

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

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

**Administration and Regulation**  
**Appropriations Subcommittee**  
**January 31, 2007**

# OFFICE OF AUDITOR OF STATE

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**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**

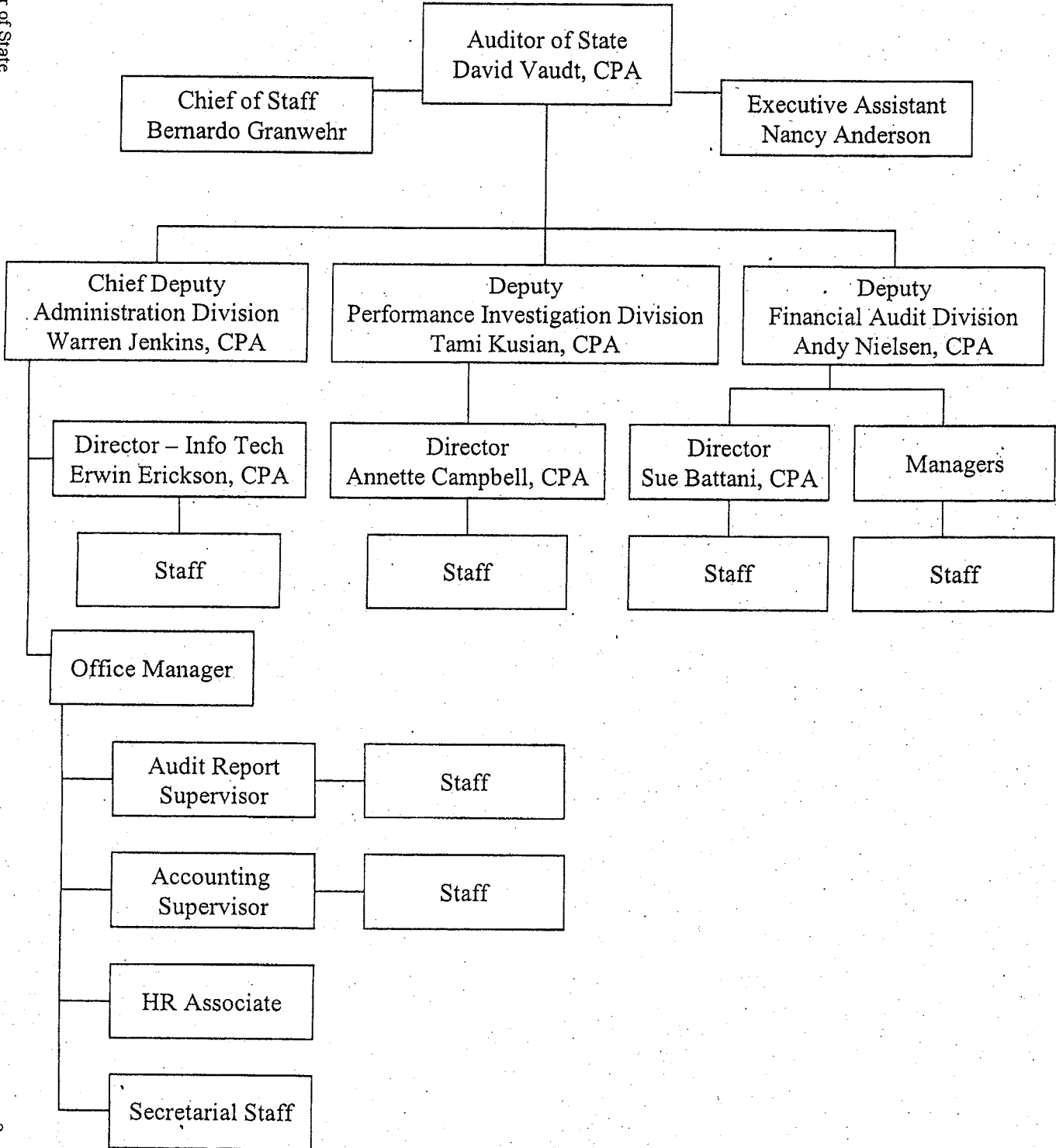
Responsible for conducting annual audits of Iowa’s Comprehensive Annual Financial Report and its Single Audit Report, all state departments and agencies, as well as audits of counties, cities, school districts, and other governmental subdivisions as requested.

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

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

**FTE**

	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	Estimated FY2007	Request FY2008
Audit	89.60	89.20	84.60	85.79	82.78	86.53	83.00	83.00
IT	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Clerical	12.05	10.33	10.39	10.53	9.78	9.85	10.00	10.00
MGT	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
<b>Total</b>	<b>111.65</b>	<b>109.53</b>	<b>104.99</b>	<b>106.32</b>	<b>102.56</b>	<b>106.38</b>	<b>103.00</b>	<b>103.00</b>



**ORGANIZATIONAL CHART**

# Resources

➤ **Local governments in accordance with Chapter 11.6**

➤ **State agencies in accordance with Chapter 11.5B**

- Department of Commerce
  - Department of Human Services
  - Department of Transportation
  - Department of Public Health
  - State Board of Regents
  - Department of Agriculture and Land Stewardship
  - Iowa Veterans Home
- Department of Education
  - Department of Workforce Development
  - Department of Natural Resources
  - Offices of the Clerks of District Court of the Judicial Branch
  - Iowa Public Employees' Retirement System
  - Federal Financial Assistance
  - Department of Administrative Services

➤ **Audit costs paid from appropriation**

- Sheep and Wool Promotion Board
- Iowa State Fair
- Corn Promotion Board
- Soybean Promotion Board
- Turkey Marketing Council
- Egg Council
- Attorney General
- Auditor of State
- Department for the Blind
- Ethics and Campaign Disclosure Board
- Civil Rights Commission
- Department of Corrections
- Department of Cultural Affairs
- Department of Economic Development
- College Student Aid Commission
- Iowa Public Television
- Department of Elder Affairs
- ICN
- Governor's Office
- Department of Human Rights
- Department of Inspections and Appeals
- Judicial Department
- Judicial Retirement System
- Law Enforcement Academy
- Legislature
- Department of Management
- Parole Board
- Peace Officers' Retirement System
- Public Employment Relations Board
- Department of Public Defense
- Department of Public Safety
- Department of Revenue
- Secretary of State
- Office of State/Federal Relations
- Governor's Substance Abuse Coordinator
- State Appeal Board
- State Executive Council
- Treasurer of State
- Underground Storage Tank Board
- Uniform State Laws Commission
- Judicial Districts
- Iowa Centennial Memorial Foundation

### AUDIT HOURS

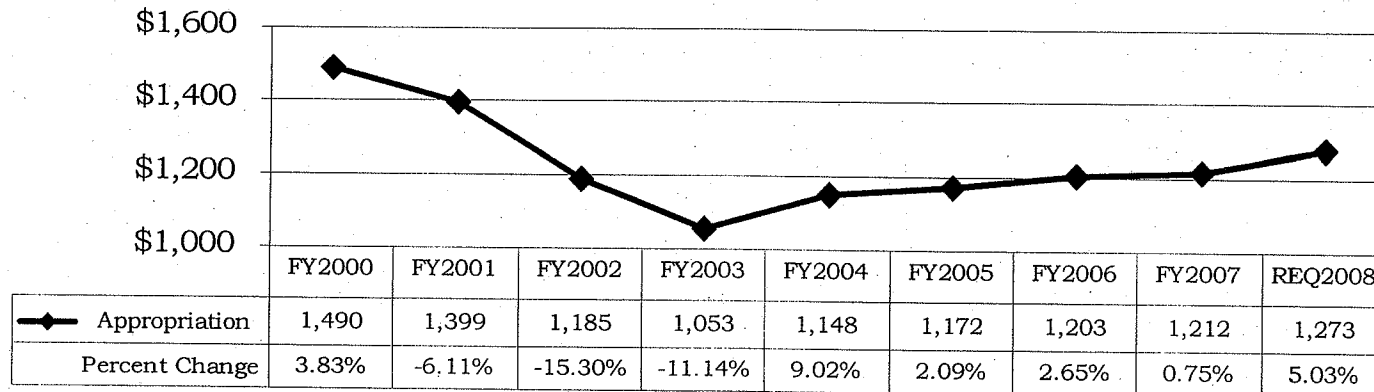
	FY2001		FY2002		FY2003		FY2004		FY2005		FY2006		FY2007		FY2008	
Filing Fee	6,144	4%	5,528	4%	4,601	3%	5,188	3%	4,981	3%	6,456	4%	6,365	4%	6,365	4%
Local	40,733	27%	41,511	28%	42,606	29%	46,611	31%	54,544	38%	48,540	33%	42,261	29%	42,261	29%
State Billed	72,479	47%	74,137	50%	74,110	50%	73,285	48%	63,823	45%	69,177	47%	79,878	54%	79,878	54%
Appropriated	33,311	22%	27,642	19%	26,288	18%	26,793	18%	20,009	14%	22,246	15%	18,966	13%	18,966	13%
Audit Hours	152,667	100%	148,818	100%	147,604	100%	151,877	100%	143,357	100%	146,419	100%	147,470	100%	147,470	100%

# FINANCIAL SUMMARY

	ACTUAL FY2002	ACTUAL FY2003	ACTUAL FY2004	ACTUAL FY2005	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008
<b>RESOURCES:</b>							
Balance Forward	\$ 67,322	\$ 76,800	\$ 100,303	\$ 137,635	\$ 112,987	\$ 116,719	\$ 110,395
Appropriation	\$ 1,185,088	\$ 1,052,565	\$ 1,147,676	\$ 1,172,208	\$ 1,207,341	\$ 1,211,873	\$ 1,273,400
Audit Billings	\$ 5,793,119	\$ 6,143,380	\$ 6,549,449	\$ 6,316,876	\$ 6,682,582	\$ 7,036,462	\$ 7,387,526
Filing Fees	\$ 327,725	\$ 342,225	\$ 386,250	\$ 384,225	\$ 437,650	\$ 405,000	\$ 430,500
Other	\$ 8,989	\$ 29,952	\$ 22,039	\$ 12,194	\$ 13,613	\$ 15,500	\$ 16,275
<b>Total Resources</b>	<b>\$ 7,382,243</b>	<b>7,644,922</b>	<b>8,205,717</b>	<b>8,023,138</b>	<b>\$ 8,454,173</b>	<b>\$ 8,785,554</b>	<b>\$ 9,218,096</b>

	ACTUAL FY2002	ACTUAL FY2003	ACTUAL FY2004	ACTUAL FY2005	ACTUAL FY2006	BUDGET FY2007	REQUEST FY2008
<b>DISPOSITION OF RESOURCES:</b>							
Personal Services	\$ 6,624,798	\$ 6,706,845	\$ 7,171,719	\$ 7,155,044	\$ 7,463,483	\$ 7,690,328	\$ 8,086,723
Travel & Subsistence	\$ 345,548	\$ 347,949	\$ 346,555	\$ 359,973	\$ 400,264	\$ 395,000	\$ 416,915
Contractual services	\$ 159,726	\$ 203,618	\$ 205,853	\$ 248,113	\$ 268,890	\$ 331,725	\$ 333,774
Other	\$ 175,371	\$ 286,207	\$ 343,955	\$ 147,021	\$ 204,817	\$ 258,106	\$ 355,250
Balance Forward	\$ 76,800	\$ 100,303	\$ 137,635	\$ 112,987	\$ 116,719	\$ 110,395	\$ 25,434
<b>Total</b>	<b>\$ 7,382,243</b>	<b>\$ 7,644,922</b>	<b>\$ 8,205,717</b>	<b>\$ 8,023,138</b>	<b>\$ 8,454,173</b>	<b>\$ 8,785,554</b>	<b>\$ 9,218,096</b>

**Appropriation**  
(In Thousands)



**Special Investigation Reports Issued by Auditor of State  
January 1, 2006 through January 30, 2007**

<u>Issue Date</u>	<u>Entity</u>	<u>Period Covered</u>
January 12, 2006	City of Valeria	Jan. 1, 2004 to Aug. 31, 2005
February 7, 2006	Cedar County Economic Development Commission	Dec. 1, 2000 to July 31, 2005
February 14, 2006	Ottumwa Cemetery	July 1, 2002 to June 30, 2005
March 6, 2006	Lee County	Sep. 1, 2001 to Feb. 1, 2005
March 30, 2006	Boone School District	July 1, 2001 to Nov. 30, 2005
March 31, 2006	CIETC	July 1, 2003 to Dec. 15, 2005
June 12, 2006	City of Reasoner	May 1, 2005 to Dec. 31, 2005
June 13, 2006	Iowa State University	Feb. 3, 2003 to Dec. 7, 2005
June 27, 2006	City of Ocheyden	Jan. 1, 2004 to Dec. 31, 2005
July 7, 2006	Linn County Emergency Management	July 1, 2003 to April 21, 2006
September 22, 2006	Boone School District Food Service	Aug. 30, 2004 to Mar. 31, 2006
September 29, 2006	Dallas County Sheriff	Jan. 1, 2002 to July 5, 2006
October 31, 2006	City of Hamburg	Jan. 1, 2004 to Oct. 6, 2005
November 1, 2006	City of Pleasant Plain	Jan. 1, 2004 to May 3, 2006
December 22, 2006	Central Iowa Fair Assoc.	July 1, 2004 to Sep. 30, 2006
January 16, 2007	Cedar Rapids School District	June 1, 2003 to May 31, 2006

**Special Investigations in Process or Pending by Auditor of State  
as of January 30, 2007**

<u>Entity</u>	<u>Entity</u>
Crawford County Conversation	Jasper County Transit
Dallas County Mental Health	Dallas County Jail
Bear Creek Task Force	Area XV Planning Commission
City of Schleswig	City of Mystic
City of Mingo	City of Searsboro
City of McCausland	City of Riverdale
City of Sandyville	City of Webster City
Burlington School District	Sigourney School District
Washington School District	5 <sup>th</sup> /8 <sup>th</sup> Judicial Districts