Ensuring the Public Trust

How Program Policy Evaluation is Serving State Legislatures

Sponsored by
the National Legislative Program Evaluation Society and
the Fiscal Affairs Committee of the Assembly on State Issues,
National Conference of State Legislatures
Ensuring the Public Trust

How Program Policy Evaluation Is Serving State Legislatures

Among the many roles that state legislatures play—passing laws, appropriating funds, and debating public policy—is the fundamental responsibility to oversee government operations and ensure that public services are delivered to citizens in an effective and efficient manner. This accountability role is essential to ensuring the trust that citizens place in government.

To help meet this oversight responsibility, most state legislatures have created specialized units that conduct research studies and evaluate state government policies and programs. These studies address whether agencies are properly managing public programs and identifying ways to improve these programs and cut government costs.

This report summarizes information about these legislative program evaluation offices, which vary greatly in size, organization, and activities—just as their parent state legislatures do. The report profiles how these offices help ensure the public trust through their studies—variously called program evaluations, policy analyses, and performance audits—and through their work in other areas such as helping to establish performance accountability and budgeting systems. It also identifies the challenges these offices face as they enter the new millennium.

Part A of this report presents summarized information on 44 state legislative program evaluation offices. It discusses the roles these offices play, their products, and the impact their studies have in their states. The report also addresses the challenges facing these offices and their responses to these challenges, as well as the offices’ use of NCSL services. Part B of the report consists of one-page profiles of each of the individual offices, including information on the services they provide to their legislatures and how to contact them.

The report is based on a nationwide survey of legislative program evaluation offices that was jointly conducted by two NCSL organizations—the National Legislative Program Evaluation Society and the Fiscal Affairs Committee of the Assembly on State Issues. This survey was conducted in the spring of 2000. We thank Mary Stutzman, Bill Buck, Denese Bass, and Dan Rudez for their work in this survey effort.

Gary VanLandingham, Staff Chair, Fiscal Affairs Committee
Craig Kinton, Chair, National Legislative Program Evaluation Society
Bob Boerner, NCSL staff liaison to NLPES
Judy Zelio, NCSL staff liaison to the Fiscal Affairs Committee

July 2000
Part A - Summary of Survey Results

History, activities, and impact of legislative program evaluation offices

This section discusses how long legislative program evaluation offices have existed in their states, the types of services they provide, and how their research agendas are established, their impact in the legislative process, and the strategies the offices are using to maximize their impact.

History. The field of legislative program evaluation is fairly new. Interest in legislative program evaluation began in most states in the 1970s. This was a time when many state legislatures substantially increased their staff and research resources and modernized their operations.

Reflecting this history, more than half of the 44 offices have existed for more than 20 years. However, other legislatures have recently established new program evaluation offices—nine offices have been created within the past five years, and four of these are in their first year of operation. (See Exhibit 1.) This reflects the continuing legislative and public concern that government must become more accountable, efficient, and effective in meeting public needs.

Products. The program evaluation offices serve their legislatures by producing a variety of products. Almost all of the offices conduct performance audits/evaluations of state agencies and programs as one of their primary functions. These audits may address varying issues, including whether agencies are following legislative intent, whether programs are well managed and are producing the desired results for citizens, and whether policy alternatives could improve operations and save money. In half of the states, the offices spend 50% or more of their time conducting these audits/evaluations.

Exhibit 1

Most Legislative Program Evaluation Offices Have Existed for Many Years (n=44)

<table>
<thead>
<tr>
<th>Duration</th>
<th>Count</th>
</tr>
</thead>
<tbody>
<tr>
<td>Over 20 years</td>
<td>23</td>
</tr>
<tr>
<td>11 - 20 years</td>
<td>6</td>
</tr>
<tr>
<td>6 - 10 years</td>
<td>5</td>
</tr>
<tr>
<td>Under 5 years</td>
<td>9</td>
</tr>
<tr>
<td>No answer</td>
<td>1</td>
</tr>
</tbody>
</table>
About half of the offices also conduct investigations of incidents and/or agencies that are of concern to their legislatures, and these special studies consume up to 10% of some office’s time. About half of the offices also conduct policy analyses studies that examine the impacts and alternatives of public policies, and some offices spend up to 25% of their time on these activities. About a quarter of the offices have some role in developing, critiquing, or validating performance measures being developed in their states. These roles include providing technical assistance to the legislature and state agencies, reviewing the reliability and validity of performance data reported by state agencies, and interpreting performance results for legislative committees. Many offices also conduct financial and compliance audits in addition to their program evaluation functions. Finally, about a third have other roles, including conducting fiscal analyses of budget issues, providing bill drafting services, staffing committees during legislative sessions, reviewing school district operations, and/or maintaining an Internet-based encyclopedia of state government programs. (See Exhibit 2.)

Research initiation. The offices set their research agendas in several ways. In most states, the decision on what programs to evaluate is made by the legislature itself. In these states, studies are initiated at the legislatures’ directive, which may be established through a bill provision, appropriations proviso, or the directive of their governing committee or legislative leadership. About a third of the offices also conduct studies that are self-initiated. A few offices begin some studies upon the request of the governor or an executive agency or at citizens’ requests. (See Exhibit 3.)

Exhibit 2
The Program Evaluation Offices Produce a Variety of Products
(n=44)

<table>
<thead>
<tr>
<th>Product</th>
<th>Count</th>
</tr>
</thead>
<tbody>
<tr>
<td>Performance audits</td>
<td>40</td>
</tr>
<tr>
<td>Investigations</td>
<td>18</td>
</tr>
<tr>
<td>Policy analyses</td>
<td>18</td>
</tr>
<tr>
<td>Financial/compliance audits</td>
<td>17</td>
</tr>
<tr>
<td>Performance measures</td>
<td>10</td>
</tr>
<tr>
<td>Bill drafting</td>
<td>1</td>
</tr>
<tr>
<td>Other</td>
<td>16</td>
</tr>
</tbody>
</table>
Number of reports issued. The offices vary in the volume of legislative program evaluation reports they publish each year. This reflects the varying size of the offices (see Exhibit 9) and the differing responsibilities of the units. The offices fall into three major groups. First, about half of the offices produce up to 10 evaluation reports per year. Second, about a third of the offices produce between 11 and 25 evaluation reports annually. Finally, the remaining offices produce more than 25 evaluation reports per year. (See Exhibit 4.)

Organizational setting. The organizational placement of the offices—where they fit into the legislative structure—varies substantially across the nation. Almost all of the offices ultimately report to a joint legislative committee or directly to legislative leadership. However, they work in various settings. In about half of the states, the legislative program evaluation units are located within the legislative auditor’s office. In these states, the legislative auditor, often titled the Auditor General, is typically responsible for conducting financial and compliance audits in addition to evaluation studies. The legislative evaluation office is generally a separate division within these offices. In another quarter of the states, the evaluation offices are established within a legislative oversight committee and the evaluators act as staff to the committee. In the remaining states the evaluation units generally exist as
independent legislative offices. Also, a few states have unique organizational placements such as reporting to a joint legislative and citizens’ commission. ¹ (See Exhibit 5.)

Exhibit 5
Legislative Program Evaluation Units Have Varying Organizational Placements (n=44)

<table>
<thead>
<tr>
<th>Placement</th>
<th>Count</th>
</tr>
</thead>
<tbody>
<tr>
<td>Auditor’s office</td>
<td>19</td>
</tr>
<tr>
<td>Oversight committee</td>
<td>11</td>
</tr>
<tr>
<td>Independent unit</td>
<td>8</td>
</tr>
<tr>
<td>Other placement</td>
<td>6</td>
</tr>
</tbody>
</table>

Utilization strategies. Legislative program evaluation offices typically take several steps to make their work useful to their legislatures. These steps include disseminating their reports to the relevant legislative committees (fiscal and substantive), and over half send their reports to all legislative members. About half of the offices also usually give presentations before the relevant committees to brief members on their research results and/or provide briefings to legislative staff. About a fifth of the offices usually draft bill language that would implement report recommendations, and a similar percentage issue press releases. Few offices hold press conferences or actively try to convince legislators to implement recommendations. (See Exhibit 6.)

Exhibit 6
Offices Use Several Strategies to Increase Legislative Use of Reports

<table>
<thead>
<tr>
<th>Strategy</th>
<th>Use</th>
</tr>
</thead>
<tbody>
<tr>
<td>Send copies to relevant committees</td>
<td>40</td>
</tr>
<tr>
<td>Send to all legislators</td>
<td>25</td>
</tr>
<tr>
<td>Give presentations to subcommittees/fiscal committees</td>
<td>25</td>
</tr>
<tr>
<td>Hold briefings for relevant legislative staff</td>
<td>23</td>
</tr>
<tr>
<td>Draft bill language to implement recommendations</td>
<td>10</td>
</tr>
<tr>
<td>Write press releases</td>
<td>8</td>
</tr>
<tr>
<td>Hold press conferences</td>
<td>2</td>
</tr>
<tr>
<td>Lobby committees/legislators to implement recommendations</td>
<td>2</td>
</tr>
</tbody>
</table>

¹ It should be noted that a few states have offices within the executive branch that conduct performance audits or management studies of state government programs. However, these offices typically are not closely linked to the legislative process and report to either the governor or an independently elected state auditor and are not included in this report.
**Fiscal impact.** A primary indication of the impact that legislative program evaluation offices have in their states is the level of potential cost savings recommendations that are made by the offices and subsequently implemented by the legislatures and agencies. About a quarter (13) of the offices track the level of cost savings recommended in their studies and implemented by the legislature and state agencies. These offices reported that they recommended cost savings totaling $539 million over the past two years. Almost half of these savings were subsequently realized through implementation of these recommendations. (See Exhibit 7.) It is likely that these savings will increase over time as their legislators have more time to consider the recommendations, which will become more significant should an economic downturn and subsequent need to cut state spending occur.

![Exhibit 7](image)

**Exhibit 7**

$539 Million in Total Cost Savings Recommended, $255 Million of the Total Has Been Implemented (n=13)

$255 million Implemented

$284 million Not Implemented

**Challenges facing legislative program evaluation offices.** The offices report a variety of challenges they face as they enter the 21st century. More than half of the offices cited workload that exceeds the offices' capacity as a challenge (indicating that these legislatures are finding their work useful and are thus requesting more studies over time). Over half of the offices also cited lack of valid agency data as a challenge, as well as high staff turnover. Several states (11) reported that they have suffered turnover rates that exceed 20% a year, and two of these states reported turnover rates in excess of 40%. Offices also reported difficulty in recruiting qualified staff, report production bottlenecks in writing, editing, and publishing reports, struggles to get recommendations implemented, and working with term-limited legislators. (See Exhibit 8.)
Internal operations

This section discusses how legislative program evaluation offices are staffed, their turnover rates and recruitment strategies, the policies that govern their work environment, their use of outside consultants, the research standards they follow, and their use of NCSL and NLPES services.

Staff size. Legislative program evaluation offices can be classified into three major groups. Several states have relatively small offices that have 10 or fewer employees. The bulk of the offices are medium-sized with between 10 to 50 staff. Finally, several states have large offices with more than 50 employees. The states with large evaluation units are typically those with relatively large populations and substantial numbers of other legislative staff. Overall, the “average” legislative program evaluation office has 32 employees.
**Types of positions.** The legislative program evaluation offices employ a variety of professional staff. Almost all offices have full-time evaluators/analysts and supervisors that make up the bulk of their staffing. About two-thirds of the offices (including all of the larger ones) also employ secretarial support staff, while about half have full-time computer and technical support personnel. About a third of the offices (typically the larger ones) also have specialized staff that review or edit evaluation reports, and a few have full-time methodologists who assist project teams in developing and implementing sophisticated research methodologies. (See Exhibit 10.)

<table>
<thead>
<tr>
<th>Types of Full-Time Positions Reported</th>
<th>Number of States (n=44)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Analysts/supervisors</td>
<td>40</td>
</tr>
<tr>
<td>Review staff</td>
<td>12</td>
</tr>
<tr>
<td>Editors</td>
<td>10</td>
</tr>
<tr>
<td>Methodologists</td>
<td>5</td>
</tr>
<tr>
<td>Computer/technical support</td>
<td>17</td>
</tr>
<tr>
<td>Support</td>
<td>28</td>
</tr>
</tbody>
</table>

**Turnover rate.** Staff turnover was frequently cited as a problem facing legislative program evaluation offices. Of the states responding to the survey, 23 indicated that they were experiencing turnover problems, and 20 of these states reported specific turnover rates. These states reported turnover rates that averaged 25% and ranged up to 65% annually. (See Exhibit 11.)

**Recruitment strategies.** The offices use a variety of recruitment strategies to address their turnover and attract new staff. The majority of offices use newspaper and magazine ads to attract applicants as well as recruitment trips to universities and posting job openings on state job vacancy lists. About half of the states post vacancies on the Internet and/or the
NLPES website. Other states use strategies such as bonuses to current staff that recruit someone who is hired, informal and formal networking with other government offices, and hiring from state merit system registers. (See Exhibit 12.)

**Work enrichment strategies.** Legislative program evaluation offices have undertaken a number of work enrichment strategies. Most offices offer some type of flexible working schedules, and more than half provide tuition assistance for job-related college courses. A minority of the offices have adopted other strategies, including telecommuting, authorizing administrative leave for volunteer community or public services, offering child care within the office complex, and job sharing. Other initiatives reported by states included casual dress days, compensatory time for staff that work extensive overtime, payment of professional organization and licensing fees, and the option of part-time work schedules. (See Exhibit 13.)
Outside employment and political participation prohibitions. Two factors that affect the job environment of many evaluation units are restrictions on outside employment and political participation. These policies, which are common for legislative employees, are designed to protect the offices (and the legislature) from allegations that staff research has been biased by their outside or political work.

Most offices restrict or prohibit their staff from outside employment. (See Exhibit 14.) These policies vary, with some requiring managers to review and approve any staff requests to “moonlight,” while other offices have a total prohibition of outside employment. These policies are intended to help avoid potential conflicts of interest that could arise if a staff person was assigned to a project but had previously “moonlighted” for the program being reviewed.

Similarly, most offices also have policies that restrict political participation of their employees. These policies may prohibit staff from actively working for political candidates and/or require staff to resign if they run for office themselves. Again, these policies are intended to protect the office from challenges that research results were biased due to the political activity of the research team. (See Exhibit 15.)
Use of Contractors. Just as state governments have experimented with privatization, legislative program evaluation offices also frequently use outside contractors to conduct all or parts of some studies. The offices are evenly split on whether they have contracted out for all or parts of evaluations they conduct. Reasons for contracting out studies include specific legislative mandates that certain studies be conducted by private consultants, the need for specialized expertise in areas such as actuarial science, and/or the lack of in-house capacity to do the volume of work requested by the legislature. (See Exhibit 16.)

Research standards. To help ensure that they produce high-quality work, many offices have adopted professional standards to guide their research activities. The majority of the offices have adopted the Government Accounting Standards (known as the Yellow Book), which is disseminated by the U.S. General Accounting Office. Other offices have adopted The Program Evaluation Standards (known as the Red Book) issued by the Joint Committee on Standards for Educational Evaluation, or the Guiding Principles issued by the American Evaluation Association. Still other offices rely on standards issued by the American Institute of Certified Public Accountants and the Institute of Internal Auditors, statutory review criteria, or a variety of good research practices. These research standards vary somewhat, but all require the offices to maintain personal and professional objectivity in their work, to carefully plan and implement their evaluation studies, to ensure that all reported results are accurate and supported by research findings, and to write and disseminate reports that can be readily understood and used by their legislatures and other users. (See Exhibit 17.)
Use of NCSL services. The offices reported using a variety of NCSL services to support their work. The most widely used services were those offered by NLPES, including its periodic newsletter, its website that includes research and training resources (www.ncsl.org/programs/nlpes), and NLPES’ fall training conference; these three services were used by more than 80% of the offices. Other widely used services included the NLPES listserv, which enables legislative program evaluators to query their colleagues in other states, the NLPES database of published legislative program evaluation reports, and the NCSL Annual Meeting. About half of the offices reported working with NCSL’s policy area contact persons, while a third reported attending Assembly on State Issues meetings. (See Exhibit 18.)
A few offices made suggestions for improving NLPES’ services. These suggestions included sponsoring more regional training sessions to make it easier for states to send people to training (NLPES does rotate its fall training conference around the nation), and providing additional information on the NLPES website, particularly more information on policy analysis and online synopses of training sessions held at the NLPES fall training conference, ASI meetings, and the NCSL Annual Meeting. Other suggestions were to provide more information on the internal structure and policies of legislative program evaluation offices and to explore using the web for more training development and presentation.
Part B - Profile of Legislative Program Evaluation Offices

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WISCONSIN ........ Performance Audit Division, Wisconsin Audit Bureau ......................................................................... B-43
WYOMING ........ Legislative Service Office .................................................................................................................. B-44
ALABAMA
Department of Examiner of Public Accounts

Governing Body
Legislative Committee on Public Accounts Legislative Sunset Committee

Created
1883

Staff
There are 12 professional staff and 1 support staff. All professional staff have bachelor's-level accounting degrees. Additional degrees include MBA and MPA. Professional certifications - CPA's.

Products
Sunset Reviews, legal compliance examinations, and informational reports by legislative request

<table>
<thead>
<tr>
<th>Products and Activities Performed</th>
<th>Estimated percentage of workload</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial/compliance audits</td>
<td>50%</td>
</tr>
<tr>
<td>Other: Sunset Reviews</td>
<td>50%</td>
</tr>
</tbody>
</table>

Comments
Evaluation activities are carried out through one division of the larger legislative audit agency. Only 12 of approximately 200 total professional agency staff are devoted to evaluation activities on a part-time basis.

Website

Contact
Ronald L. Jones
P.O. Box 302251
Montgomery AL 36130-2251
(334) 242-9200 FAX (334) 242-9263
ronaldj@mindspring.com
ALASKA

Division of Legislative Audit

Governing Body  Legislative Budget and Audit Committee, a joint committee of the Legislature

Created  By constitution adopted in 1959

Staff  There are 33 professional staff and 3.5 FTE support staff.

Products  The Legislative Budget and Audit Committee produces the financial compliance audit of the General Annual Financial Report, federal compliance audit of the State of Alaska, performance audit reports of select agencies, and sunset audit reports for agencies and programs subject to sunset legislation.

<table>
<thead>
<tr>
<th>Products and Activities Performed</th>
<th>Estimated percentage of workload</th>
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<tbody>
<tr>
<td>Financial/compliance audits</td>
<td>45%</td>
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<tr>
<td>Performance audits/program evaluations</td>
<td>45%</td>
</tr>
<tr>
<td>Investigations</td>
<td>10%</td>
</tr>
<tr>
<td>Assessments of performance measures and data</td>
<td></td>
</tr>
</tbody>
</table>

Website  http://www.legis.state.ak.us/legaud/web/default.htm

Contact  Jim Griffin
          P.O. Box 113300
          Juneau Alaska 99811-3300
          (907) 465-3815   FAX (907) 465-3830
          Jim_Griffin@legis.state.ak.us
ARIZONA
Office of the Auditor General

Governing Body  Joint Legislative Audit Committee
Created  1969
Staff
There are 201 authorized FTEs. Professional staff number 165, including 54 CPAs, 4 certified fraud investigators, and 18 certified government financial managers.
Products
Financial statement audits, single audits, performance audits, program evaluations, special audits, procedural reviews, and compliance status reviews

<table>
<thead>
<tr>
<th>Products and Activities Performed</th>
<th>Estimated percentage of workload</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial/compliance audits</td>
<td>56%</td>
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<tr>
<td>Performance audits/program evaluations</td>
<td>25%</td>
</tr>
<tr>
<td>Other: Establish uniform budgeting and accounting systems</td>
<td>9%</td>
</tr>
<tr>
<td>Support Services</td>
<td>10%</td>
</tr>
</tbody>
</table>

Website  www.auditorgen.state.az.us
Contact  Kim Hildebrand
2910 N. 44 St., Suite 410
Phoenix Arizona 85018
(602) 553-0333 FAX (602) 553-0051
Khildebrand@auditorgen.state.az.us
ARKANSAS
Division of Legislative Audit

Governing Body  Legislative Joint Auditing Committee
Created  Act 105 of 1955
Staff  Professional staff number 186, consisting of 134 CPAs, 59 CFEs, 1 attorney, and 4 CISAs. All professional staff conducting financial/compliance audits are required to have an accounting degree. There are 16 support staff.
Products  The office produces financial/compliance audits of state agencies, school districts, institutions of higher education, counties, and cities. Special reports are prepared as directed by the Legislative Joint Auditing Committee.
Website  www.legaudit.state.ar.us
Contact  Mitzi Ferguson
          Room 172, State Capitol
          Little Rock  AR  72201
          (501) 683-8600  FAX  (501) 683-8605
          mferguson@lapo.state.ar.us
State Auditor, Bureau of State Audits

Governing Body
Joint Legislative Audit Committee

Created
1993; prior to 1993, the Office of the Auditor General

Staff
There are 100 professional staff and 19 support staff. Disciplines include accounting (mostly CPAs), public administration, business administration, economics and political science.

Products
The State Auditor’s Office conducts performance, financial, and compliance audits as directed by statute or requested by members of the Legislature. The Joint Legislative Audit Committee approves the audits requested by members of the Legislature. In addition to performing audits, the State Auditor administers the California Whistleblower Protection Act by investigating complaints of alleged violations of the law or regulations by state agencies or employees. In 2000, the State Auditor’s Office issued 44 audit reports including the annual reports required by the Single Audit Act. In addition, the office published two reports summarizing investigations completed during the year.

<table>
<thead>
<tr>
<th>Products and Activities Performed</th>
<th>Estimated percentage of workload</th>
</tr>
</thead>
<tbody>
<tr>
<td>Performance audits/program evaluations</td>
<td>70%</td>
</tr>
<tr>
<td>Financial/compliance audits</td>
<td>25%</td>
</tr>
<tr>
<td>Investigations</td>
<td>5%</td>
</tr>
</tbody>
</table>

Comments
The State Auditor’s Office tracks the implementation of its recommendations and the cost savings associated with them. During 2000, the State Auditor made over 340 recommendations. Program managers and decision-makers agreed with 86% of the recommendations and have implemented or are in the process of implementing them. If implemented, the recommendations made by the State Auditor could save the state of California millions of dollars. In fact, since 1982, the State Auditor estimates that it has identified more than $1 billion in cost savings.

Website
www.bsa.ca.gov

Contact
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555 Capitol Mall, Suite 300
Sacramento, California 95814

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ElaineH@bsa.ca.gov
The Office of the State Auditor presents audit reports to the Legislative Audit Committee (LAC). The LAC is a bipartisan committee of four senators and four representatives. The committee chair alternates between both major parties annually.

The Office of the State Auditor was established by the State Constitution and State Statutes. The State Auditor is nominated by the Legislative Audit Committee and confirmed by the General Assembly for five-year terms.

There are 55 audit staff and 5 support staff. The office hires staff with diverse educational backgrounds, most having degrees in accounting, business, and public administration.

Performance and financial audits are the products. In 2000 the office issued 71 financial and performance audits. The primary service provided by the office is the facilitation of positive change in state government.

<table>
<thead>
<tr>
<th>Products and Activities Performed</th>
<th>Estimated percentage of workload</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial/compliance audits</td>
<td>45%</td>
</tr>
<tr>
<td>Performance audits/program evaluations</td>
<td>55%</td>
</tr>
</tbody>
</table>

Annually, the office reports on "Recommendations Implemented," "Legislation Resulting from Audits," and "Savings Resulting from Audits." The office generally achieves an 88 percent recommendation implementation rate, has a 3:1 ratio of savings to costs, and has 10 - 12 bills passed each year as a result of audits.

www.state.co.us/gov_dir/audit_dir/audit.html

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Denver, CO 80203-2211

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CONNECTICUT
Office of Program Review and Investigations

Governing Body  Legislative Program Review and Investigations Committee Connecticut General Assembly

Created  1972

Staff  The Legislative Program Review and Investigations Committee has 12 to 16 staff.

Products  Performance audits; investigations; policy, management, and/or organizational reviews

<table>
<thead>
<tr>
<th>Products and Activities Performed</th>
<th>Estimated percentage of workload</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial/compliance audits</td>
<td></td>
</tr>
<tr>
<td>Performance audits/program evaluations</td>
<td>70%</td>
</tr>
<tr>
<td>Policy analyses</td>
<td>20%</td>
</tr>
<tr>
<td>Investigations</td>
<td>10%</td>
</tr>
</tbody>
</table>

Website  www.cga.state.us/pri

Contact  Michael L. Nauer
506 State Capitol
Hartford  CT  06106

(860) 240-0300  FAX  (860) 240-0327

pri@po.state.ct.us
FLORIDA
Office of Program Policy Analysis and Government Accountability

Governing Body
Joint Legislative Auditing Committee

Created
1994

Staff
There are 88 professional staff and 5 support staff. All professional staff have professional certification or master’s degrees or higher. Disciplines include public administration, accounting, business administration, political science, English, and law.

Products
OPPAGA conducts program evaluations and policy analyses. It also assesses performance measures proposed by agencies under Florida’s performance budgeting initiative and conducts Best Practices reviews of school districts. OPPAGA maintains the Florida Government Accountability Report, an on-line encyclopedia of Florida government that includes descriptive and evaluative information on more than 300 programs. In 2001-02, OPPAGA will produce an estimated 60 reports. The Florida Monitor Weekly is an Internet newsletter announcing new OPPAGA reports and other links to public policy research related to Florida; subscriptions are free and can be made at OPPAGA’s homepage.

<table>
<thead>
<tr>
<th>Products and Activities Performed</th>
<th>Estimated percentage of workload</th>
</tr>
</thead>
<tbody>
<tr>
<td>Performance audits/program evaluations</td>
<td>35%</td>
</tr>
<tr>
<td>Policy analyses</td>
<td>35%</td>
</tr>
<tr>
<td>Best Practices Review of School Districts</td>
<td>20%</td>
</tr>
<tr>
<td>Assessments of performance measures and data</td>
<td>5%</td>
</tr>
<tr>
<td>Other: Florida Government Accountability Report (FGAR)</td>
<td>5%</td>
</tr>
</tbody>
</table>

Comments
OPPAGA routinely tracks cost savings recommended and achieved and issues an annual Fiscal Impact Report. Since its creation in 1994, OPPAGA recommendations have had a potential $1.745 billion fiscal impact, with $485 million implemented.

Websites
www.oppaga.state.fl.us and www.oppaga.state.fl.us/government

Florida Government Accountability Report

Contact
John W. Turcotte, Director
111 W. Madison, Suite 312
Tallahassee, FL 32399-1475
(850) 488-0021 FAX (850) 487-3804
turcotte.john@mail.oppaga.state.fl.us
GEORGIA

Performance Audit Operations, Department of Audits

Governing Body
Georgia General Assembly  Budgetary Responsibility Oversight Committee

Created
1971

Staff
There are 29 professional staff and 2 administrative staff. Disciplines include MBA, MPA, CPA, political science, English, communications, business administration, psychology, sociology, international affairs, molecular biology, and criminal justice.

Products
The Performance Audit Operations Division (PAO) conducts performance audits, program evaluations, and special projects. If the project is requested by the Budgetary Responsibility Oversight Committee the report is identified as a program evaluation due to the wording of the code. There is no significant difference between a performance audit and a program evaluation. The reports are distributed to all members of the General Assembly as well as the Governor, agency personnel, and the media. A follow-up review is conducted of each report 18 months after the report is released to determine what improvements have been made. The results of the follow-up are distributed to the same groups as are the reports. All of our products are available as Adobe documents on our website. In Fiscal Year 1999, PAO released 38 reports.

<table>
<thead>
<tr>
<th>Products and Activities Performed</th>
<th>Estimated percentage of workload</th>
</tr>
</thead>
<tbody>
<tr>
<td>Performance audits/program evaluations</td>
<td>99%</td>
</tr>
<tr>
<td>Investigations</td>
<td>1%</td>
</tr>
</tbody>
</table>

Comments
Based on our follow-up reviews, we have found that about 70% of the recommendations are acted upon and about 65% of what is recommenced has been implemented. The division does not track the amount of cost savings on a routine basis but can identify savings totaling over $48.5 million since 1995.

Website
http://www2.state.ga.us/departments/audit/

Contact
Paul E. Bernard
Department of Audits
254 Washington St., Room 314
Atlanta, GA 30334
(404) 651-8855 FAX (404) 656-7535
bernardp@audits.state.ga.us
HAWAII
Office of the Auditor

Governing Body
State Legislature

Created
First auditor appointed in 1965 in accordance with the 1950 Constitutional Convention provision, which took effect with 1959 Statehood.

Staff
Auditor; deputy auditor, assistant auditors (3), analysts (21), clerical (3.5)

Products
Performance audits and studies (46%); sunrise/sunset analyses (18%); financial audits (18%), follow-up audits (12%); health insurance analyses (6%)

<table>
<thead>
<tr>
<th>Products and Activities Performed</th>
<th>Estimated percentage of workload</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial/compliance audits</td>
<td>18%</td>
</tr>
<tr>
<td>Performance audits/program evaluations</td>
<td>46%</td>
</tr>
<tr>
<td>Other: Sunrise/sunset reviews; health insurance analyses; follow-up audits</td>
<td>36%</td>
</tr>
</tbody>
</table>

Website
www.state.hi.us/auditor

Contact
Leslie Tanaka, Deputy
465 South King St., Room 500
Honolulu, HI 95813
(808) 587-0800 FAX (808) 587-0830
ltanaka@auditor.state.hi.us
IDAHO
Office of Performance Evaluations

Governing Body
Joint Legislative Oversight Committee, an equally bipartisan committee of the Legislature

Created
While the enacting legislation was signed into law in 1993, the office was not created until the summer/fall of 1994. The first evaluation report was released in 1995.

Staff
Six full-time evaluators, one part-time evaluator, one support staff and one director. Disciplines include public policy, public administration, business administration, economics, and science.

Products
Performance evaluation reports, evaluation report summaries, and, upon request, the office is enabled to conduct federal mandate reviews. The office also compiles an implementation report that tracks the status and impact (programmatic changes, cost savings, etc.) of all recommendations made. To assist the committee in selecting evaluation topics from among the requests, the office compiles scoping papers.
OPE loosely adheres to the Government Auditing Standards (Yellow Book), but does not claim adherence to these standards as a matter of practice. The office is preparing for an eventual (its first) peer review in the next three years.

<table>
<thead>
<tr>
<th>Products and Activities Performed</th>
<th>Estimated percentage of workload</th>
</tr>
</thead>
<tbody>
<tr>
<td>Performance audits/program evaluations</td>
<td>80%</td>
</tr>
<tr>
<td>Policy analyses</td>
<td>15%</td>
</tr>
<tr>
<td>Investigations</td>
<td>5%</td>
</tr>
</tbody>
</table>

Website
www.state.id.us/ope

Contact
Nancy Van Maren, Director
700 W. State St., Suite 10 JR Williams Building, P.O. Box 83720
Boise, Idaho 83720-0055
(208) 334-3880 FAX (208) 334-3871
opeinfo@ope.state.id.us
The Auditor General is an independent Constitutional Officer. Audit reports are reviewed by the Legislative Audit Commission (a joint committee of 12 members of the Illinois General Assembly).


The performance audit division has 20 audit staff; the financial/compliance audit division has 26 audit staff; and the information systems audit division has 8 audit staff.

Financial and compliance audits, management audits, program audits, and special studies.

<table>
<thead>
<tr>
<th>Products and Activities Performed</th>
<th>Estimated percentage of workload</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial/compliance audits</td>
<td>90%</td>
</tr>
<tr>
<td>Performance audits/program evaluations</td>
<td>10%</td>
</tr>
<tr>
<td>Policy analyses</td>
<td></td>
</tr>
<tr>
<td>Investigations</td>
<td></td>
</tr>
<tr>
<td>Assessments of performance measures and data</td>
<td></td>
</tr>
<tr>
<td>Fiscal notes</td>
<td></td>
</tr>
<tr>
<td>Bill drafting</td>
<td></td>
</tr>
<tr>
<td>Other: Special studies</td>
<td></td>
</tr>
</tbody>
</table>

Many financial and compliance audits are conducted by public accounting firms under contract with the Office of the Auditor General.

Website

www.state.il.us/auditor

Contact

Michael S. Paoni
Illinois Park Plaza, 740 East Ash St.
Springfield, IL 62703-3154

(217) 782-0818
Fax (217) 785-8222
OAG45@mail.state.il.us
Staff
There are 14 professional staff and 2 support staff. Disciplines include public administration, law, accounting, economics, and statistics.

Products
The Office of Fiscal and Management Analysis is a division within the Legislative Services Agency that performs fiscal, budgetary, and management analysis. Within this office, teams of program analysts evaluate state agency programs and activities as set forth in IC 2-5-21. The goal of legislative evaluation and oversight is to improve the legislative decision-making process and, ultimately, state government operations by providing information about the performance of state agencies and programs through evaluation. The evaluation teams prepare reports for the Legislative Council in accordance with IC 2-5-21-9. The published reports describe state programs, analyze management problems, evaluate outcomes, and include other items as directed by the Legislative Evaluation and Oversight Policy Subcommittee of the Legislative Council. The reports are used by evaluation committees to determine need for legislative action. In 1999, OFMA produced one report.

<table>
<thead>
<tr>
<th>Products and Activities Performed</th>
<th>Estimated percentage of workload</th>
</tr>
</thead>
<tbody>
<tr>
<td>Performance audits/program evaluations</td>
<td>15%</td>
</tr>
<tr>
<td>Fiscal notes</td>
<td>85%</td>
</tr>
</tbody>
</table>

Comments
Each year, OFMA prepares reports for the Legislative Council in accordance with IC 2-5-21. In accordance with Legislative Council Resolution 99-8, OFMA published *Issues Relating to the Indiana Department of Corrections* in May 2000. The report has been prepared for use by the Corrections Matters Evaluation Committee.

Website
www.state.in.us/legislative/

Contact
Jim Mundt, Director
Room 301, State House

(317) 232-9858          FAX
The Legislative Fiscal Bureau was created in 1976, program evaluation responsibility added in 1981, and LFB was assigned the responsibility for developing a legislative oversight function in 1986.

The LFB has 27 staff, 21 analysts and supervisors, 3 computer support staff, and 3 secretaries, providing mainly fiscal and budget analyses for the General Assembly. When directed to complete an evaluation, the LFB selects the appropriate staff based on skills and specialty area to form the team.

The LFB conducts budget and fiscal analyses as its primary responsibility. Reports include the department budget summary and Governor’s recommendation analysis, a quarterly report of projected revenues for the current and next fiscal years, appropriations tracking documents, and an annual fiscal report. The LFB also prepares special expenditure and legislative oversight editions of its newsletter. Currently, it issues review documents on topics of interest to the General Assembly. These are single or a few issue analyses that have in recent years replaced program evaluations, as they can be produced in a short, more timely fashion for decision-making. The LFB produces 20 to 30 of these reports each interim.

<table>
<thead>
<tr>
<th>Products and Activities Performed</th>
<th>Estimated percentage of workload</th>
</tr>
</thead>
<tbody>
<tr>
<td>Policy analyses</td>
<td>10%</td>
</tr>
<tr>
<td>Investigations</td>
<td>10%</td>
</tr>
<tr>
<td>Assessments of performance measures and data</td>
<td>5%</td>
</tr>
<tr>
<td>Fiscal notes</td>
<td>10%</td>
</tr>
<tr>
<td>Other: Fiscal/budget analysis - 45%</td>
<td>Approximately 5% in each of the following: expenditure oversight, intent language oversight, performance oversight, revenue estimating and tracking, and annually prepare Fact Book and Fiscal Facts Book. 65%</td>
</tr>
</tbody>
</table>

The LFB will conduct evaluations if directed by statute or the Legislative Council, but has received no requests in the past several years.

www.legis.state.ia.us/central

Douglas P. Wulf
Legislative Fiscal Bureau, Capitol Complex
Des Moines  Iowa  50319
(515) 281-3250 FAX (515) 281-6625
dwulf@legis.state.ia.us
KANSAS
Legislative Division of Post Audit

Governing Body
Legislative Post Audit Committee

Created
Auditing has always been a part of state government in Kansas. The Kansas Constitution, adopted in 1859, provided for an elected State Auditor. In 1970, a constitutional amendment to abolish the Office of State Auditor was approved by the voters. The 1971 Legislature passed the bill and created the Legislative Post Audit Committee and the Legislative Division of Post Audit.

Staff
There are 20 professional staff and 2 support staff, including MBAs, attorneys, accountants, and other disciplines.

Products
Our office produces performance audit reports (about 20 to 25 per year), compliance and control audit reports (about 3 per year), financial compliance audit reports (contracted to CPA firms, about 5 per year). In addition, we issue executive summaries of each performance audit report.

<table>
<thead>
<tr>
<th>Products and Activities Performed</th>
<th>Estimated percentage of workload</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial/compliance audits</td>
<td>1%</td>
</tr>
<tr>
<td>Performance audits/program evaluations</td>
<td>99%</td>
</tr>
</tbody>
</table>

Comments
In addition to our other audit products, we issue an annual follow-up report on the previous year’s audit recommendations. Historically, auditees substantially implement 90+ percent of our recommendations.

Website
http://skyways.lib.ks.us/ksleg/PAUD/homepage.html

Contact
Barbara J. Hinton, Legislative Post Auditor
Legislative Division of Post Audit
800 SW Jackson,
Topeka    KS   66612
(785) 296-3792       FAX  (785) 296-4482
lpa@lpa.state.ks.us
KENTUCKY
Legislative Research Commission

**Governing Body**  Program Review and Investigations Committee

**Created**  1978

**Staff**  There are six professional staff and one support staff at this time. Four additional professional positions have been authorized. Professional disciplines include economics, public administration, business administration, law, journalism, and political science.

**Products**  Staff conducts program evaluations and investigations of state government agencies selected by the committee. The committee choses whether to adopt staff reports and recommendations.

<table>
<thead>
<tr>
<th>Products and Activities Performed</th>
<th>Estimated percentage of workload</th>
</tr>
</thead>
<tbody>
<tr>
<td>Performance audits/program evaluations</td>
<td>65%</td>
</tr>
<tr>
<td>Policy analyses</td>
<td>5%</td>
</tr>
<tr>
<td>Investigations</td>
<td>30%</td>
</tr>
</tbody>
</table>

**Website**  None at this time.

**Contact**  Ginny Wilson
Room 34, Capitol Annex
Frankfort KY 40601
(502) 564-8100  FAX (502) 564-1443
ginny.wilson@lrc.state.ky.us
LOUISIANA
Office of the Legislative Auditor

Governing Body     Legislative Audit Advisory Council
Created            Performance audit function officially created in 1989
Staff               There are 31 professional staff.
Products            The Legislative Audit Advisory Council produces/publishes audits, fiscal notes, and staff studies.

<table>
<thead>
<tr>
<th>Products and Activities Performed</th>
<th>Estimated percentage of workload</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial/compliance audits</td>
<td>60%</td>
</tr>
<tr>
<td>Performance audits/program evaluations</td>
<td>20%</td>
</tr>
<tr>
<td>Investigations</td>
<td>10%</td>
</tr>
<tr>
<td>Assessments of performance measures and data</td>
<td>5%</td>
</tr>
<tr>
<td>Fiscal notes</td>
<td>5%</td>
</tr>
</tbody>
</table>

Comments            We are heavily involved with our Legislature to provide information on the value and usefulness of performance data that is reported by state departments. We conduct audits based on statutory obligations, legislative requests, and self-initiated issues, all with the approval of our oversight council.

Website             http://www.lla.state.la.us
Contact             David Greer
                    P.O. Box 94397
                    Baton Rouge Louisiana 70804-9397
                    (225) 339-3800 FAX (225) 339-3988
dgreer@lla.state.la.us
MARYLAND
Office of Legislative Audits

Governing Body  Joint Audit Committee

Created  1968

Staff  There are 90 professional staff (mostly CPAs) and 5 support staff.

Products  The office conducts fiscal/compliance audits to determine whether an agency has implemented adequate internal controls and has complied with laws, rules, and regulations. It also conducts performance audits to evaluate whether an agency or program is operating in an economical, efficient, and effective manner and/or has achieved desired program results. Financial statement audits are also performed for the purpose of expressing an opinion as to whether or not an agency's financial statements are fairly presented. Additionally, the office is responsible for monitoring the financial reporting practices and financial condition of local governments in Maryland. Furthermore, the office, at the request of the Joint Audit Committee, may conduct special reviews or investigations of private entities receiving state funds or allegations of fraud, waste, or abuse in the use of state funds.

<table>
<thead>
<tr>
<th>Products and Activities Performed</th>
<th>Estimated percentage of workload</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial/compliance audits</td>
<td>85%</td>
</tr>
<tr>
<td>Performance audits/program evaluations</td>
<td>10%</td>
</tr>
<tr>
<td>Other: Special Reviews</td>
<td>5%</td>
</tr>
</tbody>
</table>

Comments  The office is organized into five divisions: Fiscal/Compliance Audits, Performance Audits, Information Systems Audits, Quality Assurance, and Professional Development and Administration. Staff resources are shared by the various divisions and are allocated to particular assignments based on the overall needs of the office.

Website  www.ola.state.md.us

Contact  William Devins, Director, Performance Audits
301 West Preston Street, Room 1202
Baltimore Maryland 21201
(410) 767-1400 FAX (410) 333-5210
wdevins@ola.state.md.us
Governing Body

Created: The Michigan Office of the Auditor General was established March 1, 1836. Under the Constitution of 1963, the responsibilities increased to include performance audits as well as financial post audits.

Staff: The Michigan Office of the Auditor General has 155 professional and 26 support staff.


<table>
<thead>
<tr>
<th>Products and Activities Performed</th>
<th>Estimated percentage of workload</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial/compliance audits</td>
<td>50%</td>
</tr>
<tr>
<td>Performance audits/program evaluations</td>
<td>50%</td>
</tr>
</tbody>
</table>

Website: http://www.state.mi.us/audgen

Contact: Thomas H. McTavish, CPA, Auditor General
         201 N. Washington Square, 6th Floor
         Lansing Michigan 48913
         (517) 334-8050  FAX (517) 334-8079
         McTavisT@state.mi.us
MINNESOTA
Office of the Legislative Auditor

Governing Body
Legislative Audit Commission

Created
1975

Staff
There are 16 professional staff, with master’s or doctoral degrees in economics, political science, sociology, statistics, and public affairs.

Products
Our office publishes six program evaluation/policy analysis reports that focus on state-funded activities and one best practices review of a local government service each year.

<table>
<thead>
<tr>
<th>Products and Activities Performed</th>
<th>Estimated percentage of workload</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial/compliance audits</td>
<td></td>
</tr>
<tr>
<td>Performance audits/program evaluations</td>
<td>45%</td>
</tr>
<tr>
<td>Policy analyses</td>
<td>40%</td>
</tr>
<tr>
<td>Other: Best Practices Reviews</td>
<td>15%</td>
</tr>
</tbody>
</table>

Website
www.auditor.leg.state.mn.us

Contact
Roger Brooks
Room 140, 658 Cedar St.
St. Paul MN 55155
(651) 296-8314 FAX (651) 296-4712
roger.brooks@state.mn.us
Mississippi’s constitution gives the Legislature broad power to conduct examinations and investigations. PEER is authorized by law to review any public entity, including contractors supported in whole or in part by public funds, and to address any issues which may require legislative action. A standing joint committee, the PEER Committee is composed of five members of the House of Representatives appointed by the Speaker and five members of the Senate appointed by the Lieutenant Governor. Appointments are made for four-year terms with one Senator and one Representative appointed from each of the U.S. Congressional Districts. Committee officers are elected by the membership with officers alternating annually between the two houses. By statute, all committee actions require a majority vote of three Representatives and three Senators.

The Mississippi Legislature created the PEER Committee by statute in 1973.

PEER’s staff consists of 25 professionals and 6 support personnel, with most of the professionals designated as evaluators. The educational backgrounds of the professional staff vary widely and include public administration, business administration, law, accounting, psychology, and computer science.

PEER provides a variety of services to the Legislature, including program evaluations, economy and efficiency reviews, financial audits, limited scope evaluations, fiscal notes, special investigations, briefings to individual legislators, testimony, and other governmental research and assistance. As directed by and subject to the prior approval of the PEER Committee, the committee’s professional staff executes evaluation and audit projects obtaining information and developing options for consideration by the committee. The PEER Committee releases reports to the Legislature, Governor, Lieutenant Governor, and the agency examined. The Joint Legislative PEER Committee has released 97 formal reports within the last five calendar years. Topics reviewed by the committee have included assistant reading instructors, educational foundations, health insurance, welfare reform, gaming regulation, and economic development.

Dr. Max K. Arinder, Executive Director
James A. Barber, Deputy Director
Post Office Box 1204
Jackson, MS  39215-1204
(601) 359-1226  FAX (601) 359-1420
max.arinder@peer.state.ms.us
james.barber@peer.state.ms.us
MISSOURI
Oversight Division, Committee on Legislative Research

**Governing Body**  Joint Committee on Legislative Research

**Created**  1984

**Staff**  The 17 FTE include 14 professionals and 3 support staff. Disciplines include accounting (CPAs), public administration, and business administration.

**Products**  Oversight conducts program evaluations upon request by the Legislature, prepares the annual report on state bonded indebtedness and has the responsibility for producing fiscal notes on all bills pending before the Legislature. Program evaluations and special reports are only completed during the interim, due to the heavy fiscal note workload during the legislative session.

<table>
<thead>
<tr>
<th><strong>Products and Activities Performed</strong></th>
<th><strong>Estimated percentage of workload</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Performance audits/program evaluations</td>
<td>50%</td>
</tr>
<tr>
<td>Fiscal notes</td>
<td>50%</td>
</tr>
</tbody>
</table>

**Comments**

**Website**  The Oversight Division website should be available in the fall of 2000.

**Contact**  Jeanne Jarrett  
Room 132 State Capitol Building  
Jefferson City MO 65101  
(573) 751-4143 FAX (573) 751-7681  
jjarrett@services.state.mo.us
MONTANA
Legislative Audit Division

Governing Body  Legislative Audit Committee
Created  1967
Staff  There are 47 staff; financial/compliance, 30; performance, 12; and information system, 5.
Products  Performance; Financial/Compliance; Information Technology Audits and Projects

<table>
<thead>
<tr>
<th>Products and Activities Performed</th>
<th>Estimated percentage of workload</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial/compliance audits</td>
<td>50%</td>
</tr>
<tr>
<td>Performance audits/program evaluations</td>
<td>35%</td>
</tr>
<tr>
<td>Investigations</td>
<td>5%</td>
</tr>
<tr>
<td>Other: Legislator Requests</td>
<td>10%</td>
</tr>
</tbody>
</table>

Comments  The Montana Constitution mandates a legislative post-audit function. The Legislative Audit Act establishes the Legislative Audit Committee of the Montana Legislature and the Legislative Audit Division. The Mission and Goals of the Legislative Audit Division include: provide the Legislature, its committees, and its members with factual and timely information vital to the discharge of their legislative duties. The Legislative Auditor is solely responsible to the Legislative Assembly and is appointed by and operates primarily through the Legislative Audit Committee. Financial-Compliance audits determine if an agency's financial operations are properly conducted; if the agency has complied with applicable laws and regulations; and if the financial reports are presented fairly. Performance audits assess the effectiveness, efficiency, responsiveness and value of the operations of state government. Information System audits examine controls within Information System operations to determine whether assets are adequately safeguarded and to determine the reliability of computer-generated reports. They can address efficiency and effectiveness of the acquisition of computer equipment and management of computer resources.

Website  http://leg.state.mt.us/audit/index.htm
Contact  Jim Pelligrini, Deputy Director
          P.O. Box 201705
          State Capitol Building
          Helena MT  59620-1705
          (406) 444-3122  FAX  (406) 444-9784
         jpellegrini@state.mt.us
NEBRASKA

Nebraska Legislative Program Evaluation Unit

Governing Body  Legislative Program Evaluation Committee, a special committee created by the Legislative Program Evaluation Act

Created  1992

Staff  There are four professional staff supervised by the Legislative Research Division director. Disciplines include law, psychology, political science, and sociology.

Products  The Legislative Program Evaluation Unit conducts only program evaluations/performance audits. Our primary focus is improving program effectiveness, not identifying programs for reduction or elimination.

<table>
<thead>
<tr>
<th>Products and Activities Performed</th>
<th>Estimated percentage of workload</th>
</tr>
</thead>
<tbody>
<tr>
<td>Performance audits/program evaluations</td>
<td>100%</td>
</tr>
</tbody>
</table>

Comments  Limited time and staff resources dictate that program evaluation are to be undertaken in response to perceived problems or concerns and that they be focused and tailored rather than routine or periodic.

Website  http://www.unicam.state.ne.us/research.htm

Contact  Cynthia G. Johnson, Director
Legislative Research Division
Room 1201, State Capitol
P.O. Box 94945
Lincoln, NE  68509-4945

(402) 471-2221 FAX
NEVADA
Legislative Counsel Bureau

Governing Body
The Legislative Commission

Created
1949

Staff
There are 24 professional staff and 3 support staff. Disciplines include accounting, public administration, economics, political science, and business administration.

Products
The Legislative Auditor conducts performance audits and compliance audits of the executive and judicial branches of Nevada state government. The office is also responsible for ensuring that the State Single Audit is conducted.

<table>
<thead>
<tr>
<th>Products and Activities Performed</th>
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<tbody>
<tr>
<td>Financial/compliance audits</td>
<td>50%</td>
</tr>
<tr>
<td>Performance audits/program evaluations</td>
<td>50%</td>
</tr>
</tbody>
</table>

Comments
Legislative audits have contributed significantly over the years to saving millions of dollars for Nevada’s taxpayers. In the past two years alone, measurable financial benefits of more than $17 million have been realized by implementing our recommendations. These savings include increased revenues and reduced costs as a result of implementing our audit recommendations.

Website
www.leg.state.nv.us/lcb/audit

Contact
Gary Crews
401 S. Carson Street
Carson City Nevada 89701-4747
(775) 684-6815 FAX (775) 684-6435
audit@lcb.state.nv.us
NEW HAMPSHIRE
Office of Legislative Budget Assistant, Audit Division

**Governing Body**  Joint Legislative Fiscal Committee (1) Joint Legislative Performance Audit and Oversight Committee (2)

**Created**  1953

**Staff**  34

**Products**  Financial and Compliance Audits and Performance Audits

<table>
<thead>
<tr>
<th>Products and Activities Performed</th>
<th>Estimated percentage of workload</th>
</tr>
</thead>
<tbody>
<tr>
<td>Performance audits/program evaluations</td>
<td>100%</td>
</tr>
</tbody>
</table>

**Website**  www.state.nh.us/lba

**Contact**  Stephen P. Fox, Ph.D.
107 N. Main St., Room 102
Concord NH 03301-4906

(603) 271-2785  FAX (603) 271-6158

stephen.fox@leg.state.nh.us
NEW MEXICO

Legislative Finance Committee

Governing Body
The Legislative Finance Committee. The Audit, Contract and Computer Subcommittee of the Legislative Finance Committee consists of five members from the Senate and five members from the House.

Created
The Legislative Fiscal Control Act enacted by Laws of 1957 created the Legislative Finance Committee. The Audit, Contract and Computer Subcommittee was appointed by the full committee since 1990. The full committee consists of sixteen members, eight members each from the House and Senate.

Staff
There are eight professional auditors and one support staff. Disciplines include business administration with accounting and finance concentration and political science. Five auditors are certified public accountants (CPAs).

Products
The performance audit activities fall into three categories and are designed to help legislators oversee and evaluate state agency operations and program results. These are agency and program performance audits and reviews; computer system audits and reviews; and compliance audits. The audit unit also devotes considerable resources and time to analyze computer system funding requests and provide system development status reports to the committee. The unit audits and edits the General Appropriation Act, and provides fiscal analysis and testimony for legislation resulting from audit recommendations.

<table>
<thead>
<tr>
<th>Products and Activities Performed</th>
<th>Estimated percentage of workload</th>
</tr>
</thead>
<tbody>
<tr>
<td>Performance audits/reviews</td>
<td>60%</td>
</tr>
<tr>
<td>System audits/reviews/funding analysis</td>
<td>20%</td>
</tr>
<tr>
<td>Session support and other</td>
<td>10%</td>
</tr>
<tr>
<td>Performance budgeting activities</td>
<td>10%</td>
</tr>
</tbody>
</table>

Website
http://legis@state.nm.us/lfc

Contact
Manu Patel
325 Don Gaspar, Suite 101
Sante Fe, NM 87501
(505) 986-4550 FAX (505) 986-4535
manu.patel@state.nm.us
NORTH CAROLINA
Fiscal Research Division

**Governing Body**  North Carolina General Assembly, Fiscal Research Division

**Created**  1971

**Staff**  There are 31 professional staff and 4 support staff.

**Products**

<table>
<thead>
<tr>
<th>Products and Activities Performed</th>
<th>Estimated percentage of workload</th>
</tr>
</thead>
<tbody>
<tr>
<td>Policy analyses</td>
<td>--</td>
</tr>
<tr>
<td>Assessments of performance measures and data</td>
<td>--</td>
</tr>
<tr>
<td>Other: committee work</td>
<td>--</td>
</tr>
</tbody>
</table>

**Website**  http://www.ncga.state.nc.us

**Contact**  Jim Johnson
North Carolina General Assembly, Fiscal Res.
Raleigh NC 27603-5925
(919) 733-4910  FAX (919) 715-3589
jimj@ncleg.net
NORTH DAKOTA

North Dakota Legislative Council

Governing Body
The Legislative Council is comprised of 15 legislators. This includes the majority and minority leaders of both houses and the Speaker of the House. There are five other representatives that are appointed by the Speaker, two from the majority and three from the minority. The President of the Senate, who is the Lieutenant Governor, appoints three senators from the majority and two from the minority.

Created
1945

Staff
Legislative Council staff consists of 9 attorneys, 5 CPAs, 3 information technology support; 1 research librarian, and 14 support and clerical staff. The employees work strictly on a nonpartisan basis. The council also has on its staff the Legislative Budget Analyst and the Auditor. They provide technical assistance to council members and staff and review audit reports for the Legislative Audit and Fiscal Review Committee.

Products
The council staff provide services such as legal advice, counsels legislative members and committees on legislative matters and publications. These published materials include the Session Laws, North Dakota Century Code, and the North Dakota Administrative Code.

<table>
<thead>
<tr>
<th>Products and Activities Performed</th>
<th>Estimated percentage of workload</th>
</tr>
</thead>
<tbody>
<tr>
<td>Policy analyses</td>
<td>20%</td>
</tr>
<tr>
<td>Bill drafting</td>
<td>20%</td>
</tr>
<tr>
<td>Other: Fiscal analysis and evaluation</td>
<td>60%</td>
</tr>
</tbody>
</table>

Comments
None

Website
www.state.nd.us/lr/council.html

Contact
Joe R. Morrissette, Senior Fiscal Analyst
State Capitol, 600 East Boulevard
Bismarck North Dakota 58505-0360
(701) 328-2916 FAX (701) 328-3615
jmorriss@state.nd.us
OHIO

Legislative Office of Education Oversight

Governing Body

Legislative Committee on Education Oversight (a 10-member committee)

Created

The Legislative Office of Education Oversight (LOEO) was created in 1989.

Staff

LOEO staff include 12 professional and 2 support staff. Nine have Master's degrees and four have Ph.Ds across such disciplines as public administration, education, city and regional planning, anthropology, and political science.

Products

The LOEO conducts evaluations assigned by either the bipartisan oversight Committee or the General Assembly. The LOEO publishes reports on agencies and programs that affect education.

<table>
<thead>
<tr>
<th>Products and Activities Performed</th>
<th>Estimated percentage of workload</th>
</tr>
</thead>
<tbody>
<tr>
<td>Performance audits/program evaluations</td>
<td>94%</td>
</tr>
<tr>
<td>Policy analyses</td>
<td>5%</td>
</tr>
<tr>
<td>Assessments of performance measures and data</td>
<td>1%</td>
</tr>
</tbody>
</table>

Website

www.loeo.state.oh.us

Contact

Nancy Zajano
77 South High Street, 15th Floor
Columbus Ohio 43266-0342

(614) 752-9686 FAX (614) 752-3058

nzajano@loeo.state.oh.us
Oregon Audits Division, Secretary of State

Governing Body  Secretary of State, an independent elected official

Created  1929

Staff  There are 75 professional staff and 5 support staff. The majority of staff hold professional certifications (CPA, CFE, CGFM, CISA) or master's degrees.

Products  As Constitutional Auditor of Public Accounts, the Secretary of State's office conducts financial, performance, and information technology audits, and investigates instances of possible fraud, waste, or abuse.

<table>
<thead>
<tr>
<th>Products and Activities Performed</th>
<th>Estimated percentage of workload</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial/compliance audits</td>
<td>35%</td>
</tr>
<tr>
<td>Performance audits/program evaluations</td>
<td>40%</td>
</tr>
<tr>
<td>Investigations</td>
<td>5%</td>
</tr>
<tr>
<td>Other: Information technology audits and other financial-related audits</td>
<td>20%</td>
</tr>
</tbody>
</table>

Comments  The Secretary of State Audits Division is the only organization that has authority to independently audit all three branches of Oregon state government.

Website  www.sos.state.or.us/audits/audithp.htm

Contact  Cathy Pollino
          255 Capitol St., NE Suite 500
          Salem OR 97310
          (503) 986-2255  FAX (503) 378-6767
          Audits.Hotline@state.or.us
Governing Body
Legislative Budget and Finance Committee. This is a 12-member committee composed of six senators and six representatives, evenly divided between the two parties.

Created
1959 by Act 195

Staff
There is a total staff of 26, 17 of whom are analysts or supervisors. Virtually all analysts have a master's degree, mostly in public administration. We have two CPAs and one Ph.D. in social work.

Products
The vast majority of our work is performance audits or evaluation studies. Also, we do an annual informational booklet on the new state budget, and occasionally we are asked to conduct what we term informational studies (e.g., to determine the wages being paid to MH/MR and child day care workers across the state).

<table>
<thead>
<tr>
<th>Products and Activities Performed</th>
<th>Estimated percentage of workload</th>
</tr>
</thead>
<tbody>
<tr>
<td>Performance audits/program evaluations</td>
<td>90%</td>
</tr>
<tr>
<td>Other: Informational reports</td>
<td>10%</td>
</tr>
</tbody>
</table>

Website
Not yet

Contact
Philip R. Durgin
P.O. Box 8737
Harrisburg PA 17105-8737
(717) 783-1600 FAX (717) 787-5487
pdurgin@lbfc.legis.state.pa.us
SOUTH CAROLINA
Legislative Audit Council

Governing Body
Legislative Audit Council is a citizen body whose five members are elected by the General Assembly for six-year terms. The members are nominated by a merit nominating committee and cannot have served in the General Assembly for the preceding two years. One member must be an attorney and one must be a CPA. In addition, four members of the General Assembly serve ex officio.

Created
1975 (Section 2-15-10 et.seq. of the South Carolina Code of Laws)

Staff
Current staff of 18 includes 15 auditors and 3 administrative personnel. All of the audit staff have master’s degrees or professional licenses. Staff includes attorneys, CPAs, and staff with degrees in public administration, education, history, sociology, journalism, political science, and other related fields.

Products
The LAC’s mission is to conduct independent, objective performance audits of state agencies and programs. Most audits are conducted at the request of groups of legislators who have questions about potential problems in state agencies or programs or at the sole request of the Speaker of the House or President Pro Tem of the Senate; others are performed as a result of statutory mandate. In Fiscal Year 1999 the LAC produced seven audits.

<table>
<thead>
<tr>
<th>Products and Activities Performed</th>
<th>Estimated percentage of workload</th>
</tr>
</thead>
<tbody>
<tr>
<td>Performance audits/program evaluations</td>
<td>80%</td>
</tr>
<tr>
<td>Policy analyses</td>
<td>20%</td>
</tr>
</tbody>
</table>

Comments
In 2000 we celebrate 25 years of service to South Carolina. Over the 25 years of its existence the LAC has identified an estimated $1.25 billion in cost savings/improved resource allocation.

Website
www.state.sc.us/sclac

Contact
George L. Schroeder, Director
1331 Elmwood Ave., Suite 315
Columbia SC 29206
(803) 253-7612 FAX (803) 253-7639
gschroeder@sclac.state.sc.us
TENNESSEE
Research and Education Accountability

Governing Body  Tennessee General Assembly. The Offices of Research and Education Accountability are part of the Office of the Comptroller of the Treasury. Any legislator may request our office's services through the Comptroller. We are not governed by a particular committee, but may report directly to any standing or special committees, depending on the subject.

Created  1994

Staff  There are 16 professional positions, 2 clerical positions, and an established internship program.

Products  Office of Research Reports, Office of Education Accountability Reports, Memorandum Reports on Specific Short Subjects, Desk Reviews of all 138 school systems, and Fiscal Notes (also assist Comptroller with monitoring legislation during session)

<table>
<thead>
<tr>
<th>Products and Activities Performed</th>
<th>Estimated percentage of workload</th>
</tr>
</thead>
<tbody>
<tr>
<td>Performance audits/program evaluations</td>
<td>45%</td>
</tr>
<tr>
<td>Policy analyses</td>
<td>40%</td>
</tr>
<tr>
<td>Fiscal notes</td>
<td>10%</td>
</tr>
<tr>
<td>Other: Committee-monitoring for the Comptroller</td>
<td>5%</td>
</tr>
</tbody>
</table>

Comments  Performance audits of specific departments have been conducted by the Division of State Audit, another division of the Comptroller's Office, since 1977. The OREA was created to be more responsive to the Legislature's needs and to address issues that may be interdepartmental or include local governments.

Website  www. comptroller.state.tn.us/orea

Contact  Ethel R. Detch
Suite 500, James K. Polk Bldg.
Nashville  TN  37243-0268
(615) 532-1111  FAX  (615) 532-9237
edetch@mail.state.tn.us
The State Auditor’s Office (SAO) currently has 154 audit staff working in Audit and Assurance Services. Among them is the Special Investigations Unit, which conducts fraud investigations and tracks and responds to telephone calls to the state fraud hotline. The 97 non-audit staff work in the following: External Education Services, organizes and sponsors training for auditors statewide; Management Advisory Services, assists agencies with organizational improvement; Risk Assessment Team, conducts on-going evaluations of risk and develops project proposals to increase the SAO’s knowledge of state agencies and universities; State Classification Office, maintains job descriptions for state employees and issues quarterly FTE reports and findings on state employment. SAO staff maintain a diverse range of skills and certifications including Certified Public Accountants, Master of Business Administration, Master in Public Administration/Affairs, various Ph.D.s, Certified Internal Auditors, and Certified Information Systems Auditors.

<table>
<thead>
<tr>
<th>Products and Activities Performed</th>
<th>Estimated percentage of workload</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial/compliance audits</td>
<td>37%</td>
</tr>
<tr>
<td>Performance audits/program evaluations</td>
<td>32%</td>
</tr>
<tr>
<td>Investigations</td>
<td>4%</td>
</tr>
<tr>
<td>Assessments of performance measures and data</td>
<td>4%</td>
</tr>
</tbody>
</table>

The SAO issues public reports at the conclusion of its audits to provide government leaders with useful information that improves accountability. The SAO audits state agencies and universities for Financial/Compliance (Performance Measures, Classification and Investigations), Economy/Efficiency (Management Control Audits and Quality Assurance Team Reviews), and Effectiveness.

Website
http://www.sao.state.tx.us

Contact
Craig D. Kinton, CPA, Audit Director
Robert E. Johnson Building, Suite 4-224
1501 N. Congress Avenue
Austin, TX  78701
(512) 936-9330 FAX (512) 936-9400
ckinton@sao.state.tx.us
Sunset Advisory Commission

Governing Body
Sunset Advisory Commission (joint legislative commission)

Created
1977

Staff
There are 26 professional staff (policy analysts) and five support staff. Disciplines include public affairs, business, law, social work, sociology, political science, and others.

Products
Sunset is the regular assessment of the need for a state agency to exist. The Texas Legislature created the Sunset Commission to identify and eliminate waste, duplication, and inefficiency in government agencies. The commission reviews the policies and programs of more than 150 state agencies over a 12-year period and considers changes to improve each agency's operations and activities. Once the evaluation phase of an agency's review is completed, Sunset staff publish a report containing statutory and management recommendations for consideration by the commission and, eventually, by the full Legislature.

<table>
<thead>
<tr>
<th>Products and Activities Performed</th>
<th>Estimated percentage of workload</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fiscal notes</td>
<td>2.5%</td>
</tr>
<tr>
<td>Bill drafting</td>
<td>2.5%</td>
</tr>
<tr>
<td>Other: Sunset Reviews (includes policy, program and performance evaluation)</td>
<td>95.0%</td>
</tr>
</tbody>
</table>

Comments
The Sunset process has streamlined and changed state government. Since the first reviews, 43 agencies have been abolished and another 10 agencies have been consolidated. In addition, the Legislature has adopted a large majority of the improvements recommended by the Sunset Commission. The fiscal impact of Sunset recommendations from reviews conducted between 1982 and 1999 indicate a potential 18-year revenue generation savings of $663.2 million, compared with expenditures of $13.9 million for the Sunset Commission. Based on these estimates, for every dollar spent on the Sunset process, the state has received $48 in return.

Website
http:\www.sunset.state.tx.us

Contact
Ken Levine
P.O. Box 13066
Austin TX 78711
(512) 463-1300 FAX (512) 463-0705
ken.levine@sunset.state.tx.us
Office of the Legislative Auditor General

Governing Body
Audit Subcommittee of Legislative Management Committee whose members are the President of the Senate, Speaker of the House, and two members from the minority leadership.

Created
1975

Staff
There are 21 professional staff (including 2 who are part-time) and 3 support staff. Disciplines include public administration, business administration, law, English, and public policy. Staff certifications include public accountant (CPA), internal auditor (CIA) and fraud examiner (CFE).

Products
Performance audits fall into three categories and are designed to help legislators oversee and evaluate state agency operations and state program results. These are operational audits, determining if an agency is operating at the least possible cost to the taxpayer; program audits, determining if state programs are meeting their objectives; and compliance audits, determining if administrators are following what the legislators intended.

<table>
<thead>
<tr>
<th>Products and Activities Performed</th>
<th>Estimated percentage of workload</th>
</tr>
</thead>
<tbody>
<tr>
<td>Performance audits/program evaluations</td>
<td>85%</td>
</tr>
<tr>
<td>Policy analyses</td>
<td>10%</td>
</tr>
<tr>
<td>Investigations</td>
<td>5%</td>
</tr>
</tbody>
</table>

Comments
Since its creation in 1975, the Office of the Legislative Auditor General has identified possible cost savings and revenue increases of $132 million. The 2000 Legislature passed a bill assigning our office new responsibilities in an effort to help prevent problems that may occur when new state programs begin operations. We will provide new programs with a list of best practices in setting up their program or agency. Then, within two years after a program's creation we will send a self-evaluation survey to the agency covering topics such as policies, performance measures, and data collection.

Website
www.le.state.ut.us/audit/lag.htm

Contact
Rick Coleman
130 State Capitol
Salt Lake City  Utah  84114-0151
(801) 538-1033  x123  FAX (801) 538-1063
rcoleman@le.state.ut.us
VIRGINIA

Joint Legislative Audit and Review Commission

Governing Body  Joint Legislative Audit and Review Commission, consisting of nine members of the House of Delegates, five members of the Senate, and the Auditor of Public Accounts (ex-officio)

Created  1974

Staff  There were 32 staff, as of June 1, 2000, including 28 research staff and four support staff.

Products  We prepare performance audit and evaluation reports on state agencies and programs, internal service fund oversight memoranda, Virginia Retirement System oversight including quarterly reports and legislator guides, and fiscal impact review notes.

<table>
<thead>
<tr>
<th></th>
<th>Estimated percentage of workload</th>
</tr>
</thead>
<tbody>
<tr>
<td>Performance audits/program evaluations</td>
<td>80%</td>
</tr>
<tr>
<td>Policy analyses</td>
<td>10%</td>
</tr>
<tr>
<td>Investigations</td>
<td>5%</td>
</tr>
<tr>
<td>Assessments of performance measures and data</td>
<td>1%</td>
</tr>
<tr>
<td>Fiscal notes</td>
<td>2%</td>
</tr>
<tr>
<td>Other: Technical support to other legislative and executive entities.</td>
<td>2%</td>
</tr>
</tbody>
</table>

Comments  JLARC is directed by the General Assembly to conduct a wide range of subjects. Consequently, most studies incorporate aspects of performance reviews, program evaluations, and policy analysis.

Website  http://jlarc.state.va.us

Contact  Kirk Jonas
Suite 1100, General Assembly Building, Capitol Square
Richmond  VA  23219
(804) 786.1258   FAX (804) 371.0101
kjonas@leg.state.va.us
Joint Legislative Audit and Review Committee (JLARC)

Governing Body
Joint Legislative Audit and Review Committee is a bi-partisan committee composed of eight senators and eight representatives, equally divided between the two major political parties. An Executive Committee of four (one member from each caucus of each chamber) hires the Legislative Auditor and organizes the committee’s business.

Created
Legislative Budget Committee (LBC) was created in 1951, with performance audit authority added in 1973. In 1996, legislation renamed the committee to JLARC, adding responsibilities.

Staff
There are 18 staff FTEs: 14 professional staff and 4 support staff. Professional staff have advanced degrees in public policy, public administration, economics, social sciences, and public management.

Products
JLARC staff conduct performance audits, sunset reviews, program evaluations, and special fiscal, program, and policy studies at legislative direction. These studies have generated more than 300 recommendations since 1990, tied to improving the efficiency and effectiveness of state agency operations, to suggesting legislative policy changes where appropriate, and to achieving cost savings. The Legislative Auditor, together with executive branch officials, also has responsibility for facilitating implementation of effective performance measurement throughout state government.

<table>
<thead>
<tr>
<th>Products and Activities Performed</th>
<th>Estimated percentage of workload</th>
</tr>
</thead>
<tbody>
<tr>
<td>Performance audits/program evaluations</td>
<td>50%</td>
</tr>
<tr>
<td>Policy analyses</td>
<td>25%</td>
</tr>
<tr>
<td>Assessments of performance measures and data</td>
<td>5%</td>
</tr>
<tr>
<td>Other: Sunset Reviews</td>
<td>20%</td>
</tr>
</tbody>
</table>

Comments
JLARC periodically follows up on its performance audits with state agencies to ensure that recommendations for improved efficiency and effectiveness are being implemented. Annual Legislative Auditor Reports summarize findings, recommendations and results of follow-up. A more detailed JLARC tracking mechanism documents implementation of individual recommendations and their cost savings impacts. Since 1990, an estimated $339 million in one-time cost savings, as well as $73 million in annual ongoing savings, have been achieved.

Website
http://jlarc.leg.wa.gov

Contact
Tom Sykes, Legislative Auditor
506 16th Avenue SE
Olympia, WA 98501-2323
(360) 786-5175 FAX (360) 786-5180
sykes_to@leg.wa.gov
WEST VIRGINIA
Performance Evaluation and Research Division

Governing Body
The Legislative Auditor, who reports to the Legislature's governing committee, and the Joint Committee on Government and Finance.

Created
PERD was created in 1994. The Legislative Auditor's Office has been in operation since 1960.

Staff
The Legislative Auditor's Office has two divisions, PERD and the Post Audits Division. PERD has 17 professional staff and 2 support staff. Disciplines include economics, public administration, business administration, social work, and accounting.

Products
PERD conducts performance evaluations as its primary functions. PERD has also been statutorily required to assess performance measures and data for the state's welfare reform efforts.

<table>
<thead>
<tr>
<th>Products and Activities Performed</th>
<th>Estimated percentage of workload</th>
</tr>
</thead>
<tbody>
<tr>
<td>Performance audits/program evaluations</td>
<td>95%</td>
</tr>
<tr>
<td>Assessments of performance measures and data</td>
<td>5%</td>
</tr>
</tbody>
</table>

Comments
West Virginia law requires PERD to annually evaluate agencies' compliance with PERD's recommendations and report these findings to the Legislature. PERD also tracks the amount of cost savings recommended in its reports and the cost savings achieved through actual implementation.

Website
www.legis.state.wv.us/joint/perd/perd1.html

Contact
Aaron Allred
E-132 State Capitol
1900 Kanawha Blvd. E.
Charleston WV 25305-0610

(304) 347-4890    FAX (304) 347-4939

perd@mail.wvnet.edu
WISCONSIN
Performance Audit Division, Wisconsin Audit Bureau

Governing Body  Joint Legislative Audit Committee

Created  Agency--1965; program evaluation--1979

Staff  There are 87 staff—29 in program evaluation and best practices; 45 in financial audit; and 13 management, IS, and support staff.

Products  LAB's primary products are the program evaluations and financial audits it conducts of state agency operations. The bureau also conducts best practices reviews of local government operations to highlight effective and innovative service delivery methods.

<table>
<thead>
<tr>
<th>Products and Activities Performed</th>
<th>Estimated percentage of workload</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial/compliance audits</td>
<td>60%</td>
</tr>
<tr>
<td>Performance audits/program evaluations</td>
<td>38%</td>
</tr>
<tr>
<td>Other: best practices reviews</td>
<td>2%</td>
</tr>
</tbody>
</table>

Comments  In addition to formal evaluations and audits, LAB also produces unnumbered and letter reports in response to legislative requests or to meet state or federal funding requirements. There are typically shorter documents addressing more narrowly defined issues.

Website  www.legis.state.wi.us/lab

Contact  Janice Mueller, State Auditor
22 E. Mifflin Street, Suite 500
Madison WI 53703
(608) 266-2818  FAX (608) 267-0410
janice.mueller@legis.state.wi.us
Governing Body: Legislative Management Audit Committee

Created: 1971

Staff: There are seven staff. Disciplines include public administration, public health, economics, and liberal arts.

Products: The Program Evaluation Section of the Wyoming Legislative Service Office conducts program evaluations of state government programs and operations. Occasionally, the section also conducts limited policy analysis reviews and studies of public policy options. The section usually produces three to four reports per year.

<table>
<thead>
<tr>
<th>Products and Activities Performed</th>
<th>Estimated percentage of workload</th>
</tr>
</thead>
<tbody>
<tr>
<td>Performance audits/program evaluations</td>
<td>90%</td>
</tr>
<tr>
<td>Policy analyses</td>
<td>10%</td>
</tr>
</tbody>
</table>

Comments: In 1999, the Wyoming Legislature approved two additional positions for the section, bringing the total to seven staff members. In January 2000, the section conducted analysis to determine the extent to which recommendations in recent reports have been carried out. Over a four-year period, follow-up studies indicate a high percentage of recommendations have been acted on, either by the agencies, the Legislature, or both.

Website: http://legisweb.state.wy.us

Contact: Barbara J. Rogers, Program Evaluation Manager
Legislative Service Office
213 Capitol Building
Cheyenne, WY 82001

(307) 777-7881 FAX (307) 777-5466
broger@state.wy.us
Part C - Survey Methodology and Instrument

The National Legislative Program Evaluation Society (NLPES) and the Fiscal Affairs Committee of NCSL’s Assembly on State Issues were co-sponsors for a survey of legislative program evaluation offices. The survey gathered information on several areas of how these offices serve their state legislatures—organizational characteristics, types of products, staffing and recruitment; personnel policies and opportunities, future challenges and use of NLPES and NSCL services. The survey also asked each office to submit a one-page profile of their offices.

To conduct the survey, we contacted all 60 NLPES member organizations and asked them to respond to the survey via the Internet. After several follow-up contacts, 44 member organizations responded. Generally, the offices that responded were those known to have active legislative performance evaluation offices, while the states that did not respond were known to have offices that were not highly active in conducting legislative performance evaluations.
NLPES Survey of Members

State
Agency Name
Agency Website Address
Contact Person
Title
Mailing Address
Telephone Number
Fax Number
E-Mail Address
Person Filling-Out Form

Organizational Characteristics

1. How long has your unit been conducting program audits/evaluations?
   Years

2. Which best describes the organizational placement of your entity?
   (Please check all that apply)
   □ Auditor's Office - part of a legislative auditor office that conducts both financial audits and program audits/evaluations.
   □ Independent Legislative Unit - an independent legislative unit that conducts program audits/evaluations as its primary function.
   □ Legislative Oversight Committee - staff of a legislative oversight committee who spend most of their time doing performance evaluations/audits but also performs other legislative staff work.
   □ Legislative Committee - staff of a legislative committee who conduct evaluations but also spends over half of its time performing non-evaluation functions such as fiscal/budget analysis, bill drafting, or analyzing substantive legislation.
   □ Other. Please describe.

3. Does your entity report to a legislative unit?
   o YES What best describes the type of entity to which you report?
     o Joint legislative committee
     o Legislative leadership
     o Other (please specify)
O NO  Our unit does not report to a legislative entity.

To what entity do you report?

Types of Reports and Activities

4. We are interested in the types of products and activities conducted by your unit. Please check the types of products and activities your unit routinely performs and give estimates about the amount of total effort this represents.

<table>
<thead>
<tr>
<th></th>
<th>Our office routinely performs (please check all that apply)</th>
<th>Estimated percentage of workload</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial/Compliance audits</td>
<td>□</td>
<td>□ %</td>
</tr>
<tr>
<td>Performance audits/program evaluations</td>
<td>□</td>
<td>□ %</td>
</tr>
<tr>
<td>Policy analyses</td>
<td>□</td>
<td>□ %</td>
</tr>
<tr>
<td>Investigations</td>
<td>□</td>
<td>□ %</td>
</tr>
<tr>
<td>Assessments of performance measures and data</td>
<td>□</td>
<td>□ %</td>
</tr>
<tr>
<td>Fiscal notes</td>
<td>□</td>
<td>□ %</td>
</tr>
<tr>
<td>Bill drafting</td>
<td>□</td>
<td>□ %</td>
</tr>
<tr>
<td>Other (please specify)</td>
<td>□</td>
<td>□ %</td>
</tr>
</tbody>
</table>

5. Does your unit track the amount of cost savings recommended in your reports and/or the cost savings achieved through implementing report recommendations?

O YES, our unit tracks cost savings. (Please answer the following.)

a. What amount of cost savings did your unit recommend over the past two years?

$ __________________

b. What amount of cost savings was realized through implementing report recommendations over the past two years?

$ __________________
6. Does your unit have an ongoing role in reviewing or commenting on agency performance measures?
   ○ YES  What role does your unit have with regards to performance measures? (Please check all that apply)
     □ Provides technical assistance to agencies/the legislature
     □ Audits the reliability and/or validity of the measures
     □ Reviews and/or comments on measures proposed by agencies
     □ Other (please specify)
     ___________________________________________
   ○ NO  Our unit does not review or comment on agency performance measures.

Performance Audits/ Evaluations

7. How many performance audits/evaluations reports did you issue last year?
   Number ________________________________________________

8. Does your unit have a specific statutory or constitutional charge to conduct performance evaluations/audits? (Please check all that apply)
   □ Statutory
   □ Constitutional
   □ Other
     Please describe ________________________________________

9. Has your unit adopted specific standards for its work? (Please check all that apply)
   □ Government Auditing Standards (GAO Yellow Book)
   □ Program Evaluation Standards (Red Book)
   □ American Evaluation Association (AEA) Guiding Principles
   □ Other. (Please describe.)
     __________________________________________
   □ No formal standards have been adopted
10. We are interested how performance audits/evaluations are initiated. Please check the methods used to initiate performance audits/evaluations in your unit. Please give estimates about the proportion of performance audits/evaluations initiated by each method.

<table>
<thead>
<tr>
<th>Performance audits/evaluations initiated by:</th>
<th>Applies to our unit (please check all that apply)</th>
<th>Percentage of workload</th>
</tr>
</thead>
<tbody>
<tr>
<td>Legislative directive (statutory or proviso)</td>
<td>□</td>
<td></td>
</tr>
<tr>
<td>Directive by governing committee</td>
<td>□</td>
<td></td>
</tr>
<tr>
<td>Requests from legislative committees or legislators</td>
<td>□</td>
<td></td>
</tr>
<tr>
<td>Self-initiated</td>
<td>□</td>
<td></td>
</tr>
<tr>
<td>Requests by executive branch (governor and/or agencies)</td>
<td>□</td>
<td></td>
</tr>
<tr>
<td>Other (Please specify)</td>
<td>□</td>
<td></td>
</tr>
</tbody>
</table>

11. Does your unit contract out for any performance evaluations/audits?
   - YES Types of contracts (please check all that apply)
     - □ Contract for full audits/evaluations
     - □ Contract for parts of audits/evaluations (e.g., for a subject expert)
   - NO Our unit does not contract performance evaluations/audits.

   - We do not conduct performance audits/evaluations.

Staffing and Recruitment

12. How many staff does your performance evaluation/program unit have?
   Full time equivalent positions
   How many staff are:
   Analysts and supervisors
   Quality Control/Review staff who independently review drafts/workpapers for compliance with standards

C-5
13. What is the career ladder for staff auditors/evaluators in your unit?
Please list the position class titles
Class Titles

14. When recruiting new professional staff, does your unit use the following techniques?
(Please check all that apply.)
- Newspaper/magazine ads
- Posting on state job vacancy lists
- Recruiting trips to college career days or other presentations
- Posting on NLPES internet site
- Posting on the other internet sites
- Signing bonuses
- Bonuses to existing staff who recruit someone who is hired
- Other (Please specify)

15. Has turnover been a problem for your unit over the past two years?
- YES
  Please give the approximate annual turnover rate over the past two years.
  Turnover rate:
16. What are your salaries for new staff auditors/evaluators?
   Minimum salary $ 
   Typical entry-level salary $ 
   Typical salary offered to an experienced professional capable of leading projects with minimal supervision $ 

Personnel Policies and Opportunities

17. What work enrichment practices are available to staff? (Please check all that apply)
   - Tuition assistance for job-related college courses
   - Telecommuting
   - Flex time
   - Job sharing
   - Child care facility on premises or within government office complex
   - Release time for volunteer community or public service
   - Other (Please specify) 

18. Does your unit have a policy that restricts or prohibits outside employment or practice of a profession by a staff member?
   - YES
     Please explain
     
   - NO
19. Does your unit have a policy that restricts employee participation in politics?
   - YES
     Please describe
   - NO

Use of NLPES/NSCL Services

20. Which of the following NCSL/NLPES services has your unit regularly used in the last year? (Please check all that apply.)
    - The NLPES newsletter
    - The NLPES Fall Training Conference
    - NCSL, Assembly on State Issues meetings
    - NCSL Annual Meeting
    - The NLPES website
    - The NLPES database of program evaluation reports
    - NCSL policy area contact persons
    - The NLPES listserv
    - Other (Please specify.)

21. How could NLPES improve the services it provides to your unit?

Future Challenges

22. Please identify significant or long-term challenges faced by your unit. (Please check all that apply.)
    - Workload exceeds capacity
    - Lack of valid agency data
    - Inability to recruit qualified staff
    - Inadequate equipment
    - Inadequate office space
    - Writing, editing and report production
    - Recommendations are not implemented
    - Media criticism
    - Term limits
23. What actions does your office take to increase legislative utilization of your reports?

To increase legislative use of our reports we:

<table>
<thead>
<tr>
<th>Action</th>
<th>Usually</th>
<th>Sometimes</th>
<th>Never</th>
</tr>
</thead>
<tbody>
<tr>
<td>Send copies of reports to relevant committees</td>
<td>○</td>
<td>○</td>
<td>○</td>
</tr>
<tr>
<td>Send copy of reports to all legislators</td>
<td>○</td>
<td>○</td>
<td>○</td>
</tr>
<tr>
<td>Hold briefings for relevant legislative staff</td>
<td>○</td>
<td>○</td>
<td>○</td>
</tr>
<tr>
<td>Give presentations to subcommittees/fiscal committees</td>
<td>○</td>
<td>○</td>
<td>○</td>
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<tr>
<td>Hold press conferences</td>
<td>○</td>
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<tr>
<td>Write press releases</td>
<td>○</td>
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<tr>
<td>Draft bill language to implement recommendations</td>
<td>○</td>
<td>○</td>
<td>○</td>
</tr>
<tr>
<td>Lobby committees/legislators to implement recommendations</td>
<td>○</td>
<td>○</td>
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24. Other Comments or Suggestions

Thank you for taking the time to complete this survey.

Select Submit Survey now to send your responses to us.

This questionnaire was created by Perseus SurveySolutions for the Web.
The National Legislative Program Evaluation Society

The National Legislative Program Evaluation Society (NLPES) is one of the staff sections within the National Conference of State Legislatures. NLPES’ membership includes employees of state legislative agencies engaged in program evaluation or performance auditing. NLPES promotes professionalism, training, and the exchange of ideas and information about legislative program evaluation. For more information, see the NLPES website at http://www.ncsl.org/programs/nlpes.

The National Conference of State Legislatures

The National Conference of State Legislatures (NCSL) Assembly of State Issues is a major forum for the exchange of ideas and information among state legislatures. It allows each legislature to benefit from the experiences of other states in shaping public policy, experimenting with new laws, and managing the legislative institution.

The ASI Fiscal Affairs Committee is responsible for examining policies with state fiscal implications and improving the working relationship among state, local, and tribal governments. This includes funding of state-provided services and programs, tax and revenue issues, federal strategies that affect state policies, funding for state mandates, the role of the property tax in the state-local revenue system and local revenue diversification. The committee is also responsible for studying legislative oversight, the legislative budget process and state pension issues. For more information, see the Fiscal Affairs Committee website at http://www.ncsl.org/programs/fiscal/facmain.htm.