

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>
Alabama.....	★	★	★	...	★	★
Alaska.....	★	★	...	...	★	★
Arizona.....	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.
California.....	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.
Delaware.....	★	...	★	★	★	★
Florida.....	★	★	★	★	★	★
Georgia.....	...	★	...	...	★	★
Hawaii.....	★	★	★	★	...	★
Idaho.....	★	★	...	...	★	★
Illinois.....	★	★	★	★	★	★
Indiana.....	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Iowa.....	★	★	★	★	★	★
Kansas.....	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Kentucky.....	★	...	★	...	★	★
Louisiana.....	★	★	...	...	★	★
Maine.....	★	★	★	★	★	★
Maryland.....	★	★	★	★	★	★
Massachusetts.....	★	★	★	★	★	★
Michigan.....	...	...	...	...	...	...
Minnesota.....	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Mississippi.....	★	★	★	★	★	★
Missouri.....	★	★	★	...	★	★
Montana.....	★	...	...	...	★	★
Nebraska.....	★	★	★	...	★	★
Nevada.....	★	...	...	...	★	★
New Hampshire.....	★	★	★	★	...	★
New Jersey.....	★	★	...	★	★	★
New Mexico.....	★	★	★	★	★	★
New York.....	★	★	★	★	★	★
North Carolina.....	★	★	...	...	★	★
North Dakota.....	★	★	...	...	★	★
Ohio.....	★	...	★	★	★	★
Oklahoma.....	★	★	★	★	★	★
Oregon.....	...	★	...	...	★	★
Pennsylvania.....	★	★	★	★	★	★
Rhode Island.....	★	★	★	★	★	★
South Carolina.....	★	★	...	★	★	★
South Dakota.....	...	...	...	★	★	★
Tennessee.....	★	★	★	★	★	★
Texas.....	★	★	★	★	★	★
Utah.....	★	★	...	★	★	★
Vermont.....	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Virginia.....	★	★	★	★	★	★
Washington.....	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
West Virginia.....	★	★	★	★	...	...
Wisconsin.....	★	★	★	★	★	★
Wyoming.....	★	★	...	...	★	★

See footnotes at end of table.

AUDITORS AND COMPTROLLERS

STATE COMPTROLLERS: DUTIES, RESPONSIBILITIES AND FUNCTIONS—Continued

<i>State</i>	<i>Debt management</i>	<i>Investment management</i>	<i>Internal control oversight</i>	<i>Transparency</i>	<i>Quality assurance</i>	<i>Enterprise Resource Planning System responsibility</i>	<i>Other</i>
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.....	...	...	...	★	...	...	...
Idaho.....	...	...	...	★	...	...	...
Illinois.....	...	...	...	★	★	...	...
Indiana.....	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Iowa.....	...	...	...	...	...	★	(f)
Kansas.....	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Kentucky.....	★	★	...	★	...	★	...
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.....	...	...	★	★	...	...	...
New Jersey.....	...	...	...	...	...	...	(k)
New Mexico.....	...	...	★	★	...	...	...
New York.....	★	★	...	...	...	...	...
North Carolina.....	...	...	★	★	★	★	...
North Dakota.....	...	...	...	★	...	★	...
Ohio.....	★	...	★	...	...	...	(l)
Oklahoma.....	...	...	...	★	★	...	...
Oregon.....	...	...	...	★	★	...	...
Pennsylvania.....	...	...	★	★	★	★	(m)
Rhode Island.....	...	...	...	★	...	...	...
South Carolina.....	...	...	...	★	...	...	...
South Dakota.....	...	...	★	★	...	...	...
Tennessee.....	★	...	...	★	★	...	(n)
Texas.....	...	★	★	★	★	★	(o)
Utah.....	★	...	★	★	★	★	(o)
Vermont.....	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Virginia.....	...	...	★	★	★	...	...
Washington.....	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
West Virginia.....	...	...	...	...	...	...	(p)
Wisconsin.....	...	...	★	★	★	★	...
Wyoming.....	...	...	...	...	...	...	...

Source: The National Association of State Auditors, Comptrollers and Treasurers, March 2013.

Key:

★ — Formal provision.

... — No formal provision.

N.A. — Not available.

(a) Data warehouse, 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) Building shared service center for payroll, A/P and travel.

(f) Income offsets, CMIA and 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) Accounting and grants management, cash management and cash accounting.

(l) Accounting and shared services.

(m) Employee travel.

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

(o) Date warehouse, loan servicing, central budget and accounting.

(p) Financial audits, securities administration and land commissioner.