation	-	32	-
Adjustment per Section 3.60	13	142	-
Reduction per Control Section 3.91	-	-226	-
Adjustment per Control Section 8.55	1,400	-	-
002 Budget Act appropriation	-	1,213	-
Totals Available	\$7,435	\$8,141	\$10,666
Unexpended balance, estimated savings	-795	-	-
TOTALS, EXPENDITURES	\$6,640	\$8,141	\$10,666
TOTALS, EXPENDITURES, ALL FUNDS (State Operations)	\$17,085	\$19,348	\$24,805

FUND CONDITION STATEMENTS

	2009-10*	2010-11*	2011-12*
0126 State Audit Fund ^s			
BEGINNING BALANCE	\$2,434	\$2,441	\$2,177
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
8855 Bureau of State Audits (State Operations)	16,836	19,348	24,805
Expenditure Adjustments:			
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Less funding provided by the General Fund (State Operations)	-10,203	-10,943	-14,139
Less funding provided by the Central Service Cost Recovery Fund (State Operations)	-6,640	-8,141	-10,666
Total Expenditures and Expenditure Adjustments	-\$7	\$264	-
FUND BALANCE	\$2,441	\$2,177	\$2,177
Reserve for economic uncertainties	2,441	2,177	2,177

CHANGES IN AUTHORIZED POSITIONS

	Positions/Personnel Years			Expenditures		
	2009-10	2010-11	2011-12	2009-10*	2010-11*	2011-12*
Totals, Authorized Positions	147.0	155.0	191.0	\$10,032	\$11,962	\$14,560
Furlough Equivalent and PLP Adjustments	-	-	-	-	-300	-
Total Adjustments	-	-	-	\$-	-\$300	\$-

* Dollars in thousands, except in Salary Range.

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	<u>Positions/Personnel Years</u>			<u>Expenditures</u>		
	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2009-10*</u>	<u>2010-11*</u>	<u>2011-12*</u>
TOTALS, SALARIES AND WAGES	147.0	155.0	191.0	\$10,032	\$11,662	\$14,560

* Dollars in thousands, except in Salary Range.