

DEPARTMENT OF AUDITS AND ACCOUNTS
PROGRAM BUDGET AND PERFORMANCE MEASURES - FY 2008

DEPARTMENT BUDGET SUMMARY	FY 2007		FY 2008
	<u>Current Budget</u>	<u>Changes</u>	<u>Recommended</u>
State General Funds	\$31,927,549	\$1,583,289	\$33,510,838
TOTAL STATE FUNDS	\$31,927,549	\$1,583,289	\$33,510,838
TOTAL FUNDS	\$31,927,549	\$1,583,289	\$33,510,838

BUDGET REQUESTS BY PROGRAM:

ADMINISTRATION

Agency Request:

1. Increase funds to reflect adjustments in the employer share of State Health Benefit Plan premiums, Georgia Building Authority real estate rental rate and adjustments for other operational needs.	\$64,867
2. Provide for a salary increase in FY 2008 of 3% effective January 1, 2008.	20,251
Total Change	<u>\$85,118</u>

Program Budget:	FY 2007	FY 2008
	<u>Current Budget</u>	<u>Recommended</u>
State General Funds	\$1,602,714	\$1,687,832
Total Funds	<u>\$1,602,714</u>	<u>\$1,687,832</u>

AUDITS AND ASSURANCE SERVICES

Purpose: Provide financial, performance, and information system audits.

Performance Measures:	FY 2005	FY 2006	FY 2007	FY 2008
	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
1. Percentage of external peer reviews and internal quality assurance reviews that determines the department performs its engagements accurately and in compliance with applicable statutes and professional standards	100%	100%	100%	100%
2. Number of subprograms that completed 90% of mandated or requested projects by specified guidelines	6 of 8	7 of 8	8 of 8	8 of 8
3. Percentage of recommended performance audits that were implemented (fully or partial) as determined by follow-up reviews	84%	86%	85%	85%

Agency Request:

1. Increase funds to reflect adjustments in the employer share of State Health Benefit Plan premiums, Georgia Building Authority real estate rental rate and adjustments for other operational needs.	\$665,733
2. Provide for a salary increase in FY 2008 of 3% effective January 1, 2008.	511,683
3. Provide funds to fill 5 state auditor positions.	283,023
Total Change	<u>\$1,460,439</u>

Program Budget:	FY 2007	FY 2008
	<u>Current Budget</u>	<u>Recommended</u>
State General Funds	\$28,053,474	\$29,513,913
Total Funds	<u>\$28,053,474</u>	<u>\$29,513,913</u>

DEPARTMENT OF AUDITS AND ACCOUNTS
PROGRAM BUDGET AND PERFORMANCE MEASURES - FY 2008

LEGISLATIVE SERVICES

Purpose: Provide information on retirement system services, promulgate statewide policies and procedures and provide fiscal note services.

Performance Measures:	FY 2005	FY 2006	FY 2007	FY 2008
	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
1. Percentage of e-retirement certifications that will be issued within 5 working days of the initial request	87%	95%	95%	95%
2. Percentage of requested non-tax fiscal notes completed during the legislative session	98%	100%	100%	100%
3. Percentage of actuarial investigations issued on or before the statutorily mandated November 1st deadline	96%	96%	95%	95%

Agency Request:

1. Increase funds to reflect adjustments in the employer share of State Health Benefit Plan premiums, Georgia Building Authority real estate rental rate and adjustments for other operational needs.	\$1,893
2. Provide for a salary increase in FY 2008 of 3% effective January 1, 2008.	2,390
Total Change	\$4,283

Program Budget:	FY 2007	FY 2008
	<u>Current Budget</u>	<u>Recommended</u>
State General Funds	\$113,096	\$117,379
Total Funds	\$113,096	\$117,379

STATEWIDE EQUALIZED ADJUSTED PROPERTY TAX DIGEST

Purpose: Establish an equalized adjusted property tax digest for each county and for the State as a whole for use in allocating State funds for public school systems.

Performance Measures:	FY 2005	FY 2006	FY 2007	FY 2008
	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
1. Percent of statutorily mandated sales ratio studies and reports available to the Office of Planning and Budget, Department of Education, and Department of Revenue issued within required deadlines	100%	100%	100%	100%

Agency Request:

1. Increase funds to reflect adjustments in the employer share of State Health Benefit Plan premiums, Georgia Building Authority real estate rental rate and adjustments for other operational needs.	\$5,521
2. Provide for a salary increase in FY 2008 of 3% effective January 1, 2008.	27,928
Total Change	\$33,449

Program Budget:	FY 2007	FY 2008
	<u>Current Budget</u>	<u>Recommended</u>
State General Funds	\$2,158,265	\$2,191,714
Total Funds	\$2,158,265	\$2,191,714

DEPARTMENT OF AUDITS AND ACCOUNTS
DEPARTMENT BUDGET FINANCIAL SUMMARY BY OBJECT CLASS - FY 2008

Object Classes / Fund Sources	FY 2005 Expenditures	FY 2006 Expenditures	FY 2007 Current Budget	FY 2008 Agency Request Total	FY 2008 Governor's Recommendation
Personal Services	\$24,206,416	\$24,984,744	\$27,035,267	\$28,965,101	\$28,965,101
Regular Operating Expenses	849,490	836,698	1,179,376	1,179,376	1,179,376
Travel	400,000	365,203			
Equipment	20,000	54,458	152,000	262,000	262,000
Computer Charges	1,113,500	1,542,189	1,554,969	970,800	970,800
Real Estate Rentals	1,106,000	1,216,926	1,218,982	1,381,106	1,381,106
Telecommunications	322,060	246,528	310,155	310,155	310,155
Per Diem and Fees	176,000	144,984			
Contractual Services			476,800	442,300	442,300
TOTAL FUNDS	\$28,193,466	\$29,391,730	\$31,927,549	\$33,510,838	\$33,510,838
State General Funds	\$28,193,466	\$29,391,730	\$31,927,549	\$33,510,838	\$33,510,838
TOTAL STATE FUNDS	\$28,193,466	\$29,391,730	\$31,927,549	\$33,510,838	\$33,510,838
Positions	362	350	353	358	358
Motor Vehicles	95	95	95	95	95

The budget request for the Department of Audits and Accounts is included in the Governor's recommendation as submitted for FY 2008.

EXPLANATION OF REQUEST: The Department of Audits and Accounts request includes a 3% pay raise effective January 1, 2008.

The Department of Audits and Accounts performs the following functions: (1) annual audits and reviews of state agencies, authorities, retirement systems, and state colleges and universities; (2) annual financial audits of local boards of education, regional and local libraries; (3) develop and maintain a uniform chart of accounts; (4) performance audits on the efficiency and effectiveness of state programs and activities; (5) program evaluations to assist the General Assembly in establishing an ongoing review and evaluation of all programs and functions of state government; (6) financial and program audits on Medicaid providers; legislation; and (9) prepare an equalized property tax digest for public school funding.