

8855 California State Auditor's Office

The California State Auditor (State Auditor) promotes the effective and efficient administration and management of public funds and programs by providing citizens and government officials nonpartisan, accurate, and objective assessments of state and local governments' financial and operational activities. As the independent auditor, the state law exclusively grants the State Auditor full access to all records of state and local agencies, special districts, school districts, and any publicly-created entity. The State Auditor conducts performance, financial, or compliance audits that are either mandated by statute or requested by the Legislature through the Joint Legislative Audit Committee (JLAC). Further, the State Auditor is responsible for annually conducting California's statewide Single Audit - a combination of the independent audit of the State's basic financial statements and the independent audit of numerous federal programs administered by California. The Single Audit is federally required as a condition for California to receive billions in federal funds each year. In 2011-12, the Legislature enacted a program that requires the State Auditor to conduct pilot audits of the procurement practices of six trial courts in 2012-13 and thereafter biennially audit the procurement practices of the Administrative Office of the Courts and five judicial branch entities - which includes trial courts, Appellate Courts, and the Habeas Corpus Resource Center.

The State Auditor also identifies statewide issues or specific government entities as being at-high risk for waste, fraud, abuse, and mismanagement or that have major challenges related to efficiency and effectiveness. The State Auditor has the authority to conduct evaluations of those issues and entities identified as being high risk. Similar to the state high-risk program, Chapter 451, Statutes of 2011 (AB 187), also authorizes the State Auditor, to the extent resources are available, to identify local government agencies - including city, county, or special districts or publicly-created entities - as being at-high risk for the potential of waste, fraud, abuse, or mismanagement or that have major challenges associated with their economy, efficiency, or effectiveness. Further, if approved by the JLAC, the State Auditor can audit these identified local entities.

Additionally, under the California Whistleblower Protection Act, the State Auditor's office has broad authority to perform independent investigations into allegations of improper governmental activities by employees at state agencies and courts. The State Auditor's office administers California's Whistleblower Hotline that enables the public to report allegations of improper acts committed by the courts, state agencies, departments, or employees, as defined by law.

The Voters FIRST Act, approved by voters in November 2008 as Proposition 11, requires the State Auditor to initiate an application process for selecting the members of a 14-member Citizens Redistricting Commission (Commission) every 10 years. The State Auditor develops regulations to implement the application and selection process of the Commission and conducts comprehensive outreach to prospective applicants to serve on the Commission.

3-YEAR EXPENDITURES AND POSITIONS

		Positions			Expenditures		
		2022-23	2023-24	2024-25	2022-23*	2023-24*	2024-25*
6760	California State Auditor	159.5	217.0	217.0	\$34,738	\$50,306	\$50,573
TOTALS, POSITIONS AND EXPENDITURES (All Programs)		159.5	217.0	217.0	\$34,738	\$50,306	\$50,573
FUNDING					2022-23*	2023-24*	2024-25*
0001	General Fund				\$18,772	\$28,656	\$27,910
0126	State Audit Fund				1,450	-	-
0995	Reimbursements				877	1,425	1,425
3304	California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund				244	400	400
9740	Central Service Cost Recovery Fund				13,395	19,825	20,838
TOTALS, EXPENDITURES, ALL FUNDS					\$34,738	\$50,306	\$50,573

LEGAL CITATIONS AND AUTHORITY

DEPARTMENT AUTHORITY

Government Code, Title 2, Division 1, Chapter 6.5, Sections 8543 through 8548.9.

VOTERS FIRST ACT AUTHORITY

Government Code, Title 2, Division 1, Chapter 3.2, Sections 8251 through 8253.6.

* Dollars in thousands, except in Salary Range. Numbers may not add or match to other statements due to rounding of budget details.

8855 California State Auditor's Office - Continued

DETAILED BUDGET ADJUSTMENTS

	2023-24*			2024-25*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Other Workload Budget Adjustments						
• Other Post-Employment Benefit Adjustments	\$-57	\$-38	-	\$-76	\$-50	-
• Salary Adjustments	674	450	-	796	531	-
• Benefit Adjustments	263	175	-	320	213	-
• Miscellaneous Baseline Adjustments	-	-	-	-	-	-
Totals, Other Workload Budget Adjustments	\$880	\$587	-	\$1,040	\$694	-
Totals, Workload Budget Adjustments	\$880	\$587	-	\$1,040	\$694	-
Totals, Budget Adjustments	\$880	\$587	-	\$1,040	\$694	-

DETAILED EXPENDITURES BY PROGRAM

		2022-23*	2023-24*	2024-25*
PROGRAM REQUIREMENTS				
6760 CALIFORNIA STATE AUDITOR				
State Operations:				
0001 General Fund		\$18,772	\$28,656	\$27,910
0126 State Audit Fund		1,450	-	-
0995 Reimbursements		877	1,425	1,425
3304 California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund		244	400	400
9740 Central Service Cost Recovery Fund		13,395	19,825	20,838
Totals, State Operations		\$34,738	\$50,306	\$50,573
TOTALS, EXPENDITURES				
State Operations		34,738	50,306	50,573
Totals, Expenditures		\$34,738	\$50,306	\$50,573

EXPENDITURES BY CATEGORY

1 State Operations	Positions			Expenditures		
	2022-23	2023-24	2024-25	2022-23*	2023-24*	2024-25*
PERSONAL SERVICES						
Baseline Positions	217.0	217.0	217.0	\$24,523	\$24,523	\$24,523
Other Adjustments	-57.5	-	-	-6,219	1,124	1,327
Net Totals, Salaries and Wages	159.5	217.0	217.0	\$18,304	\$25,647	\$25,850
Staff Benefits	-	-	-	9,397	13,517	13,581
Totals, Personal Services	159.5	217.0	217.0	\$27,701	\$39,164	\$39,431
OPERATING EXPENSES AND EQUIPMENT				\$7,037	\$11,729	\$11,142
SPECIAL ITEMS OF EXPENSES				-	-587	-
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$34,738	\$50,306	\$50,573

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS		2022-23*	2023-24*	2024-25*
0001 General Fund				

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8855 California State Auditor's Office - Continued

1 STATE OPERATIONS	2022-23*	2023-24*	2024-25*
APPROPRIATIONS			
001 Budget Act appropriation (transfer to State Audit Fund)	\$18,772	\$27,776	\$27,910
Allocation for Employee Compensation	-	674	-
Allocation for Staff Benefits	-	263	-
Other Post-Employment Benefits Adjustments	-	-57	-
Totals Available	\$18,772	\$28,656	\$27,910
TOTALS, EXPENDITURES	\$18,772	\$28,656	\$27,910
0126 State Audit Fund			
APPROPRIATIONS			
Government Code section 8544.5	\$34,494	\$48,439	\$50,173
CSA Past Year Adjustment	-	1,467	-
Totals Available	\$34,494	\$49,906	\$50,173
TOTALS, EXPENDITURES	\$34,494	\$49,906	\$50,173
Less funding provided by Central Service Cost Recovery Fund	-13,395	-19,825	-20,838
Less funding provided by General Fund	-19,649	-30,081	-29,335
NET TOTALS, EXPENDITURES	\$1,450	-	-
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$877	\$1,425	\$1,425
TOTALS, EXPENDITURES	\$877	\$1,425	\$1,425
3304 California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund			
APPROPRIATIONS			
Revenue and Tax Code section 30130.57(b)	\$244	\$400	\$400
Totals Available	\$244	\$400	\$400
TOTALS, EXPENDITURES	\$244	\$400	\$400
9740 Central Service Cost Recovery Fund			
APPROPRIATIONS			
001 Budget Act appropriation (transfer to State Audit Fund)	\$13,395	\$19,238	\$20,838
Allocation for Employee Compensation	-	450	-
Allocation for Staff Benefits	-	175	-
Other Post-Employment Benefits Adjustments	-	-38	-
Totals Available	\$13,395	\$19,825	\$20,838
TOTALS, EXPENDITURES	\$13,395	\$19,825	\$20,838
Total Expenditures, All Funds, (State Operations)	\$34,738	\$50,306	\$50,573

FUND CONDITION STATEMENTS

	2022-23*	2023-24*	2024-25*
<u>0126 State Audit Fund^s</u>			
BEGINNING BALANCE	\$11,612	\$11,615	\$11,615
Prior Year Adjustments	1,266	-	-
Adjusted Beginning Balance	\$12,878	\$11,615	\$11,615
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4172500 Miscellaneous Revenue	3	-	-
Transfers and Other Adjustments			
Revenue Transfer from California Healthcare Research and Prevention Tobacco Act of 2016 (Fund 3304) to State Audit Fund (0126) per Revenue and Taxation Code Section 30130.57(b)	184	-	-
Total Revenues, Transfers, and Other Adjustments	\$187	-	-
Total Resources	\$13,065	\$11,615	\$11,615

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8855 California State Auditor's Office - Continued

	2022-23*	2023-24*	2024-25*
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
8855 California State Auditor's Office (State Operations)	34,494	49,906	50,173
Less funding provided by General Fund (State Operations)	-19,649	-30,081	-29,335
Less funding provided by Central Service Cost Recovery Fund (State Operations)	-13,395	-19,825	-20,838
Total Expenditures and Expenditure Adjustments	\$1,450	-	-
FUND BALANCE	\$11,615	\$11,615	\$11,615
Reserve for economic uncertainties	11,615	11,615	11,615

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2022-23	2023-24	2024-25	2022-23*	2023-24*	2024-25*
Baseline Positions	217.0	217.0	217.0	\$24,523	\$24,523	\$24,523
Salary and Other Adjustments	-57.5	-	-	-6,219	1,124	1,327
Totals, Adjustments	-57.5	-	-	\$-6,219	\$1,124	\$1,327
TOTALS, SALARIES AND WAGES	159.5	217.0	217.0	\$18,304	\$25,647	\$25,850

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