

8855 Bureau of State Audits

The California State Auditor promotes the efficient and effective management of public funds and programs by providing independent, objective, accurate, and timely evaluations of state and local governmental activities to citizens and government. By performing financial, compliance, and performance audits, conducting investigations and other special studies, the State Auditor provides the Legislature, the Governor, and the citizens of the state with objective information about the state's financial condition and the performance of the state's many agencies and programs.

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

	Positions			Expenditures		
	2006-07	2007-08	2008-09	2006-07*	2007-08*	2008-09*
10 California State Auditor	122.3	147.0	153.0	\$15,090	\$16,229	\$17,453
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	122.3	147.0	153.0	\$15,090	\$16,229	\$17,453
FUNDING				2006-07*	2007-08*	2008-09*
0001 General Fund				\$15,084	\$16,229	\$16,275
0126 State Audit Fund				-505	-	1,178
0995 Reimbursements				511	-	-
TOTALS, EXPENDITURES, ALL FUNDS				\$15,090	\$16,229	\$17,453

LEGAL CITATIONS AND AUTHORITY

DEPARTMENT AUTHORITY

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

BUDGET-BALANCING REDUCTIONS

- The Budget includes an unallocated General Fund reduction of \$1.6 million in 2008-09.

DETAILED BUDGET ADJUSTMENTS

Baseline Adjustment Descriptions	2007-08*			2008-09*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
• Employee Compensation Adjustments	\$339	\$-	-	\$385	\$-	-
• Other Baseline Adjustments	-	-	-	-	1,178	6.0
• Retirement Rate Adjustment	-30	-	-	-30	-	-
Totals, Baseline Adjustments	\$309	\$-	-	\$355	\$1,178	6.0
TOTALS, BUDGET ADJUSTMENTS	\$309	\$-	-	\$355	\$1,178	6.0
Other Adjustments ¹¹						
• Budget-Balancing Reductions	-	-	-	-1,628	-	-
REVISED TOTALS, BUDGET ADJUSTMENTS	\$309	\$-	-	-\$1,273	\$1,178	6.0

¹¹ These dollars and PYs are included in the General Government agency, therefore not included in the other fiscal statements for this department. These totals are also not included in the applicable Summary Schedules for this department.

DETAILED EXPENDITURES BY PROGRAM (Program Budget Detail)

		2006-07*	2007-08*	2008-09*
PROGRAM REQUIREMENTS				
10 CALIFORNIA STATE AUDITOR				
State Operations:				
0001 General Fund		\$15,084	\$16,229	\$16,275
0126 State Audit Fund		-505	-	1,178
0995 Reimbursements		511	-	-
Totals, State Operations		\$15,090	\$16,229	\$17,453
TOTALS, EXPENDITURES				

* Dollars in thousands, except in Salary Range.

8855 Bureau of State Audits - Continued

	2006-07*	2007-08*	2008-09*
State Operations	15,090	16,229	17,453
Totals, Expenditures	\$15,090	\$16,229	\$17,453

EXPENDITURES BY CATEGORY (Summary By Object)

1 State Operations	Positions			Expenditures		
	2006-07	2007-08	2008-09	2006-07*	2007-08*	2008-09*
PERSONAL SERVICES						
Authorized Positions (Equals Sch. 7A)	122.3	155.0	155.0	\$7,891	\$10,481	\$11,176
Total Adjustments	-	-	6.0	-	209	590
Estimated Salary Savings	-	-8.0	-8.0	-	-539	-577
Net Totals, Salaries and Wages	122.3	147.0	153.0	\$7,891	\$10,151	\$11,189
Staff Benefits	-	-	-	2,414	3,111	3,150
Totals, Personal Services	122.3	147.0	153.0	\$10,305	\$13,262	\$14,339
OPERATING EXPENSES AND EQUIPMENT				\$4,785	\$2,967	\$3,114
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$15,090	\$16,229	\$17,453

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS (Reconciliation with Appropriations)

1 STATE OPERATIONS	2006-07*	2007-08*	2008-09*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation (transfer to State Audit Fund)	\$14,219	\$15,920	\$16,275
Allocation for employee compensation	568	339	-
Adjustment per Section 3.60	97	-30	-
Prior year balances available:			
Chapter 875, Statutes of 2004 as reappropriated by Item 8855-490, Budget Act of 2007	200	-	-
TOTALS, EXPENDITURES	\$15,084	\$16,229	\$16,275
0126 State Audit Fund			
APPROPRIATIONS			
Government Code Section 8544.5	\$14,890	\$16,229	\$17,453
TOTALS, EXPENDITURES	\$14,890	\$16,229	\$17,453
Less funding provided by the General Fund	-15,395	-16,229	-16,275
NET TOTALS, EXPENDITURES	\$-505	\$-	\$1,178
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$511	\$-	\$-
TOTALS, EXPENDITURES, ALL FUNDS (State Operations)	\$15,090	\$16,229	\$17,453

FUND CONDITION STATEMENTS

	2006-07*	2007-08*	2008-09*
0126 State Audit Fund ^s			
BEGINNING BALANCE	\$2,087	\$2,597	\$2,597
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
161000 Escheat of Unclaimed Checks & Warrants	5	-	-
Total Revenues, Transfers, and Other Adjustments	\$5	-	-
Total Resources	\$2,092	\$2,597	\$2,597
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			

* Dollars in thousands, except in Salary Range.

8855 Bureau of State Audits - Continued

	2006-07*	2007-08*	2008-09*
Expenditures:			
8855 Bureau of State Audits (State Operations)	14,890	16,229	17,453
Expenditure Adjustments:			
8855 Bureau of State Audits			
Less funding provided by the General Fund (State Operations)	<u>-15,395</u>	<u>-16,229</u>	<u>-16,275</u>
Total Expenditures and Expenditure Adjustments	<u>-\$505</u>	<u>-</u>	<u>\$1,178</u>
FUND BALANCE	\$2,597	\$2,597	\$1,419
Reserve for economic uncertainties	2,597	2,597	1,419

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2006-07	2007-08	2008-09	2006-07*	2007-08*	2008-09*
Totals, Authorized Positions	122.3	155.0	155.0	\$7,891	\$10,481	\$11,176
Salary Adjustments	-	-	-	-	209	214
Workload and Administrative Adjustments:						
Workload and Administrative Adjustments	-	-	6.0	-	-	376
Totals, Workload & Admin Adjustments	<u>-</u>	<u>-</u>	<u>6.0</u>	<u>-</u>	<u>-</u>	<u>\$376</u>
Total Adjustments	<u>-</u>	<u>-</u>	<u>6.0</u>	<u>\$-</u>	<u>\$209</u>	<u>\$590</u>
TOTALS, SALARIES AND WAGES	122.3	155.0	161.0	\$7,891	\$10,690	\$11,766

* Dollars in thousands, except in Salary Range.