

Table 4.29
STATE AUDITORS: TYPES OF AUDITS

<i>State or other jurisdiction</i>	<i>Financial statement</i>	<i>Single audit</i>	<i>Attestation engagements</i>	<i>Compliance only</i>	<i>Economy and efficiency</i>	<i>Program</i>	<i>Sunset</i>	<i>Performance measures</i>	<i>IT</i>	<i>Accounting and review services</i>	<i>Other audits</i>
Alabama.....	★	★
Alaska.....	★	★	★	★	★	★	★	★	★
Arizona.....	★	★	★	★	...	★	★	...	★	★	...
Arkansas.....	★	★	★	★	★	...	(a)
California.....	★	★	...	★	★	★	...	★	★	...	(b)
Colorado.....	★	★	★	...	★	★
Connecticut.....	★	★	...	★	★	★	...	★	★	...	(c)
Delaware.....	...	★	★	★	(d)
Florida.....	★	★	★	★	★	...	★	...	★
Georgia.....	★	★	★	★	★	★	★	★	(e)
Hawaii.....	★	★	★	★	★	★	★	★	★
Idaho.....	★	★	...	★	★	★	★	★	...
Illinois.....	★	★	★	★	★	★	★	★	★	...	(f)
Indiana.....	★	★	★	★	★
Iowa.....	★	★	★	★	★	★	★
Kansas.....	★	★	...	★	★	★	★
Kentucky.....	★	★	★	★	★	★	★
Louisiana.....	★	★	★	★	★	(g)
Maine.....	★	★	★
Maryland.....	★	★	★	...	★	★
Massachusetts.....	...	★	★	★	★	★	...	★	★	★	(h)
Michigan.....	★	★	★	...	★	★	...	★	★
Minnesota.....
Legislative Auditor.....	★	★	★	★	★	...	(i)
State Auditor.....	★	★	★	(j)
Mississippi.....	★	★	...	★	★
Missouri.....	★	★	...	★	★	★	★
Montana.....	★	★	★	★	★	★	...	★	★
Nebraska.....	★	★	★	★
Nevada.....	★	★	★	...	★	★
New Hampshire.....	★	★	...	★	★	★	...	★
New Jersey.....
State Auditor.....	★	★	...	★	★	★	...	(k)
State Comptroller.....	★	★	★	...	★	★
New Mexico.....	★	★	★
New York.....	★	...	★	★	★	★	...	★	★	★	(l)
North Carolina.....	★	★	★	★	★
North Dakota.....	★	★	★
Ohio.....	★	★	★	★	★	★	...	★	★	★	...

See footnotes at end of table.

STATE AUDITORS: TYPES OF AUDITS — Continued

<i>State or other jurisdiction</i>	<i>Financial statement</i>	<i>Single audit</i>	<i>Attestation engagements</i>	<i>Compliance only</i>	<i>Economy and efficiency</i>	<i>Program</i>	<i>Sunset</i>	<i>Performance measures</i>	<i>IT</i>	<i>Accounting and review services</i>	<i>Other audits</i>
Oklahoma.....	★	★	★	...	★	★	...	...	★	...	...
Oregon.....	★	★	★	★	★	★	...	...	★	★	(m)
Pennsylvania.....	★	★	★	★	★	★	...	★	★	...	...
Rhode Island.....	★	★	★	★	...	...	...	...	★	...	...
South Carolina.....	...	...	...	...	★	★	...	...	...	...	...
Legislative Audit Council	...	...	...	...	...	...	...	...	...	...	...
State Auditor.....	★	★	★	...	...	...	...	...	...	...	...
South Dakota.....	★	★	★	...	...	...	...	...	...	★	...
Tennessee.....	★	★	★	★	★	★	★	★	★	...	...
Texas.....	★	★	★	...	...	...	...	★	★	★	...
Utah.....	★	★	★	...	★	...	...	...	...	...	(n)
Vermont.....	★	★	...	★	★	...	...	★	★	★	...
Virginia.....	★	★	★	...	...	★	...	★	★	...	(o)
Washington.....	★	★	★	★	★	★	★	★	★	★	...
West Virginia.....	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Wisconsin.....	★	★	...	...	★	★	...	...	...	...	...
Wyoming.....	...	...	...	★	★	...	...	★	...	...	...
Guam.....	...	...	...	...	★	★	...	...	...	...	...
No. Mariana Islands.....	★	★	★	...	★	★	...	...	...	★	...
Puerto Rico.....	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

Sources: *Auditing in the States: A Summary, 2009 edition*. The National Association of State Auditors, Comptrollers and Treasurers and state constitutions and statutes. Updated November 2009.

Key:

★ — Provision for responsibility.

... — No provision for responsibility.

N.A. — Not available.

(a) Internal control and compliance reviews.

(b) Investigations, assessments related to high risk.

(c) Agreed-upon procedures.

(d) Delaware contracts out financial statement and IT audits.

(e) Desk reviews.

(f) Agreed-upon procedures.

(g) Investigative or forensic audits.

(h) Privatization audits.

(i) Internal control and compliance audits.

(j) Agreed-upon procedures.

(k) School district forensic audits.

(l) Internal control reviews; studies.

(m) Investigations (reviews).

(n) Special projects, feasibility studies.

(o) Cash receipts audits at local courts.