

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.....	*	*	*	*	..	*	*	*	*	*	*
Arkansas.....	*	*	*	*	(a)
California.....	*	*	..	*	..	*	*	..	(b)
Colorado.....	*	*	*	*	..	*	*
Connecticut.....	*	*	*	*	..	*	*
Delaware.....	*	..	*	*	*	*	..	*	*	..	(c)
Florida.....	*	..	*	*	*	*
Georgia.....	*	*	*	*	*	*	*	*	(e)
Hawaii.....	*	*	*	*	*	*	*	*	*
Idaho.....	*	*	*	..
Illinois.....	*	*	*	*	*	*	*	*	*	*	(c)
Indiana.....	*	*	*	*	*
Iowa.....	*	*	*	*	*	*	*
Kansas.....	*	*	..	*	*	*
Kentucky.....	*	*	*	*	*	*	*
Louisiana.....	*	*	*	*	*	*	*	*	*	*	(f)
Maine.....	*	*
Maryland.....	*	*	*	*	..	(g)
Massachusetts.....	..	*	*	*	*	*	*
Michigan.....	*	*	*	*	..	(h)
Minnesota.....	*	*	*	(c)
Legislative Auditor.....	*	*	*	*	*
State Auditor.....	*	*	*	*
Mississippi.....	*	*	..	*	..	*
Missouri.....	*	*
Montana.....	*	*	*	*	*	*	*
Nebraska.....	*	*	*	*	*
Nevada.....	*	*	*	*
New Hampshire.....	*	*	*	(i)
New Jersey.....
State Auditor.....	*	*	*	*	*	..	(i)
State Comptroller.....	*	*	*	*
New Mexico.....	*	*	*
New York.....	*	*	*	*	*	*	*	*	(k)
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	Attestation engagements	Compliance only	Economy and efficiency	Program	Sunset	Performance measures	IT	Accounting and review services	Other audits
Oklahoma.....	*	*	*	...	*	*	*
Oregon.....	*	*	*	*	*	*	*	*	(l)
Pennsylvania.....	*	*	*	*	*	*	*
Rhode Island.....	*	*	*	*	*
South Carolina.....	*	*
Legislative Audit Council State Auditor.....	*	...	*
South Dakota.....	*	*	*	*	...
Tennessee.....	*	*	*	*	*	*	*	*	*	*	...
Texas.....	*	*	*	*	*	*	*	...
Utah.....	*	*	*	*	*	*	...	*	*	*	(m)
Vermont.....	*	*	*	*	*	*	...	*	*	*	...
Virginia.....	*	*	*	*	...	*	...	*	*	*	(n)
Washington.....	*	*	*	*	...	*	...	*	*	*	...
West Virginia.....	*	*	...	*	*	*	...
Performance Evaluation... Research Division.....	*	*	...	*	*	*	...
Post Audit Division.....	*	*	*	*	*	*	...
Wisconsin.....	*	*	*	*	...	*
Wyoming.....	*	*	*	...	*
Guam.....	*	*	*	*	(d)
No. Mariana Islands.....	*	*	*	*	*	*	*	...
Puerto Rico.....	*	*	*

Sources: *Auditing in the States: A Summary*, 2015 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) Performance audits.

(e) Desk reviews.

(f) Investigative or forensic audits.

(g) Privatization audits.

(h) Internal control and compliance audits.

(i) Internal control reviews.

(j) School district forensic audits.

(k) Internal control reviews; studies.

(l) Investigations (reviews).

(m) Special projects; feasibility studies.

(n) Cash receipts audits at local courts.