



STATE OF TENNESSEE COMPTROLLER OF THE TREASURY

Office of the Comptroller of the Treasury

Performance Audit Report

December 2014



Justin P. Wilson
Comptroller of the Treasury
Department of Audit
Division of State Audit
Risk-Based Performance Audit Group

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Mission Statement
The mission of the Comptroller's Office is to improve the quality of life
for all Tennesseans by making government work better.

Comptroller Website
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December 10, 2014

The Honorable Ron Ramsey
Speaker of the Senate
and
The Honorable Beth Harwell
Speaker of the House of Representatives
and
Members of the General Assembly
State Capitol
Nashville, Tennessee 37243
and
The Honorable Justin P. Wilson
Comptroller of the Treasury
State Capitol
Nashville, Tennessee 37243

Ladies and Gentlemen:

We have conducted a performance audit of selected programs and activities of the Office of the Comptroller of the Treasury for the period July 1, 2013, through November 30, 2014.

Since we are not independent with respect to the Office of the Comptroller of the Treasury, we do not express any assurance on internal control and on compliance.

Our audit resulted in no audit findings.

We have reported other less significant matters involving internal control to the Office of the Comptroller of the Treasury's management in a separate letter.

Sincerely,

Deborah V. Loveless, CPA
Director

DVL/ec
14/099

State of Tennessee

A u d i t H i g h l i g h t s

Comptroller of the Treasury

Division of State Audit

Performance Audit
Office of the Comptroller of the Treasury
December 2014

AUDIT SCOPE

We have audited the Office of the Comptroller of the Treasury for the period July 1, 2013, through November 30, 2014. Our audit scope included a review of internal control and compliance with laws and regulations in the areas of information systems, family and medical leave, and risk assessment.

Management of the Office of the Comptroller of the Treasury is responsible for establishing and maintaining effective internal control and for complying with applicable laws, regulations, and provisions of contracts and grant agreements. Since we are not independent with respect to the Office of the Comptroller of the Treasury, we do not express any assurance on internal control and on compliance.

AUDIT FINDINGS

The audit report contains no findings.

**Performance Audit
Office of the Comptroller of the Treasury**

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Performance Audit Office of the Comptroller of the Treasury

INTRODUCTION

POST-AUDIT AUTHORITY

This is the report on the performance audit of the Office of the Comptroller of the Treasury. Section 8-4-109, *Tennessee Code Annotated*, authorizes the Comptroller of the Treasury to audit any books and records of any governmental entity that handles public funds when the Comptroller considers an audit to be necessary or appropriate.

BACKGROUND

The Comptroller of the Treasury is a constitutional officer elected by the General Assembly for a two-year term. The functions and duties of the Comptroller's Office are assigned through various legislative enactments. The office's mission is to improve the quality of life for all Tennesseans by making government work better.

The Office of the Comptroller of the Treasury is organized into several divisions and offices to discharge its statutory duties. The basic functions of the divisions and offices are described below.

The Division of Administration provides direction, coordination, and supervision to the divisions and offices within the Comptroller's Office and represents the Comptroller on various boards and commissions. Included in the division is the Office of the Higher Education Resource Officer, which was established by Public Chapter 453, Acts of 2013. The primary function of this office is to answer questions and provide information to faculty, staff, and employees of Tennessee's higher education systems. The office is also responsible for reviewing and evaluating higher education policy. In addition, the office serves as an informal mediator to help resolve issues between higher education systems and institutions and their faculty, staff, and employees.

Also included in the division is the Office of General Counsel, which oversees Special Investigations, the Office of Small Business Advocate, and the Office of Open Records Counsel. Special Investigations conducts investigations with strong indications of fraud present and a substantial potential for criminal prosecution. The Office of Small Business Advocate serves as a point of contact to state government for owners of businesses with fifty or fewer employees. The Office of Open Records Counsel provides information and advice to citizens and local government officials regarding the Tennessee Public Records Act; collects data regarding Open Meetings Law inquiries and problems; and provides educational programs on public records and open meetings.

The Office of Management Services provides administrative and support services to the divisions and offices of the Comptroller's Office in the areas of accounting, budgeting, human resources, and information systems. The office assists the Comptroller in policy and contract matters and provides staff support for several boards and commissions.

The State Board of Equalization is responsible for assuring constitutional and statutory compliance in assessments of property for ad valorem taxes. The board establishes rules and hears county and public utility assessment appeals. The board also reviews applications for religious, charitable, and related property tax exemptions; reviews certified tax rate calculations from jurisdictions undergoing revaluation; and regulates property tax appeals agents and agent practices. The board consists of the Governor, the State Treasurer, the Secretary of State, the Comptroller of the Treasury, the Commissioner of Revenue, one person named by the Governor at the city level, and one person named by the Governor at the county level.

The Division of Property Assessments assists local governments in assessing property for tax purposes and administers the Property Tax Relief Program, which provides reimbursements to low-income elderly or disabled persons, as well as certain disabled veterans or their surviving spouses.

The Office of Local Government provides technical assistance to local governments regarding redistricting and establishing precincts; maintains county precinct information; and provides mapping services using geographic information systems technology.

The Office of State Assessed Properties annually appraises and assesses all public utility and transportation properties as prescribed in Section 67-5-1301, *Tennessee Code Annotated*. These assessments are certified to counties, cities, and other taxing jurisdictions for the billing and collection of property taxes.

The Offices of Research and Education Accountability prepare reports at the request of the Comptroller and the General Assembly on various state and local government issues. The Office of Education Accountability monitors the performance of Tennessee's elementary and secondary school systems and provides the General Assembly with reports on selected education topics.

The Office of State and Local Finance manages the state's debt, including the issuance of all bonds and notes, as well as payment of such debt. The office serves as staff for the State Funding Board, the Tennessee State School Bond Authority, the Tennessee Local Development Authority, and the Bond Finance Committee of the Tennessee Housing Development Agency. Also, the office approves certain debt obligations of local governments; approves budgets of local governments that have certain outstanding debt obligations; and assists local governments with other debt and financial management issues.

The Division of State Audit conducts financial and compliance audits and performance audits, and performs special studies to provide the General Assembly, the Governor, and the citizens of Tennessee with objective information about the state's financial condition and the performance of the state's many agencies and programs. Under an agreement with the Department of Finance and Administration, the TennCare section of the division performs

certain audit and rate-setting functions for the state's TennCare program. Also included in the Division of State Audit is the Financial and Compliance Investigations Unit, which conducts investigations in support of both State Audit and Local Government Audit.

The Division of Local Government Audit is responsible for annual audits of all 95 counties in the state and ensures that municipalities, designated school system funds, utility districts, and government-funded nonprofit agencies are audited, as required by state statute. The division establishes standards for county audits conducted by public accounting firms and assists local governments with financial administration questions.

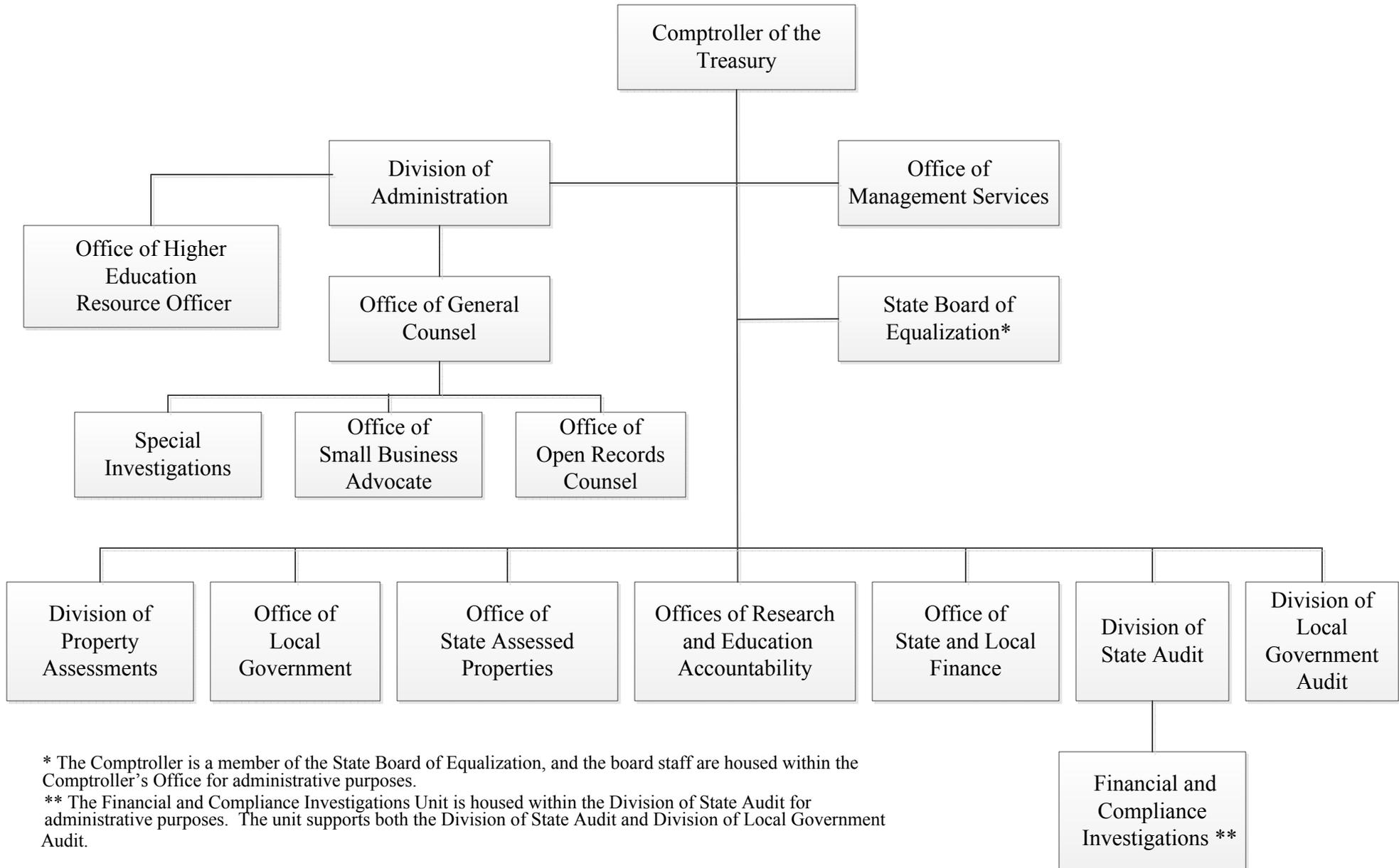
An organization chart of the Office of the Comptroller of the Treasury is on the following page.

AUDIT SCOPE

We have audited the Office of the Comptroller of the Treasury for the period July 1, 2013, through November 30, 2014. Our audit scope included a review of internal control and compliance with laws and regulations in the areas of information systems, family and medical leave, and risk assessment.

Management of the Comptroller of the Treasury is responsible for establishing and maintaining effective internal control and for complying with applicable laws, regulations, and provisions of contracts and grant agreements. Since we are not independent with respect to the Office of the Comptroller of the Treasury, we do not express any assurance on internal control and on compliance.

Comptroller of the Treasury
 Organization Chart
 (As of June 30, 2014)



* The Comptroller is a member of the State Board of Equalization, and the board staff are housed within the Comptroller's Office for administrative purposes.

** The Financial and Compliance Investigations Unit is housed within the Division of State Audit for administrative purposes. The unit supports both the Division of State Audit and Division of Local Government Audit.

PRIOR AUDIT FINDINGS

Section 8-4-109, *Tennessee Code Annotated*, requires that each state department, agency, or institution report to the Comptroller of the Treasury the action taken to implement the recommendations in the prior audit report. The prior audit report was dated January 2014. The Office of the Comptroller of the Treasury filed its report with the Department of Audit on June 13, 2014. A follow-up of all prior audit findings was conducted as part of the current audit.

RESOLVED AUDIT FINDINGS

The current audit disclosed that the Office of the Comptroller of the Treasury has corrected the previous audit finding concerning the failure to follow information system security policies in one area. In addition, the Comptroller's Office is continuing to implement corrective action concerning its failure to establish adequate internal controls over internal computer applications and has made significant improvements.

OBJECTIVES, METHODOLOGIES, AND CONCLUSIONS

INFORMATION SYSTEMS

The Information Technology (IT) section within the Office of Management Services (OMS) provides centralized services for all divisions and offices in the Comptroller's Office in the areas of technical planning and research; network access; electronic data protection, storage and retention; technical hardware and software usage; and communication devices and software. The IT section also oversees the Comptroller's 54 computer applications, including the Integrated Multi Processing of Administrative and CAMA Technology (IMPACT) application.

With a budget of \$15,107,807, the implementation of IMPACT has served as the major IT project since 2007. IMPACT allows authorized state and county users to manage real and personal property records through the entire tax assessment process. IMPACT operates as an integrated system with a relational database shared across the Division of Property Assessments, the Office of State Assessed Properties, the State Board of Equalization, and OMS' IT section. IMPACT's intended functionality includes

- appraisal,
- classification and assessment,
- appeals,
- exemptions,

- tax billing, and
- additional administration of the State of Tennessee's property tax relief and tax freeze programs.

In addition to the Comptroller computer applications, Comptroller's Office employees use Edison, the state's accounting system. The OMS Human Resources section assigns employee access to Edison's Human Capital Management module (human resource functions) and executes state information systems security policies, while the OMS Fiscal Services section oversees the assignment of employee access to the Financial and Supply Chain Management module (financial and procurement functions).

The objectives of our review of the Comptroller's Office's (office) information systems were to determine whether

- the IMPACT project was implemented in all scheduled counties;
- actual expenditures for the IMPACT project were less than budgeted amounts and, if not, whether the office had a reasonable explanation for any overage; and
- management followed state information systems security policies regarding system controls.

For our IMPACT implementation schedule objective, we reviewed project background information posted on the internet at <http://www.comptroller.tn.gov/impact/>, and we interviewed appropriate personnel. With regard to our IMPACT expenditures objective, we requested a copy of management's payment reconciliation for the project through October 13, 2014, and calculated the percentage and dollar differences between budgeted and actual costs. Finally, we performed testwork to determine if management followed state information systems security policies regarding system controls.

Based on our audit procedures, we determined that

- the IMPACT implementation schedule involves rollout over an extended period of time, and the office met the scheduled rollout through October 13, 2014;
- as of October 13, 2014, the office had deployed IMPACT to 49 counties and incurred \$14,643,387 in expenditures related to the implementation, \$464,420, or 3.1%, under budget; and
- management followed state information systems security policies regarding system controls, with minor exceptions.

FAMILY AND MEDICAL LEAVE

Functions of the Human Resources section, which is part of the Office of Management Services, include

- payroll and personnel;
- recruitment of professional staff;
- development and implementation of Comptroller policies and procedures;
- preparation and submission of the affirmative action plan;
- workplace complaints and filings; and
- training coordination for the Comptroller's Office.

Under payroll and personnel, one of the responsibilities of the Human Resources section is the coordination and oversight of compliance with the Family and Medical Leave Act (FMLA) for the Comptroller's Office (office). According to Title 29, *United States Code*, Chapter 28, Section 2601(b), purposes of the FMLA include

- to balance the demands of the workplace with the needs of families, to promote the stability and economic security of families, and to promote national interests in preserving family integrity;
- to entitle employees to take reasonable leave for medical reasons, for the birth or adoption of a child, and for the care of a child, spouse, or parent who has a serious health condition;
- to accomplish the purpose of minimizing the potential for employment discrimination on the basis of sex by ensuring generally that leave is available for eligible medical reasons and for compelling family reasons, on a gender-neutral basis; and
- to promote the goal of equal employment opportunity for women and men, pursuant to such clause.

In addition, 29 U.S.C. 28.2612(a) states that an eligible employee shall be entitled to a total of 12 workweeks, during any 12-month period for one or more of the following reasons:

- because of the birth of a son or daughter of the employee and in order to care for such son or daughter;
- because of the placement of a son or daughter with the employee for adoption or foster care;
- in order to care for the spouse, or a son, daughter, or parent, of the employee, if such spouse, son, daughter, or parent has a serious health condition;

- because of a serious health condition that makes the employee unable to perform the functions of the position of such employee; and
- because of any qualifying exigency arising out of the fact that the spouse, or a son, daughter, or parent of the employee is on covered active duty in the Armed Forces.

The 12-week period can be used at once by the employee or it may be used intermittently, where appropriate, for FMLA-qualifying events.

The objectives of our review of family and medical leave were to determine whether

- the office's policies and procedures complied with the FMLA; and
- the office's application of the FMLA was consistent among employees who used family and medical leave.

We reviewed the office's Family Medical Leave policy as of August 4, 2014, and compared it to the FMLA. We also interviewed appropriate personnel to obtain an overview of the office's FMLA procedures. In addition, we interviewed certain employees who used family and medical leave under the FMLA policy as of August 4, 2014, as well as some supervisors of those employees, to evaluate the office's compliance with, and consistent application of, the FMLA.

Based on our audit procedures, we determined that

- the office's policies and procedures complied with the FMLA; and
- the office's application of the FMLA was consistent among employees who used family and medical leave.

RISK ASSESSMENT

Another section within the Office of Management Services is Accounting and Budgeting, whose functions include

- Comptroller budget and presentation to the General Assembly;
- financial integrity (risk assessment);
- procurement of goods and services; and
- coordination and development of contracts and requests for proposals.

The Accounting and Budgeting section is responsible for compiling the annual risk assessment for the Comptroller's Office (office). Each section of the office is responsible for

identifying risks for their respective section and submitting those risks to Accounting and Budgeting for compilation. Section 9-18-102, *Tennessee Code Annotated*, states that

(b) . . . each agency of state government and institution of higher education shall annually perform a management assessment of risk. . . . The objectives of the annual risk assessment are to provide reasonable assurance of the following:

- (1) Accountability for meeting program objectives;
- (2) Promoting operational efficiency and effectiveness;
- (3) Improving reliability of financial statements;
- (4) Strengthening compliance with laws, regulations, rules, and contracts and grant agreements; and
- (5) Reducing the risk of financial or other asset losses due to fraud, waste and abuse.

Our sole objective in reviewing risk assessment was to determine whether the Division of State Audit identified potential risks in its portion of the office's annual risk assessment for the calendar year ended December 31, 2013. To achieve our objective, we reviewed the Division of State Audit's portion of the office's annual risk assessment.

Based on our audit procedure, we determined that the Division of State Audit identified potential risks in its portion of the office's annual risk assessment for the calendar year ended December 31, 2013, with minor exceptions noted.

APPENDICES

APPENDIX 1 Business Unit Codes

Office of the Comptroller of the Treasury divisions and business unit codes:

- 307.01 Division of Administration
- 307.02 Office of Management Services
- 307.04 Division of State Audit
- 307.05 Division of Local Government Audit
- 307.06 Legal, Investigations, and Public Affairs
- 307.07 Office of State and Local Finance
- 307.08 Office of Local Government
- 307.09 Division of Property Assessments
- 307.10 Tax Relief Program
- 307.11 State Board of Equalization
- 307.14 Offices of Research and Education Accountability
- 307.15 Office of State Assessed Properties
- 307.50 Telecommunications Ad Valorem Tax Equity

Source: Comptroller's Office Management.

APPENDIX 2
Boards and Commissions

The Comptroller of the Treasury (COT) is by statute a member of the following boards, commissions, and committees:

Tennessee Code Annotated

- Advisory Council on State Procurement* 4-56-106
- Basic Education Program Review Committee 49-1-302
- Board of Claims 9-8-101
- Chairs of Excellence Endowment Fund 49-7-501
- Council on Children’s Mental Health [Care] 37-3-111
- Council on Pensions and Insurance** 3-9-101
- Emergency Communications Board 7-86-302
- Governor’s Council on Physical Fitness and Health 4-40-101
- Health Services and Development Agency 68-11-1604
- Information Systems Council** 4-3-5501
- Judicial Information System Advisory Committee 16-3-809
- Local Education Insurance Committee 8-27-301
- Local Government Insurance Committee 8-27-207
- Procurement Commission** 4-56-102
- Public Records Commission 10-7-302
- State Board of Equalization** 4-3-5101
- State Building Commission** 4-15-101
- State Capitol Commission 4-8-301
- State Funding Board** 9-9-101
- State Insurance Committee 8-27-101
- State Trust of Tennessee 9-4-806
- TN Advisory Commission on Intergovernmental Relations** 4-10-103
- TN Baccalaureate Education System Trust 49-7-804
- TN Consolidated Retirement System Board of Trustees** 8-34-302
- TN Higher Education Commission** 49-7-204
- TN Highway Officials Certification Board* 54-7-104
- TN Housing Development Agency 13-23-106
- TN Interagency Cash Flow Committee* 9-4-610
- TN Local Development Authority 4-31-103
- TN State School Bond Authority 49-3-1204
- TN Student Assistance Corporation 49-4-202
- TRICOR Board Certification Committee* 41-22-119
- Tuition Guaranty Fund Board 49-7-2018
- Utility Management Review Board 7-82-701
- Water and Wastewater Financing Board 68-221-1008

- Workers Compensation Insurance Fund Board
Review Committee***

50-6-623

*COT does not serve; appoints staff representative.

**COT only, no proxy.

*** Inactive.

Additionally, the Comptroller appoints a director for the non-profit Local Government Data Processing Corporation, pursuant to terms of its charter.

Source: Office of the Comptroller of the Treasury, Assistant to the Comptroller for Public Finance.

APPENDIX 3
Title VI and Other Information

Title VI of the Civil Rights Act of 1964 states that “no person in the United States shall, on the ground of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal financial assistance.” See below for a breakdown of Office of the Comptroller of the Treasury staff positions by gender and ethnicity.

We did not audit, sample, or test the information; the procedures used to determine the information; or the controls over the validity of the information.

Office of the Comptroller of the Treasury
Staff Positions by Gender and Ethnicity
As of June 30, 2014

Title	Gender		Ethnicity			
	Male	Female	White	African American	Hispanic	Other
ACCOUNTING TECHNICIAN 2	-	3	3	-	-	-
ADMINISTRATIVE & SYSTEMS MANAGER	-	1	1	-	-	-
ADMINISTRATIVE ANALYST 3	-	1	1	-	-	-
ADMINISTRATIVE ASSISTANT 1	1	-	1	-	-	-
ADMINISTRATIVE OVERSIGHT MANAGER	1	-	1	-	-	-
ADMINISTRATIVE SECRETARY	-	4	2	2	-	-
ADMINISTRATIVE SERVICES ASSISTANT 2	-	3	1	1	-	1
ADMINISTRATIVE SERVICES ASSISTANT 3	-	1	1	-	-	-
ADMINISTRATIVE SERVICES ASSISTANT 4	-	1	1	-	-	-
ADMINISTRATIVE TECHNICIAN 2	1	-	1	-	-	-
APPRAISAL ANALYST 2	8	6	12	2	-	-
APPRAISAL SPECIALIST 1	11	6	16	1	-	-
APPRAISAL SPECIALIST 2	6	3	9	-	-	-
APPRAISAL SPECIALIST 3	4	1	4	1	-	-
APPRAISAL SUPERVISOR	1	-	1	-	-	-
APPRAISAL SYSTEMS ANALYST 2	-	1	-	1	-	-
APPRAISAL SYSTEMS ANALYST 3	1	-	1	-	-	-
APPRAISAL SYSTEMS ANALYST 4	1	1	-	1	1	-

Title	Gender		Ethnicity			
	Male	Female	White	African American	Hispanic	Other
APPRAISAL SYSTEMS MANAGER	1	-	1	-	-	-
APPRAISAL TRAINING COORDINATOR	-	1	1	-	-	-
AREA APPRAISAL MANAGER	3	-	3	-	-	-
AREA APPRAISAL SUPERVISOR	3	2	5	-	-	-
ASSESSMENT ANALYST	2	-	1	1	-	-
ASSESSMENT DATA SPECIALIST 2	1	-	-	1	-	-
ASSESSMENT PROGRAM & DATA SPECIALIST 2	1	-	1	-	-	-
ASSESSMENT SYSTEMS COORDINATOR 1	1	2	3	-	-	-
ASSESSMENT SYSTEMS MANAGER	1	-	1	-	-	-
ASSESSMENT SYSTEMS SUPERVISOR	-	1	1	-	-	-
ASSESSMENT VALUATION COORDINATOR	-	2	2	-	-	-
ASSESSMENTS & FIELD OPERATIONS DIRECTOR	1	-	1	-	-	-
ASSOCIATE ASSESSMENT ANALYST	2	-	2	-	-	-
ASSOCIATE LEGISLATIVE RESEARCH ANALYST 1	-	1	-	-	-	1
ATTORNEY 4	1	1	2	-	-	-
ATTORNEY 4	1	4	4	1	-	-
AUDITOR 3	-	1	1	-	-	-
BOND ACCOUNT ANALYST	-	2	2	-	-	-
BOND ACCOUNTANT	-	2	2	-	-	-
BOND FINANCE DIRECTOR	-	1	1	-	-	-
BOND FINANCE MANAGER	-	1	1	-	-	-
BOND FINANCE OPERATIONS OFFICER	-	2	2	-	-	-
BUDGET ADMINISTRATIVE ANALYST	1	-	1	-	-	-
CHIEF OF STAFF	1	-	1	-	-	-
CLERK 2	1	-	1	-	-	-
COMMUNICATIONS & PUBLICATIONS MANAGER	-	1	1	-	-	-
COMMUNICATIONS & PUBLICATIONS SPECIALIST	-	1	1	-	-	-
COMPROLLER	1	-	1	-	-	-

Title	Gender		Ethnicity			
	Male	Female	White	African American	Hispanic	Other
CONTRACT SUPPORT SPECIALIST 2	-	1	1	-	-	-
DEPUTY CHIEF OF STAFF	-	1	1	-	-	-
DEPUTY GENERAL COUNSEL	-	1	1	-	-	-
DISTRIBUTED COMPUTER OPERATOR 3	1	-	-	1	-	-
EXECUTIVE PROGRAM MANAGER	-	1	1	-	-	-
EXECUTIVE SECRETARY 2	-	5	5	-	-	-
EXECUTIVE SECRETARY 3	-	3	3	-	-	-
FISCAL SERVICES ASSISTANT DIRECTOR	1	-	1	-	-	-
GENERAL COUNSEL	1	-	1	-	-	-
GEOGRAPHIC INFORMATION SYSTEMS & REDISTRICTING SUPERVISOR 1	1	-	1	-	-	-
GEOGRAPHIC INFORMATION SYSTEMS ANALYST 1	1	-	1	-	-	-
GEOGRAPHIC INFORMATION SYSTEMS ANALYST 3	1	-	-	1	-	-
GEOGRAPHIC INFORMATION SYSTEMS MANAGER 2	1	-	-	-	-	1
GEOGRAPHIC INFORMATION SYSTEMS TECHNICIAN 2	1	3	2	1	-	1
GEOGRAPHIC INFORMATION SYSTEMS TECHNICIAN 2	-	1	1	-	-	-
GEOGRAPHIC INFORMATION SYSTEMS TECHNICIAN MANAGER 2	1	-	1	-	-	-
GEOGRAPHIC INFORMATION SYSTEMS TECHNICIAN SUPERVISOR 2	1	-	1	-	-	-
HIGHER EDUCATION RESOURCE OFFICER	-	1	-	1	-	-
HUMAN RESOURCES BUSINESS ANALYST	-	1	1	-	-	-
HUMAN RESOURCES MANAGER 3	-	1	1	-	-	-
INFORMATION SYSTEMS MANAGER	1	-	1	-	-	-
INFORMATION TECHNOLOGY ASSISTANT DIRECTOR	1	-	1	-	-	-
INVESTIGATIVE AUDITOR	1	-	1	-	-	-
LEGISLATIVE ACCOUNTING MANAGER	-	1	1	-	-	-

Title	Gender		Ethnicity			
	Male	Female	White	African American	Hispanic	Other
LEGISLATIVE AUDIT INVESTIGATOR 1	-	1	1	-	-	-
LEGISLATIVE AUDIT INVESTIGATOR 3	2	2	2	2	-	-
LEGISLATIVE AUDIT INVESTIGATOR 4	3	1	3	1	-	-
LEGISLATIVE AUDIT MANAGER	9	11	18	1	-	1
LEGISLATIVE AUDIT MANAGER INVESTIGATOR	2	1	3	-	-	-
LEGISLATIVE AUDIT REVIEW OFFICER	3	-	3	-	-	-
LEGISLATIVE AUDITOR 1	8	7	13	-	-	2
LEGISLATIVE AUDITOR 2	22	20	38	2	-	2
LEGISLATIVE AUDITOR 3	25	41	56	8	1	1
LEGISLATIVE AUDITOR 4	14	23	31	3	-	3
LEGISLATIVE DATABASE ADMINISTRATIVE 4	-	1	1	-	-	-
LEGISLATIVE EDITOR	-	2	1	1	-	-
LEGISLATIVE HUMAN RESOURCES ANALYST 3	-	2	1	1	-	-
LEGISLATIVE HUMAN RESOURCES ASSISTANT DIRECTOR	-	1	1	-	-	-
LEGISLATIVE INFORMATION SYSTEMS AUDIT MANAGER	2	-	2	-	-	-
LEGISLATIVE INFORMATION SYSTEMS AUDITOR 4	5	9	13	1	-	-
LEGISLATIVE INFORMATION SYSTEMS PROGRAM MANAGER	2	-	2	-	-	-
LEGISLATIVE INFORMATION SYSTEMS TECHNICIAN 4	1	-	-	1	-	-
LEGISLATIVE INFRASTRUCTURE MANAGER	1	-	1	-	-	-
LEGISLATIVE LEGAL ASSISTANT	-	1	1	-	-	-
LEGISLATIVE LEGAL SECRETARY	-	2	1	1	-	-
LEGISLATIVE NURSE AUDITOR 2	-	1	1	-	-	-
LEGISLATIVE NURSE AUDITOR 3	-	1	1	-	-	-
LEGISLATIVE NURSE AUDITOR 4	-	1	1	-	-	-
LEGISLATIVE PERFORMANCE AUDIT MANAGER	1	3	4	-	-	-
LEGISLATIVE PERFORMANCE AUDITOR 1	-	1	1	-	-	-

Title	Gender		Ethnicity			
	Male	Female	White	African American	Hispanic	Other
LEGISLATIVE PERFORMANCE AUDITOR 2	2	2	3	1	-	-
LEGISLATIVE PERFORMANCE AUDITOR 3	4	4	6	2	-	-
LEGISLATIVE PERFORMANCE AUDITOR 4	3	4	5	2	-	-
LEGISLATIVE POLICY COORDINATOR	1	-	1	-	-	-
LEGISLATIVE PROCUREMENT COMPLIANCE ANALYST 2	1	-	1	-	-	-
LEGISLATIVE PROCUREMENT COMPLIANCE ANALYST 2	1	-	1	-	-	-
LEGISLATIVE PROCUREMENT COMPLIANCE ANALYST 2	-	1	1	-	-	-
LEGISLATIVE PROCUREMENT COMPLIANCE SPECIALIST	-	1	1	-	-	-
LEGISLATIVE RESEARCH COORDINATOR	-	1	1	-	-	-
LEGISLATIVE SENIOR FINANCIAL ANALYST	1	1	2	-	-	-
LEGISLATIVE SYSTEMS ANALYST 2	1	-	1	-	-	-
LEGISLATIVE SYSTEMS ANALYST 3	3	-	2	1	-	-
LEGISLATIVE SYSTEMS ANALYST 4	9	3	10	1	-	1
LEGISLATIVE SYSTEMS ANALYST 4	1	-	1	-	-	-
LOCAL FINANCE ASSISTANT DIRECTOR	1	-	-	-	-	1
LOCAL GOVERNMENT AUDIT ASSISTANT DIRECTOR	3	1	4	-	-	-
LOCAL GOVERNMENT AUDIT DIRECTOR	1	-	1	-	-	-
MANAGEMENT SERVICES ASSISTANT DIRECTOR	1	1	2	-	-	-
MANAGEMENT SERVICES DIRECTOR	-	1	1	-	-	-
MUNICIPAL AUDIT DIRECTOR	-	1	1	-	-	-
OFFICE OF RESEARCH & EDUCATION ACCOUNTABILITY DIRECTOR	1	-	1	-	-	-
OFFICE OF STATE ASSESSED PROPERTIES ASSISTANT DIRECTOR	1	1	2	-	-	-

Title	Gender		Ethnicity			
	Male	Female	White	African American	Hispanic	Other
OFFICE OF STATE ASSESSED PROPERTIES DIRECTOR	1	-	1	-	-	-
OPEN RECORDS COUNSEL	-	1	-	1	-	-
PRINCIPAL LEGISLATIVE RESEARCH ANALYST	1	2	3	-	-	-
PROJECT ASSISTANT	-	1	1	-	-	-
PROJECT MANAGEMENT OFFICER	1	-	-	1	-	-
PROPERTY ASSESSMENT ASSISTANT DIRECTOR	3	-	2	1	-	-
PUBLIC FINANCE COMPTROLLER ASSISTANT	-	1	1	-	-	-
PUBLIC INFORMATION OFFICER	1	-	1	-	-	-
PUBLIC UTILITIES & TRANSPORTATION AUDITOR 1	1	-	1	-	-	-
PUBLIC UTILITIES & TRANSPORTATION AUDITOR 3	2	-	2	-	-	-
PUBLICATIONS EDITOR 2	1	1	2	-	-	-
RESEARCH & EDUCATION ACCOUNT ASSISTANT DIRECTOR	1	-	1	-	-	-
SECRETARY	-	4	2	2	-	-
SENIOR LEGISLATIVE RESEARCH ANALYST	-	4	3	1	-	-
SMALL BUSINESS COUNSEL	1	-	1	-	-	-
SOURCING MANAGER	-	1	1	-	-	-
SOURCING SUPPORT TECHNICIAN	-	1	1	-	-	-
STATE AUDIT ASSISTANT DIRECTOR	4	3	7	-	-	-
STATE AUDIT DIRECTOR	-	1	1	-	-	-
STATE BOARD OF EQUALIZATION EXECUTIVE SECRETARY	1	-	1	-	-	-
SYSTEMS & ADMINISTRATIVE DIRECTOR-PROPERTY ASSESSMENTS & OFFICE OF LOCAL GOVERNMENT	-	1	1	-	-	-
TAX BILLING SYSTEMS COORDINATOR	3	1	3	1	-	-
TAX RELIEF EXAMINER TECHNICIAN 1	-	1	1	-	-	-
TAX RELIEF EXAMINER TECHNICIAN 2	1	1	1	1	-	-
TAX RELIEF EXAMINER	-	3	3	-	-	-

Title	Gender		Ethnicity			
	Male	Female	White	African American	Hispanic	Other
TECHNICIAN 3						
TAX RELIEF PROGRAM ASSISTANT SUPERVISOR	-	1	1	-	-	-
TAX RELIEF PROGRAM SUPERVISOR	-	1	1	-	-	-
TAX RELIEF REGIONAL COORDINATOR	1	3	4	-	-	-
UTILITIES BOARD MANAGER	-	1	1	-	-	-
UTILITIES BOARD SPECIALIST	1	-	1	-	-	-
VALUATION CLERK	-	4	3	1	-	-
VALUATION SPECIALIST	-	2	2	-	-	-
WORD PROCESSING OPERATOR	-	2	1	1	-	-
WORD PROCESSOR SUPERVISOR	-	1	-	-	-	1
TOTALS	229	273	429	55	2	16

Source: Office of the Comptroller of the Treasury, Human Resources Manager.

APPENDIX 4
Revenues and Expenditures Information

Revenues by Source
For the Fiscal Year Ending June 30, 2013

Function and Division	State	Federal	Other*	Total
Division of Administration	\$ 1,934,600	\$ -	\$ 156,200	\$ 2,090,800
Office of Management Services	10,140,300	-	536,300	10,676,600
Offices of Research and Education Accountability	1,149,600	-	-	1,149,600
Division of State Audit	8,927,600	-	5,739,200	14,666,800
Division of Local Government Audit	7,638,100	-	1,438,800	9,076,900
Division of Investigations	1,726,900	-	26,600	1,753,500
Office of State and Local Finance	522,300	-	585,200	1,107,500
Office of Local Government	993,400	-	107,900	1,101,300
Division of Property Assessments	5,821,000	-	1,767,000	7,588,000
State Board of Equalization	735,700	-	145,600	881,300
Office of State Assessed Properties	969,000	-	125,000	1,094,000
Tax Relief Program	28,106,600	-	-	28,106,600
Telecommunications Ad Valorem Tax Equity Payments	6,995,300	-	5,800	7,001,100
Function and Division Total	\$75,660,400	\$ -	\$10,633,600	\$86,294,000
Percentage of Total	88%	0%	12%	100%

* Other sources vary based on division and include interdepartmental revenue, cities, counties, and current services.

APPENDIX 4 (CONT.)

**Expenditures by Category
For the Fiscal Year Ending June 30, 2013**

Function and Division	Payroll	Operational	Total
Division of Administration	\$ 1,821,500	\$ 269,300	\$ 2,090,800
Office of Management Services	4,260,800	6,415,800	10,676,600
Offices of Research and Education Accountability	1,015,800	133,800	1,149,600
Division of State Audit	13,309,500	1,357,300	14,666,800
Division of Local Government Audit	8,449,500	627,400	9,076,900
Division of Investigations	1,621,400	132,100	1,753,500
Office of State and Local Finance	1,020,400	87,100	1,107,500
Office of Local Government	959,100	142,200	1,101,300
Division of Property Assessments	6,145,200	1,442,800	7,588,000
State Board of Equalization	595,200	286,100	881,300
Office of State Assessed Properties	975,300	118,700	1,094,000
Tax Relief Program	-	28,106,600	28,106,600
Telecommunications Ad Valorem Tax Equity Payments	-	7,001,100	7,001,100
Function and Division Total	\$40,173,700	\$46,120,300	\$86,294,000
Percentage of Total	47%	53%	100%

APPENDIX 4 (CONT.)

**Budget and Anticipated Revenues by Source
For the Fiscal Year Ending June 30, 2014**

Function and Division	State	Federal	Other*	Total
Division of Administration	\$ 2,216,700	\$ -	\$ 109,400	\$ 2,326,100
Office of Management Services	10,708,200	-	6,272,500	16,980,700
Offices of Research and Education Accountability	1,594,200	-	100,000	1,694,200
Division of State Audit	12,364,700	-	4,610,400	16,975,100
Division of Local Government Audit	8,816,700	-	1,378,200	10,194,900
Division of Investigations	2,380,400	-	90,000	2,470,400
Office of State and Local Finance	960,300	-	569,900	1,530,200
Office of Local Government	1,198,900	-	100,000	1,298,900
Division of Property Assessments	7,443,700	-	1,749,500	9,193,200
State Board of Equalization	1,180,800	-	107,500	1,288,300
Office of State Assessed Properties	1,036,000	-	125,000	1,161,000
Tax Relief Program	31,402,100	-	-	31,402,100
Telecommunications Ad Valorem Tax Equity Payments	7,000,000	-	-	7,000,000
Function and Division Total	\$88,302,700	\$ -	\$15,212,400	\$103,515,100
Percentage of Total	85%	0%	15%	100%

* Other sources vary based on division and include interdepartmental revenue, cities, counties, and current services.

APPENDIX 4 (CONT.)

**Estimated Expenditures by Category
For the Fiscal Year Ending June 30, 2014**

Function and Division	Payroll	Operational	Total
Division of Administration	\$ 2,051,000	\$ 275,100	\$ 2,326,100
Office of Management Services	4,623,100	12,357,600	16,980,700
Offices of Research and Education Accountability	1,197,000	497,200	1,694,200
Division of State Audit	15,433,000	1,542,100	16,975,100
Division of Local Government Audit	9,161,900	1,033,000	10,194,900
Division of Investigations	2,217,200	253,200	2,470,400
Office of State and Local Finance	1,378,700	151,500	1,530,200
Office of Local Government	1,132,500	166,400	1,298,900
Division of Property Assessments	7,192,800	2,000,400	9,193,200
State Board of Equalization	956,200	332,100	1,288,300
Office of State Assessed Properties	1,075,500	85,500	1,161,000
Tax Relief Program	-	31,402,100	31,402,100
Telecommunications Ad Valorem Tax Equity Payments	-	7,000,000	7,000,000
Function and Division Total	\$46,418,900	\$57,096,200	\$103,515,100
Percentage of Total	45%	55%	100%

Source: Office of the Comptroller of the Treasury, Assistant Director of Fiscal Services, and *The Budget Fiscal Year 2014-2015*.