

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.

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 new 14-member Citizens Redistricting Commission (Commission) every ten years. The Commission will be responsible for redrawing district lines using the new national census data for the California Senate, Assembly, and the State Board of Equalization. Under the Act, the State Auditor is also responsible for developing regulations to implement the application and selection process of the Commission and in conducting comprehensive outreach to prospective applicants to serve on the Commission.

3-YR EXPENDITURES AND PERSONNEL YEARS (Summary of Program Requirements)

	Personnel Years			Expenditures		
	2008-09	2009-10	2010-11	2008-09*	2009-10*	2010-11*
10 California State Auditor	132.0	147.0	147.0	\$18,505	\$19,266	\$18,447
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	132.0	147.0	147.0	\$18,505	\$19,266	\$18,447
FUNDING				2008-09*	2009-10*	2010-11*
0001 General Fund				\$8,908	\$10,269	\$9,359
0126 State Audit Fund				1,757	356	995
0290 Board of Pilot Commissioners' Special Fund				100	250	-
0995 Reimbursements				279	75	400
9740 Central Service Cost Recovery Fund				7,461	8,316	7,693
TOTALS, EXPENDITURES, ALL FUNDS				\$18,505	\$19,266	\$18,447

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

	2009-10*			2010-11*		
	General Fund	Other Funds	Personnel Years	General Fund	Other Funds	Personnel Years
Workload Budget Adjustments						
Workload Budget Change Proposals						
• For Support of BSA, ARRA Administrative Costs	\$-	\$2,281	-	\$-	\$713	-
Totals, Workload Budget Change Proposals	\$-	\$2,281	-	\$-	\$713	-
Other Workload Budget Adjustments						
• Employee Compensation Adjustments	-\$21	\$-	-	\$-	\$-	-
• Retirement Rate Adjustment	22	13	-	22	13	-
• Miscellaneous Adjustments	500	102	-	-431	1,761	-
Totals, Other Workload Budget Adjustments	\$501	\$115	-	-\$409	\$1,774	-
Totals, Workload Budget Adjustments	\$501	\$2,396	-	-\$409	\$2,487	-
Totals, Budget Adjustments	\$501	\$2,396	-	-\$409	\$2,487	-

* Dollars in thousands, except in Salary Range.

8855 Bureau of State Audits - Continued

DETAILED EXPENDITURES BY PROGRAM (Program Budget Detail)

		2008-09*	2009-10*	2010-11*
PROGRAM REQUIREMENTS				
10	CALIFORNIA STATE AUDITOR			
	State Operations:			
0001	General Fund	\$8,908	\$10,269	\$9,359
0126	State Audit Fund	1,757	356	995
0290	Board of Pilot Commissioners' Special Fund	100	250	-
0995	Reimbursements	279	75	400
9740	Central Service Cost Recovery Fund	7,461	8,316	7,693
	Totals, State Operations	\$18,505	\$19,266	\$18,447
TOTALS, EXPENDITURES				
	State Operations	18,505	19,266	18,447
	Totals, Expenditures	\$18,505	\$19,266	\$18,447

EXPENDITURES BY CATEGORY (Summary By Object)

1 State Operations	Positions/Personnel Years			Expenditures		
	2008-09	2009-10	2010-11	2008-09*	2009-10*	2010-11*
PERSONAL SERVICES						
Authorized Positions (Equals Sch. 7A)	132.0	155.0	155.0	\$9,124	\$11,173	\$11,714
Estimated Salary Savings	-	-8.0	-8.0	-	-559	-585
Net Totals, Salaries and Wages	132.0	147.0	147.0	\$9,124	\$10,614	\$11,129
Staff Benefits	-	-	-	2,936	3,466	3,567
Totals, Personal Services	132.0	147.0	147.0	\$12,060	\$14,080	\$14,696
OPERATING EXPENSES AND EQUIPMENT						
				\$6,445	\$5,186	\$3,751
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$18,505	\$19,266	\$18,447

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS (Reconciliation with Appropriations)

1 STATE OPERATIONS	2008-09*	2009-10*	2010-11*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation (transfer to State Audit Fund)	\$8,820	\$10,282	\$9,359
Allocation for employee compensation	11	-	-
Allocation for contingencies or emergencies	80	-	-
Adjustment per Section 3.60	-3	22	-
Adjustment per Section 3.55	-	-21	-
Allocation from Item 0911-001-0001, Provision 1	-	500	-
Reduction per Control Section 13.10	-	-514	-
011 Budget Act appropriation (transfer to State Audit Fund) as added by Chapter 1, Statutes of 2009, Fourth Extraordinary Session	-	(1,600)	-
TOTALS, EXPENDITURES	\$8,908	\$10,269	\$9,359
0126 State Audit Fund			
APPROPRIATIONS			
Government Code Section 8544.5	\$18,405	\$19,016	\$18,447
TOTALS, EXPENDITURES	\$18,405	\$19,016	\$18,447
Less funding provided by the General Fund	-9,187	-10,344	-9,759

* Dollars in thousands, except in Salary Range.

8855 Bureau of State Audits - Continued

1 STATE OPERATIONS	2008-09*	2009-10*	2010-11*
Less funding provided by the Central Service Cost Recovery Fund	-7,461	-8,316	-7,693
NET TOTALS, EXPENDITURES	\$1,757	\$356	\$995
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	\$279	\$75	\$400
9740 Central Service Cost Recovery Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$7,455	\$6,022	\$6,980
Allocation for employee compensation	9	-	-
Adjustment per Section 3.60	-3	13	-
002 Budget Act appropriation	-	-	713
Control Section 8.55, Budget Act of 2009	-	2,281	-
TOTALS, EXPENDITURES	\$7,461	\$8,316	\$7,693
TOTALS, EXPENDITURES, ALL FUNDS (State Operations)	\$18,505	\$19,266	\$18,447

FUND CONDITION STATEMENTS

	2008-09*	2009-10*	2010-11*
0126 State Audit Fund [§]			
BEGINNING BALANCE	\$4,191	\$2,434	\$2,078
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments:			
FO0001 From General Fund loan per Item 8855-011-0001, Budget Act of 2009	-	1,600	-
TO0001 To General Fund loan repayment per Item 8855-011-0001, Budget Act of 2009	-	-1,600	-
Total Revenues, Transfers, and Other Adjustments	-	-	-
Total Resources	\$4,191	\$2,434	\$2,078
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
8855 Bureau of State Audits (State Operations)	18,405	19,016	18,447
Expenditure Adjustments:			
8855 Bureau of State Audits			
Less funding provided by the General Fund (State Operations)	-9,187	-10,344	-9,759
Less funding provided by the Central Service Cost Recovery Fund (State Operations)	-7,461	-8,316	-7,693
Total Expenditures and Expenditure Adjustments	<u>\$1,757</u>	<u>\$356</u>	<u>\$995</u>
FUND BALANCE	\$2,434	\$2,078	\$1,083
Reserve for economic uncertainties	2,434	2,078	1,083

* Dollars in thousands, except in Salary Range.