

Table 4.28
STATE AUDITORS: SCOPE OF AGENCY AUTHORITY

State or other jurisdiction	Authority to audit all state agencies	Authority to audit local governments	Authority to obtain information	Authority to issue subpoenas	Authority to specify accounting principles for local governments	Investigations	
						Agency investigates fraud, waste, abuse, and/or illegal acts	Agency operates a hotline
Alabama.....	★	...	★	★	★(a)	★	...
Alaska.....	★	...	★	★	...	★	...
Arizona.....	★	...	★	...	...	★	...
Arkansas.....	★	★	★	★	...	★	...
California.....	★	★	★	★	...	★	★
Colorado.....	★	...	★	★	★	★	★
Connecticut.....	★	...	★	...	...	★	★
Delaware.....	★	★(l)	★	★	...	★	★
Florida.....	(b)	★	★	...	...	★	...
Georgia.....	★	(m)	★	★	★	★	...
Hawaii.....	★	★	★	★	...	★	...
Idaho.....	★	(n)	★	...	...	★	...
Illinois.....	★	(c)	★	★	...	★	★
Indiana.....	★	★	★	★	★	★	...
Iowa.....	★	★	★	★	...	★	...
Kansas.....	★	★	★	...	...	...	...
Kentucky.....	★	★	★	★	...	...	★
Louisiana.....	★	★(o)	★	★	★	★	★
Maine.....	★	★	★	★	...	★	★
Maryland.....	★(b)	(d)	★	★	★	★	★
Massachusetts.....	★	★	★	★	...	★	★
Michigan.....	★	...	★	★	...	★	...
Minnesota.....							
Legislative Auditor.....	★	★	★	★	...	★	...
State Auditor.....	(e)	★	★	★	★	★	...
Mississippi.....	★	(p)	★	★	★	★	★
Missouri.....	★	(q)	★	★	...	★	★
Montana.....	★	...	★	...	...	★	★
Nebraska.....	★	★	★	...	★	★	★
Nevada.....	★	★	★	...	...	★	...
New Hampshire.....	(j)	...	★	...	...	★	...
New Jersey.....							
State Auditor.....	★	(r)	★	...	...	...	...
State Comptroller.....	★	★	★	★	...	★	★
New Mexico.....	★	★	★	★	★	★	★
New York.....	★	★	★	★	★	★	★
North Carolina.....	★	...	★	★	...	★	★
North Dakota.....	(f)	(s)	★	...	...	★	...
Ohio.....	★	★	★	★	★	★	★
Oklahoma.....	★	(t)	★	★	(k)	★	★
Oregon.....	★	...	★	★	★	★	★
Pennsylvania.....	(g)	★(u)	★	...	...	★	★
Rhode Island.....	★	(v)	★	★	★	★	...
South Carolina.....							
Legislative Audit Council	★	...	★	...	...	★	...
State Auditor.....	(h)	...	★	...	...	★	...
South Dakota.....	★	★	★	★	...	★	...
Tennessee.....	★	★	★	★	★	★	★
Texas.....	★	(i)	★	...	...	★	★
Utah.....	★	★	★	★	★	★	★
Vermont.....	★	★(w)	★	★	...	★	★
Virginia.....	★	(x)	★	★	★	★	...
Washington.....	★	★	★	★	★	★	★
West Virginia.....	★	...	★	...	...	★	...
Wisconsin.....	★	(y)	★	★	...	★	★
Wyoming.....	★	★	★	★	...	★	...
Guam.....	★	★	★	★	★	★	★
No. Mariana Islands.....	★	N.A.	★	★	★	★	N.A.
Puerto Rico.....	★	★	★	★	...	★	★

See footnotes at end of table.

AUDITORS AND COMPTROLLERS

STATE AUDITORS: SCOPE OF AGENCY AUTHORITY — Continued

Source: Auditing in the States, 2015 Edition, The National Association of State Auditors, Comptrollers and Treasurers.

Key:

★ — Provision for responsibility.

... — No provision for responsibility.

N.A. — Not available.

- (a) Municipalities not covered.
- (b) The legislature or legislative branch is excluded from audit authority.
- (c) Audits of local governments conducted as directed by the General Assembly.
- (d) Authority to audit local school systems only.
- (e) State agencies are audited by the Office of Legislative Auditor.
- (f) The Bank of North Dakota is excluded.
- (g) The legislative and judicial branches are excluded from audit authority.
- (h) The state auditor's office is responsible for auditing all state agencies with the exception the state's public colleges and universities and a few agencies. The state auditor's office is charged with approving the selection of the auditors for the public colleges and universities.
- (i) The state auditor can conduct an audit or investigation of any entity receiving funds from the state; also, certain political subdivisions of the state.
- (j) Entities excluded are the University System of New Hampshire, Community College System of New Hampshire, and the New Hampshire Retirement System.
 - all of which are component units of the state that hire their own auditors in accordance with statute.
- (k) Only county government is included, all others are not covered.
- (l) Municipalities that receive state funds are excluded.
- (m) The department has the authority to audit all local boards of education. They do not have the authority to conduct the audits of local governments. However, they review the financial audit to ensure it was done in accordance with standards.

(n) They are not prohibited from performing audits on local governments, but they are also not required to perform the audit. They're generally performed by CPA firms.

(o) Generally independent CPA firms perform local government audits.

(p) Audits of municipalities are currently excluded from the state auditor's office authority to audit.

(q) SAO has audit authority for counties that do not elect a county auditor, transportation development districts, school districts or charter schools, other political subdivisions upon petition by the voters of those subdivision, and any local government as requested by the governor.

(r) Those which do not receive state aid or grants are excluded. Also, they would only be auditing the state funds.

(s) Local governments have the option of having their audits done by a CPA firm.

(t) Cities and towns, only by request of district attorney or by petition request are excluded.

(u) Local government excluded to the extent they receive state money, or federal money flowing through the state treasury.

(v) None are specifically excluded, but the agency goes in on orders from the Joint Committee on Legislative Services.

(w) If the local government received monies disbursed from the commissioner of finance and management or the state treasurer, the nth auditor has the authority to audit.

(x) Oversight over the audits of local government, but CPA firms do the audits.

(y) By statute, the Legislative Audit Bureau has the authority to conduct audits of local units of government only when directed to do so by the Joint Legislative Audit Committee.

Only three such audits may be authorized by the committee in any given year. The bureau can, however, audit any funds made through state appropriations that local governments receive.