State Auditor - Budget No. 117 Senate Bill No. 2004 Base Level Funding Changes

2023-25 Biennium Base Level 2023-25 Ongoing Funding Changes Cost to continue salary increase Base budget transfer of \$17,593 from operating expenses to salaries and wages Salary increase Health insurance increase Adds salary equity funding for elected officials	FTE Positions 61.00	Senate Version	\$23,627 \$23,627 \$3,839 \$4,197	Total \$14,945,262 \$86,660 0 751,602 265,287	FTE Positions 61.00	House General Fund \$9,119,110 \$63,033 \$63,033 171,875 26,748	House Version al Other Funds ,1110 \$5,826,152 ,033 \$23,627 ,033 \$23,627 ,034 366,367 ,875 82,304 ,748	Total \$14,945,262 \$86,660 0 933,807 254,179 26,748	FTE Positions 0.00	House Changes to Senate Version Increase (Decrease) - Senate Version Other Funds \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Senate Version) - Senate Versio Other Funds \$0 47,728 (1,893)	Total \$0 0 182,205 (11,108) 0
Adds salary equity funding for elected officials		26,748	3	26,748		26,748		26,748				
Removes salary funding for funding pool				0		(594,249)	(873,040)	(1,467,289)		(594,249)	(873,040)	(1,467,289)
Adds funding from special funds in the agency's operating fund for 1 FTE local government audit manager position. The House did not add this position.	1.00		308,364	308,364	0.00		0	0	(1.00)		(308,364)	
Adds funding from special funds in the agency's operating fund for 2 FTE local government auditor II positions. The House added 1 FTE local government auditor II position.	2.00		415,480	415,480	1.00		207,740	207,740	(1.00)		(207,740)	
Adds funding from special funds in the agency's operating fund for 4 FTE local government auditor I positions. The House added 2 FTE local government auditor I positions.	4.00		703,940	703,940	2.00		351,970	351,970	(2.00)		(351,970)	
Removes 1 FTE communications position				0	(1.00)	(166,758)		(166,758)	(1.00)	(166,758)		
Adds funding for 1 FTE education coordinator position	1.00	218,672		218,672	1.00	218,672		218,672				
Adds funding, including funding from special funds in the agency's operating fund, for temporary salaries for internships		250,000	250,000	500,000		100,000	100,000	200,000		(150,000)	(150,000)	
Adds funding from special funds in the agency's operating fund, for operating costs related to additional local government auditors			126,500	126,500			54,200	54,200			(72,300)	
Increases funding, including funding from federal and special funds, for operating costs related to audit software upgrades		54,298	61,266	115,564		54,298	61,266	115,564				
Adds funding for operating expenses related to ITD rate increases		11,103	6,566	17,669		11,103	6,566	17,669				

Other Sections in State Auditor - Budget No. 117	Total ongoing changes as a percentage of base level 13.1% Total changes as a percentage of base level 13.1%	2023-25 Total Funding 69.00 Federal funds included in other funds	Total Changes to Base Level Funding 8.00	Total one-time funding changes 0.00	Adds one-time funding for capital costs related to the replacement of equipment over \$5,000	Adds one-time funding for costs related to audit software upgrades	Adds one-time funding, including funding from federal and special funds, for operating expenses related to travel and professional development inflationary increases	One-Time Funding Items Adds one-time funding for operating expenses related to local government auditor positions	Total ongoing funding changes 8.00	Adds funding for operating expenses related to a new Capitol space rent model
	15.5% 17.0%	\$10,670,795	\$1,551,685	\$135,550	25,000	45,550	44,000	\$21,000	\$1,416,135	178,228
	39.5% 40.1%	\$8,161,731 \$1,463,177	\$2,335,579	\$37,000			\$37,000		\$2,298,579	
	24.9% 26.0%	\$18,832,526	\$3,887,264	\$172,550	25,000	45,550	81,000	\$21,000	\$3,714,714	178,228
	4.9% 4.9%	64.00	3.00	0.00					3.00	
	6.9% 8.0%	\$9,851,050	\$731,940	\$101,550	25,000	45,550	22,000	\$9,000	\$630,390	178,228
	6.5% 6.9%	\$6,225,652 \$1,428,952	\$399,500	\$18,500			18,500		\$381,000	
	6.8% 7.6%	\$16,076,702	\$1,131,440	\$120,050	25,000	45,550	40,500	\$9,000	\$1,011,390	178,228
		(5.00)	(5.00)	0.00					(5.00)	
		(\$819,745)	(\$819,745)	(\$34,000)			(22,000)	(\$12,000)	(\$785,745)	
		(\$1,936,079) (\$34,225)	(\$1,936,079)	(\$18,500)			(18,500)		(\$1,917,579)	
		(\$2,755,824)	(\$2,755,824)	(\$52,500)	0	0	(40,500)	(\$12,000)	(\$2,703,324)	0

	Deficiency appropriation - Refund of audit fees
State Auditor to provide refunds to local governments whose audit	Section 3 provides a deficiency appropriation of \$24,358 to the

Senate Version

Section 4 provides the statutory changes necessary to increase fees exceeded 1 percent of their revenues during the biennium ended June 30, 2023.

the State Auditor's annual salary to \$130,000 (13.6 percent) effective July 1, 2023, and to \$135,200 (4 percent) effective July 1,

The House removed Section 3 related to a deficiency appropriation of \$24,358 to the State Auditor to provide refunds to local governments whose audit fees exceeded 1 percent of their revenues during the biennium ended June 30, 2023. House Version

the State Auditor's annual salary to \$130,000 (13.6 percent) effective July 1, 2023, and to \$135,200 (4 percent) effective July 1, 2024. The same as the Senate version. Section 4 provides the statutory changes necessary to increase

political subdivisions annually that the State Auditor may require the political subdivisions to provide annual reports in lieu of an audit. The House added a section to require county auditors to notify

The House added a section to amend the powers and duties of the State Auditor to allow the Department of Financial Institutions to contract with a certified public accountant for an audit; require the and Fiscal Review Committee; and exempt the institutions under the control of the State Board of Higher Education from certain State Auditor to provide quarterly reports to the Legislative Audit audit fees.

provide for an audit of the Department of Financial Institutions once The House added a section to require the State Banking Board every two years.

Audits of the Department of Financial Institutions

Powers and duties of the State Auditor

Duties of county auditors

Salary of the State Auditor

Other Sections in State Auditor - Budget No. 117

		Senate Version	House Version
Audit report review period			The House added a section to require the State Auditor provide a preliminary audit report to audit clients at least 30 days prior to publishing the report
			publishing the report.
Legislative Management study government audit services	Jy -	Local	The House added a section to provide for a Legislative Management study of local government audit services.
Emergency		Section 5 declares the deficiency appropriation in Section 3 to be an emergency measure.	The House removed the section declaring the deficiency appropriation to be an emergency measure.

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