

8855 California State Auditor's Office

The California State Auditor (State Auditor) promotes the effective and efficient administration and management of public funds and programs by providing citizens and government officials nonpartisan, accurate, and objective assessments of state and local governments' financial and operational activities. As the independent auditor, the state law exclusively grants the State Auditor full access to all records of state and local agencies, special districts, school districts, and any publicly-created entity. The State Auditor conducts performance, financial, or compliance audits that are either mandated by statute or requested by the Legislature through the Joint Legislative Audit Committee (JLAC). Further, the State Auditor is responsible for annually conducting California's statewide Single Audit - a combination of the independent audit of the State's basic financial statements and the independent audit of numerous federal programs administered by California. The Single Audit is federally required as a condition for California to receive billions in federal funds each year. In 2011-12, the Legislature enacted a program that requires the State Auditor to conduct pilot audits of the procurement practices of six trial courts in 2012-13 and thereafter biennially audit the procurement practices of the Administrative Office of the Courts and five judicial branch entities - which includes trial courts, Appellate Courts, and the Habeas Corpus Resource Center.

The State Auditor also identifies statewide issues or specific government entities as being at-high risk for waste, fraud, abuse, and mismanagement or that have major challenges related to efficiency and effectiveness. The State Auditor has the authority to conduct evaluations of those issues and entities identified as being high risk. Similar to the state high-risk program, Chapter 451, Statutes of 2011 (AB 187), also authorizes the State Auditor, to the extent resources are available, to identify local government agencies - including city, county, or special districts or publicly-created entities - as being at-high risk for the potential of waste, fraud, abuse, or mismanagement or that have major challenges associated with their economy, efficiency, or effectiveness. Further, if approved by the JLAC, the State Auditor can audit these identified local entities.

Additionally, under the California Whistleblower Protection Act, the State Auditor's office has broad authority to perform independent investigations into allegations of improper governmental activities by employees at state agencies and courts. The State Auditor's office administers California's Whistleblower Hotline that enables the public to report allegations of improper acts committed by the courts, state agencies, departments, or employees, as defined by law.

The Voters FIRST Act, approved by voters in November 2008 as Proposition 11, requires the State Auditor to initiate an application process for selecting the members of a 14-member Citizens Redistricting Commission (Commission) every 10 years. The State Auditor develops regulations to implement the application and selection process of the Commission and conducts comprehensive outreach to prospective applicants to serve on the Commission.

3-YEAR EXPENDITURES AND POSITIONS

		Positions			Expenditures		
		2024-25	2025-26	2026-27	2024-25*	2025-26*	2026-27*
6760	California State Auditor	202.0	202.0	202.0	\$40,235	\$50,402	\$50,432
TOTALS, POSITIONS AND EXPENDITURES (All Programs)		202.0	202.0	202.0	\$40,235	\$50,402	\$50,432
FUNDING		2024-25*			2025-26*	2026-27*	
0001	General Fund	\$21,108			\$28,043	\$29,531	
0126	State Audit Fund	388			-	-	
0995	Reimbursements	2,850			1,425	1,425	
9740	Central Service Cost Recovery Fund	15,889			20,934	19,476	
TOTALS, EXPENDITURES, ALL FUNDS		\$40,235			\$50,402	\$50,432	

LEGAL CITATIONS AND AUTHORITY

DEPARTMENT AUTHORITY

Government Code, Title 2, Division 1, Chapter 6.5, Sections 8543 through 8548.9.

VOTERS FIRST ACT AUTHORITY

Government Code, Title 2, Division 1, Chapter 3.2, Sections 8251 through 8253.6.

DETAILED BUDGET ADJUSTMENTS

	2025-26*			2026-27*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments			-			-

* Dollars in thousands, except in Salary Range. Numbers may not add or match to other statements due to rounding of budget details.

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	2025-26*			2026-27*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Other Workload Budget Adjustments			-			-
• Other Post-Employment Benefit Adjustments	\$-344	\$-239	-	\$-375	\$-261	-
• Miscellaneous Baseline Adjustments	-	-400	-	1,470	-1,870	-
• Retirement Rate Adjustments	595	417	-	595	417	-
• Benefit Adjustments	67	47	-	116	81	-
• Salary Adjustments	-13	-9	-	-13	-9	-
Totals, Other Workload Budget Adjustments	\$305	\$-184	-	\$1,793	\$-1,642	-
Totals, Workload Budget Adjustments	\$305	\$-184	-	\$1,793	\$-1,642	-
Totals, Budget Adjustments	\$305	\$-184	-	\$1,793	\$-1,642	-

DETAILED EXPENDITURES BY PROGRAM

		2024-25*	2025-26*	2026-27*
6760	PROGRAM REQUIREMENTS			
	CALIFORNIA STATE AUDITOR			
	State Operations:			
0001	General Fund	\$21,108	\$28,043	\$29,531
0126	State Audit Fund	388	-	-
0995	Reimbursements	2,850	1,425	1,425
9740	Central Service Cost Recovery Fund	15,889	20,934	19,476
	Totals, State Operations	\$40,235	\$50,402	\$50,432
	TOTALS, EXPENDITURES			
	State Operations	40,235	50,402	50,432
	Totals, Expenditures	\$40,235	\$50,402	\$50,432

EXPENDITURES BY CATEGORY

1 State Operations		Positions			Expenditures		
		2024-25	2025-26	2026-27	2024-25*	2025-26*	2026-27*
PERSONAL SERVICES							
Baseline Positions		202.0	202.0	202.0	\$24,304	\$26,457	\$26,457
Other Adjustments		-	-	-	-3,338	-22	-22
Net Totals, Salaries and Wages		202.0	202.0	202.0	\$20,966	\$26,435	\$26,435
Staff Benefits		-	-	-	9,751	13,225	13,255
Totals, Personal Services		202.0	202.0	202.0	\$30,717	\$39,660	\$39,690
OPERATING EXPENSES AND EQUIPMENT					\$6,668	\$10,742	\$10,742
SPECIAL ITEMS OF EXPENSES					2,850	-	-
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)					\$40,235	\$50,402	\$50,432

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS		2024-25*	2025-26*	2026-27*
	0001 General Fund			
APPROPRIATIONS				
001 Budget Act appropriation (transfer to State Audit Fund)		\$21,108	\$27,738	\$29,531
Allocation for Employee Compensation		-	-13	-

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1 STATE OPERATIONS	2024-25*	2025-26*	2026-27*
Allocation for Other Post-Employment Benefits	-	-344	-
Allocation for Staff Benefits	-	67	-
Section 3.60 Pension Contribution Adjustment	-	595	-
TOTALS, EXPENDITURES	\$21,108	\$28,043	\$29,531
0126 State Audit Fund			
APPROPRIATIONS			
Government Code section 8544.5	\$37,385	\$49,881	\$50,432
Allocation for Employee Compensation	-	-22	-
Allocation for Other Post-Employment Benefits	-	-583	-
Allocation for Staff Benefits	-	114	-
Section 3.60 Pension Contribution Adjustment	-	1,012	-
TOTALS, EXPENDITURES	\$37,385	\$50,402	\$50,432
Less funding provided by Central Service Cost Recovery Fund	-15,889	-20,934	-19,476
Less funding provided by General Fund	-21,108	-29,468	-30,956
NET TOTALS, EXPENDITURES	\$388	-	-
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$2,850	\$1,425	\$1,425
TOTALS, EXPENDITURES	\$2,850	\$1,425	\$1,425
3304 California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund			
APPROPRIATIONS			
Revenue and Tax Code section 30130.57(b)	-	\$400	-
Technical Adjustment to Transfer Fund 3304 Spending to Fund 0126	-	-400	-
TOTALS, EXPENDITURES	-	-	-
9740 Central Service Cost Recovery Fund			
APPROPRIATIONS			
001 Budget Act appropriation (transfer to State Audit Fund)	\$15,889	\$20,718	\$19,476
Allocation for Employee Compensation	-	-9	-
Allocation for Other Post-Employment Benefits	-	-239	-
Allocation for Staff Benefits	-	47	-
Section 3.60 Pension Contribution Adjustment	-	417	-
TOTALS, EXPENDITURES	\$15,889	\$20,934	\$19,476
Total Expenditures, All Funds, (State Operations)	\$40,235	\$50,402	\$50,432

FUND CONDITION STATEMENTS

	2024-25*	2025-26*	2026-27*
<u>0126 State Audit Fund[§]</u>			
BEGINNING BALANCE	\$11,907	\$12,064	\$12,464
Prior Year Adjustments	389	-	-
Adjusted Beginning Balance	\$12,296	\$12,064	\$12,464
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments			
Revenue Transfer From California Healthcare Research and Prevention Tobacco Tax Act of 2016 Fund (3304) to the State Audit Fund (0126) per Revenue and Taxation Code Section 30130.57(b)	156	-	-
Revenue Transfer from California Healthcare Research and Prevention Tobacco Tax Act of 2016 Fund (3304) to State Audit Fund (0126) per RTC 30130.57(b)	-	400	400
Total Revenues, Transfers, and Other Adjustments	\$156	\$400	\$400
Total Resources	\$12,452	\$12,464	\$12,864
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
8855 California State Auditor's Office (State Operations)	37,385	50,402	50,432

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	2024-25*	2025-26*	2026-27*
Less funding provided by General Fund (State Operations)	-21,108	-29,468	-30,956
Less funding provided by Central Service Cost Recovery Fund (State Operations)	-15,889	-20,934	-19,476
Total Expenditures and Expenditure Adjustments	<u>\$388</u>	<u>-</u>	<u>-</u>
FUND BALANCE	\$12,064	\$12,464	\$12,864
Reserve for economic uncertainties	12,064	12,464	12,864

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2024-25	2025-26	2026-27	2024-25*	2025-26*	2026-27*
Baseline Positions	202.0	202.0	202.0	\$24,304	\$26,457	\$26,457
Salary and Other Adjustments	-	-	-	-3,338	-22	-22
Totals, Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$-3,338</u>	<u>\$-22</u>	<u>\$-22</u>
TOTALS, SALARIES AND WAGES	202.0	202.0	202.0	\$20,966	\$26,435	\$26,435

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