State Auditor - Budget No. 117 House Bill No. 1004 Base Level Funding Changes

2021-23 Total Funding	Total Changes to Base Level Funding	One-time funding items No one-time funding items Total one-time funding changes	Total ongoing funding changes	Adds funding for Microsoft Office 365 licensing expenses	Adds funding for proposed Capitol grounds rent proposal	Adjusts base budget operating expenses, including general fund savings of \$79,368 related to the elimination of the Higher Education Division	Removes 2 vacant FTE auditor IV positions, including salaries and wages and operating expenses	Adds 4 FTE Local Government Division audit positions, including salaries and wages and operating expenses. (The House added 2 FTE audit positions.)	Removes 4 FTE Higher Education Division audit positions	Health insurance increase	Salary increase - Market equity	Salary increase	Base payroll changes	2021-23 Ongoing Funding Changes	2021-23 Biennium Base Level			Base Level Funding Changes
54.00	(4.00)	0.00	(4.00)				(2.00)	2.00	(4.00)						58.00	Positions	FTE	
\$8,925,250	(\$1,181,610)	\$0	(\$1,181,610)	5,757		(29,977)	(359,972)		(854,231)	1,890	,	181,401	(\$126,478)		\$10,106,860	Fund	General	House
\$4,667,785	\$494,607	\$0	\$494,607	1,403		122,700		372,229		932		88,169	(\$90,826)		\$4,173,178	Funds	Other	House Version
\$13,593,035	(\$687,003)	\$0 \$0	(\$687,003)	7,160	0	92,723	(359,972)	372,229	(854,231)	2,822	0	269,570	(\$217,304)		\$14,280,038	Total		
62.00	4.00	0.00	4.00				0.00	8.00	(4.00)					-	58.00	Positions	Ŧ	
\$9,294,635	(\$812,225)	\$0	(\$812,225)	5,757		(29,977)	0		(854,231)	1,890		190,814	(\$126,478)		\$10,106,860	Fund	General	Senat
\$5,826,152	\$1,652,974	\$0	\$1,652,974	1,403		122,700		1,525,540		932		93,225	(\$90,826)		\$4,173,178	Other Funds		Senate Version
\$15,120,787	\$840,749	\$0 \$0	\$840,749	7,160	0	92,723	0	1,525,540	(854,231)	2,822	0	284,039	(\$217,304)		\$14,280,038	Total		
61.00	3.00	0.00	3.00				(1.00)	8.00	(4.00)			- en			58.00	Positions	FTE	
\$9,119,110	(\$987,750)	\$0	(\$987,750)	5,757		(29,977)	(175,525)		(854,231)	1,890		190,814	(\$126,478)		\$10,106,860	Fund	General	Conference Co
\$5,826,152	\$1,652,974	\$0	\$1,652,974			122,700		1,525,540		932		93,225	(\$90,826)		\$4,173,178	Funds	Other	Conference Committee Version
\$14,945,262	\$665,224	\$0	\$665,224	7,160	0	92,723	(175,525)	1,525,540	(854,231)	2,822	0	284,039	(\$217,304)		\$14,280,038	Total		on

Salary of the State Auditor		Other Sections in State Auditor - Budget No. 117	Total changes as a percentage of base level	Total ongoing changes as a percentage of base level	
Section 3 p		7	(6.9%)	(6.9%)	
Section 3 provides the statutory changes necessary to increase the State Auditor's salary from the current salary	House Version		(11.7%)	(11.7%)	
utory changes n			11.9%	11.9%	
changes necessary to from the current salary			(4.8%)	(4.8%)	
Section 3 is necessary to	Senate Version		6.9%	6.9%	
amended to princrease the St			(8.0%)	(8.0%)	
Section 3 is amended to provide the statutory changes necessary to increase the State Auditor's salary from the			39.6%	39.6%	
ry changes ry from the			5.9%	5.9%	
Section 3 is necessary to	0		5.2%	5.2%	
n 3 is amended to provide sary to increase the State A	onference Con		(9.8%)	(9.8%)	
Section 3 is amended to provide the statutory changes necessary to increase the State Auditor's salary from the	Conference Committee Version		39.6%	39.6%	
ory changes ary from the			4.7%	4.7%	

Political subdivision audit fees

Section 3 provides the statutory changes necessary to Section 3 is amended to provide the statutory changes increase the State Auditor's salary from the current salary of \$110,582 to \$112,241 (1.5 percent) in fiscal year 2022 current salary of \$110,582 to \$112,241 (1.5 percent) in fiscal year 2022 and to \$114,486 (2 percent) in fiscal year 2023.

Section 4 is added to increase the:

-Threshold for political subdivisions to provide an annual report in lieu of an audit from \$300,000 of annual receipts to \$750,000 of annual receipts;

-Hourly fee for the review of political subdivision annual reports from \$80 per hour to \$86 per hour;

-Hourly fee for the review of political subdivision audit reports and workpapers from \$80 per hour to \$86 per hour; -Maximum fee for review of political subdivision audit reports and workpapers from \$500 per review to \$600 per review.

Section 5 is added to increase the hourly fee for the review of occupational and professional board annual reports from \$50 per hour to \$86 per hour.

Occupational and professional board audit fees

Section 3 is amended to provide the statutory changes necessary to increase the State Auditor's salary from the current salary of \$110,582 to \$112,241 (1.5 percent) in fiscal year 2022 and to \$114,486 (2 percent) in fiscal year 2023. The same as the Senate version.

Section 4 is added, the same as the Senate version, to increase the:

-Threshold for political subdivisions to provide an annual report in lieu of an audit from \$300,000 of annual receipts to \$750,000 of annual receipts;

-Hourly fee for the review of political subdivision annual reports from \$80 per hour to \$86 per hour;

-Hourly fee for the review of political subdivison audit reports and workpapers from \$80 per hour to \$86 per hour;

 -Maximum fee for review of political subdivision audit reports and workpapers from \$500 per review to \$600 per review.

The Conference Committee amended Section 4 to remove the population thresholds for political subdivision reports. This change was not part of the House or Senate version.

Section 5 is added to increase the hourly fee for the review of occupational and professional board annual reports from \$50 per hour to \$86 per hour, the same as the Senate version.