

**FY22 Budget Performance
State Auditor and Inspector**

Lead Administrator: Cindy Byrd, State Auditor & Inspector

Agency Mission

To independently serve taxpayers and public officials by conducting audits that provide meaningful, reliable

Division and Program Description

Note: Please define any acronyms used in program descriptions.

16 - Administrative Services

Internal agency operation including accounting, budget, HCM, policy, and general administration.

26 - Local Gov't Services

Local Government Services includes the County Audit Division which serves county elected officials and residents through receipt and disbursement of county funds. This division also audits Emergency Medical Service districts, District Attorney county treasurer reviews to ensure available revenues reconcile with stated account balances. County Management Service matters regarding procedural and technical issues related to accounting and budget procedures. Investigative Audit Services General, District Attorneys, governing bodies, and citizens (by petition) by conducting investigative audits of public entities waste or abuse of public assets is suspected or alleged to have occurred.

36 - State Agency Services

State Agency Services consists of the following programs: Financial Audit Services to audit the State of Oklahoma's CAFR (instrumental to support the state's bond ratings and the Single Audit), and to conduct the Single Audit to meet requirements for the receipt of federal funds; Performance Audit Services to improve state agency operations and aid those responsible in initiating corrective action; and Information Services to provide IT auditors and support for the statewide auditors. EGID audit services provides oversight for the state employee's insurance group.

46 - Special Services

Special Services consists of the following programs: Quality Assurance and Audit Review, Continuing Professional Education, Horse Racing and Gaming Audit Services, Board of Equalization Support, Oklahoma Natural Resources Revenue Division Support.

76 - Ancillary Services

This program consists of pass-through funds to OSU-County Training Program. However, this funding is scheduled to end

FY'21 Budgeted Department Funds

Dept. #	Department Name	Appropriations	Federal
---------	-----------------	----------------	---------

1600001	Administration	220,148	
1600002	Support Services	504,199	
2600201	County Management Services	-	
2600202	County Audit Division	861,633	
2600203	Special Investigative Unit	256,578	
2600205	DA-EMS Audit Division	127,654	
3600301	State Agency Audit Division	903,292	
3600302	Performance Audit Division	460,311	
3600303	Information Services Division	399,892	
3600304	EGID Audit Division	-	
4600401	Quality Assurance	128,535	
4600402	Oklahoma Natural Resources Revenue	61,905	
4600403	Horse Racing/Gaming	58,180	
4600404	Continuing Professional Education	103,689	
4600405	Board of Equalization/Public Trust	-	
4600406	Pension Trust	-	
7600701	OSU - County Personnel Training	214,299	
Total		\$4,300,315	\$0

1. Please describe source of Local funding not included in other categories:
2. Please describe source(s) and % of total of "Other" funding if applicable for each department:

FY'20 Carryover by Funding		
	Appropriations	Federal
Carryover	\$1,489,036	\$0
	\$0	

1. Please describe source of Local funding not included in other categories:
2. Please describe source(s) and % of total of "Other" funding if applicable:

What changes did the agency make between FY'19 and FY'20?

1.) Are there any services no longer provided because of budget cuts?

No. Reduced appropriations will delay delivery of audit services to counties and state entities that are mandated.

2.) What services are provided at a higher cost to the user?

This office provides various audit services and, in most instances, is permitted by statute to recover its costs. It is likely that

Request by Priority	Request Description
---------------------	---------------------

Request 1:	We have no operating request for FY2022
Request 2:	#REF!
Request 3:	#REF!
Request 4:	#REF!
Request 5:	#REF!

Total Increase above FY-21 Budget (including all requests)

Difference between Top Five requests and total requests:

Does the agency have any costs associated with the Pathfinder

Defined benefit cost not reimbursable by Federal ONRR	FY 2021	FY 2022
	5,381	5,381

How would the agency be affected by receiving the same appropriation

Service will be provided at approximately same level.

How would the agency handle a 2% appropriation

A reduction in operating budgets will lead to reduced services to citizens of the state.

Is the agency seeking any fee incre

Increase 1
Increase 2
Increase 3

What are the agency's top 2-3 capital or technology

Description of request in order of priority

Priority 1
Priority 2
Priority 3

			Federal Funds
CFDA	Federal Program Name	Agency Dept. #	FY 21 budgeted
15.427	ONRR - Oklahoma Natural Resources Revenue	4600402	449,463

Federal Government Im

1.) How much federal money received by the agency is tied to a mandate by the Federal Government?

|This is a contract with the federal government to conduct mineral royalty audits on federal lands in Oklahon

2.) Are any of those funds inadequate to pay for the federal mandate?

NA

3.) What would the consequences be of ending all of the federal funded programs for your agency?

|If we lost this contract, those employees would need to be relocated from their division to another.

4.) How will your agency be affected by federal budget cuts in the coming fiscal year?

|This is a contracted amount.

5.) Has the agency requested any additional federal earmarks or increases?

NA

			FY'21 Budgeted FTE	
Division #	Division Name	Supervisors	Classified	
16	Administration	3		
26	Local Gov't Services	27		
36	State Agency Services	17		
46	Special Services	5		
76	Ancillary Services			
Total		52	0	

			FTE History	
Division #	Division Name	2021 Budgeted		
16	Administration	7.0		
26	Local Gov't Services	71.1		
36	State Agency Services	52.0		
46	Special Services	13.0		
76	Ancillary Services	0.0		
Total		143.1		

		Performance Measure R	
		FY 20	
Program Name: State Auditor's Office			
Turnover rate percent for professional staff. Goal is to reduce turnover rate to 12% in 2026		13.33%	

Percent of staff auditors that maintain 73.5% of billable hours.	100%
Percent of audit working papers and reports that comply with Government Auditing Standards which are used to measure quality.	100%
Staff Auditor salaries compared to the regional average of State Audit Organizations staff auditor salaries as a percentage.(Adjusted using the COLA index) (Retain staff= high productivity and quality of reports)	77.50%

Revolving Funds (200 Series)	
Please provide fund number, fund name, description, and revenue source	FY'18-20 Av
Fund number: Fund name	
Revolving Fund 20000	\$7,564

ce Review

tor - 30000

Lead Financial Officer: Lisa Hodges, Deputy State Auditor, CFO

able results and promote efficiency, stewardship, and transparency in government.

criptions

gh an independent audit of
y offices, and conducts
es advises county officers on
es assists the Governor, Attorney
es in which fraudulent activities,

dates
for

ation,
on, and Pension Commission

16-30-2020.

ding By Source

Revolving	Local ¹	Other ²	Total
-----------	--------------------	--------------------	-------

	Appropriation Request Amount (\$)
	#REF!
	#REF!
	#REF!
	#REF!
Top Five Request Subtotal:	#REF!
	#REF!
	#REF!

retirement system and federal employees?
 FY 2023
 5,381

for FY '22 as was received in FY '21? (Flat/ 0% change)

ation reduction in FY '22?

ases for FY '22?

	Fee Increase Request (\$)	Statutory change required? (Yes/No)

(one-time) requests, if applicable?

	Appropriated Amount (\$)	Submitted to LRCPC? (Yes/No)

FY 20	FY 19	FY 18	FY 17
442,971	409,668	394,541	418,453

mpact

Unclassified	\$0 - \$35 K	\$35 K - \$70 K	\$70 K - \$\$\$
7		4	3
71.1		61.1	10
52		40	12
13		9	4
143.1	0	114.1	29

2020	2019	2017	2012
5.6	6.0	7.0	8.0
55.2	53.2	57.0	54.0
42.3	42.4	40.0	43.0
10.4	10.8	11.0	14.0
0.0	0.0	0.0	0.0
113.5	112.4	115.0	119.0

Review			
FY 19	FY 18	FY 17	FY 16
20.20%	15.00%	15.18%	15.27%

100%	NA	NA	NA
100%	100%	100%	100%
70.70% No COLA adjustment for FY 19	NA	NA	NA

s Funds)		
g. Revenues	FY'18-20 Avg. Expenditures	June '20 Balance
4,650	\$7,415,189	\$793,288
		Fund balances at 6-30-20 reduced by post FYE expenditures.

