

## 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 nonpartisan, accurate, and objective assessments of state and local governments' financial and operational activities. As the independent auditor, the 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 (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 to thereafter audit the procurement practices of each trial court once every four years. In addition, the State Auditor is required to audit the procurement practices of the Appellate Courts, the Administrative Office of the Courts, and the Habeas Corpus Resource Center on a biennial basis.

The 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. Chapter 451, Statutes of 2011 (AB 187), 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 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 JLAC, the State Auditor can audit local 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 allegations of improper governmental activities by state and court employees or 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		
	2011-12	2012-13	2013-14	2011-12*	2012-13*	2013-14*
10 California State Auditor	154.0	177.5	221.0	\$21,011	\$26,554	\$28,902
<b>TOTALS, POSITIONS AND EXPENDITURES (All Programs)</b>	<b>154.0</b>	<b>177.5</b>	<b>221.0</b>	<b>\$21,011</b>	<b>\$26,554</b>	<b>\$28,902</b>
<b>FUNDING</b>				<b>2011-12*</b>	<b>2012-13*</b>	<b>2013-14*</b>
0001 General Fund				\$13,517	\$14,091	\$14,493
0126 State Audit Fund				-2,778	-	-
0995 Reimbursements				75	1,800	3,400
9740 Central Service Cost Recovery Fund				10,197	10,663	11,009
<b>TOTALS, EXPENDITURES, ALL FUNDS</b>				<b>\$21,011</b>	<b>\$26,554</b>	<b>\$28,902</b>

### 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

	2012-13*			2013-14*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
<b>Workload Budget Adjustments</b>						
<b>Other Workload Budget Adjustments</b>						
• Employee Compensation Adjustments	\$45	\$34	-	\$77	\$58	-
• Retirement Rate Adjustment	191	144	-	191	144	-
• Miscellaneous Adjustments	-325	-288	-15.5	45	1,634	28.0

\* Dollars in thousands, except in Salary Range.

## 8855 California State Auditor's Office - Continued

	2012-13*			2013-14*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Totals, Other Workload Budget Adjustments	-\$89	-\$110	-15.5	\$313	\$1,836	28.0
Totals, Workload Budget Adjustments	-\$89	-\$110	-15.5	\$313	\$1,836	28.0
Totals, Budget Adjustments	-\$89	-\$110	-15.5	\$313	\$1,836	28.0

## DETAILED EXPENDITURES BY PROGRAM

		2011-12*	2012-13*	2013-14*
<b>PROGRAM REQUIREMENTS</b>				
<b>10</b>	<b>CALIFORNIA STATE AUDITOR</b>			
	<b>State Operations:</b>			
0001	General Fund	\$13,517	\$14,091	\$14,493
0126	State Audit Fund	-2,778	-	-
0995	Reimbursements	75	1,800	3,400
9740	Central Service Cost Recovery Fund	10,197	10,663	11,009
	<b>Totals, State Operations</b>	<b>\$21,011</b>	<b>\$26,554</b>	<b>\$28,902</b>
<b>TOTALS, EXPENDITURES</b>				
	State Operations	21,011	26,554	28,902
	<b>Totals, Expenditures</b>	<b>\$21,011</b>	<b>\$26,554</b>	<b>\$28,902</b>

## EXPENDITURES BY CATEGORY

1 State Operations	Positions			Expenditures		
	2011-12	2012-13	2013-14	2011-12*	2012-13*	2013-14*
PERSONAL SERVICES						
Authorized Positions (Equals Sch. 7A)	154.0	177.5	221.0	\$11,180	\$13,354	\$16,419
<b>Net Totals, Salaries and Wages</b>	<b>154.0</b>	<b>177.5</b>	<b>221.0</b>	<b>\$11,180</b>	<b>\$13,354</b>	<b>\$16,419</b>
Staff Benefits	-	-	-	4,023	4,941	6,075
<b>Totals, Personal Services</b>	<b>154.0</b>	<b>177.5</b>	<b>221.0</b>	<b>\$15,203</b>	<b>\$18,295</b>	<b>\$22,494</b>
OPERATING EXPENSES AND EQUIPMENT				\$5,808	\$8,259	\$6,408
<b>TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)</b>				<b>\$21,011</b>	<b>\$26,554</b>	<b>\$28,902</b>

## DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2011-12*	2012-13*	2013-14*
<b>0001 General Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation (transfer to State Audit Fund)	\$14,039	\$14,180	\$14,493
Allocation for employee compensation	19	45	-
Adjustment per Section 3.60	43	191	-
Adjustment per Section 3.90	-108	-	-
Adjustment per Section 4.05	-	-325	-
<b>Totals Available</b>	<b>\$13,993</b>	<b>\$14,091</b>	<b>\$14,493</b>
Unexpended balance, estimated savings	-476	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$13,517</b>	<b>\$14,091</b>	<b>\$14,493</b>
<b>0126 State Audit Fund</b>			
APPROPRIATIONS			
Government Code Section 8544.5	\$21,011	\$26,554	\$28,902

\* Dollars in thousands, except in Salary Range.

## 8855 California State Auditor's Office - Continued

1 STATE OPERATIONS	2011-12*	2012-13*	2013-14*
<b>TOTALS, EXPENDITURES</b>	<b>\$21,011</b>	<b>\$26,554</b>	<b>\$28,902</b>
Less funding provided by the General Fund	-13,592	-15,891	-17,893
Less funding provided by the Central Service Cost Recovery Fund	-10,197	-10,663	-11,009
<b>NET TOTALS, EXPENDITURES</b>	<b>\$-2,778</b>	<b>\$-</b>	<b>\$-</b>
<b>0995 Reimbursements</b>			
APPROPRIATIONS			
Reimbursements	\$75	\$1,800	\$3,400
<b>9740 Central Service Cost Recovery Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$10,666	\$10,773	\$11,009
Allocation for employee compensation	14	34	-
Adjustment per Section 3.60	33	144	-
Adjustment per Section 3.90	-82	-	-
Adjustment per Section 4.05	-	-288	-
<b>Totals Available</b>	<b>\$10,631</b>	<b>\$10,663</b>	<b>\$11,009</b>
Unexpended balance, estimated savings	-434	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$10,197</b>	<b>\$10,663</b>	<b>\$11,009</b>
<b>TOTALS, EXPENDITURES, ALL FUNDS (State Operations)</b>	<b>\$21,011</b>	<b>\$26,554</b>	<b>\$28,902</b>

## FUND CONDITION STATEMENTS

	2011-12*	2012-13*	2013-14*
<b>0126 State Audit Fund <sup>s</sup></b>			
BEGINNING BALANCE	\$4,038	\$4,723	\$4,723
Prior year adjustments	-2,093	-	-
Adjusted Beginning Balance	\$1,945	\$4,723	\$4,723
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
8855 California State Auditor's Office (State Operations)	21,011	26,554	28,902
Expenditure Adjustments:			
8855 California State Auditor's Office			
Less funding provided by the General Fund (State Operations)	-13,592	-15,891	-17,893
Less funding provided by the Central Service Cost Recovery Fund (State Operations)	-10,197	-10,663	-11,009
Total Expenditures and Expenditure Adjustments	-\$2,778	-	-
FUND BALANCE	\$4,723	\$4,723	\$4,723
Reserve for economic uncertainties	4,723	4,723	4,723

\* Dollars in thousands, except in Salary Range.