

## **AOS Funds and Line Items**

**The AOS has six Dedicated Purpose Funds (non-GRF), each with one appropriation line item.**

Fund 1090 – ALI 070601 Public Audit Expense/State Agencies and Universities. This fund allows the AOS to charge state agencies and universities for audits. In FY21 the rate is \$79 an hour.

Fund 4220 – ALI 070602 Public Audit Expense/Local Governments. This fund is used to recover a portion of the costs of auditing and accounting services to local governments. The current local government audit rate is \$41.00 an hour, a rate unchanged since 2011.

Fund 5840 – ALI 070603 Auditor of State Training. This fund is used to collect fees for training offered by the AOS to enhance local government knowledge of accounting procedures and best practices. Training events include the Local Government Official's Conference, Fraud Conference, village officers training, community school training, and Independent Public Accountant (IPA) training.

Fund 6750 – ALI 070605 Uniform Accounting Network (UAN). UAN creates and maintains a uniform and compatible computerized financial management and accounting system for local governments, particularly smaller jurisdictions. Revenue is collected via user fees and hardware surcharges.

Fund 5JZ0 – ALI 070606 Leverage, Efficiency, Accountability and Performance Fund (LEAP). This fund was created to loan local governments money for the upfront costs of performance audits and feasibility studies.

Fund 5VP0 – ALI 070611 Local Government Audit Support Fund. The fund was created to support the cost of local government audits performed by the Auditor of State by offsetting costs of audits that would otherwise be charged to local public offices in the absence of the fund.

**The AOS has five GRF appropriation line items.**

GRF-070401 – Audit Management and Services – To help cover the costs of the office for the basic operating costs, including administration, information technology, finance, human services, legal, and other facilities and operational costs. This line item also covers costs of the Local Government Services group that are not recovered from charges to clients.

GRF-070402 – Performance Audits – To support costs for providing performance audits for local governments, school districts, state agencies, and colleges and universities that are not recovered through charges to those entities.

GRF-070403 – Fiscal Watch/Emergency – To provide funding for our Local Government Services group to offer valuable technical assistance to entities in fiscal watch or fiscal emergency status. The line item is also used to cover costs of performance audits for those same entities.

GRF-070404 – Fraud/Corruption Audits and Investigations – To support costs of investigation and special audits done by the Special Investigations Unit related to allegations of fraud, theft, and misappropriation of public funds, often in conjunction with other law enforcement agencies.

GRF-070412 – Local Government Audit Support – To help cover the costs of local government audits that would otherwise be charged to local governments in the absence of these funds.