

**AUDITORS AND COMPTROLLERS**

**Table 4.28**  
**STATE AUDITORS: SCOPE OF AGENCY AUTHORITY**

State or other jurisdiction	Authority to audit all state agencies	Authority to audit local governments	Authority to obtain information	Authority to issue subpoenas	Authority to specify accounting principles for local governments	Investigations	
						Agency investigates fraud, waste, abuse, and/or illegal acts	Agency operates a hotline
Alabama.....	★	...	★	★	★(a)	★	...
Alaska.....	★	...	★	★	...	★	...
Arizona.....	★	...	★	...	...	★	...
Arkansas.....	★	★	★	★	...	★	...
California.....	★	★	★	★	...	★	★
Colorado.....	★	★	★	★	★	★	...
Connecticut.....	★	...	★	...	...	★	★
Delaware.....	★	★	★	★	...	★	★
Florida.....	(b)	★	★	...	...	★	...
Georgia.....	★	★	★	★	★	★	...
Hawaii.....	★	★	★	★	...	★	...
Idaho.....	...	★	★	...	...	★	...
Illinois.....	★	...	★	★	(c)	★	...
Indiana.....	★	★	★	★	★	★	...
Iowa.....	★	★	★	★	...	★	...
Kansas.....	★	★	★	...	...	...	...
Kentucky.....	★	★	★	★	...	★	★
Louisiana.....	★	★	★	...	★	★	★
Maine.....	★	★	★	★	★	★	★
Maryland.....	★(b)	(d)	★	...	★	★	★
Massachusetts.....	★	★	★	★	...	★	★
Michigan.....	★	...	★	★	...	★	...
Minnesota.....							
Legislative Auditor.....	★	...	★	★	...	★	...
State Auditor.....	(e)	★	★	★	★	★	...
Mississippi.....	★	...	★	★	★	★	★
Missouri.....	★	...	★	★	...	★	★
Montana.....	★	...	★	...	...	★	★
Nebraska.....	★	★	★	...	★	★	★
Nevada.....	★	★	★	...	...	★	...
New Hampshire.....	★	...	★	...	...	★	...
New Jersey.....	★	...	★	...	...	★	...
New Mexico.....	★	★	★	★	★	★	★
New York.....	★	★	★	★	★	★	★
North Carolina.....	★	...	★	★	...	★	★
North Dakota.....	(f)	★	★	...	★	★	...
Ohio.....	★	★	★	★	★	★	★
Oklahoma.....	★	★	★	★	(g)	★	★
Oregon.....	★	★	★	★	★	★	★
Pennsylvania.....	(h)	★	★	★	...	★	★
Rhode Island.....	★	...	★	★	★	★	...
South Carolina.....							
Legislative Audit Council	★	...	★	...	...	★	★
State Auditor.....	(i)	...	...	...	...	★	...
South Dakota.....	★	★	★	★	...	★	...
Tennessee.....	★	★	★	★	★	★	★
Texas.....	★	(j)	★	...	...	★	★
Utah.....	(k)	★	★	★	★	★	★
Vermont.....	★	★	★	★	(l)	★	★
Virginia.....	★	...	★	...	★	★	...
Washington.....	★	★	★	★	★	★	★
West Virginia.....	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Wisconsin.....	★	...	★	★	...	★	★
Wyoming.....	★	★	★	★	...	★	...
Guam.....	★	★	★	★	★	★	★
No. Mariana Islands.....	★	N.A.	★	★	★	★	N.A.
Puerto Rico.....	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

See footnotes at end of table.

STATE AUDITORS: SCOPE OF AGENCY AUTHORITY — Continued

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Source: *Auditing in the States, 2009 Edition*, The National Association of State Auditors, Comptrollers and Treasurers.

Key:

- ★ — Provision for responsibility.
- ... — No provision for responsibility.
- N.A. — Not available.
- (a) Municipalities not covered.
- (b) The legislature or legislative branch is excluded from audit authority.
- (c) Audits of local governments conducted as directed by the General Assembly.
- (d) Local school systems only.
- (e) State agencies are audited by the Office of Legislative Auditor.

- (f) The Bank of North Dakota, State Fair Association, and a few others are excluded from audit authority.
- (g) County governments only.
- (h) The legislative and judicial branches are excluded from audit authority.
- (i) State's public colleges and universities and a few agencies are excluded from audit authority.
- (j) The state auditor can conduct an audit or investigation of any entity receiving funds from the stated; also, certain political subdivisions of the state.
- (k) State Retirement and Worker's Compensation Fund are excluded from audit authority.
- (l) Local governments not receiving state money.