

## AUDITORS AND COMPTROLLERS

**Table 4.32**  
**STATE COMPTROLLERS: DUTIES, RESPONSIBILITIES AND FUNCTIONS**

<i>State</i>	<i>Disbursements</i>	<i>Payroll</i>	<i>Pre-audit</i>	<i>Post-audit</i>	<i>Operating the financial management system</i>	<i>Financial reporting</i>	<i>Debt management</i>
Alabama.....	★	★	★	...	★	★	...
Alaska.....	★	★	...	...	★	★	...
Arizona.....	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Arkansas.....	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
California.....	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Colorado.....	★	★	★	...	★	★	★
Connecticut.....	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Delaware.....	★	...	★	★	★	★	...
Florida.....	★	★	★	★	★	★	...
Georgia.....	...	...	...	...	...	★	...
Hawaii.....	★	★	★	★	★	★	...
Idaho.....	★	★	...	...	★	★	...
Illinois.....	★	★	★	★	★	★	...
Indiana.....	★	★	★	...	★	★	...
Iowa.....	★	★	★	★	★	★	...
Kansas.....	★	...	★	...	...	★	...
Kentucky.....	★	...	★	...	★	★	★
Louisiana.....	★	★	...	...	★	★	...
Maine.....	★	★	★	★	★	★	...
Maryland.....	★	★	★	★	★	★	...
Massachusetts.....	★	★	★	★	★	★	★
Michigan.....	...	...	...	...	...	...	...
Minnesota.....	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Mississippi.....	★	★	★	★	★	★	★
Missouri.....	★	★	★	...	★	★	★
Montana.....	★	...	...	...	★	★	...
Nebraska.....	★	★	★	...	★	★	★
Nevada.....	★	...	...	...	★	★	...
New Hampshire.....	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
New Jersey.....	★	★	...	★	★	★	...
New Mexico.....	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
New York.....	★	★	★	★	★	★	★
North Carolina.....	★	★	...	...	★	★	...
North Dakota.....	★	★	...	...	★	★	...
Ohio.....	★	...	★	★	★	★	★
Oklahoma.....	★	★	★	★	★	★	...
Oregon.....	...	★	...	...	...	★	...
Pennsylvania.....	...	★	★	★	★	★	...
Rhode Island.....	★	★	★	★	★	★	...
South Carolina.....	★	★	★	...	★	★	...
South Dakota.....	...	...	...	★	★	★	...
Tennessee.....	★	★	★	★	...	★	...
Texas.....	★	★	★	★	★	★	...
Utah.....	★	★	...	★	★	★	★
Vermont.....	★	★	...	...	★	★	...
Virginia.....	★	★	★	★	★	★	...
Washington.....	...	...	...	...	...	★	...
West Virginia.....	★	★	★	★	★	★	...
Wisconsin.....	★	★	★	★	★	★	...
Wyoming.....	★	★	★	...	★	★	...

Source: State Comptrollers: Technical Activities and Functions, 2014 edition, National Association of State Auditors, Comptrollers and Treasurers.

Key:

- ★—Formal provision.
- ...—No formal provision.
- N.A.—Not available
- (a) Enterprise travel office and one-card program.
- (b) Some of the functions are shared with the Office of Information Technology.
- (c) Payroll compliance (not processing).
- (d) State treasury—deposit security and funds management, risk management, and unclaimed property.
- (e) Shared services, accounting policies and state travel office.

- (f) Income offsets, CMIA & SWCAP and 1099 reporting.
- (g) Planning and budgeting, and facility planning and control (capital outlay)
- (h) Tax collection, tax compliance, and revenue estimates.
- (i) State Social Security administrator.
- (j) Treasury—deposits and recons, local government audit and reporting, and Social Security administrator.
- (k) Purchasing card administration.
- (l) Budget, accounting and shared services.
- (m) Employee travel planning and reimbursement, policy/planning, payable service center, contract review and internal audits.
- (n) Policy development, technical accounting training, CMIA and certain banking relationships.

STATE COMPTROLLERS: DUTIES, RESPONSIBILITIES AND FUNCTIONS—Continued

State	Investment management	Internal control oversight	Transparency	Quality assurance	Enterprise Resource Planning System responsibility	Data Warehouse	Other
Alabama.....	...	...	*	...	...	...	...
Alaska.....	...	...	*	...	...	...	(a)
Arizona.....	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Arkansas.....	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
California.....	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Colorado.....	...	*	*	*	*	...	(b)
Connecticut.....	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Delaware.....	...	*	*	*	*	...	(c)
Florida.....	*	...	*	...	...	...	(d)
Georgia.....	...	*	...	...	*	...	(e)
Hawaii.....	...	*	...	...	*	*	(q)
Idaho.....	...	...	...	...	*	*	(r)
Illinois.....	...	...	*	*	...	...	...
Indiana.....	...	...	*	...	*	*	(s)
Iowa.....	...	...	...	...	*	...	(f)
Kansas.....	...	...	*	...	...	...	(t)
Kentucky.....	*	...	*	...	*	*	(u)
Louisiana.....	...	...	*	...	*	*	(g)
Maine.....	...	*	*	*	*	*	...
Maryland.....	...	...	*	*	...	...	(h)
Massachusetts.....	...	*	*	*	...	...	...
Michigan.....	...	...	...	...	...	...	...
Minnesota.....	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Mississippi.....	...	*	*	*	*	*	...
Missouri.....	...	*	*	...	*	...	(i)
Montana.....	...	...	...	*	*	*	(j)
Nebraska.....	...	*	*	*	*	...	...
Nevada.....	...	...	*	...	*	*	...
New Hampshire.....	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
New Jersey.....	...	...	*	*	*	...	...
New Mexico.....	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
New York.....	*	...	...	...	...	...	...
North Carolina.....	...	*	*	*	*	...	...
North Dakota.....	...	...	*	...	*	*	(k)
Ohio.....	...	*	...	...	*	...	(l)
Oklahoma.....	...	...	*	*	*	...	...
Oregon.....	...	...	*	*	...	...	(v)
Pennsylvania.....	...	*	*	*	*	*(w)	(m)
Rhode Island.....	...	...	*	...	...	...	...
South Carolina.....	...	*	*	*	*	*	(x)
South Dakota.....	...	*	*	...	...	...	...
Tennessee.....	...	...	*	*	...	...	(n)
Texas.....	*	...	*	...	*	...	...
Utah.....	...	*	*	...	*	*	(o)
Vermont.....	...	*	...	...	...	...	(y)
Virginia.....	...	*	*	*	*	...	...
Washington.....	...	...	...	...	...	...	(p)
West Virginia.....	...	...	...	...	...	...	...
Wisconsin.....	...	*	*	*	*	...	(z)
Wyoming.....	...	...	...	...	...	...	...

(o) Loan servicing, central budget and accounting debt collection.  
 (p) Developing statewide budget, & HR policies/Labor Relations Office, setting statewide admin. policies & procedures, forecasting statewide population and Office of the Chief Information Officer.  
 (q) Archives, records management, risk management, land, public works, office leasing, repairs, custodial, motor pool and parking.  
 (r) Data center.  
 (s) Distributions to local governments.  
 (t) Municipals statewide, audit of agencies—three-year cycle, internal control/systems monitoring.  
 (u) State risk pools (fire and auto).  
 (v) Statewide financial management services and DataMart.  
 (w) The comptroller maintains reporting hierarchies for the CAFR in the data warehouse.  
 (x) P-card administration (with state procurement) and state employee unemployment insurance program.  
 (y) Budgeting.  
 (z) Treasury management, capital accounting and federal cash draws.