

Mary Mosiman, CPA
Auditor of State

Warren Jenkins, CPA
Chief Deputy

Administration and Regulation
Appropriations Subcommittee
February 3, 2016

OFFICE OF AUDITOR OF STATE

Auditor of State – Mary Mosiman, CPA

Administration Division ----- Chief Deputy – Warren 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

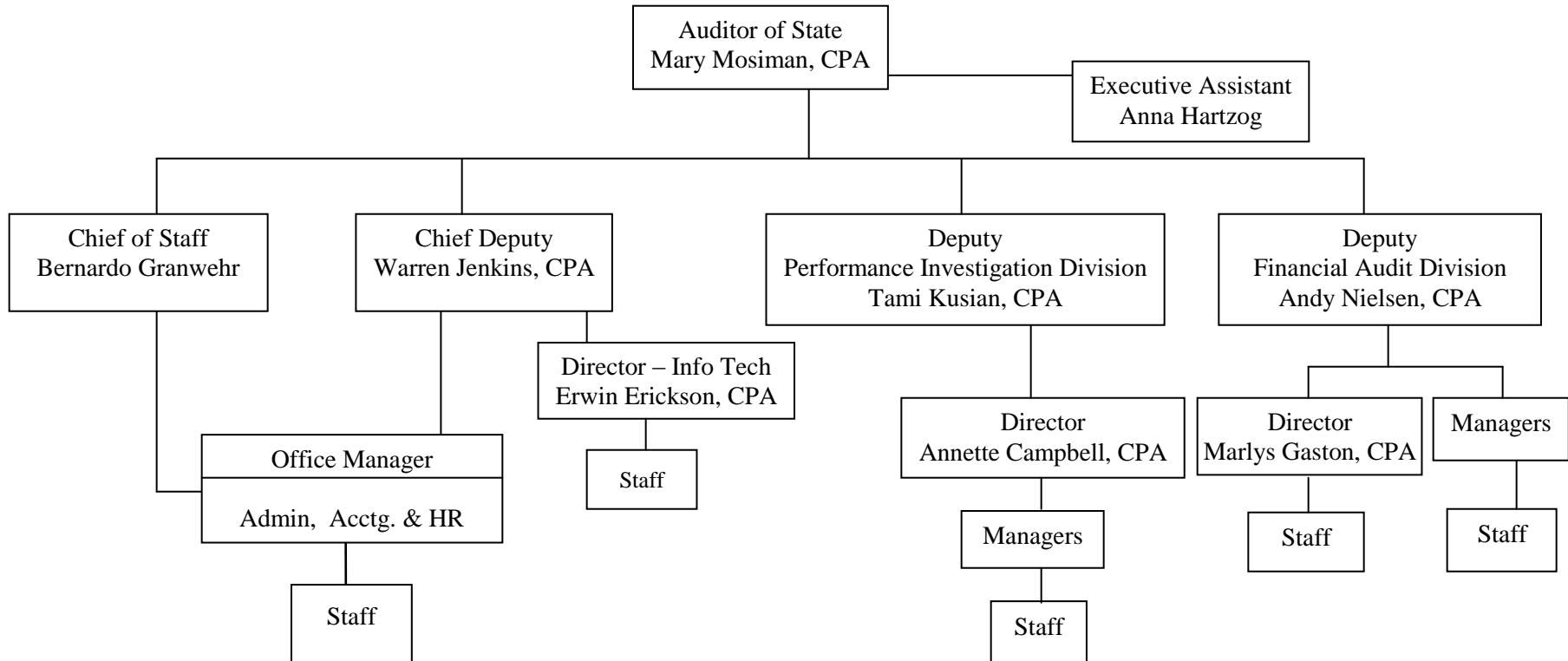
Responsible for conducting annual audits of Iowa's Comprehensive Annual Financial Report and its Single Audit Report, all state departments and agencies, as well as audits of counties, cities, school districts, and other governmental subdivisions as requested.

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.

					BUDGET	REQUEST
	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017
Audit	86.50	85.70	84.70	86.70	88.10	88.10
IT	4.00	4.00	3.80	4.00	4.00	4.00
Support	6.20	6.50	6.90	6.90	6.90	6.90
Management	4.00	4.00	4.00	4.00	4.00	4.00
Total	100.70	100.20	99.40	101.60	103.00	103.00

ORGANIZATIONAL CHART



RESOURCES

➤ Local government audit billings

➤ State agency audit billings

- 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 Natural Resources
- Department of Workforce Development
- Iowa Public Employees' Retirement System
- Department of Administrative Services
- Offices of the Clerks of District Court of the Judicial Branch
- Federal Financial Assistance
- Iowa Lottery

➤ Agency audits paid from appropriation

- Iowa State Fair
- Attorney General
- Auditor of State
- Department for the Blind
- Ethics & Campaign Disclosure Board
- Civil Rights Commission
- Department of Corrections
- Department of Cultural Affairs
- Economic Development Authority
- College Student Aid Commission
- Iowa Public Television
- Department on Aging
- Iowa Communications Network (ICN)
- Governor's Office
- Department of Human Rights
- Department of Inspections and Appeals
- Judicial Department
- Judicial Retirement System
- Judicial Districts
- Law Enforcement Academy
- Legislature
- Department of Management
- Parole Board
- Peace Officers' Retirement System
- Public Employment Relations Board
- Department of Public Defense
- Department of Homeland Security and Emergency Management
- Department of Public Safety
- Department of Revenue
- Governor's Office on Drug Control Policy
- Secretary of State
- State Appeal Board
- State Executive Council
- Treasurer of State
- Iowa Centennial Memorial Foundation

HOURS

Type	FY2012		FY2013		FY2014		FY2015		BUDGET FY2016		REQUEST FY2017	
Filing Fee	6,541	4%	4,731	3%	4,946	3%	8,245	5%	7,070	5%	7,070	5%
Periodic Exams	-		-		-		2,000	1%	2,000	1%	2,000	1%
Local Audits	48,147	32%	48,796	33%	50,502	34%	49,751	32%	48,807	31%	48,559	31%
State Audits	95,796	64%	94,676	64%	92,621	63%	94,483	61%	99,031	63%	99,467	63%
Total	150,484		148,203		148,068		154,479		156,908		157,096	

FINANCIAL SUMMARY

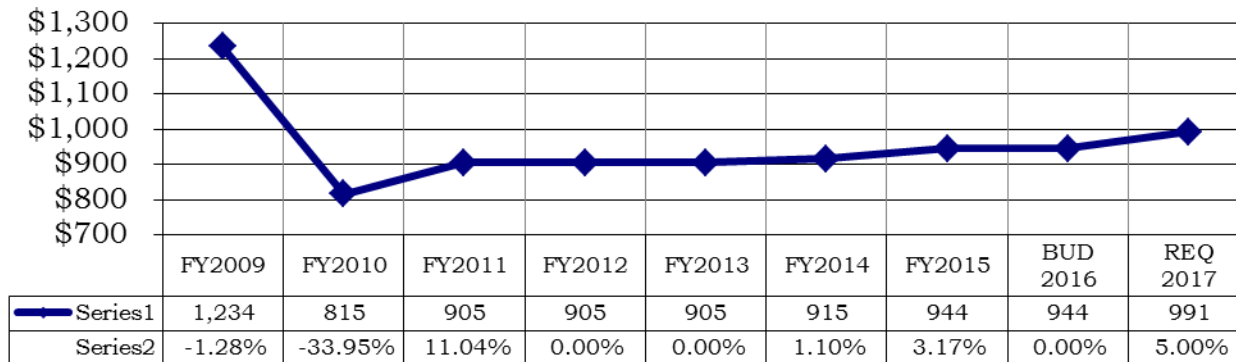
	ACTUAL FY2012	ACTUAL FY2013	ACTUAL FY2014	Actual FY2015	BUDGET FY2016	REQUEST FY2017
RESOURCES:						
Balance Forward	\$ 262,885	\$ 254,532	\$ 278,240	\$ 728,063	\$ 902,664	\$ 673,986
Appropriation	905,832	905,468	914,811	944,777	944,506	991,731
Audit Billings:						
Local	2,466,771	2,533,633	2,836,478	2,756,423	2,677,767	2,784,878
State	5,300,568	5,454,805	5,196,773	5,412,684	5,788,539	6,020,081
Subtotal Audit Billings	7,767,339	7,988,438	8,033,251	8,169,107	8,466,306	8,804,958
Filing Fees	503,861	480,528	504,009	524,541	480,000	480,000
Periodic Exam Fees	-	-	368,350	368,075	375,000	375,000
Other	34,615	35,706	28,289	31,764	30,000	30,001
Total Resources	\$ 9,474,532	\$ 9,664,672	\$ 10,126,950	\$ 10,766,327	\$ 11,198,476	\$ 11,355,677

DISPOSITION OF RESOURCES:

Personal Services	\$ 8,345,185	\$ 8,488,846	8,487,406	8,757,726	9,037,801	9,233,136
Travel & Subsistence	364,034	387,844	411,616	394,615	452,781	461,836
Supplies & Materials	67,146	59,960	55,510	56,966	65,800	67,774
Contractual Services	301,073	300,419	305,900	486,664	724,899	674,899
Equipment & Repairs	135,159	139,696	114,164	147,285	234,710	240,000
Licenses, Permits & Refunds	6,675	9,058	24,021	15,950	8,500	9,000
Reversion	728	609	270	4,457	-	-
Balance Forward	254,532	278,240	728,063	902,664	673,986	669,032
Total Disposition of Resources	\$ 9,474,532	\$ 9,664,672	\$ 10,126,950	\$ 10,766,327	\$ 11,198,476	\$ 11,355,677

Appropriation

(In Thousands)



SPECIAL REPORTS

The Office of Auditor of State has issued the following special reports during calendar year 2015:

- Special Investigation of City of Garwin Ambulance Service
- Special Investigation of the City of Hornick
- Special Investigation of the Nutrition Department of the Northeast Hamilton Community School District
- Review of the Iowa Department of Administrative Services
- Special Investigation of the City of Defiance
- Special Investigation of the City of Neola
- Special Investigation of the City of Dunkerton Police Department
- Review of the City of Solon Volunteer Fire Department, the Tri-Township Fire Department, and the Solon Firefighters Benevolent Association
- Special Investigation of the City of Casey
- Special Investigation of the University of Northern Iowa, College of Education - Curriculum and Instruction Department
- Addendum to a Report on a Review of the Sixth Judicial District Department of Correctional Services
- Special Investigation of the University of Iowa Health Care, Department of Orthopaedics and Rehabilitation
- Review of Selected Computer Systems Operated by the State of Iowa
- Review of the 8 Judicial Districts Department of Correctional Services
- Special Investigation of the West Des Moines Community School District - Western Hills Elementary School
- Special Investigation of the City of Moorland
- Special Investigation of the Shenandoah Community School District
- Special Investigation of the City of Garwin
- Special Investigation of the Band Program of the Monticello Community School District
- Special Investigation of the Center for Behavioral Health
- Special Investigation of the City of Pacific Junction
- Review of the Historic Preservation Tax Credit Program
- Review of Certain Expenditures made by the Iowa Department of Public Health
- Special Investigation of the City of Woodbine Volunteer Fire Department
- Special Investigation of the City of Vining
- Special Investigation of Café DMACC within Des Moines Area Community College
- Special Investigation of the University of Northern Iowa International Dance Theatre
- Special Investigation of the Martensdale-St. Marys Community School District
- Special Investigation of the Mid-Prairie Community School District

As of February 1, 2016, the Office of Auditor of State is conducting approximately 23 special investigations which will result in issuance of special reports upon completion of the investigations.