

TABLE 4.32  
**State Comptrollers: Duties, Responsibilities and Functions**

State	Disbursements	Payroll	Tax reporting	Pre-audit	Post-audit	Operating the financial management system	Financial reporting	Debt management
Alabama	★	★	...	★	...	★	★	...
Alaska	★	★	★	...	...	★	★	...
Arizona	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Arkansas	...	★	★	...	...	★	★	...
California	N.A.	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.	N.A.
Delaware	★	...	...	★	★	★	★	...
Florida	★	★	★	★	★	★	★	★
Georgia	...	...	...	...	...	★	★	...
Hawaii	★	★	...	★	★	★	★	...
Idaho	★	★	...	★	...	★	★	...
Illinois	★	★	...	★	★	★	★	...
Indiana	★	★	...	★	...	★	★	...
Iowa	★	★	★	★	★	★	★	...
Kansas	★	★	★	★	...	...	★	...
Kentucky	★	...	...	★	...	★	★	★
Louisiana	★	...	...	...	...	★	★	...
Maine	★	★	...	★	★	★	★	...
Maryland	★	★	★	★	★	★	★	...
Massachusetts	★	★	...	★	★	★	★	★
Michigan	...	★	...	...	...	★	★	...
Minnesota	★	★	...	...	...	★	★	★
Mississippi	★	★	...	★	★	★	★	★
Missouri	★	★	★	★	...	★	★	★
Montana	★	...	...	...	...	★	★	...
Nebraska	★	★	...	★	...	★	★	★
Nevada	★	...	...	...	...	★	★	...
New Hampshire	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
New Jersey	★	★	...	...	★	★	★	...
New Mexico	★	★	★	★	★	★	★	...
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	★	★	...	★	...	★	★	...

See footnotes at end of table

## AUDITORS AND COMPTROLLERS

TABLE 4.32

**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	...	...	★	...	★	★	...
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	...	★	★	★	★	...	(b)
Florida	★	...	★	...	★	★	(c)
Georgia	...	★	...	...	★	...	(d)
Hawaii	...	★	...	...	★	★	(e)
Idaho	...	...	★	...	★	★	(f)
Illinois	...	...	★	★	...	...	...
Indiana	...	...	★	...	★	★	(g)
Iowa	...	...	...	...	★	★	(h)
Kansas	...	★	★	...	...	...	(i)
Kentucky	★	...	★	...	★	★	(j)
Louisiana	...	...	★	...	★	★	(k)
Maine	...	★	★	★	★	★	...
Maryland	...	...	★	★	...	★	(l)
Massachusetts	...	★	★	★	...	...	...
Michigan	...	...	★	...	...	...	...
Minnesota	...	★	★	...	★	★	(m)
Mississippi	...	★	★	★	★	★	...
Missouri	...	★	★	...	★	...	(n)
Montana	...	...	...	★	★	★	(o)
Nebraska	...	★	★	★	★	...	...
Nevada	...	...	★	...	★	★	...
New Hampshire	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
New Jersey	...	...	★	★	★	...	...
New Mexico	...	★	...	...	★	...	(p)
New York	★	...	...	...	...	...	...
North Carolina	...	★	★	★	★	...	...
North Dakota	...	...	★	...	★	★	(q)
Ohio	...	★	★	★	★	...	(r)
Oklahoma	...	...	★	★	★	...	...
Oregon	...	...	...	★	★	★	(s)
Pennsylvania	...	★	★	★	★	★(t)	(u)
Rhode Island	...	...	★	...	...	...	...
South Carolina	...	★	★	★	★	★	(v)
South Dakota	...	★	...	...	...	...	(w)
Tennessee	...	...	★	★	...	...	(x)
Texas	★	...	★	...	★	★	...
Utah	...	★	★	...	★	★	(y)
Vermont	...	★	...	...	★	...	(z)
Virginia	...	★	★	★	★	...	...
Washington	...	...	...	...	...	...	(aa)
West Virginia	...	...	...	...	...	...	(ab)
Wisconsin	...	★	★	★	★	...	(ac)
Wyoming	...	...	...	...	...	...	...

See footnotes at end of table

TABLE 4.32

**State Comptrollers: Duties, Responsibilities and Functions** (continued)

Source: *State Comptrollers: Technical Activities and Functions*, 2016 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. Performs accounting for the Department of Revenue debt manager, but does not actually manage the debt program.

(b) Payroll compliance (not processing).

(c) State treasury—deposit security and funds management, risk management, and unclaimed property.

(d) Payroll shared services, state travel office and a/p shared services.

(e) Archives, records management, risk management, land survey, public works, office leasing, central services—repairs, custodial, district offices—school repairs and maintenance, motor pool and parking.

(f) Data center.

(g) Distributions to local governments. Administers the state's deferred compensation plan, Hoosier Start.

(h) Income offsets, CMIA and SWCAP.

(i) Municipals statewide, audit of agencies—new audit plan, internal control/systems monitoring. Tax reporting includes payroll tax withholding and remittance.

(j) State risk pools (fire and auto).

(k) Planning and budgeting, and facility planning and control (capital outlay).

(l) Tax collection, tax compliance, and revenue estimates.

(m) Budget, human resources, cash management and management consulting.

(n) State Social Security administrator.

(o) Treasury—deposits and recons, state procurement and contract services, local government audit and reporting, and Social Security administrator.

(p) Systems functions are shared with the Department of Information Technology.

(q) Purchasing card program administration.

(r) Budget, accounting and shared services, and 1099 reporting.

(s) Purchase card program administration. Statewide accounts receivable management.

(t) The comptroller maintains reporting hierarchies for the CAFR in the data warehouse.

(u) Employee travel planning and reimbursement, policy/planning, payable service center, contract review and internal audits.

(v) P-card administration (with state procurement) and state employee unemployment insurance program.

(w) Bureau of Finance and Management also performs numerous comptroller functions.

(x) Policy development, technical accounting training, CMIA and certain banking relationships.

(y) Loan servicing, debt collection, debt service, statewide accounting policies, CMIA, P-card administration, consolidated budget accounting for department, 1099 reporting. Shares system responsibilities with the Department of Technical Services.

(z) Developing statewide budget, statewide accounting policies, SWCAP, SMIA, CAFR, Single Audit, train users in uses of statewide accounting system and 1099 reporting.

(aa) Developing statewide budget, setting statewide admin. policies and procedures, HR policies/Labor Relations Office, and forecasting statewide population.

(ab) Statewide accounting policies, SWCAP, Single Audit, and 1099 reporting.

(ac) Treasury management, capital accounting and federal cash draws.