

SJR

6

STATE OF ALASKA  
THE LEGISLATURE

POUCH Y - STATE CAPITOL  
JUNEAU, ALASKA 99811  
907 465 3800

LEGISLATIVE AFFAIRS AGENCY

M E M O R A N D U M

February 16, 1987

SUBJECT: Sectional analysis of draft CSSJR 6 (Jud)  
(Constitutional amendment for State Auditor)

TO: Senator Jalmar Kerttula  
Chairman, Senate Finance Committee

FROM: Teresa B. Cramer *TBC*  
Legislative Counsel

You have requested a sectional analysis of the draft CSSJR 6 (Judiciary) dated 2/04/87, proposing constitutional amendments to create the office of state auditor.

Sec. 1 prohibits the governor from changing the organization or function of the office of the state auditor.

Sec. 2 excludes the office of the state auditor from the principal departments that are under the supervision of the governor.

Sec. 3 corrects an obsolete reference to the secretary of state and excludes the state auditor from those executives who serve at the pleasure of the governor.

Sec. 4 adds new sections to the constitution relating to the state auditor.

Section 17 sets out the qualifications for a person serving as state auditor. The term of office is six years, beginning at noon on the first Monday in January following the convening of the legislature. The legislature is directed to provide by law for experience requirements and procedures for removal for cause.

Section 18 establishes selection procedures for the state auditor. The procedures are similar to those provided in AS 24.55.020 for selection of the state ombudsman.

Section 19 provides that an incumbent state auditor serves until a successor is appointed. If the office becomes vacant, the deputy state auditor serves as acting state auditor until a new state auditor is appointed under Section 18.

Section 20 provides that the state auditor receives compensation equal to the compensation of the lieutenant governor.

Section 21 prohibits the state auditor from serving as governor or lieutenant governor for four years after serving as state auditor.

Sec. 5 prohibits both the legislature and the governor from reducing the budget of the state auditor's office during the second, third and fourth years of operation below the amount appropriated for the first year except to the extent that the state operating budget as a whole is reduced.

Sec. 6 repeals the section relating to the legislative auditor.

Sec. 7 provides for placement of the resolution on the next general election ballot.

TC:mkr  
m9/017

EXECUTIVE BRANCH

STATE ADMINISTRATIVE OFFICIALS: METHODS OF SELECTION

| State          | Licensing | Mental health | Natural resources | Parks & recreation | Personnel | Planning | Post audit | Pre audit | Public library | Public utility regulation | Purchasing | Social services | Solid waste | Taxation | Tourism | Transportation | Welfare |
|----------------|-----------|---------------|-------------------|--------------------|-----------|----------|------------|-----------|----------------|---------------------------|------------|-----------------|-------------|----------|---------|----------------|---------|
| Alabama        | ...       | B             | G                 | G                  | H         | ...      | L          | (a-12)    | B              | SE                        | CS         | G               | A           | G        | G       | G              | (a-34)  |
| Alaska         | (A)       | A             | GI                | A                  | A         | G        | L          | A         | A              | GB                        | A          | (a-22)          | GH          | (a-19)   | A       | GB             | AG      |
| Arizona        | (d)       | A             | GS                | B                  | AG        | (c)      | L          | AG        | B              | CE                        | AG         | GS              | (a-18)      | AG       | GS      | GS             | GS      |
| Arkansas       | ...       | AG            | GS                | GS                 | AG        | ...      | L          | A         | B              | GS                        | AG         | AG              | AG          | AG       | AG      | (a-23)         | G       |
| California     | (a-13)    | GS            | GS                | GS                 | G         | G        | (a-19)     | (a-12)    | GS             | GS                        | GS         | GS              | (f)         | BS       | G       | GS             | (a-34)  |
| Colorado       | GS        | A             | GS                | BA                 | GS        | A        | ACB        | (a-12)    | A              | GS                        | A          | GS              | A           | GS       | (a-10)  | ...            | (a-34)  |
| Connecticut    | G         | GE            | G                 | CS                 | A         | A        | L          | (a-12)    | B              | GS                        | A          | GE              | CS          | GE       | CS      | GE             | GE      |
| Delaware       | AG        | AG            | AG                | AG                 | GS        | ...      | CE         | (a-31)    | AG             | GS                        | AG         | AG              | (g)         | AG       | AG      | GS             | GS      |
| Florida        | GS        | A             | GOC               | A                  | A         | (a-9)    | L          | A         | A              | G                         | A          | A               | GS          | GOC      | A       | GS             | A       |
| Georgia        | SS        | BG            | G                 | A                  | GD        | A        | SL         | (a-31)    | A              | CE                        | A          | A               | A           | GOS      | A       | B              | (a-34)  |
| Hawaii         | GS        | A             | GS                | AB                 | GS        | GS       | A          | A         | B              | GS                        | A          | GS              | (a-18)      | GS       | A       | GS             | A       |
| Idaho          | G         | A             | ...               | GS                 | BGS       | (a-10)   | L          | CE        | H              | GS                        | A          | GS              | A           | GS       | (a-10)  | BGS            | GH      |
| Illinois       | GS        | GS            | (a-17)            | (a-20)             | (a-6)     | ...      | L          | (a-12)    | ...            | G                         | (a-6)      | A               | ...         | AG       | (a-10)  | GS             | GS      |
| Indiana        | ...       | G             | G                 | A                  | G         | LG       | G          | CE        | B              | G                         | (a-6)      | G               | A           | G        | (a-24)  | G              | (a-6)   |
| Iowa           | ...       | (a-18)        | GD                | BG                 | G         | CE       | ...        | ...       | ...            | (a-10)                    | CS         | GB              | (a-18)      | GS       | GS      | GD             | A       |
| Kansas         | ...       | AS            | AG                | BG                 | A         | (a-9)    | L          | (a-12)    | GS             | GS                        | A          | GS              | (a-27)      | GS       | A       | GS             | GS      |
| Kentucky       | G         | G             | (a-18)            | G                  | G         | (a-6)    | CE         | AG        | G              | G                         | A          | AG              | AG          | G        | G       | G              | AG      |
| Louisiana      | ...       | GS            | GS                | GS                 | B         | GS       | (a-9)      | (a-9)     | B              | CE                        | (a-6)      | GS              | (a-18)      | GS       | GS      | GS             | GS      |
| Maine          | A         | AG            | GLS               | B                  | GLS       | G        | SL         | (a-12)    | BG             | GS                        | AGS        | GLS             | (a-18)      | AG       | (a-10)  | GLS            | (a-34)  |
| Maryland       | GS        | A             | GS                | A                  | GS        | GS       | ASH        | A         | A              | GS                        | CS         | AG              | A           | (a-12)   | G       | GS             | (a-34)  |
| Massachusetts  | ...       | G             | G                 | A                  | A         | (a-11)   | CE         | (a-12)    | A              | G                         | A          | G               | A           | G        | A       | G              | G       |
| Michigan       | GS        | GS            | B                 | CS                 | CS        | ...      | CL         | (a-31)    | ...            | GS                        | CS         | GS              | (a-18)      | (h)      | CS      | GS             | (a-34)  |
| Minnesota      | (a-26)    | GS            | GS                | A                  | GS        | G        | CE         | GS        | A              | GS                        | A          | GS              | A           | GS       | A       | GS             | GS      |
| Mississippi    | ...       | GS            | B                 | AH                 | G         | G        | CE         | (a-31)    | B              | SE                        | A          | B               | A           | GS       | A       | (a-17)         | (a-34)  |
| Missouri       | A         | B             | GS                | A                  | A         | (a-9)    | CE         | A         | B              | GS                        | A          | GS              | A           | GS       | B       | (a-21)         | A       |
| Montana        | A         | GS            | GS                | A                  | AG        | (a-11)   | L          | ...       | B              | SE                        | A          | GS              | A           | GS       | A       | B              | (a-34)  |
| Nebraska       | A         | A             | B                 | (a-20)             | GS        | G        | CE         | (a-6)     | H              | CE                        | A          | A               | A           | GS       | A       | (a-23)         | GS      |
| Nevada         | ...       | A             | G                 | A                  | A         | ...      | L          | (a-6)     | G              | G                         | A          | G               | (a-18)      | G        | G       | B              | A       |
| New Hampshire  | ...       | GC            | GC                | GC                 | BGC       | (a-11)   | L          | (a-12)    | B              | GC                        | AGC        | GC              | A           | GC       | A       | (a-23)         | (a-34)  |
| New Jersey     | A         | A             | GS                | A                  | A         | ...      | L          | (a-12)    | A              | GS                        | A          | GS              | A           | GS       | A       | GS             | AH      |
| New Mexico     | G         | B             | GS                | A                  | G         | ...      | CE         | A         | A              | GS                        | GS         | G               | (a-18)      | G        | A       | GS             | A       |
| New York       | (a-2)     | GS            | (a-18)            | G                  | (o)       | (p)      | (a-12)     | (a-12)    | ...            | GS                        | (a-21)     | GS              | (a-18)      | GS       | G       | GS             | (a-34)  |
| North Carolina | ...       | G             | G                 | G                  | AG        | ...      | CE         | (a-31)    | G              | GB                        | AG         | G               | G           | A        | G       | (a-34)         | (a-34)  |
| North Dakota   | ...       | A             | ...               | G                  | AB        | A        | (s)        | (q)       | A              | CE                        | A          | G               | A           | CE       | B       | A              | (a-34)  |
| Ohio           | ...       | GS            | (a-1)             | A                  | A         | A        | CE         | (a-31)    | B              | GS                        | A          | GS              | GS          | GS       | A       | GS             | GS      |
| Oklahoma       | ...       | H             | G                 | G                  | B         | ...      | CE         | (a-19)    | B              | CE                        | A          | GS              | A           | GS       | (a-28)  | H              | (a-34)  |
| Oregon         | (a-10)    | AG            | G                 | AB                 | A         | ...      | A          | ...       | B              | L                         | A          | GS              | A           | GS       | A       | HS             | AG      |
| Pennsylvania   | G         | (t)           | GS                | CS                 | AG        | G        | CE         | (a-4)     | A              | GS                        | (a-21)     | (w)             | CS          | (a-14)   | (a-10)  | GS             | A       |
| Rhode Island   | G         | GS            | (a-18)            | A                  | GS        | CS       | A          | (a-12)    | GS             | GS                        | CS         | GS              | B           | CS       | A       | GS             | A       |
| South Carolina | (v)       | B             | ...               | B                  | B         | ...      | B          | (a-12)    | B              | L                         | H          | B               | B           | GS       | A       | (a-23)         | (a-34)  |
| South Dakota   | ...       | A             | GS                | GS                 | GS        | G        | L          | ...       | B              | SE                        | A          | GS              | GS          | GS       | A       | GS             | AG      |
| Tennessee      | ...       | G             | G                 | A                  | G         | ...      | (a-12)     | A         | A              | SE                        | A          | A               | A           | G        | G       | G              | G       |
| Texas          | ...       | B             | ...               | (a-20)             | ...       | G        | L          | (a-12)    | B              | GS                        | (a-21)     | HS              | A           | (a-12)   | B       | (a-23)         | (a-34)  |
| Utah           | AG        | AB            | GS                | BA                 | AG        | G        | CE         | (a-19)    | AB             | GS                        | AG         | GS              | ...         | GS       | AH      | GS             | GS      |
| Vermont        | (a-2)     | GS            | GS                | A                  | GS        | G        | CE         | (a-19)    | G              | GS                        | G          | GS              | A           | GS       | A       | GS             | GS      |
| Virginia       | GB        | GH            | GB                | A                  | GB        | (a-9)    | GH         | (a-12)    | GH             | L                         | A          | GB              | (j)         | GH       | A       | GB             | (a-34)  |
| Washington     | GS        | A             | CE                | B                  | G         | (a-9)    | CE         | (a-10)    | CE             | H                         | GS         | (a-6)           | (a-22)      | A        | GS      | A              | (a-22)  |
| West Virginia  | ...       | A             | GS                | A                  | (a-6)     | (a-10)   | CE         | (a-19)    | B              | GS                        | A          | A               | B           | GS       | A       | A              | GS      |
| Wisconsin      | GS        | A             | B                 | A                  | GS        | A        | L          | A         | A              | GS                        | A          | (a-22)          | A           | GS       | A       | GS             | (a-22)  |
| Wyoming        | ...       | A             | ...               | G                  | G         | G        | CE         | (a-31)    | B              | GS                        | A          | G               | G           | G        | G       | ...            | (a-34)  |

Key:  
 ... — No specific function.  
 CL — Constitution  
 SE — Statutory.  
 SL — Statutory.  
 L — Selected by  
 SC — Statutory.

Appointed by:

G — Governor  
 GB — Governor  
 GS — Governor  
 GE — Governor  
 GE — Governor  
 GD — Governor  
 GLS — Governor  
 GLG — Governor  
 GOC — Governor cabinet  
 LG — Lieutenant  
 AT — Attorney  
 SS — Secretary

(a) Chief of  
 (a-1) Lieutenant  
 (a-2) Secretary  
 (a-3) Attorney  
 (a-4) Treasurer  
 (a-5) Adjutant  
 (a-6) Administrator  
 (a-7) Agriculture  
 (a-8) Banking  
 (a-9) Budget  
 (a-10) Commerce  
 (a-11) Community  
 (a-12) Comptroller  
 (a-13) Consumer  
 (a-14) Disaster  
 (a-15) Education  
 (a-16) Employment  
 (a-17) Energy  
 (a-18) Environment  
 (a-19) Finance  
 (a-20) Fish and  
 (a-21) General  
 (a-22) Health  
 (a-23) Highways  
 (a-24) Industrial  
 (a-25) Insurance  
 (a-26) Labor and  
 (a-27) Natural  
 (a-28) Parks and  
 (a-29) Personnel  
 (a-30) Planning  
 (a-31) Post Audit  
 (a-32) Public Util  
 (a-33) Purchasing  
 (a-34) Social Serv  
 (a-35) Taxation  
 (a-36) Transporta

(b) Responsible  
 within the Office  
 administrative offic  
 (c) Responsible  
 the Office of Eco  
 Development Div  
 The Director of th  
 Planning.  
 (d) Numerous  
 (e) Responsibility  
 under the followi  
 (f) Solid Waste  
 members: seven a  
 tion; one each ap  
 Committee on Ku  
 (g) Not a state  
 (h) See entry u  
 (i) Function pe  
 are nominated by

EXECUTIVE BRANCH

**Act** — No specific chief administrative official or agency in charge of function.  
**CL** — Constitutional, elected by legislature  
**SI** — Statutory, elected  
**SL** — Statutory, elected by legislature  
**I** — Selected by legislature or one of its organs  
**SC** — Statutory, elected by state supreme court

**Appointed by:**  
**G** — Governor  
**GS** — Governor  
**GB** — Governor  
**GE** — Governor  
**GC** — Governor  
**(G)** — Governor  
**GL** — Governor  
**GLG** — Governor & Lt. governor  
**(GOC)** — Governor & council or cabinet  
**LG** — Lieutenant governor  
**AT** — Attorney general  
**SS** — Secretary of state

**Approved by:**  
 Senate  
 Both houses  
 Either house  
 Council  
 Departmental board  
 Appropriate legislative committee & senate

**Appointed by:**  
**AT** — Attorney general  
**A** — Agency head  
**AH** — Agency head  
**AG** — Agency head  
**AGC** — Agency head  
**AS** — Agency head  
**ALS** — Agency head  
**AGS** — Agency head  
**ASH** — Agency head  
**B** — Board or commission  
**BG** — Board  
**BGC** — Board  
**BGS** — Board  
**BS** — Board or commission  
**BA** — Board or commission  
**CS** — Civil Service  
**ACB** — Nominated by audit committee

**Approved by:**  
 Board  
 Governor  
 Governor & council  
 Senate  
 Appropriate legislative committee & senate  
 Governor & senate  
 Senate president & house speaker  
 Governor  
 Governor & council  
 Governor & senate  
 Senate  
 Agency head  
 Both houses

- (a) Chief administrative official or agency in charge of function:
- (a-1) Lieutenant Governor
  - (a-2) Secretary of State
  - (a-3) Attorney General
  - (a-4) Treasurer
  - (a-5) Adjutant General
  - (a-6) Administration
  - (a-7) Agriculture
  - (a-8) Banking
  - (a-9) Budget
  - (a-10) Commerce
  - (a-11) Community Affairs
  - (a-12) Comptroller
  - (a-13) Consumer Affairs
  - (a-14) Disaster preparedness
  - (a-15) Education (chief state school officer)
  - (a-16) Employment Services
  - (a-17) Energy Resources
  - (a-18) Environmental Conservation
  - (a-19) Finance
  - (a-20) Fish and Game
  - (a-21) General Services
  - (a-22) Health
  - (a-23) Highways
  - (a-24) Industrial Development
  - (a-25) Insurance
  - (a-26) Labor and Industrial Relations
  - (a-27) Natural Resources
  - (a-28) Parks and Recreation
  - (a-29) Personnel
  - (a-30) Planning
  - (a-31) Post Audit
  - (a-32) Public Utility Regulation
  - (a-33) Purchasing
  - (a-34) Social Services
  - (a-35) Taxation
  - (a-36) Transportation

- (b) Responsibilities shared by Director of the Development Division within the Office of Economic Planning and Development and chief administrative official listed under Industrial Development.
- (c) Responsibilities shared by Director of the Planning Division within the Office of Economic Planning and Development and Director of the Development Division within the same office, listed under Commerce. The Director of the Planning Division is also responsible for the function Planning.
- (d) Numerous boards and commissions responsible for function.
- (e) Responsibilities shared by the chief administrative officials listed under the following functions: Industrial Development and Tourism.
- (f) Solid Waste Management Board is composed of nine voting members: seven appointed by the governor subject to Senate confirmation; one each appointed by the speaker of the Assembly and the Senate Committee on Rules.
- (g) Not a state employee.
- (h) See entry under Pre-Audit.
- (i) Function performed by eight-member board (GS). Four members are nominated by governor and four are nominated by highest ranking

- constitutional officer of the political party opposite that of the governor. Executive director of the board is chosen by the board.
- (j) Due to reorganization, beginning July 1984 the responsibilities for this function will be shared by the chairperson of the Illinois Educational Labor Relations Board, the chairperson of the Illinois Labor Relations Board, and the Director of the Department of Labor.
- (k) Responsibilities shared by chief administrative officials listed under the following functions: Health and Natural Resources.
- (l) Responsibilities shared by Deputy Treasurer of the Bureau of Collections within the Department of Treasury, and Director of Local Government Services within the same department.
- (m) Responsibilities shared by Commissioner of the Department of Public Safety, and Chief of State Patrol Division within the same department.
- (n) Responsibilities shared by the following administrative officials: Director of Accounting Division within the Department of Administrative Services; State Budget Administrator of the Budget Division within the same department, listed under Budget; Auditor of Public Accounts, listed under Post Audit; and State Tax Commissioner of the Department of Revenue, listed under Taxation.
- (o) Responsibilities shared by Director of Employee Relations, and President of the Civil Service Commission.
- (p) No central planning agency. Responsibilities shared among the Departments of Commerce, State and Transportation, the State Energy Office, and the Tri-State Regional Planning Commission.
- (q) Responsibilities shared by Director of the Office of Management and Budget and Executive Budget Analyst of the same office. The Director of Management and Budget is also responsible for the function Pre-Audit.
- (r) Responsibilities shared by chief administrative officials listed under Budget and by the Director of the Accounting Operations Office.
- (s) Responsibilities shared by the legislative budget analyst and auditor (L) and the state auditor (CE).
- (t) Responsibilities shared by Director of Department of Development and Director of Department of Commerce.
- (u) Responsibilities shared by Executive Director of the Fish Commission and Executive Director of the Game Commission.
- (v) Federal government employee.
- (w) Responsibilities shared by the Director of Blindness and Visual Services within the Department of Public Welfare, and the Director of Children and Youth Services within the same department.
- (x) Each profession has its own licensing board.
- (y) Speaker of the Senate has the statutory title of lieutenant governor and is elected by the Senate from among its membership.
- (z) Solid Waste Commission is composed of 15 members: four appointed by the speaker (from among the delegates); two appointed by the Senate; and nine appointed by the governor (with the chairman selected from the group).
- (aa) Responsibilities shared by Supervisor of Banking and Supervisor of Savings and Loan.
- (bb) Responsibilities shared by Commissioner of the Department of Finance and Administration, listed under Finance, and the Budget Division Director within the same department.
- (cc) Responsibilities shared by Commissioner of the Department of Employment Security and Director of the Employment Services Division within the same department.

Transportation  
 Welfare

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Table 3  
STATE AUDITING

| State/Agency                             | Audit all state agencies | State agencies permitted to arrange for own audits | Regulation of local govt. actg., auditing & reporting practices | Audit local governments | Types of local government audits | Prescribe scope & nature for other auditors | Types of audits performed |          | State/Agency   |
|--|--------------------------|--|---|-------------------------|----------------------------------|---|---------------------------|----------|----------------|
|  |                          |  |   |                         |                                  |   | State                     | Local    |                |
| Alabama                                  |                          |  |   |                         |                                  |   |                           |          | Nevada         |
| State Auditor.....                       | Yes                      | No   | Yes   | Yes                     | CI                               | No  | ---                       | F,C      | Legislative A  |
| Chief Examiner.....                      | Yes(a)                   | No   | Yes   | Yes                     | CO,SD,OT                         | Yes   | F,C,E,P                   | F,C      | New Hampshire  |
| Alaska                                   |                          |  |   |                         |                                  |   |                           |          | Legislative B  |
| Legislative Auditor.....                 | Yes                      | Yes  | Yes   | Yes                     | OT                               | No  | F,C,E,P                   | ---      | Post-Audit D   |
| Internal Auditor.....                    | Yes                      | Yes  | No  | No                      | ---                              | ---   | ---                       | ---      | New Jersey     |
| Arizona                                  |                          |  |   |                         |                                  |   |                           |          | State Auditor  |
| Auditor General.....                     | No                       | Yes  | Yes   | Yes                     | CO,SD                            | Yes   | F,C,E,P                   | F,C      | New Mexico     |
| Arkansas                                 |                          |  |   |                         |                                  |   |                           |          | State Auditor  |
| Legislative Auditor.....                 | No                       | Yes  | Yes   | Yes                     | CI,CO,SD                         | No  | F,E                       | F        | New York       |
| State Auditor.....                       | Yes(b)                   | No   | Yes   | No                      | ---                              | ---   | ---                       | ---      | State Compt    |
| California                               |                          |  |   |                         |                                  |   |                           |          |                |
| Auditor General.....                     | Yes                      | Yes  | Yes   | Yes                     | CI,CO,SD                         | No  | F,C,E                     | E        | Leg. Comm.     |
| Dept of Finance.....                     | Yes                      | No   | No  | Yes                     | CO,SD                            | Yes   | F,C(c),E                  | C(i)     | North Carolina |
| State Controller.....                    | Yes                      | Yes  | Yes   | Yes                     | CO,OT,(c)(u),SD                  | Yes   | F,C,P                     | F,C,P    | State Auditor  |
| Colorado                                 |                          |  |   |                         |                                  |   |                           |          | North Dakota   |
| State Auditor.....                       | Yes                      | No   | Yes   | No                      | ---                              | No  | F,C(c)                    | E,P      | State Auditor  |
| Connecticut                              |                          |  |   |                         |                                  |   |                           |          | Leg. Bud. Ar.  |
| Auditors of Accounts.....                | Yes                      | No   | Yes   | No                      | ---                              | ---   | F,C(d)                    | ---      | Ohio           |
| Delaware                                 |                          |  |   |                         |                                  |   |                           |          | State Auditor  |
| Auditor of Accounts.....                 | Yes                      | No   | No  | No                      | ---                              | No  | F,C,E                     | ---      | Oklahoma       |
| Florida                                  |                          |  |   |                         |                                  |   |                           |          | Leg. Fiscal C  |
| Auditor General.....                     | Yes                      | No   | Yes   | Yes                     | SD,OT                            | Yes   | F,C,E,P                   | F,C      | State Aud. &   |
| Georgia                                  |                          |  |   |                         |                                  |   |                           |          |                |
| State Auditor.....                       | No                       | No   | Yes   | Yes                     | SD                               | No  | F,C,E,P                   | F,C      | Oregon         |
| Hawaii                                   |                          |  |   |                         |                                  |   |                           |          | Div. of Audi   |
| Legislative Auditor.....                 | Yes                      | Yes  | No  | Yes(v)                  | CO                               | No  | F,C,E,P(e)                | F,C      | Pennsylvania   |
| (Post Audits)                            |                          |  |   |                         |                                  |   |                           |          | Auditor Gen    |
| Idaho                                    |                          |  |   |                         |                                  |   |                           |          | Leg. Bud./F    |
| Legislative Auditor.....                 | Yes(f)                   | Yes(g)   | Yes(h)  | No(i)                   | ---                              | No(h)                                       | F,C,E,P(c)(j)             | ---      | Rhode Island   |
| Illinois                                 |                          |  |   |                         |                                  |   |                           |          | Bureau of Au   |
| Auditor General.....                     | Yes                      | No   | No  | Yes                     | OT                               | No  | F,C,E,P                   | ---      | Auditor Gen    |
| State Comptroller.....                   | No                       | No   | No  | No                      | ---                              | No  | ---                       | ---      | South Carolina |
| Indiana                                  |                          |  |   |                         |                                  |   |                           |          | State Auditor  |
| State Examiner.....                      | Yes                      | No   | Yes   | Yes                     | CI,CO,SD,OT                      | ---   | F,C                       | F,C      | Leg. Audit C   |
| Iowa                                     |                          |  |   |                         |                                  |   |                           |          |                |
| Auditor of State.....                    | Yes                      | No   | Yes   | Yes                     | CI,CO,SD                         | Yes   | F,C(c)                    | F,C      | South Dakota   |
| Kansas                                   |                          |  |   |                         |                                  |   |                           |          | State Auditor  |
| Legislative Auditor.....                 | Yes                      | No   | No  | No                      | ---                              | No  | F,C(c),E,P                | ---      | Auditor Gen    |
| Kentucky                                 |                          |  |   |                         |                                  |   |                           |          |                |
| Aud. of Public Accts.....                | No                       | Yes  | Yes   | Yes                     | CO                               | Yes   | F,C                       | F,C      | Tennessee      |
| Louisiana                                |                          |  |   |                         |                                  |   |                           |          | Comptroller    |
| Legislative Auditor.....                 | Yes                      | Yes  | Yes   | Yes                     | (k)                              | Yes   | F,C                       | F,C      | Texas          |
| Maine                                    |                          |  |   |                         |                                  |   |                           |          | State Auditor  |
| State Auditor.....                       | Yes                      | Yes(l)   | Yes   | Yes                     | CI,CO,SD,OT                      | Yes   | F,C                       | F,C      | Leg. Budget    |
| Maryland                                 |                          |  |   |                         |                                  |   |                           |          |                |
| Legislative Auditor.....                 | Yes                      | lo   | Yes   | No                      | ---                              | Yes   | F,C,E,P                   | ---      | Utah           |
| Massachusetts                            |                          |  |   |                         |                                  |   |                           |          | Legs. Aud. C   |
| State Auditor.....                       | Yes                      | Yes  | Yes   | Yes                     | OT                               | No  | F,C(c)                    | ---      | State Auditor  |
| Legislative Auditor.....                 | No                       | Yes  | Yes   | No                      | ---                              | No  | E,P                       | ---      | Vermont        |
| Michigan                                 |                          |  |   |                         |                                  |   |                           |          | Auditor of A   |
| Legislative Auditor General..            | Yes                      | No   | No  | No                      | ---                              | No  | F,C(c),E,P(p)             | ---      | Virginia       |
| Local Govt. Audit Div.....               | ---                      | ---  | Yes   | Yes                     | CI,CO,SD,OT                      | Yes   | ---                       | F,C (m)  | Aud. of Publ   |
| Minnesota                                |                          |  |   |                         |                                  |   |                           |          | Jt. Legis. Au  |
| Legislative Auditor.....                 | Yes(a)                   | No(n)  | No  | No                      | ---                              | No  | F,C(c)(o),E,P             | ---      | Washington     |
| State Auditor.....                       | No                       | ---  | Yes   | Yes                     | CI,CO,SD,OT (o)                  | Yes   | ---                       | F,C(c)   | State Auditor  |
| Mississippi                              |                          |  |   |                         |                                  |   |                           |          | Legislative A  |
| Department of Audit.....                 | Yes                      | No   | Yes   | Yes                     | CI,CO,SD                         | Yes   | F,C(c)                    | F,C(c)   | Legislative A  |
| Jt. Leg. Com. Perf. & Expend Review..... | Yes                      | ---  | ---   | Yes                     | CI,CO,SD,OT                      | No  | E,P(e)                    | F,P      | Legislative A  |
| Missouri                                 |                          |  |   |                         |                                  |   |                           |          | West Virginia  |
| State Auditor.....                       | Yes                      | Yes  | No  | Yes                     | CO                               | No  | F,C(c),E                  | F,C(c),I | Legislative A  |
| Montana                                  |                          |  |   |                         |                                  |   |                           |          | State Trs De   |
| Legislative Auditor.....                 | Yes                      | No   | No  | No                      | ---                              | No  | F,C(c),E,P(p)             | ---      | Wisconsin      |
| Nevada                                   |                          |  |   |                         |                                  |   |                           |          | State Auditor  |
| Aud. of Public Accts.....                | Yes                      | No   | Yes   | Yes                     | (t)                              | Yes   | F,C,E                     | F,C,I    | Dept. of Res   |

115  
 Local  
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 F,C,E

| State/Agency   | Audit all state agencies | State agencies permitted to arrange for own audits | Regulation of local govt. acctg., auditing & reporting practices | Audit local governments | Types of local government audits | Prescribe scope & nature for oth. auditors | Types of audits performed |                      |
|--|--------------------------|--|--|-------------------------|----------------------------------|--|---------------------------|----------------------|
|  |                          |  |  |                         |                                  |  | State                     | Local                |
| Nevada<br>Legislative Auditor.....                               | Yes                      | No   | No   | No                      |                                  | No   | F,C(c)                    | ---                  |
| New Hampshire<br>Legislative Budget Asst.....<br>Post-Audit Div. | Yes                      | No   | No   | No                      |                                  | No   | F,C,E,P                   | ---                  |
| New Jersey<br>State Auditing.....                                | Yes                      | Yes(q)   | Yes  | No                      |                                  | No   | F,C                       | ---                  |
| New Mexico<br>State Auditor.....                                 | Yes                      | Yes  | Yes  | Yes                     | CI,CO,SD,OT                      | Yes  | F,C                       | F,C                  |
| New York<br>State Comptroller.....                               | Yes                      | No   | Yes  | Yes                     | CI,CO,SD,OT                      | Yes(r)                                     | F,C,E,P                   | F,C,<br>P(cc)<br>E,P |
| Leg. Comm. on Exp. Review  | Yes                      |  | No   | Yes                     | CI,CO,SD                         | No   | E,P                       |                      |
| North Carolina<br>State Auditor.....                             | Yes                      | No   | No   | No                      |                                  | Yes  | F,C(v),E                  |                      |
| North Dakota<br>State Auditor.....                               | Yes                      | No   | Yes  | Yes                     | CI,CO,SD                         | Yes  | F,C                       | F,C                  |
| Leg. Bud. Anal. & Aud.....                                       | No                       | No   | No   | No                      |                                  | Yes  | C,E,P                     | ---                  |
| Ohio<br>State Auditor.....                                       | Yes                      | Yes  | Yes  | Yes                     | CI,CO,SD                         | Yes  | F,C(c)                    | F,C                  |
| Oklahoma<br>Leg. Fiscal Office.....                              | Yes                      | Yes  | No   | No                      |                                  | No   | C,E,P                     |                      |
| State Aud. & Inspector.....                                      | Yes                      | No   | Yes  | Yes                     | CO                               | Yes  | F,C                       | F,C                  |
| Oregon<br>Div. of Audits.....                                    | Yes                      | No   | Yes(s)   | Yes                     | CI,CO,SD,OT                      | Yes  | F,C,P                     | F,C                  |
| Pennsylvania<br>Auditor General.....                             | No                       | Yes  | No   | Yes                     | CI,CO,SD,OT                      | No   | F,C,E,P                   | F,C,E,P              |
| Leg. Bud./Fin. Cmte.....   | No                       |  | No   | No                      |                                  | No   | E,P                       | ---                  |
| Rhode Island<br>Bureau of Audit.....                             | Yes                      | No   | Yes  | Yes                     | CI,SD,OT                         | No   | F,C                       | F,C                  |
| Auditor General.....   | No                       | Yes  | Yes  | No                      |                                  | Yes  | F,C(c),E(t),P             | ---                  |
| South Carolina<br>State Auditor.....                             | Yes                      | Yes  | No   | Yes                     | SD,OT                            | No   | F,C(m)                    | ---                  |
| Leg. Audit Council.....  | No                       | No   | No   | No                      |                                  | ---  | F,C,E,P                   | ---                  |
| South Dakota<br>State Auditor.....                               | No                       | No   | No   | No                      | ---                              | ---  | (bb)                      | ---                  |
| Auditor General.....   | Yes                      | Yes  | Yes  | Yes                     | CI,CO,SD,OT                      | Yes  | F,C(c)                    | F,C                  |
| Tennessee<br>Comptroller of Treasury....                         | Yes                      | No   | Yes  | Yes                     | CI(u),CO,<br>SD(u),OT(u)         | Yes  | F,C(c),E,P(p)             | F,C                  |
| Texas<br>State Auditor.....                                      | Yes                      | No   | Yes  | No                      |                                  | No   | F,C,E                     | ---                  |
| Leg. Budget Office.....  | Yes                      | No   | No   | No                      |                                  | No   | P,E(p)                    | ---                  |
| Utah<br>Legis. Aud. General.....                                 | Yes                      | No   | No(v)  | No(v)                   |                                  | No   | E,P(p)                    | ---                  |
| State Auditor.....   | Yes                      | No   | Yes  | No(v)                   |                                  | Yes  | F,C(c)                    | ---                  |
| Vermont<br>Auditor of Accts.....                                 | Yes                      | No   | No   | No                      |                                  | No   | F,C(c)                    | ---                  |
| Virginia<br>Aud. of Public Accts.....                            | Yes                      | Yes(w)   | Yes  | Yes                     | CI,CO,OT                         | Yes  | F,C                       | F,C                  |
| Jr. Legis. Aud. & Review....                                     | Yes                      |  | Yes  | Yes(x)                  | CI,CO,OT                         | No   | E,P                       | E,P                  |
| Washington<br>State Auditor.....                                 | Yes                      | No   | Yes  | Yes                     | CI,CO,SD,OT                      | No   | F,C                       | F,C                  |
| Legislative Auditor.....   | Yes                      | No   | Yes  | Yes                     | CI,CO,SD                         | No   | P                         | ---                  |
| West Virginia<br>Legislative Auditor.....                        | Yes                      | No   | Yes  | No                      |                                  | No   | F,C,E,P                   | ---                  |
| State Tax Dept.....  | No                       |  | Yes  | Yes                     | CI,CO,SD,OT                      | Yes  |                           | F,C,E,P              |
| Wisconsin<br>State Auditor.....                                  | Yes                      | Yes  | No   | No                      | CI,CO,SD,OT                      | ---  | F,C,E,P                   | ---                  |
| Dept. of Revenue.....  |                          |  | No   | Yes(aa)                 |                                  | No   | C(d),E                    | F,C                  |
| Dept. of Public Instruction..                                    |                          |  | Yes(r)   | No                      |                                  | Yes(n)                                     |                           |                      |
| Wyoming<br>State Auditor.....                                    | No                       | Yes  | No   | No                      | ---                              | No   | C                         | ---                  |
| Leg. Services Office.....  | (y)                      |  | No   | Yes                     | CI,CO,OT(z)                      | No   | P(p),C(d),E               | ---                  |
| State Exam. Office.....  | No                       | Yes  | Yes  | Yes                     | CI,OT                            | Yes  | F,C                       | F,C                  |

## STATE AUDITING—Notes

*Key:*  
CI—City  
CO—County  
SD—School districts  
OT—Other  
F—Financial audits  
C—Compliance audits  
E—Efficiency/economy audits  
P—Program results audits

- (a) Except other legislative agencies.
- (b) All Treasury funds of state agencies.
- (c) Financial and compliance audits combined.
- (d) Have elements of all types.
- (e) Includes sunset audits.
- (f) Authorized to audit all state agencies including universities.
- (g) Legislative auditor must approve contract provisions and may review private auditor papers.
- (h) Authorized to issue regulation on all aspects of governmental auditing for government units subordinate to state.
- (i) Authorized to audit local units upon direction of Joint Finance Appropriation Committee.
- (j) Authorized to perform comprehensive audits, F,C,EE,P. Present audits are complying with OMB Circ. A-102. Att. P as applicable.
- (k) All units except municipalities.
- (l) Federal grants only.
- (m) Also fraud investigations.
- (n) Exceptions are certain activities financed by review bonds.
- (o) State auditor does not actually audit all local governments. CPA firms perform a good share of certain local government types.
- (p) Efficiency and economy and program results combined.
- (q) With the express approval of auditor.
- (r) For school districts only.
- (s) Budgeting, auditing and reporting only.
- (t) Financial, compliance, and economy and efficiency combined.
- (u) Monitor.
- (v) Has the authority.
- (w) Grant audits.
- (x) To the extent state funds are involved.
- (y) At present, sunset audits only.
- (z) If they have state funding.
- (za) At the request of local governing bodies.
- (zb) Pre-audit state agencies.
- (zc) New York City only.
- (zd) Fraud investigations as requested by the attorney general of the State Law Enforcement Division.

STATE OF ALASKA  
THE LEGISLATURE

POUCH Y STATE CAPITOL  
JUNEAU, ALASKA 99811  
907 465 3800

LEGISLATIVE AFFAIRS AGENCY

MEMORANDUM

January 21, 1987

SUBJECT: Sectional analysis of SJR 6  
(Constitutional amendment for State Auditor)

TO: Senator Ja'mar Kerttula  
Chairman, Senate Finance Committee

FROM: Teresa B. Cramer *TBC*  
Legislative Counsel

You have requested a sectional analysis of SJR 6, proposing constitutional amendments to create the office of state auditor.

Sec. 1 prohibits the governor from changing the organization or function of the office of the state auditor.

Sec. 2 excludes the office of the state auditor from the principal departments that are under the supervision of the governor.

Sec. 3 corrects an obsolete reference to the secretary of state and excludes the state auditor from those executives who serve at the pleasure of the governor.

Sec. 4 adds new sections to the constitution relating to the state auditor.

Section 17 sets out the qualifications for a person serving as state auditor and for the method of appointment and legislative confirmation. The term of office is six years, beginning at noon on the first Monday in January following the convening of the legislature. The legislature is directed to provide by law for experience requirements and procedures for removal for cause.

Section 18 provides that an incumbent state auditor serves until a successor is appointed. If the office becomes vacant, the governor may appoint a successor for the balance of the term.

Senator Kerttula  
January 21, 1987  
Page 2

Section 19 provides that the state auditor receives compensation equal to the compensation of the lieutenant governor.

Section 20 prohibits the state auditor from serving as governor or lieutenant governor for four years after serving as state auditor.

Sec. 5 prohibits both the legislature and the governor from reducing the budget of the state auditor's office during the second, third and fourth years of operation below the amount appropriated for the first year except to the extent that the state operating budget as a whole is reduced.

Sec. 6 repeals the section relating to the legislative auditor.

Sec. 7 provides for placement of the resolution on the next general election ballot.

TC:mkr  
m8/035

Original sponsors: Kelly, Abood,  
Sturgulewski and Faiks

1 IN THE SENATE

BY THE JUDICIARY COMMITTEE

2 CS FOR SENATE JOINT RESOLUTION NO. 6 (Judiciary)

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 FIFTEENTH LEGISLATURE - FIRST SESSION

5 Proposing amendments to the Constitution  
6 of the State of Alaska relating to the  
7 office of state auditor.

8 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF ALASKA:

9 \* Section 1. Article III, sec. 23, Constitution of the State of Alaska,  
10 is amended to read:

11 SECTION 23. REORGANIZATION. Except as provided in this section,  
12 the [THE] governor may make changes in the organization of the execu-  
13 tive branch or in the assignment of functions among its units which he  
14 considers necessary for efficient administration. Where these changes  
15 require the force of law, they shall be set forth in executive orders.  
16 The legislature shall have sixty days of a regular session, or a full  
17 session if of shorter duration, to disapprove these executive orders.  
18 Unless disapproved by resolution concurred in by a majority of the  
19 members in joint session, these orders become effective at a date  
20 thereafter to be designated by the governor. The governor may not  
21 change the organization or function of any unit of the executive  
22 branch that is headed by the state auditor.

23 \* Sec. 2. Article III, sec. 24, Constitution of the State of Alaska, is  
24 amended to read:

25 SECTION 24. SUPERVISION. Except for any unit of the executive  
26 branch that is headed by the state auditor, each [EACH] principal  
27 department shall be under the supervision of the governor.

28 \* Sec. 3. Article III, sec. 25. Constitution of the State of Alaska, is  
29 amended to read:

1 SECTION 25. DEPARTMENT HEADS. The head of each principal de-  
2 partment shall be a single executive unless otherwise provided by law.  
3 He shall be appointed by the governor, subject to confirmation by a  
4 majority of the members of the legislature in joint session, and shall  
5 serve at the pleasure of the governor, except as otherwise provided in  
6 this article with respect to the lieutenant governor and as provided  
7 in Section 17 of Article IX with respect to the state auditor [SEC-  
8 RETARY OF STATE]. The heads of all principal departments shall be  
9 citizens of the United States.

10 \* Sec. 4. Article IX, Constitution of the State of Alaska, is amended  
11 by adding new sections to read:

12 SECTION 17. STATE AUDITOR. There shall be a state auditor. The  
13 state auditor shall be a qualified voter of the State, a citizen of  
14 the United States, and a resident of Alaska for at least five years  
15 preceding appointment to the office. The state auditor shall meet re-  
16 quirements for experience in management and accounting or auditing as  
17 ~~provided by law.)~~ The term of office of the state auditor is six  
18 years, beginning at noon on the first Monday in January following the  
19 convening of the legislature and ending at noon on the first Monday in  
20 January following the convening of the legislature six years later.  
21 The legislature shall provide by law for procedures for removal of the  
22 state auditor for cause by affirmative vote of two-thirds of the  
23 members of the legislature in joint session. The state auditor shall  
24 be the auditor of the accounts of all departments, offices, and  
25 agencies of the State including the legislature, the executive, and  
26 the judiciary, all independent state corporations, all political  
27 subdivisions of the State including municipalities, and the University  
28 of Alaska. The state auditor shall perform other duties prescribed by  
29 law. The office of the state auditor constitutes an agency

*Delete  
provision  
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*appoint  
Governor*

1 independent of the executive branch agencies named in Section 22 of  
2 Article I. .

3 New SECTION 18. APPOINTMENT OF THE STATE AUDITOR. (a) The state  
4 auditor selection committee shall nominate a candidate for appointment  
5 as state auditor. The selection committee shall be composed of three  
6 members of the senate appointed by the president of the senate and  
7 three members of the house of representatives appointed by the speaker  
8 of the house. One member of the minority party caucus in each house  
9 shall be appointed to the selection committee. The state auditor  
10 selection committee shall examine persons to serve as state auditor  
11 regarding their qualifications and abilities and shall place the name  
12 of the person selected in nomination. The nomination is effective if  
13 approved by an affirmative roll call vote of two-thirds of the members  
14 of the legislature in joint session. The appointment is effective if  
15 the nomination is approved by the governor. However, the governor may  
16 veto the appointment and return it, with a statement of objections, to  
17 the legislature. Upon receipt of a veto message the legislature shall  
18 meet immediately in joint session and reconsider approval of the  
19 vetoed appointment. Upon reconsideration, the appointment is effec-  
20 tive if approved by an affirmative vote of two-thirds of the members  
21 of the legislature in joint session. The vote on the appointment and  
22 on reconsideration of a vetoed appointment shall be entered in the  
23 journals of both houses. If the legislature is in session and if the  
24 governor neither approves nor vetoes the appointment within 15 days,  
25 Sundays excepted, after its delivery to the governor, the appointment  
26 becomes effective. If the legislature is not in session and the  
27 governor neither approves nor vetoes the appointment within 20 days,  
28 Sundays excepted, after its delivery to the governor, the appointment  
29 becomes effective.

1 SECTION 19. VACANCY. If the term of the state auditor expires  
2 without the appointment of a successor, the incumbent state auditor  
3 may continue in office until a successor is appointed. In case of a  
vacancy in the office of state auditor for any reason, the deputy  
state auditor becomes the acting state auditor until a new state  
auditor is appointed for a new term under the procedures set out in  
Section 18 of this article.

8 SECTION 20. COMPENSATION. The compensation of the state auditor  
9 shall be equal to the compensation of the lieutenant governor and  
10 shall not be diminished during the term of office, unless by general  
11 law applying to all salaried officers of the State.

12 SECTION 21. OTHER OFFICES. A person who has served as state  
13 auditor may not hold the office of governor or lieutenant governor  
14 until four years after the last day on which the person was state  
15 auditor.

16 Sec. 5. Article XV, Constitution of the State of Alaska, is amended  
17 by adding a new section to read:

18 SECTION 29. BUDGET FOR THE OFFICE OF STATE AUDITOR. The yearly  
19 amount appropriated for the office of the state auditor for the sec-  
20 ond, third, and fourth years of operation may not be less than the  
21 amount appropriated for the first year of operation except that the  
22 budget may be reduced by a percent no greater than the percent that  
23 the state operating budget for a subsequent year is reduced from the  
24 state operating budget for the first year of operation for the office.

25 \* Sec. 6. Section 14, Article IX, Constitution of the State of Alaska,  
26 is repealed.

27 \* Sec. 7. The amendments proposed by this resolution shall be placed  
28 before the voters of the state at the next general election in conformity  
29 with art. XIII, sec. 1, Constitution of the State of Alaska, and the elec-

1 tion laws of the state.

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**STATE OF ALASKA 1987 LEGISLATIVE SESSION  
FISCAL NOTE**

REQUEST: \_\_\_\_\_

Bill Version : SJR 6  
Publish Date : 1/19/87

Revision Date: \_\_\_\_\_  
Title Constitutional amndmt.--create  
office of state auditor.  
Sponsor : KETTY, /Abood/Sturgulewski/Falks/  
Requestor : Kerttula

Agency Affected: Legislative Audit, DCRA, DEC,  
BRU: DOTPF, DOI, DHSS, DOA, DOE  
Components : \_\_\_\_\_

**EXPENDITURES/REVENUES: (Thousands of Dollars)**

| OPERATING         | FY 87 | FY 88 | FY 89 | FY 90 | FY 91 | FY 92 |
|-------------------|-------|-------|-------|-------|-------|-------|
| PERSONAL SERVICES |       |       |       |       |       |       |
| TRAVEL            |       |       |       |       |       |       |
| CONTRACTUAL       |       |       |       |       |       |       |
| SUPPLIES          |       |       |       |       |       |       |
| EQUIPMENT         |       |       |       |       |       |       |
| LAND & STRUCTURES |       |       |       |       |       |       |
| GRANTS, CLAIMS    |       |       |       |       |       |       |
| MISCELLANEOUS     |       |       |       |       |       |       |
| TOTAL OPERATING   |       |       |       |       |       |       |

|         |  |  |  |  |  |  |
|---------|--|--|--|--|--|--|
| CAPITAL |  |  |  |  |  |  |
|---------|--|--|--|--|--|--|

|         |  |  |  |  |  |  |
|---------|--|--|--|--|--|--|
| REVENUE |  |  |  |  |  |  |
|---------|--|--|--|--|--|--|

**FUNDING: (Thousands of Dollars)**

|               |  |  |  |  |  |  |
|---------------|--|--|--|--|--|--|
| GENERAL FUND  |  |  |  |  |  |  |
| FEDERAL FUNDS |  |  |  |  |  |  |
| OTHER         |  |  |  |  |  |  |
| TOTAL         |  |  |  |  |  |  |

**POSITIONS:**

|           |  |  |  |  |  |  |
|-----------|--|--|--|--|--|--|
| FULL-TIME |  |  |  |  |  |  |
| PART-TIME |  |  |  |  |  |  |
| TEMPORARY |  |  |  |  |  |  |

ANALYSIS : (Attach a separate page if necessary)

Fiscal Note is zero based upon the attached assumptions.

Prepared by: Senator Kerttula Phone: 465-3717  
Division: Senate Judiciary Committee Date: 1/30/87  
based on fiscal note for SB 65  
Approved by Commissioner: \_\_\_\_\_ Date: \_\_\_\_\_  
Agency: \_\_\_\_\_

- Distribution (by preparer):
- Legislative Finance
  - Legislative Sponsor
  - Requestor
  - Office of Management and Budget
  - Impacted Agency(ies)
  - Senate Secretary

## ASSUMPTIONS

1. Audit fees currently being paid by school boards, municipalities, independent State authorities, banks or quasi-corporations for mandated financial or compliance audits would not be significantly changed.
2. Due to the overlapping audit coverage, the budgets of the respective executive branch internal audit groups, and personnel monitoring grants and performing program compliance reviews, estimated at \$2,200,000 and assumed adequate to meet their respective review mandates, would be transferred to the State Auditor organization.
3. The 1987 Legislative Audit Division budget of approximately \$2,400,000 combined with the budgets in item (2) would be adequate to cover the costs of performing, financial compliance audits and performance audits; of operations in the Legislative, Executive, and Judicial branches of State government, and to fund the administrative and oversight functions of school district and local government audits.