

Mary Mosiman, CPA
Auditor of State

Administration and Regulation
Appropriations Subcommittee
February 8, 2017

OFFICE OF AUDITOR OF STATE

Auditor of State – Mary Mosiman, CPA

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

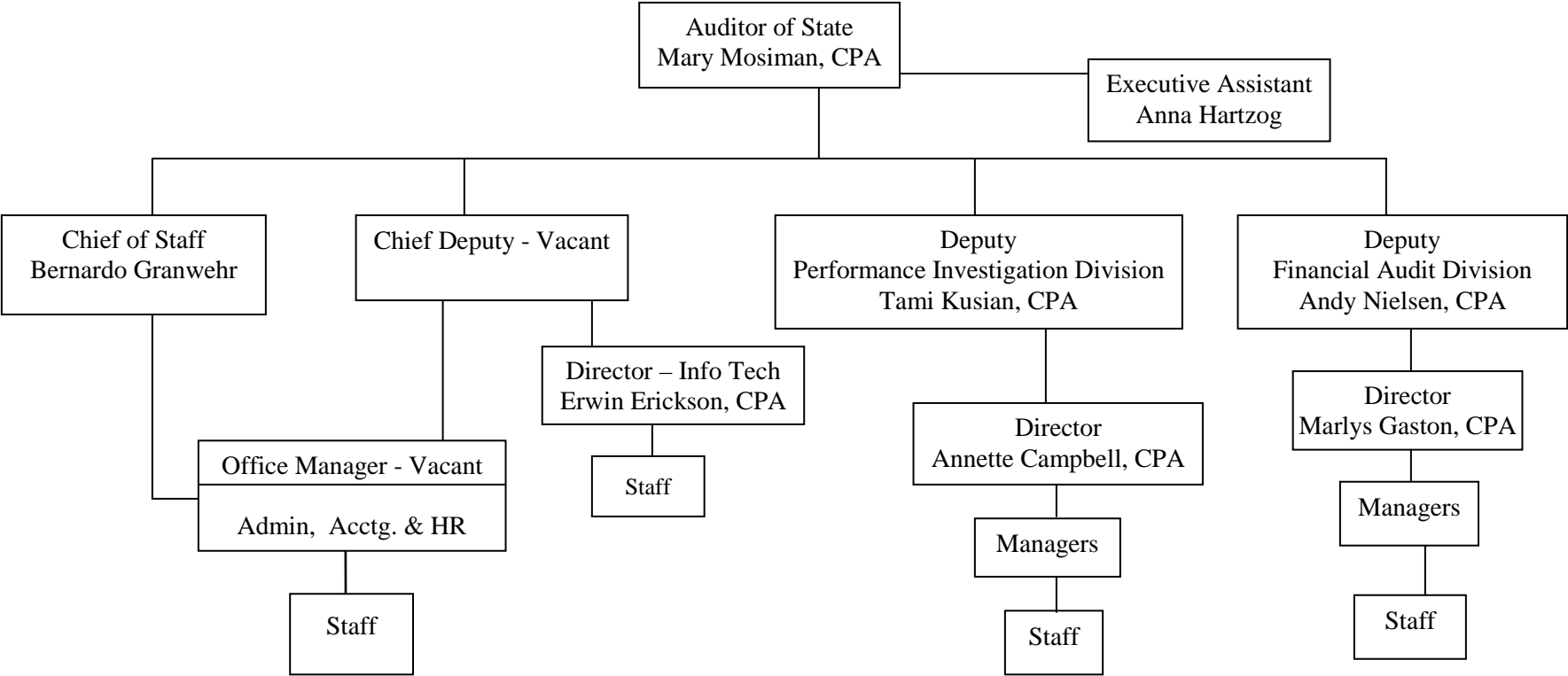
Responsible for conducting annual audits of Iowa’s Comprehensive Annual Financial Report and its Single Audit Report, all state departments and agencies, as well as audits of counties, cities, school districts, and other governmental subdivisions as requested.

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	REQUEST
	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019
Audit	85.70	84.70	86.70	89.10	88.90	89.00	89.00
IT	4.00	3.80	4.00	4.00	4.00	4.00	4.00
Support	6.50	6.90	6.90	7.90	6.90	7.00	7.00
Management	4.00	4.00	4.00	4.00	3.20	3.00	3.00
Total	100.20	99.40	101.60	105.00	103.00	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
- Office of the Chief Information Officer
- 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		FY2016		BUDGET FY2017		REQUEST FY2018		REQUEST FY2019	
Filing Fee	6,541	4%	4,731	3%	4,946	3%	8,245	5%	8,608	5%	5,778	4%	5,500	4%	5,500	4%
Periodic Exams	-		-		-		2,000	1%	2,520	2%	5,616	4%	5,000	3%	5,000	3%
Local Audits	48,147	32%	48,796	33%	50,502	34%	49,751	32%	53,165	34%	49,678	32%	49,751	32%	49,751	32%
State Audits	95,796	64%	94,676	64%	92,621	63%	94,483	61%	92,347	59%	93,081	60%	94,483	61%	94,483	61%
Total	<u>150,484</u>		<u>148,203</u>		<u>148,068</u>		<u>154,479</u>		<u>156,639</u>		<u>154,153</u>		<u>154,734</u>		<u>154,734</u>	

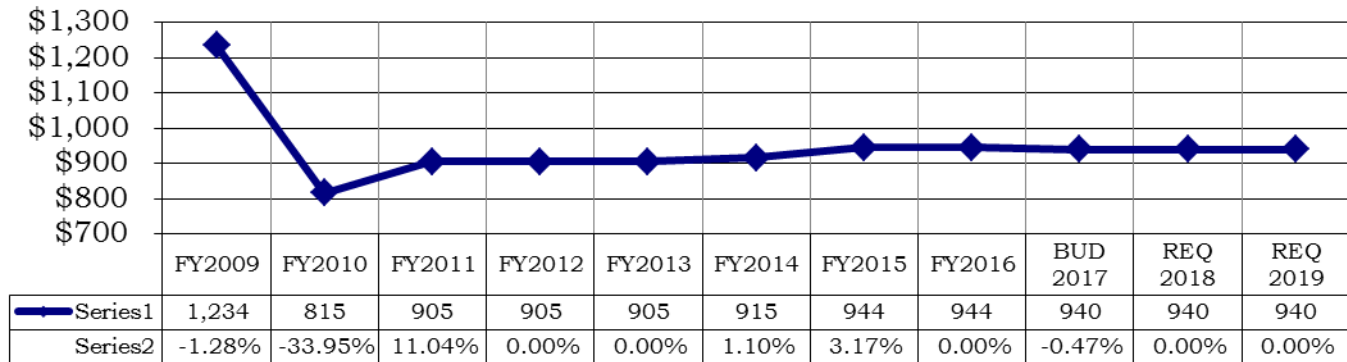
FINANCIAL SUMMARY

	ACTUAL FY2012	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	REQUEST FY2019
RESOURCES:								
Balance Forward	\$ 262,885	\$ 254,532	\$ 278,240	\$ 728,063	\$ 902,664	\$ 717,568	\$ 441,052	\$ 276,755
Appropriation	905,832	905,468	914,811	944,777	944,506	939,642	939,642	939,642
Audit Billings:								
Local	2,466,771	2,533,633	2,836,478	2,756,423	3,038,860	3,223,168	3,352,095	3,486,179
State	5,300,568	5,454,805	5,196,773	5,412,684	5,425,271	5,656,848	5,887,564	6,127,279
Subtotal Audit Billings	7,767,339	7,988,438	8,033,251	8,169,107	8,464,131	8,880,016	9,239,659	9,613,458
Filing Fees	503,861	480,528	504,009	524,541	498,082	480,000	480,000	480,000
Periodic Exam Fees	-	-	368,350	368,075	377,750	375,000	375,000	375,000
Other	34,615	35,706	28,289	31,764	30,638	30,001	30,001	30,001
Total Resources	\$ 9,474,532	\$ 9,664,672	\$ 10,126,950	\$ 10,766,327	\$ 11,217,771	\$ 11,422,227	\$ 11,505,354	\$ 11,714,856

	ACTUAL FY2012	ACTUAL FY2013	ACTUAL FY2014	ACTUAL FY2015	ACTUAL FY2016	BUDGET FY2017	REQUEST FY2018	REQUEST FY2019
DISPOSITION OF RESOURCES:								
Personal Services	\$ 8,345,185	\$ 8,488,846	8,487,406	8,757,726	9,207,188	9,585,093	9,872,646	10,168,825
Travel & Subsistence	364,034	387,844	411,616	394,615	429,208	471,827	481,264	490,889
Supplies & Materials	67,146	59,960	55,510	56,966	48,211	55,800	50,000	50,000
Contractual Services	301,073	300,419	305,900	486,664	546,875	649,144	599,144	617,118
Equipment & Repairs	135,159	139,696	114,164	147,285	257,398	210,238	216,545	223,041
Licenses, Permits & Refunds	6,675	9,058	24,021	15,950	10,810	9,073	9,000	9,000
Reversion	728	609	270	4,457	513	-	-	-
Balance Forward	254,532	278,240	728,063	902,664	717,568	441,052	276,755	155,982
Total Disposition of Resources	\$ 9,474,532	\$ 9,664,672	\$ 10,126,950	\$ 10,766,327	\$ 11,217,771	\$ 11,422,227	\$ 11,505,353	\$ 11,714,856

Appropriation

(In Thousands)



SPECIAL REPORTS

The Office of Auditor of State has issued the following special reports during calendar year 2016:

- Review of Certain Unemployment Insurance Payments made by Iowa Workforce Development
- Special Investigation of the City of Davenport Fire Department
- Reaudit Report on the North Butler Community School District
- Report on a Review of the Iowa Department of Transportation, Office of Aviation
- Report on a Review of the Iowa Homeland Security and Emergency Management Department, E911 Cost Data
- Clinton CSD (Band Boosters)
- Report on a Special Investigation of the City of Harris
- City of Dubuque
- City of Lakota
- City of Boyden
- Bettendorf Community School District
- City of Corning Volunteer Fire Department
- Special Investigation of Moulton EMS Incorporated
- Report on a review of the operations of the Cerro Gordo County Treasurer's Office, Motor Vehicle Department
- Report on a Review of the Operations of the Decatur County Sheriff's Office
- Review of the Resource Enhancement and Protection program and the Solid Waste Alternatives Program
- Special Investigation of the Cascade Municipal Utilities
- Special Investigation of the Fremont County Sanitary Landfill Commission
- Ethanol Retailers' Tax Credit Program administered by the Iowa Department of Revenue
- Special investigation of the Center for Agricultural Law and Taxation at Iowa State University
- Report on the High Quality Jobs Program and the Grow Iowa Values Fund, administered by the Iowa Economic Development Authority
- Special Investigation of the Cedar County Sheriff's Office
- Melcher-Dallas Community School District
- Muscatine County Sheriff's Office
- City of Riverton
- City of Delhi

As of February 7, 2017, the Office of Auditor of State is conducting approximately 30 special investigations which will result in issuance of special reports upon completion of the investigations.