

Table 4.29
STATE AUDITORS: TYPES OF AUDITS

State or other jurisdiction	Financial statement	Single audit	Attestation engagements	Compliance only	Economy and efficiency	Program	Sunset	Performance measures	IT	Accounting and review services	Other audits
Alabama.....	*	*
Alaska.....	*	*	*	*	..	*	*	*	*	*	..
Arizona.....	*	*	*	*	..	*	*	(a)
Arkansas.....	*	*	*	*	*	..	(b)
California.....	*	*	..	*	..	*	*
Colorado.....	*	*	*	..	*	*
Connecticut.....	*	*	..	*	*	*	..	*	*	..	(c)
Delaware.....	..	*	*	*	*	(d)
Florida.....	*	*	*	*	*	*
Georgia.....	*	*	*	*	*	*	*	*	(e)
Hawaii.....	*	*	*	*	*	*	*	*	*
Idaho.....	*	*	*	..
Illinois.....	*	*	*	*	*	*	*	*	*	*	(f)
Indiana.....	*	*	*	*	*
Iowa.....	*	*	*	*	*	*	*
Kansas.....	*	*	..	*	*	*	*
Kentucky.....	*	*	..	*	*	*	*
Louisiana.....	*	*	*	*	*	*	*	*	*	*	(g)
Maine.....	*	*	*
Maryland.....	*	*	*	*
Massachusetts.....	..	*	*	*	*	*	*	*	(h)
Michigan.....	*	*	*	*
Minnesota.....	*	*	*	*	*	..	(i)
Legislative Auditor.....	*	*	*	*	*	..	(j)
State Auditor.....	*	*
Mississippi.....	*	*	..	*	*	*	*
Missouri.....	*	*	..	*	*	*	*
Montana.....	*	*	*	*	*	*	*
Nebraska.....	*	*	*	*	*	*	*
Nevada.....	..	*	*	*	*	*	*
New Hampshire.....	*	*	*	(k)
New Jersey.....	..	*
State Auditor.....	*	*	..	*	*	*	*	..	(l)
State Comptroller.....
New Mexico.....	*	*	*
New York.....	*	*	*	*	*	*	*	*	(m)
North Carolina.....	*	*	..	*	*	*	*
North Dakota.....	*	*	..	*	*	*	*
Ohio.....	*	*	*	*	*	*	*	*	..

See footnotes at end of table.

STATE AUDITORS: TYPES OF AUDITS — Continued

State or other jurisdiction	Financial statement	Single audit	Atestation engagements	Compliance only	Economy and efficiency	Program	Sunset	Performance measures	IT	Accounting and review services	Other audits
Oklahoma.....	★	★	★	...	★	★	★
Oregon.....	★	★	★	★	★	★	★	★	(h)
Pennsylvania.....	★	★	★	★	★	★	★
Rhode Island.....	★	★	★	★	★
South Carolina.....
Legislative Audit Council..	★	★
State Auditor.....	★
South Dakota.....	★	★	★
Tennessee.....	★	★	★	★	★	★	★	★	★	★	...
Texas.....	★	★	★	★	★	...
Utah.....	★	★	★	★	★	(b)
Vermont.....	★	★	...	★	★	★	...
Virginia.....	★	★	★	★	...	★	★	...	(p)
Washington.....	★	★	★	★	...	★	...	★	★	★	...
West Virginia.....	★	(q)
Wisconsin.....	★	★	★	★
Wyoming.....	★	★
Guam.....
No. Mariana Islands.....	★	★	★	★	★	...
Puerto Rico.....	★

Sources: *Auditing in the States: A Summary*, 2012 edition, The National Association of State Auditors, Comptrollers and Treasurers and state constitutions and statutes.

Key:

- ★ — Provision for responsibility.
- ... — No provision for responsibility.
- N.A. — Not available.
- (a) Internal control and compliance reviews; financial compliance reports; special reports; investigative reports.
- (b) Investigations, assessments related to high risk.
- (c) Agreed-upon procedures.
- (d) Delaware contracts out financial statement and IT audits.
- (e) Desk reviews.
- (f) Agreed-upon procedures.
- (g) Investigative or forensic audits.
- (h) Privatization audits.
- (i) Internal control and compliance audits.
- (j) Agreed-upon procedures.
- (k) Internal control reviews.
- (l) School district forensic audits.
- (m) Internal control reviews; studies.
- (n) Investigations (reviews).
- (o) Special projects, feasibility studies.
- (p) Cash receipts audits at local courts.
- (q) Legislative research and performance audits.