

**David A. Vaudt, CPA**  
**Auditor of State**

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**Warren G. Jenkins, CPA**  
**Chief Deputy**

**Administration and Regulation**  
**Appropriations Subcommittee**  
**January 25, 2011**

# OFFICE OF AUDITOR OF STATE

**Auditor of State – David A. Vaudt, CPA**

**Administration Division ----- Chief Deputy – Warren G. Jenkins, CPA**

Responsible for general management of the office, which includes fiscal management, personnel, data processing, and audit report printing.

**Financial Audit Division ----- Deputy - Andrew Nielsen, CPA**

Responsible for conducting annual audits of Iowa’s Comprehensive Annual Financial Report and its Single Audit Report, all state departments and agencies, as well as audits of counties, cities, school districts, and other governmental subdivisions as requested.

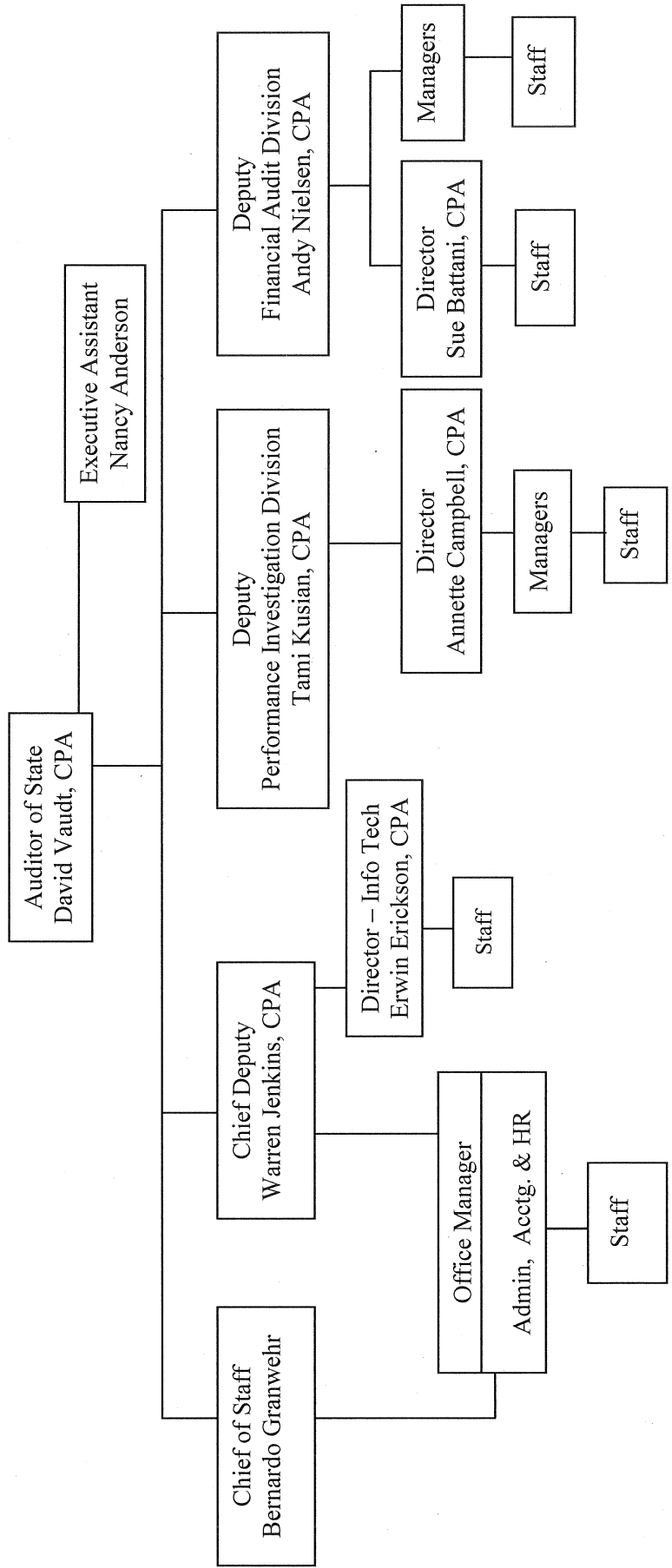
**Performance Investigation Division ----- Deputy - Tami Kusian, CPA**

Responsible for conducting performance audits of state agencies and the programs they administer and investigating suspected embezzlements of state and local governments. The division also conducts special studies assigned by the Auditor of State or requested by the legislature.

### FTE's

	FY2005	FY2006	FY2007	FY2008	FY2009	FY 2010	REVISED BUDGET FY2011	DEPT. REQUEST FY2012
Audit	82.45	86.17	83.96	82.74	87.56	86.61	87.10	87.00
IT	5.00	5.00	4.64	4.98	4.46	3.92	4.00	4.00
Support	9.78	9.82	9.32	9.78	9.99	8.82	8.00	8.00
Management	5.00	5.00	4.04	4.00	4.00	3.95	4.00	4.00
<b>Total</b>	<b>102.23</b>	<b>105.99</b>	<b>101.96</b>	<b>101.50</b>	<b>106.01</b>	<b>103.30</b>	<b>103.10</b>	<b>103.00</b>

# ORGANIZATIONAL CHART



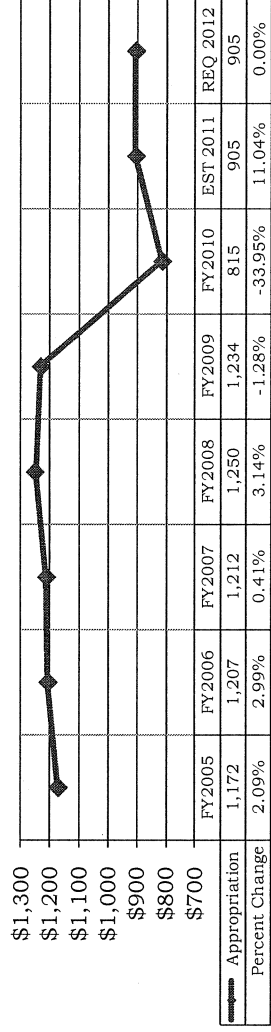


# FINANCIAL SUMMARY

	ACTUAL FY2005	ACTUAL FY2006	ACTUAL FY2007	ACTUAL FY2008	ACTUAL FY2009	ACTUAL FY2010	REVISED BUDGET FY2011	DEPT. REQUEST FY2012
<b>RESOURCES:</b>								
Balance Forward	\$ 137,635	\$ 156,637	\$ 135,368	\$ 32,041	\$ 126,111	\$ 267,895	\$ 287,816	\$ 261,058
Appropriation	1,172,208	1,207,341	1,211,873	1,249,928	1,234,346	814,921	905,468	905,468
Audit Billings:								
Local - Federal	(*)	(*)	(*)	(*)	154,272	167,399	150,000	150,000
Local - Non Federal	2,222,566	2,212,322	2,286,448	2,287,267	2,160,844	2,121,993	2,126,663	2,130,000
State - Federal	953,912	1,098,656	1,089,338	1,158,948	1,278,183	1,539,692	1,440,249	1,440,000
State - Non Federal	3,187,691	3,349,325	3,235,641	3,583,128	4,168,317	3,968,926	4,165,333	4,165,000
Subtotal Audit Billings	6,364,169	6,660,303	6,611,427	7,029,343	7,761,616	7,798,010	7,882,245	7,885,000
Filing Fees	387,866	443,376	393,853	488,724	453,500	466,273	450,000	450,000
Other	12,194	16,613	33,579	31,751	29,205	46,266	25,000	25,000
<b>Total Resources</b>	<b>\$ 8,074,072</b>	<b>\$ 8,484,270</b>	<b>\$ 8,386,100</b>	<b>\$ 8,831,787</b>	<b>\$ 9,604,778</b>	<b>\$ 9,393,365</b>	<b>\$ 9,550,529</b>	<b>\$ 9,526,526</b>
<b>DISPOSITION OF RESOURCES:</b>								
Personal Services	\$ 7,155,044	\$ 7,463,483	\$ 7,495,969	\$ 7,893,291	\$ 8,394,855	\$ 8,265,238	\$ 8,479,817	\$ 8,500,561
Travel & Subsistence	359,973	400,264	393,759	399,820	390,522	349,407	368,000	370,000
Supplies & Materials	57,964	72,276	53,910	49,814	59,906	58,386	62,000	62,000
Contractual Services	248,113	268,890	266,773	277,196	250,920	256,034	318,904	307,157
Equipment & Repairs	85,857	128,566	138,523	72,545	216,398	168,478	55,000	60,000
Licenses, Permits & Refunds	3,200	3,975	3,625	11,700	6,325	7,225	5,750	5,750
Reversion	7,284	11,448	1,500	1,310	17,957	781	-	-
Balance Forward	156,637	135,368	32,041	126,111	267,895	287,816	261,058	221,058
<b>Total Disposition of Resources</b>	<b>\$ 8,074,072</b>	<b>\$ 8,484,270</b>	<b>\$ 8,386,100</b>	<b>\$ 8,831,787</b>	<b>\$ 9,604,778</b>	<b>\$ 9,393,365</b>	<b>\$ 9,550,529</b>	<b>\$ 9,526,526</b>

(\*) Breakdown between Local Federal and Non-Federal dollars not readily available. Local Federal dollars are included with Local Non-Federal dollars.

**Appropriation**  
(In Thousands)



## SPECIAL REPORTS

The Office of Auditor of State has issued the following special reports since January 1, 2010:

- A Review of Relocation Benefits of State Agencies and Regent Institutions
- Special Investigation of the City of Humboldt and Mid Iowa Growth Partnership
- Department of Commerce – Alcoholic Beverages Division
- Review of the Central Iowa Center for Independent Living
- Special Investigation of the Region 4 Fusion Office in Atlantic, Iowa
- Local Public Health Services Grant of the Iowa Department of Public Health
- Special Investigation of the Iowa Department of Economic Development Film Office
- Special Investigation of the Country Living Care Center
- Special Investigation of the City of Alburnett
- Special Investigation of the Driver's License Function within the Sioux County Treasurer's Office
- Special Investigation of the Clinton Community School District
- Special Investigation of the Muscatine County Drug Task Force
- Special Investigation of the Newell Ambulance Service
- Special Investigation of the City of Collins Library
- Special Investigation of Squaw Township
- Juvenile Detention Home Fund Administered by the Department of Human Services
- Review of the IowaCare Program Administered by the Department of Human Services
- Special Investigation of the Cedar Rapids Community School District
- Special Investigation of the City of New Albin
- Special Investigation of the Oran Township in Fayette County
- Special Investigation of the Rodman Volunteer Fire Department and Parks and Recreation Department
- Review of Aging Resources of Central Iowa (ARCI)
- Review of Eligibility Requirements for the Family and Child Medical Assistance Programs Under the Medicaid Program Administered by the Department of Human Services
- Special Investigation of the City of Crawfordville
- Review of the Transportation Enhancement Program of the Iowa Department of Transportation
- Special Investigation of the City of Hills Fire Department
- Special Investigation of the City of Truro
- Review of Payments Made Subsequent to Recipients' Dates of Death Under the Medicaid Program Administered by the Department of Human Services
- Review of the Department of Natural Resources Lewis and Clark Interpretive Center

As of January 25, 2011, the Office of Auditor of State is conducting eleven (11) special investigations which will result in issuance of special reports upon completion of the investigations. The Office has three (3) additional investigation requests for which work has not yet begun.