

ALASKA STATE LEGISLATURE

LEGISLATIVE BUDGET AND AUDIT COMMITTEE

Division of Legislative Audit



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MEMORANDUM

TO: Legislative Budget and Audit Committee
Members

FROM: Kris Curtis *KC*
Legislative Auditor

DATE: January 24, 2025

RE: 2025 Committee Handbook
Summary of Changes

Per AS 24.20.201(a)(1), the Legislative Budget and Audit Committee (committee) may adopt rules for the conduct of its business and procedures for its budget and audit functions. The committee's formal rules and procedures are housed in the committee handbook which also includes organizational information such as relevant statutes and organization charts.

The committee handbook will be presented for adoption at the committee's organizational meeting on Wednesday January 29th. Several changes to the previous handbook have been made to clarify procedures, reflect amendments to statutes, and update verbiage. These changes will be discussed at Wednesday's organizational meeting and are summarized below. The previous versions of the handbook are available on the committee's website. If you have any questions about the changes, I can be contacted at Kris.Curtis@akleg.gov or (907) 465-4199.

Handbook Changes Include:

- Throughout– removed references to “performance reviews” and relevant statutes, which were repealed effective July 1, 2023.
- Updated statutes to reflect amendments.
- Updated the intro to the Division of Legislative Audit (DLA) section to clarify the types of audits.
- Updated and clarified procedures including:

- a. Clarified that audits may be delivered via mail or shipped and that notices may be electronically delivered.
- b. Clarified that the annual report is issued by the committee.
- c. Removed the reference to “standing” committees to clarify that audits and findings may be distributed to any legislative committee as appropriate.
- d. Updated references to the types of audits
- e. Clarified that audit workpapers are confidential by statute and may only be shared with Legislative Audit personnel or outside auditors if considered appropriate. For example, Legislative Audit may be required to share audit workpapers with federal oversight agencies or peer review committee members in order to comply with federal laws or auditing standards.
- f. Cleaned up grammar and confusing references.
- g. Updated the language required to be included in each committee contract per guidance from Legislative Legal.