

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 FY23 the rate is \$85 an hour. This ALI is used to cover costs of state agency, college and university audit work.

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. This ALI is used to cover costs of local government and school audit work.

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, 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 for goods, materials, supplies, and services necessary to maintain the network.

Fund 5JZ0 – ALI 070606 Auditor's Innovation Fund. This fund and ALI may be used for innovative audit, accounting, or local government assistance services that improve the quality or increase the range of services offered to local governments and school districts.

Fund 5VPO – ALI 070611 Local Government Audit Support Fund. The fund was created in fiscal year 2020 and is used to provide supplementary funding to conduct financial and performance audits of political subdivisions in conjunction with Fund 4220, Public Audit Expense/Local Governments. This Fund is used to pay a portion of the costs of annual, biennial, and special audits performed on political subdivisions that would otherwise be covered by payments from those entities. Like the Local Government fund, this fund receives a portion of GRF tax receipts.

The AOS has five GRF appropriation line items.

GRF-070401 – Audit Management and Services – To support the operating costs of the administrative functions of the office - administration, information technology, finance, human services, legal, and facilities and operations, that are not recovered through charges to local governments or state entities, including costs that cannot be recovered from audit clients under federal indirect cost allocation guidelines. This line item also covers costs of the Local Government Services division 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, including costs that cannot be recovered from audit clients under federal indirect cost allocation guidelines.

GRF-070403 – Fiscal Distress Technical Assistance– To provide funding for our Local Government Services division to offer valuable technical assistance to local governments or schools in or at risk of entering a state of discal caution, watch or emergency. 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, for which costs are not recovered through charges to local governments or state entities.

GRF-070412 – Local Government Audit Support – To provide supplementary funding to conduct financial and performance audits of political subdivisions in conjunction with Fund 4220, Public Audit Expense/Local Governments and Fund 5VP0 Local Government Audit Support Fund. This Fund is used to pay a portion of the costs of annual, biennial, and special audits performed on political subdivisions that would otherwise be covered by payments from those entities.