

TABLE 4.28

State Auditors: Audit of Basic Financial Statements and Single Audit

| State or other jurisdiction | Auditing of basic financial statements | | |
|--|--|--|-----------------------------------|
| | State audit agency conducts audit (100%) | State audit agency conducts part/CPA firm conducts part—Number of agencies contracted out; % of expenditures to the primary government | CPA firm(s) conducts audit (100%) |
| Alabama | ★ | ... | ... |
| Alaska | ... | ★-7; 13% | ... |
| Arizona | ... | ★-5; 42.31% | ... |
| Arkansas | ... | ★-7; 7.68% | ... |
| California | ★ | ... | ... |
| Colorado | ... | ★ | ... |
| Connecticut | ... | ★-4 significant; 9.2% | ... |
| Delaware | ... | ... | ★ |
| Florida | ... | ★-7.54% | ... |
| Georgia | ★ | ... | ... |
| Hawaii | ... | ... | ★ |
| Idaho | ... | ★-28 entities; 31% total revenue | ... |
| Illinois | ★ | ... | ... |
| Indiana | ... | ★-2% (a component unit and public retirement system) | ... |
| Iowa | ... | ★-5; 1% | ... |
| Kansas | ... | ... | ★ |
| Kentucky | ... | ★-1.67% governmental activities, 30.83% business type activities, 92.12% component units | ... |
| Louisiana | ... | ★-6 CPAs; <1% of expenditures | ... |
| Maine | ★ | ... | ... |
| Maryland | ... | ... | ★ |
| Massachusetts | ... | ... | ★ |
| Michigan | ... | ★-24 agencies; 15% of expenditures | ... |
| Minnesota | ... | ... | ... |
| Legislative Auditor | ... | ★-9 component units and one enterprise fund; 17.4% | ... |
| State Auditor | ... | ... | ... |
| Mississippi | ... | ★-21 agencies contracted; 43.6% of expenditures contracted | ... |
| Missouri | ... | ★-Approximately 29 entities; 30% | ... |
| Montana | ★ | ... | ... |
| Nebraska | ... | ... | ... |
| Nevada | ... | ... | ★ |
| New Hampshire | ... | ★-80% | ... |
| New Jersey | ... | ... | ... |
| State Auditor | ... | ★-6 agencies and pensions/benefit funds; 24% | ... |
| State Comptroller | ... | ... | ... |
| New Mexico | ... | ★-98% | ... |
| New York | ... | ... | ★ |
| North Carolina | ★ | ... | ... |
| North Dakota | ... | ★-state auditor audits about 90% of basic financial statements | ... |
| Ohio | ... | ... | ... |
| Oklahoma | ... | ★-81 entities; 42.25% of all expenditures | ... |
| Oregon | ... | ★-2 agencies; 10% | ... |
| Pennsylvania | ... | ... | ... |
| Rhode Island | N.A. | N.A. | N.A. |
| South Carolina | ... | ... | ... |
| Legislative Audit Council | ... | ... | ... |
| State Auditor | ... | ★-50% | ... |
| South Dakota | ... | ★-2.5% based on statement of activities expenses | ... |
| Tennessee | ★ | ... | ... |
| Texas | ... | ★-6 entities, 18% (FY 2015) | ... |
| Utah | ★ | Contract 6 audits of component units/other entity | ... |
| Vermont | ... | ... | ★ |
| Virginia | ★ | ... | ... |
| Washington | ★ | ... | ... |
| West Virginia | ... | ... | ... |
| Performance Evaluation Research Division | ... | ... | ★ |
| Post Audit Division | N.A. | N.A. | N.A. |
| Wisconsin | ★ | ... | ... |
| Wyoming | ... | ... | ★ |
| Guam | ... | 13 component units | ... |
| Puerto Rico | ... | ... | ★ |

See footnotes at end of table

AUDITORS AND COMPTROLLERS

TABLE 4.28

State Auditors: Audit of Basic Financial Statements and Single Audit (continued)

| State or other jurisdiction | State audit agency conducts audit (100%) | State audit agency conducts part/CPA firm conducts part—% conducted by CPA firm | Conducting the single audit | |
|-----------------------------|--|---|-----------------------------------|---|
| | | | CPA firm(s) conducts audit (100%) | Selection of auditor if part/all of single audit is contracted out |
| Alabama | ... | ★ -0.4% | ... | Individual departments/agencies |
| Alaska | ... | ★ -41% | ... | State corporations select their own auditor, Department of Administration, Division of Finance selected contractor to audit Department of Health and Social Services FY 15 major federal programs. |
| Arizona | ... | ★ -61.3% | ... | The audited agency selects the auditor with help from the Auditor General's Office. |
| Arkansas | ... | ★ -5.25% | ... | The individual agency receiving a private audit selects the auditor. |
| California | ... | ... | ★ | The state auditor selects the contract auditor. |
| Colorado | ... | ★ | ... | State auditor |
| Connecticut | ★ | ... | ... | ... |
| Delaware | ... | ... | ★ | Office of Auditor of Accounts |
| Florida | ★ | ... | ... | ... |
| Georgia | ... | ★ -approximately 40% | ... | The entity selects the CPA firm through a bid process. The cost of audits performed by CPAs are paid by the audited entity, not the Department of Audits. |
| Hawaii | ... | ... | ★ | Office of the Auditor |
| Idaho | ★ | ... | ... | ... |
| Illinois | ... | ... | ★ | Office of the Auditor General |
| Indiana | ★ | ... | ... | ... |
| Iowa | ★ | ... | ... | ... |
| Kansas | ... | ... | ★ | Contract Audit Committee |
| Kentucky | ... | ★ | ... | The Office of the Auditor of Public Accounts has the right of first refusal for all agencies and component units of the state. We decline some agencies/component units and allow the agency to contract with a CPA firm. |
| Louisiana | ... | ★ -approximately 1% of federal expenditures | ... | Legislative auditor |
| Maine | ★ | Component unit financial audits contracted out | ... | ... |
| Maryland | ... | ... | ★ | State Comptroller's Office |
| Massachusetts | ... | ... | ★ | The Office of the State Comptroller hires the CPA firm. |
| Michigan | ... | ★ -7% | ... | The auditor general |
| Minnesota | ... | ... | ... | ... |
| Legislative Auditor | ... | ★ -10% | ... | The Minnesota State Colleges and Universities Chancellor's Office and each component unit. |
| State Auditor | ... | ... | ... | ... |
| Mississippi | ... | ★ -60% | ... | The auditor is selected by the state agencies with input from the State Auditor's Office. |
| Missouri | ★ | ... | ... | ... |
| Montana | ★ | ... | ... | ... |
| Nebraska | ★ | ... | ... | ... |
| Nevada | ... | ... | ★ | Audit Subcommittee of the Legislative Commission |
| New Hampshire | ... | ... | ★ | Legislative budget assistant |
| New Jersey | ... | ... | ... | ... |
| State Auditor | ... | ... | ★ | Department of the Treasury, Office of Management and Budget |
| State Comptroller | ... | ... | ... | ... |
| New Mexico | ... | ★ -98% | ... | Single audits are done at the department level, not statewide. Each agency selects the auditor from a list of audit firms approved on an annual basis by the Office of the State Auditor. |
| New York | ... | ... | ★ | Office of the State Comptroller and Governor's Division of the Budget |
| North Carolina | ★ | ... | ... | ... |
| North Dakota | ... | ★ -10% contracted to CPA firms | ... | Office of the State Auditor |
| Ohio | ★ | ... | ... | Auditor of state, with input from component units and other state officials. |
| Oklahoma | ... | ★ -1.7% | ... | It varies depending on statutory requirements. |
| Oregon | ★ | ... | ... | Audits Division |
| Pennsylvania | ... | ★ -20% | ... | Governor's Office of the Budget |
| Rhode Island | N.A. | ... | N.A. | N.A. |
| South Carolina | ... | ... | ... | Office of the State Auditor |
| Legislative Audit Council | ... | ... | ... | Office of the State Auditor |
| State Auditor | ... | ★ -50% | ... | Office of the State Auditor |

See footnotes at end of table

TABLE 4.28

State Auditors: Audit of Basic Financial Statements and Single Audit (continued)

| State or other jurisdiction | State audit agency conducts audit (100%) | State audit agency conducts part/CPA firm conducts part—% conducted by CPA firm | Conducting the single audit | |
|--|--|---|-----------------------------------|--|
| | | | CPA firm(s) conducts audit (100%) | Selection of auditor if part/all of single audit is contracted out |
| South Dakota | ... | ★—< 5% | ... | Auditor is selected by the state agency, but the auditor and the final report must be approved by the Department of Legislative Audit. |
| Tennessee | ★ | ... | ... | |
| Texas | ... | ★—74% (FY 2015) | ... | Texas State Auditor's Office |
| Utah | ★ | ... | ... | State auditor or an assigned director over contracting |
| Vermont | ... | ... | ★ | Auditor of accounts |
| Virginia | ★ | ... | ... | |
| Washington | ★ | ... | ... | |
| West Virginia | | | | |
| Performance Evaluation Research Division | ... | ... | ★ | Office of the Legislative Auditor |
| Post Audit Division | N.A. | N.A. | N.A. | N.A. |
| Wisconsin | ★ | CPA firms perform audits of 6 component units/funds | ... | |
| Wyoming | ... | ... | ★ | Department of Audit |
| Guam | ... | ... | ★ | The public auditor in conjunction with the audited agencies. |
| Puerto Rico | ... | ... | ★ | The CEO of each agency |

Source: *Auditing in the States*, 2017 Edition, The National Association of State Auditors, Comptrollers and Treasurers.

Key:

★—Provision for responsibility.

...—No provision for responsibility.

N.A.—Not available.