

Ensuring the *Public Trust 2012*

*Program Policy Evaluation's Role
in
Serving State Legislatures*



NATIONAL CONFERENCE of STATE LEGISLATURES

The Forum for America's Ideas

Ensuring the Public Trust 2012

*Program Policy Evaluation's Role
in Serving State Legislatures*

Sponsored by
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Ensuring the Public Trust

Program Policy Evaluation's Role in Serving State Legislatures

Among the many roles state legislatures play—debating public policy, enacting laws, and appropriating funds—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 a critical part of our constitutional system of separation of powers and is essential to ensuring the trust that citizens place in government.

To help meet this oversight responsibility, most state legislatures have created specialized offices that conduct research studies and evaluate state government policies and programs. These studies, called program evaluations, policy analyses, and performance audits, address whether agencies are properly managing public programs and identify 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 states and parent state legislatures do. The report is based on a nationwide survey of legislative program evaluation offices the National Legislative Program Evaluation Society conducted in the summer of 2011. The report expands on similar surveys conducted in 2000, 2004, and 2008, and provides detailed information about the offices' structure, staff, products, activities, working relationships with their legislatures, and assessments of NCSL services.

Surveys were sent to 42 NLPES offices affiliated with state legislatures across the country. While some states have more than one office that conducts evaluations, some states have not established evaluation units. Generally those responding to the survey have active legislative performance evaluation offices.

Part A of this report summarizes information on the 38 offices that responded to the survey and conduct program evaluations.

Part B of the report profiles respondents as well as contact information for auditor or evaluation offices in states that did not respond and would otherwise be unrepresented.

Special thanks to James Barber of Mississippi PEER; Rachel Hibbard of Hawaii's Office of the Auditor; and Jenny Wilhelm, Susan Dusoe, and Kathy McGuire of OPPAGA for their work in this survey effort.

*Scott Sager, NLPES Chair
Wisconsin Program Evaluation Division, Legislative Audit Bureau*

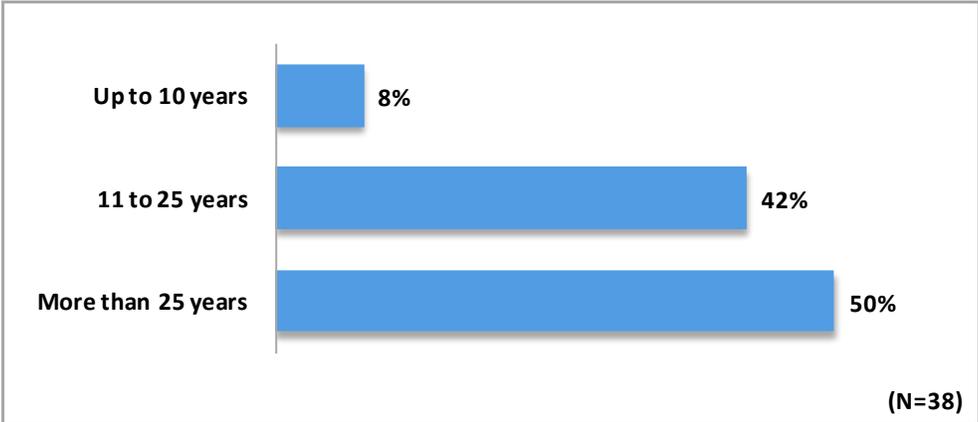
Part A – Summary of Survey Results

This section discusses the history, organizational placement and direction, professional standards, staff and resources, and research products of legislative program evaluation offices; the strategies the offices use to maximize their value to their legislatures; their legislative climate; and an assessment of NCSL and NLPES services.

History

Most legislative program evaluation offices have been in operation for many years. Ninety-two percent have served their legislatures more than 10 years, with half of the offices having served for more than 25 years. Three state legislatures have created program evaluation units within the past 10 years; the newest office was created by the North Carolina Legislature in 2007.

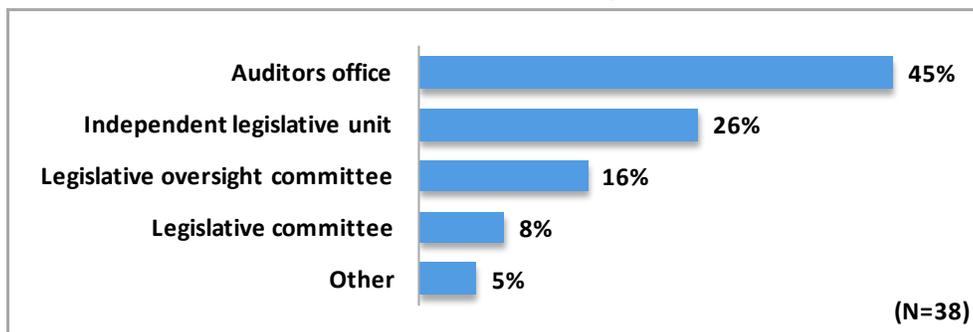
Half of Offices Have Conducted Audits and Evaluations for Over 25 Years



Organizational Placement and Direction

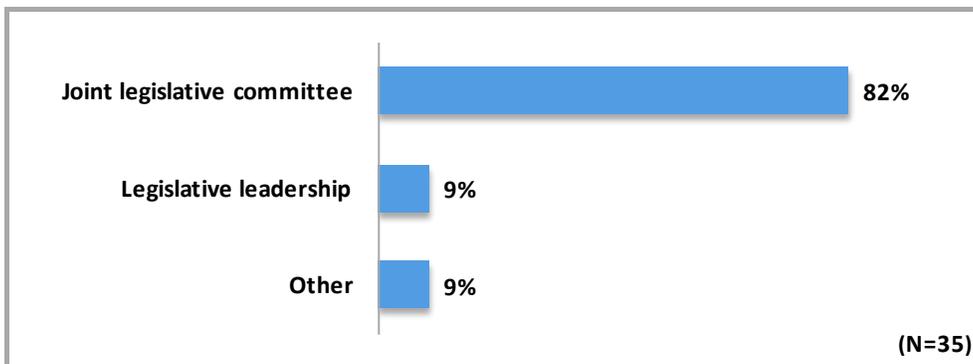
The organizational placement of the offices—where they fit into the legislative structure—varies substantially across the nation. In almost half of the states, the program evaluation units are part of the legislative auditor’s office. In these states, the legislative auditor (often titled the auditor general) is typically responsible for conducting financial and compliance audits in addition to evaluation studies, and the evaluation office is generally a separate division within these offices. In about one-quarter of the states, the evaluation offices operate as independent legislative units. In most of the remaining states, the evaluation offices are established within a legislative oversight or other committee.¹

Most Offices Are Either Attached to Auditors’ Offices or Operate as Independent Legislative Units



Most of the offices report to a legislative entity. The majority report to a joint legislative committee comprised of members of both the Senate and the House of Representatives. A few units report directly to legislative leadership, while others have an alternate reporting relationship such as a citizen council.

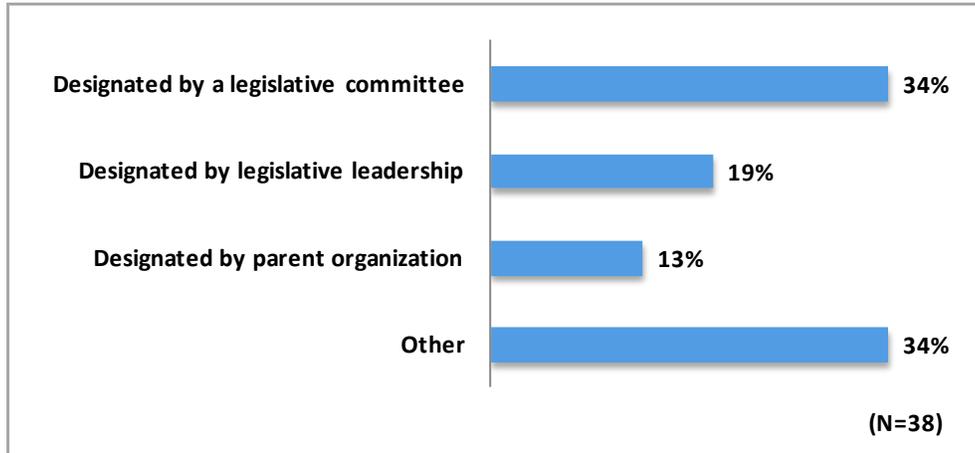
Most Offices Report to a Joint Legislative Committee



¹ Twenty-seven offices reported that another office in the state also conducts audits, typically a state auditor that conducts mainly financial audits. In many cases, these audit organizations are not part of the legislative branch and may not be closely linked to the legislative process.

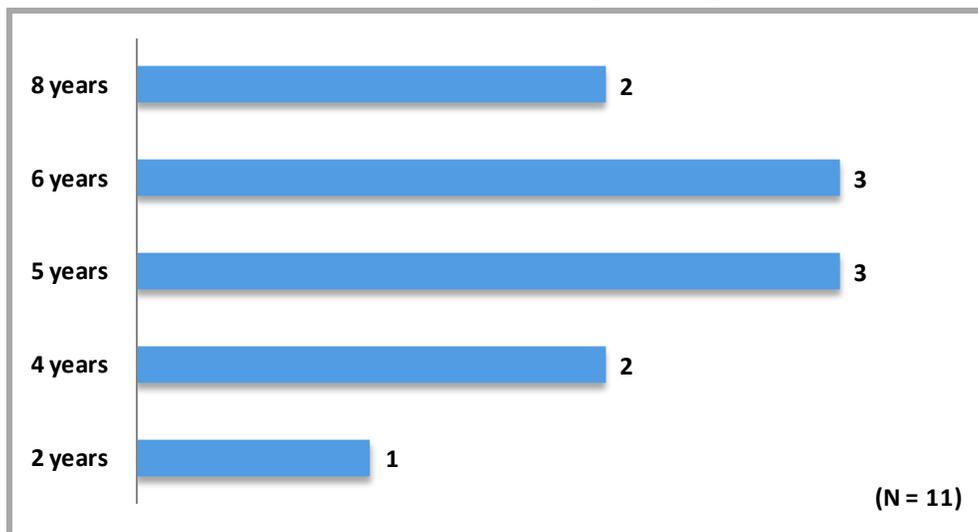
Heads of evaluation offices are designated in numerous ways. A third of directors are designated by a legislative committee and a fifth by legislative leadership. The remaining directors are designated by a parent organization or other entities such as a commission, council, or board.

Directors Are Selected in Many Ways



Director terms of service also vary. Twenty-seven directors serve at the pleasure of the designating agency. The remaining 11 have set terms of varying length ranging from two years to eight years, as shown below.

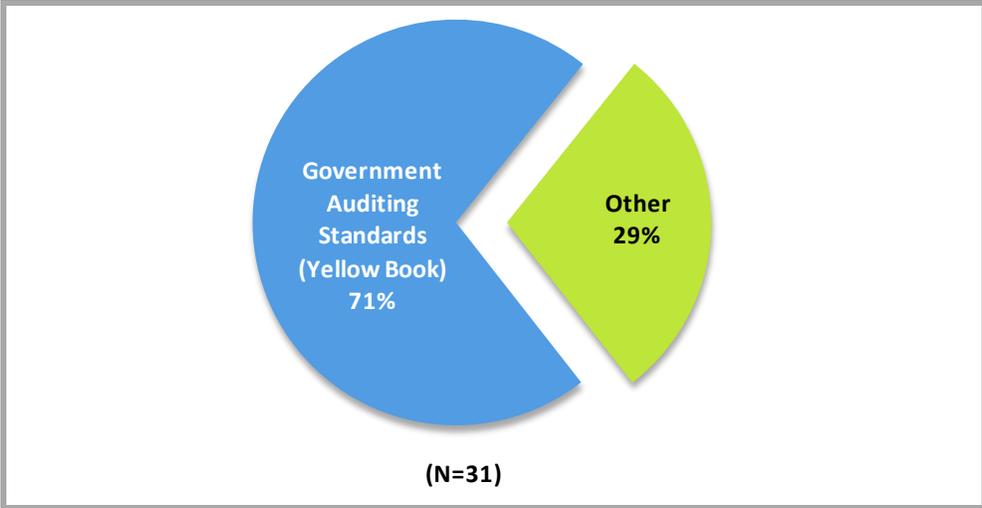
Directors' Set Terms Vary in Length



Professional Standards

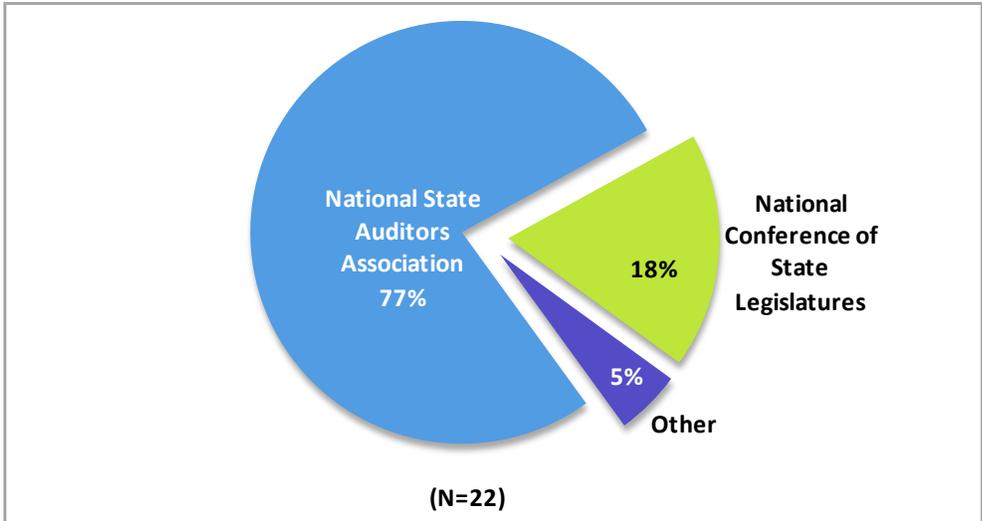
To help ensure that they produce high-quality work, offices use professional standards to guide their research activities. The majority of offices follow the *Government Auditing Standards*, known as the Yellow Book, issued by the U.S. Government Accountability Office. Twenty-nine percent of offices follow other research standards such as the *Guiding Principles* issued by the American Evaluation Association or the *Program Evaluation Standards* issued by the Joint Committee on Standards for Educational Evaluation. Some offices use more than one set of standards.

Many Offices Use Government Auditing Standards



For many offices, an important part of maintaining professional standards is participating in a review of work processes and products by professional peers. Of the 22 offices that reported undergoing a peer review, most (77%) used the National State Auditors Association to conduct the review. The remaining offices received their peer reviews through the National Conference of State Legislatures or other entities such as a private CPA firm.

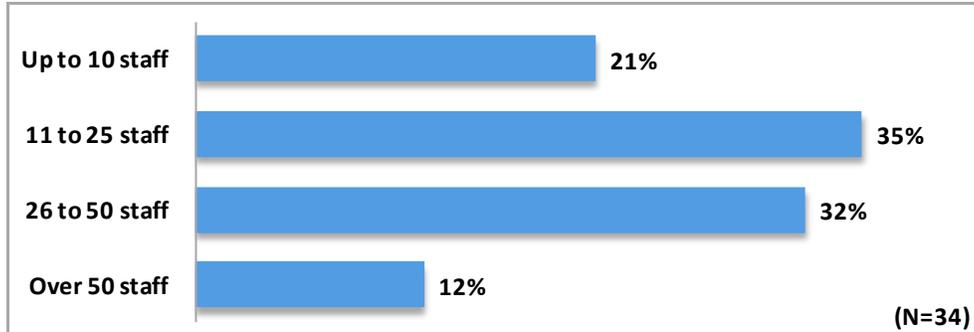
Most Offices Used the National State Auditors Association to Perform Their Peer Review



Staff and Resources

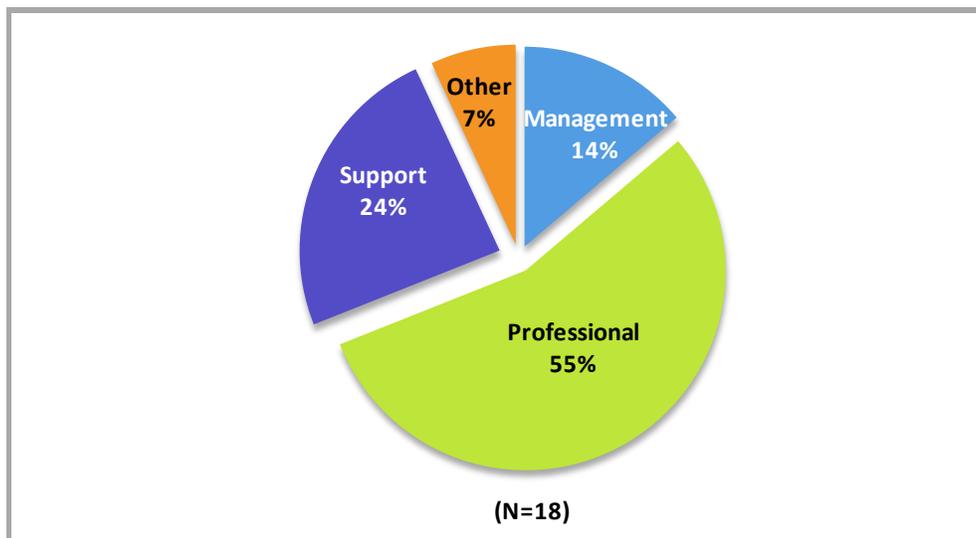
Legislative program evaluation offices vary substantially in size, reflecting the diversity among states and legislatures. The offices can be classified into four major groups. About a fifth of the states have relatively small offices with 10 or fewer staff. Over a third of the offices are medium-sized, with 11 to 25 staff. Another third have between 26 and 50 staff, and the remaining states have large offices with more than 50 employees. On average the typical legislative program evaluation office responding to the survey has about 28 employees.

Half of the Offices Have 25 or Fewer Program Evaluation Staff Members



Eighty-four percent of legislative evaluation offices have experienced budget reductions during the past three years that have reduced staff, limited travel and equipment purchases, and reduced work volume. The number of staff lost ranged from 1 to 42 positions; on average offices lost 8 positions. The types of positions lost included professional, support, management, and other, as shown below.

Offices Lost All Types of Staff, the Majority Being Professional



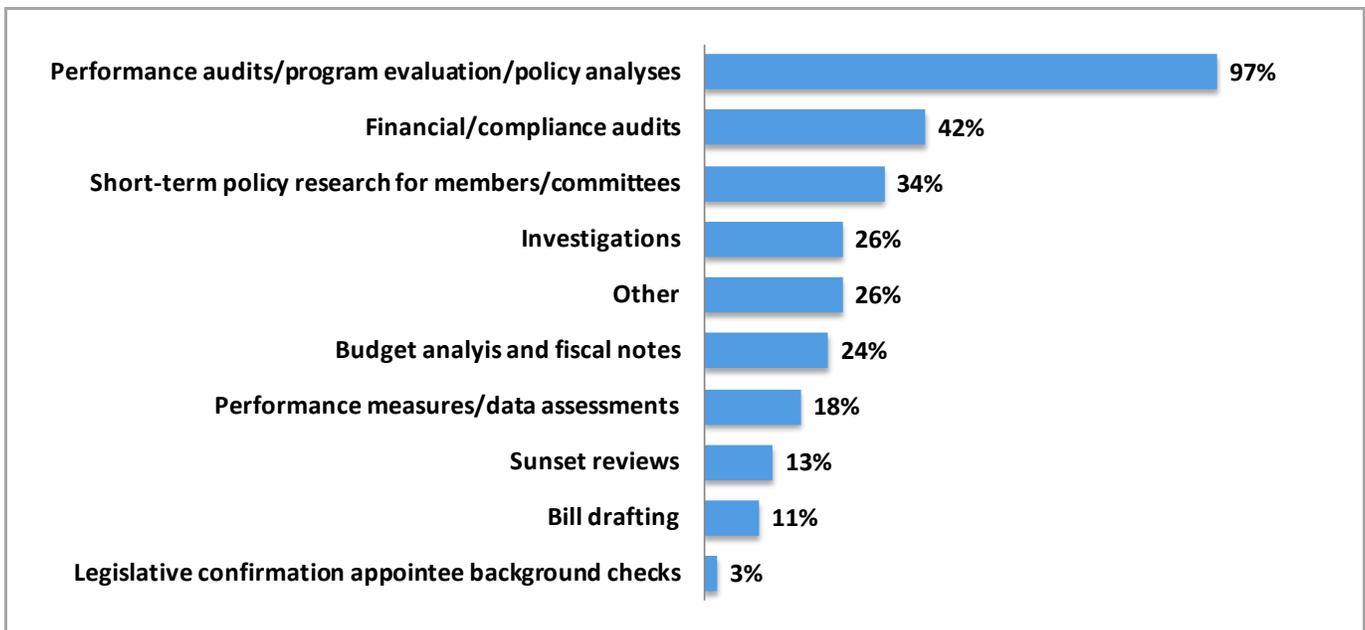
Several offices were subject to a state or self-imposed hiring freeze or left positions vacant to absorb budget cuts. Offices also reported salary freezes, including no merit, promotion, or cost-of-living increases, and furloughs. Most offices reported some type of travel restrictions; restrictions varied on whether they limited or banned in- and out-of-state travel.

Products

Program evaluation offices serve their legislatures by producing a variety of research products. Almost all of the offices conduct performance audits/evaluations of state agencies and programs as one of their primary functions. These reviews 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 taxpayer money. About half of the offices also conduct financial and compliance audits in addition to their program evaluation functions.

Over a third of offices routinely perform short-term research for members and committees. About a quarter of the offices conduct investigations of incidents and/or agencies that are of concern to their legislatures. Almost a quarter assist with budget analysis and fiscal notes. Many offices also have some role in developing, critiquing, or validating performance measures being developed in their states. Several offices also help support their legislatures by assisting in drafting legislation or conducting Sunset or IT reviews, actuarial reviews, best practice reviews, reviews of CPA audits, or special reports for the legislature.

Offices Conduct a Variety of Activities

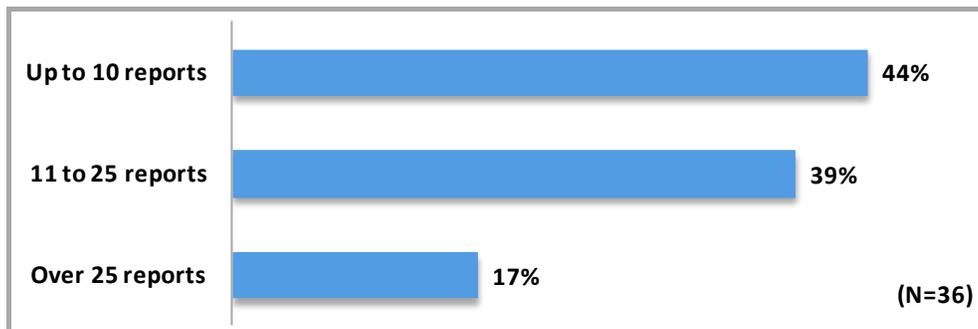


Note: Most offices provided more than one answer.

Forty-seven percent of offices reported that the type of work the office is performing has changed in recent years. Such changes included producing more financial/fiscal products; conducting reviews with more of a policy analysis focus; and performing other types of work such as investigations, performance measures assessment, contract management, or an increased amount of work in support of committee staff.

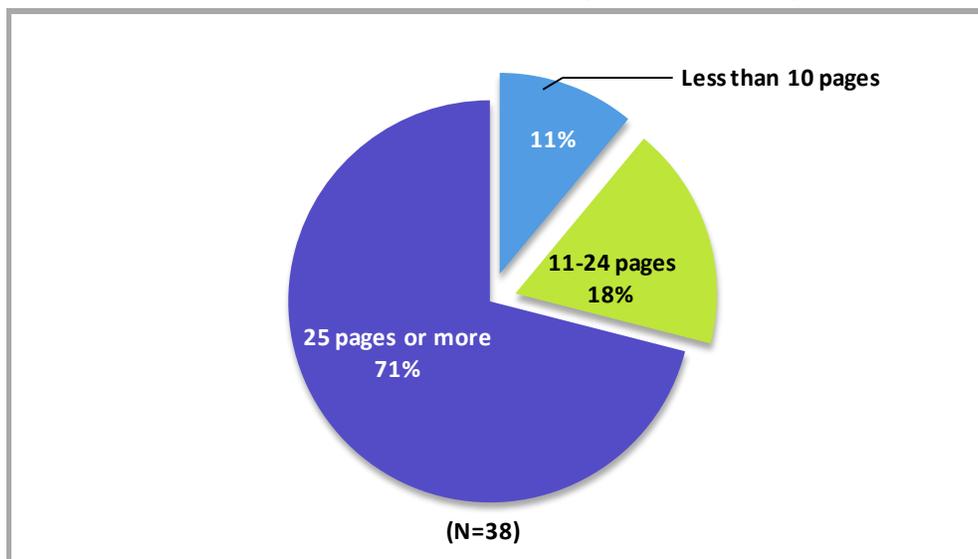
The offices vary in the number of evaluation reports they published last year, reflecting their differing staff sizes and responsibilities. About 40% of offices produced up to 10 reports and 40% produced between 11 and 25 reports. A small percentage of the offices produced more than 25 reports last year.

Most Offices Released up to 25 Reports Last Year



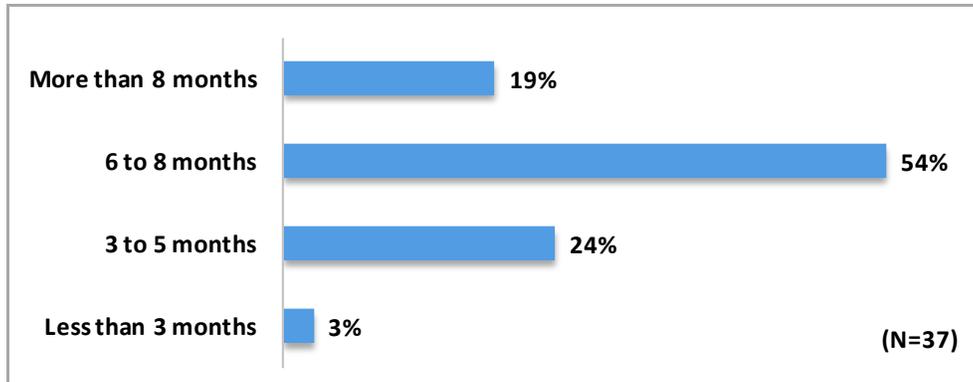
Legislative evaluation offices face competing demands when reporting research results. They seek to quickly convey results to busy legislators but also to provide complete information on research findings. As shown below, the reports issued by most offices are generally 25 pages or more, while 29% of the offices generally issue shorter reports.

Most Units' Reports Were Longer Than 25 Pages



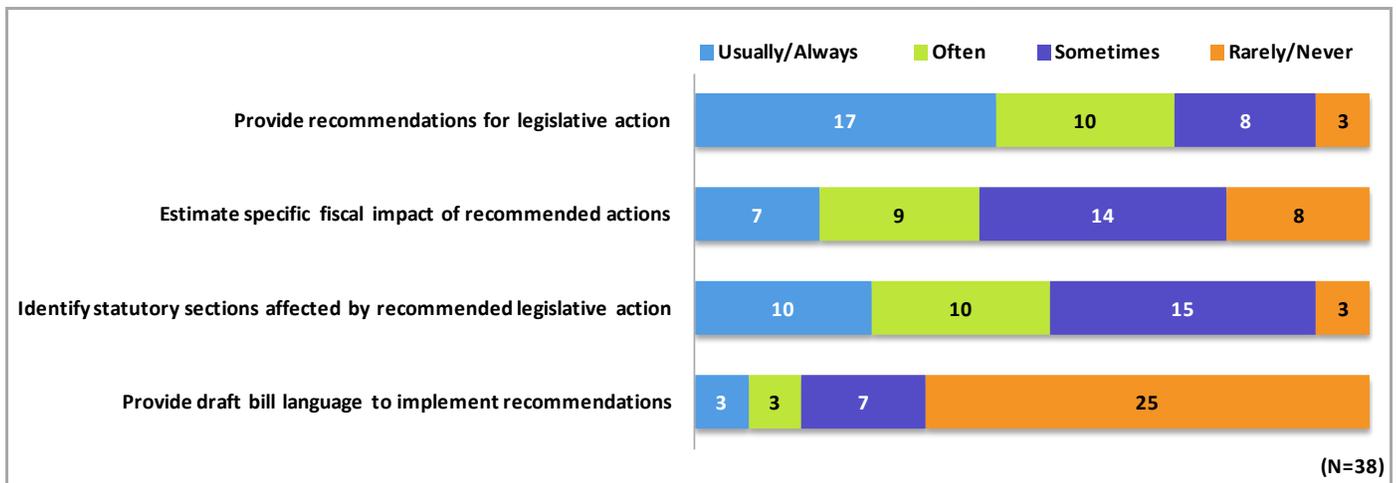
The time spent conducting reviews also varied from quick turn-around reports of less than three months to those that took more than eight months to complete. Over half of offices reported generally spending six to eight months to complete a report.

Over Half of the Offices Generally Spend 6 to 8 Months on a Report



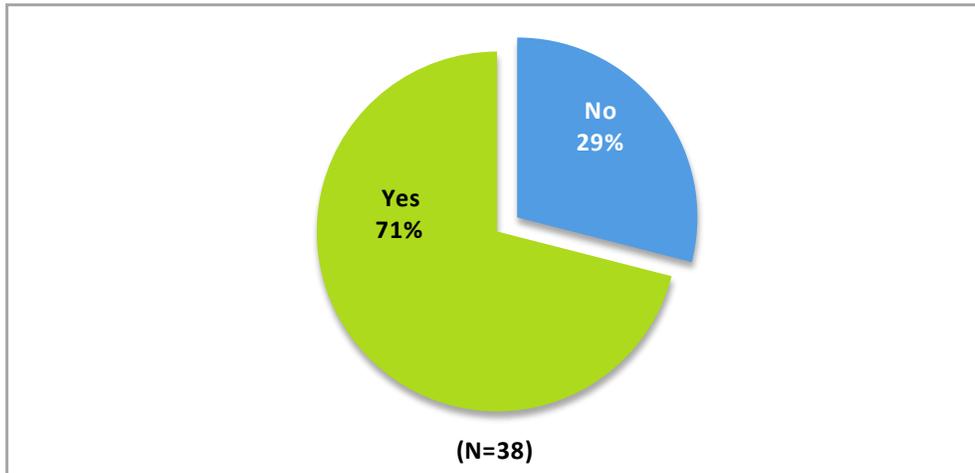
Offices prepare different kinds of reports to meet legislative information needs. Most offices issue reports that include recommendations for legislative action. To facilitate such activity, many offices’ reports also identify statutory sections that would be affected by the recommendations and some estimate the fiscal impact of their recommendations. A few also include draft bill language to implement the recommendations.

Most Offices’ Reports Include Recommendations for Legislative Action



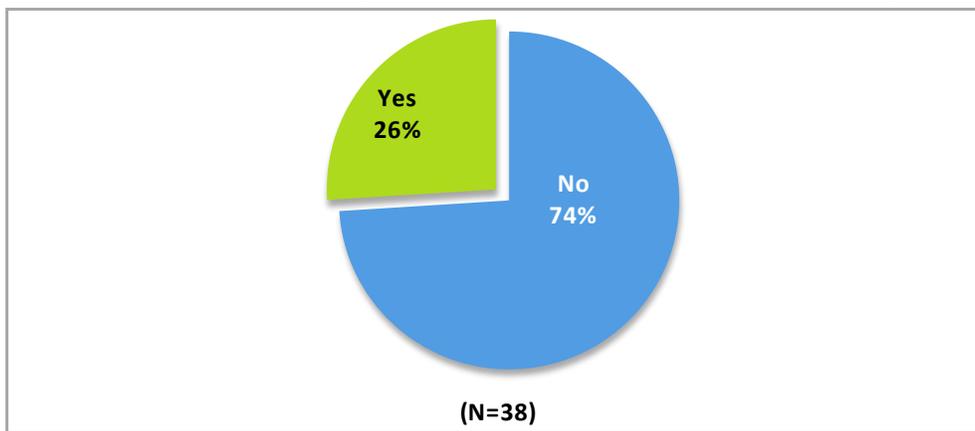
Almost three-quarters of offices conduct some type of follow-up work to determine whether agencies have taken action to correct problems identified in previous studies. These reviews help legislatures ensure that corrective actions result from oversight studies. Most offices conduct follow-up reviews on a majority of their reports, with 31% conducting follow-up studies on all of their reports.

Most Offices Publish Follow-Up Studies on their Reports



To help maximize impact, a quarter of offices annually publish compilations of recommendations from prior reviews that have not yet been implemented. These reports help legislatures quickly identify these recommendations and consider them during sessions and/or mandate that agencies take corrective action to resolve identified problems. Most of these publications include recommendations for both legislative and agency action and 70% also report on prior recommendations with fiscal impact that have not been implemented.

A Quarter of Offices Issue Reports of Recommendations Not Yet Implemented

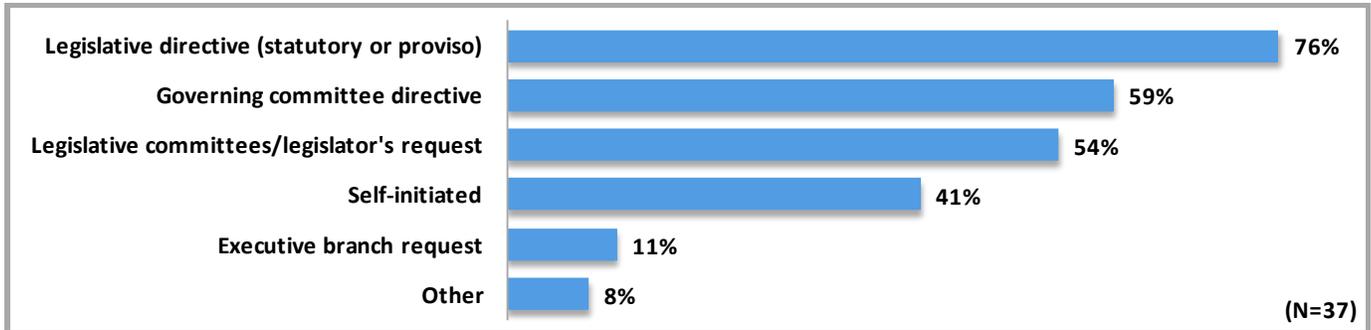


Many legislative program evaluations identify opportunities to reduce government costs and about half of the offices track the cumulative value of such recommendations. Seven offices that reported the value of their implemented recommendations over the past two years had a total impact of over \$163 million.

Communication Strategies

The offices set their research agendas in several ways. In most states, the decision as to which programs to evaluate is made by the legislature. In these states, the offices are directed to conduct specific studies through provisions in enacted bills, appropriations acts, or directives of their governing committee or legislative leadership. Forty-one percent of the offices also conduct some studies on their own initiative. A few offices initiate studies upon the request of the governor or an executive agency or at citizens' requests.

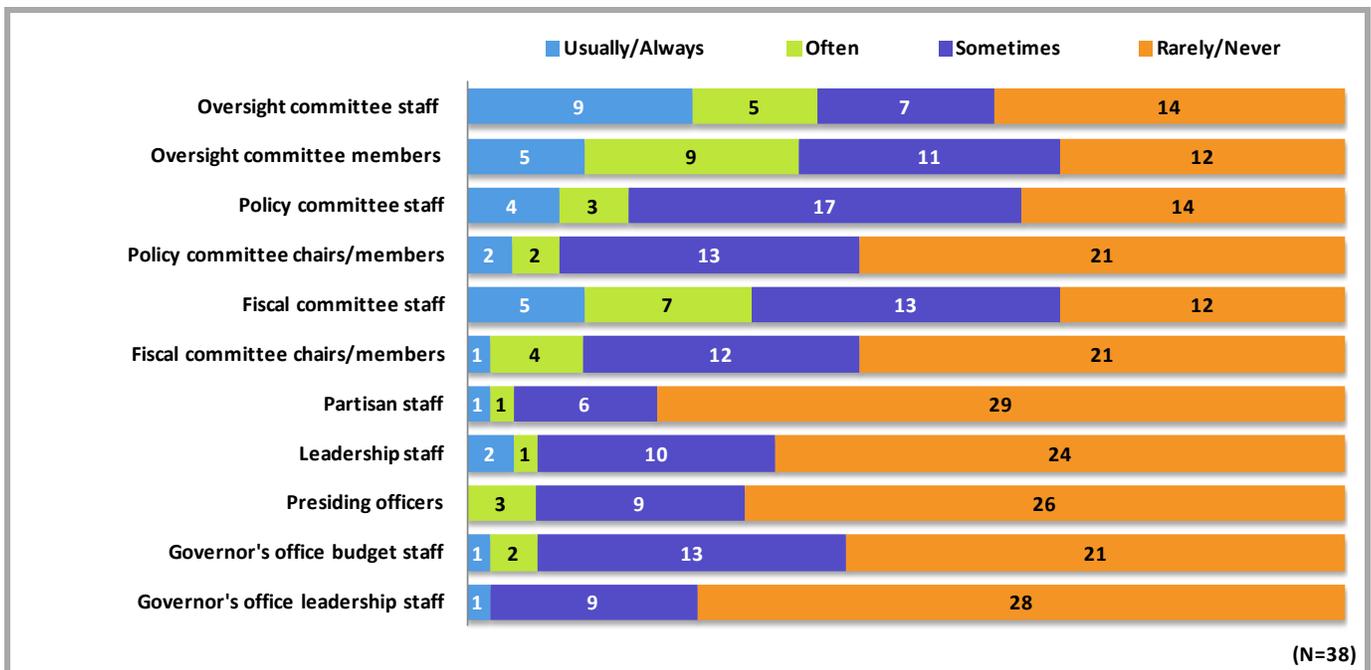
Most Project Initiation Originates as a Legislative Directive



Note: Most offices provided more than one answer.

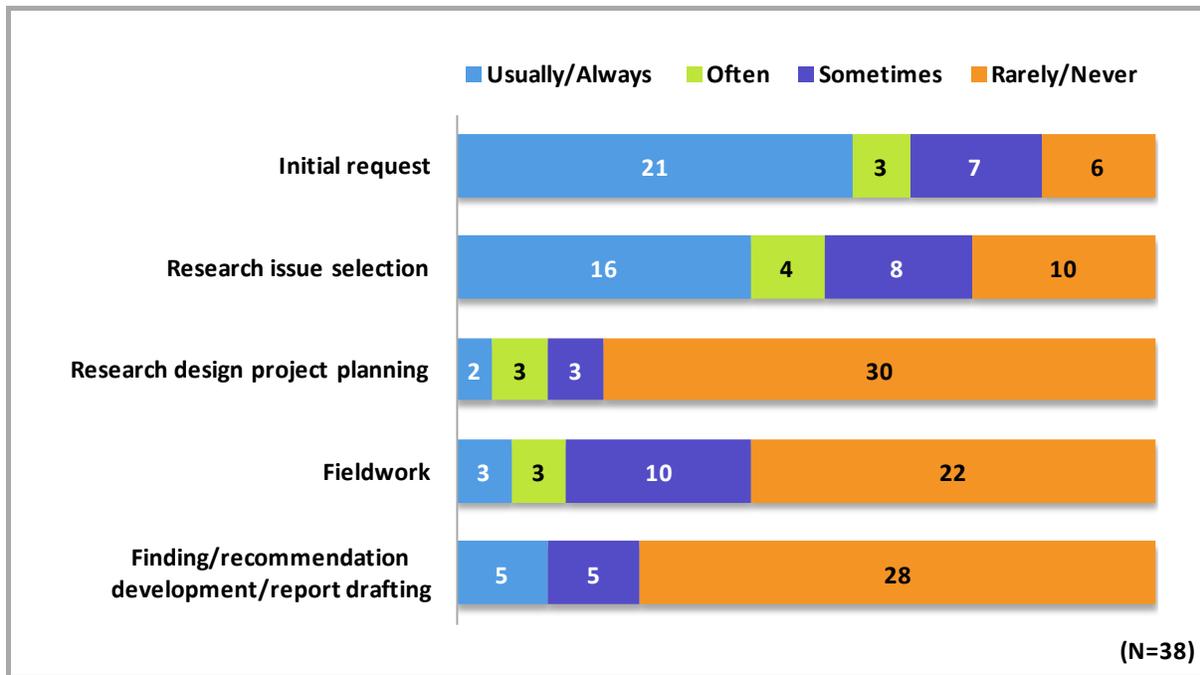
While the offices regularly communicate with a variety of legislative and other stakeholders, they have the most communication with legislative oversight committees (and many organizationally report through such committees). The offices also typically have frequent communication with legislative policy and fiscal and policy committee staff and members. Most offices have limited contact with presiding officers, partisan staff, and executive staff.

Offices Communicate Most Often with Oversight Committees



While legislative evaluation offices wish to have their work used by their parent legislatures, they often maintain a degree of separation from legislators and staff while conducting their studies. As shown below, the offices most frequently are in contact with legislators and key staff during the initial request and about half of the offices usually contact legislative members and staff during the issue selection phase. Once a research topic is selected, however, the offices tend to maintain more distance from their legislatures when carrying out the studies. Relatively few offices contact legislators and staff to discuss research design or potential recommendations.

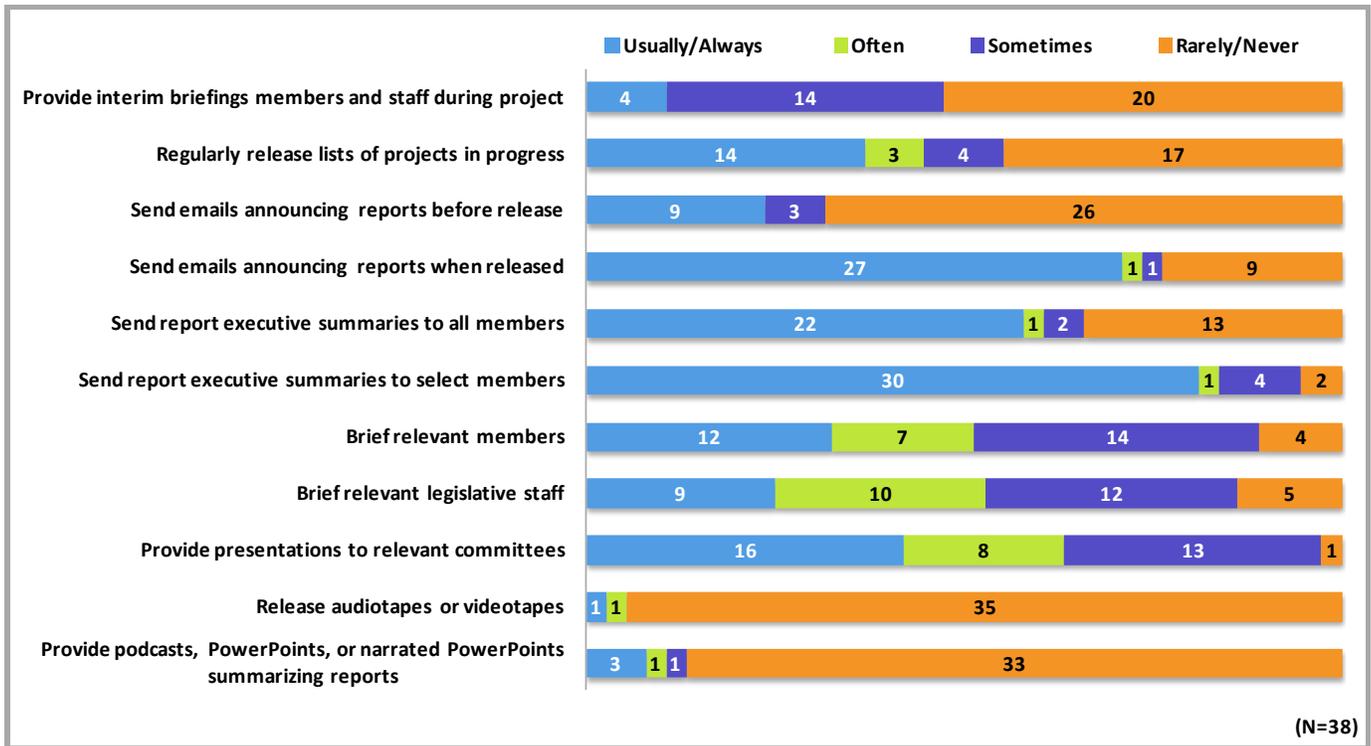
Offices Most Often Contact Legislators and Staff During Issue Selection Phase



Legislative program evaluation offices typically take several steps to make their legislatures and the public aware of their published reports. About a third of the offices regularly announce projects that are in progress. Many offices send emails announcing their reports before or at release. Most offices provide copies of their reports and/or report executive summaries to legislative committees as well as individual legislators. The offices also frequently provide briefings to legislators, legislative staff, and committees.

Several offices also use new methods of outreach. Illinois, for example, provides audio summary CDs for its Legislative Audit Commission members, while Wisconsin produces podcasts of its report highlights. Some offices prepare PowerPoints or narrated PowerPoints to make legislators and staff aware of the findings of their reports. At least two offices announce their publications on Twitter. Many legislatures also now make their meetings, including Legislative Audit Committee meetings, accessible with live audio and video.

Offices Use a Variety of Communication Methods to Publicize Their Reports



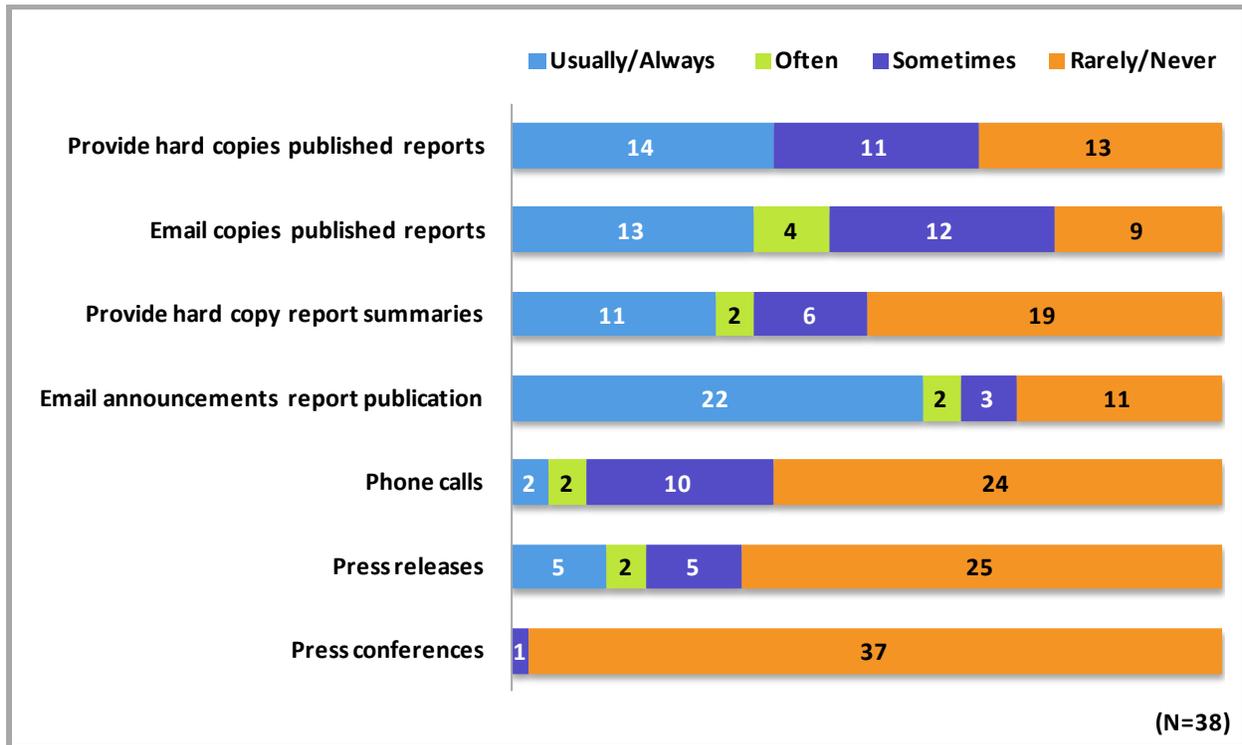
Use of program evaluations and performance audits by legislatures is often difficult to gauge, as there are many types of use, such as holding hearings, enacting bills that change public policy, modifying agency appropriations, and pressing agency managers to make needed improvements in addition to formally adopting recommendations. Over half of offices believe that their reports were used more frequently than in the past.

Evaluators believe that many factors influence legislative use of their reports, with the most important being the relevance of issues and findings to legislative debate, the financial implications of the review, and media interest and coverage of the issue. To enhance the relevance of their work, some offices contact legislators directly about the review or involve them in developing the study scope. Some offices report that legislative interest has increased due to more emphasis on providing policy analyses and more timely and high profile topics. One office reported that reducing the length of its reports seems to have increased readership, while others worked to make their reports more understandable and did more outreach to legislators and legislative staff. One office now releases reports while the Legislature is in session.

The economic downturn also increased legislative interest in audit and evaluation work to identify potential cost savings and ideas for generating revenue. Offices also reported that term limits has resulted in more legislators reading reports to increase their institutional knowledge and understanding of the issues, and several offices noted that their new members are more interested in efficiency and economy recommendations.

Many offices provide reports or notify the media when a new report is issued; more offices now conduct this outreach by email than with a hard copy. Some offices issue press releases or contact the media by phone to publicize new reports; press conferences to publicize reports remain very rare.

Most Offices Announce Their Published Reports to the Press



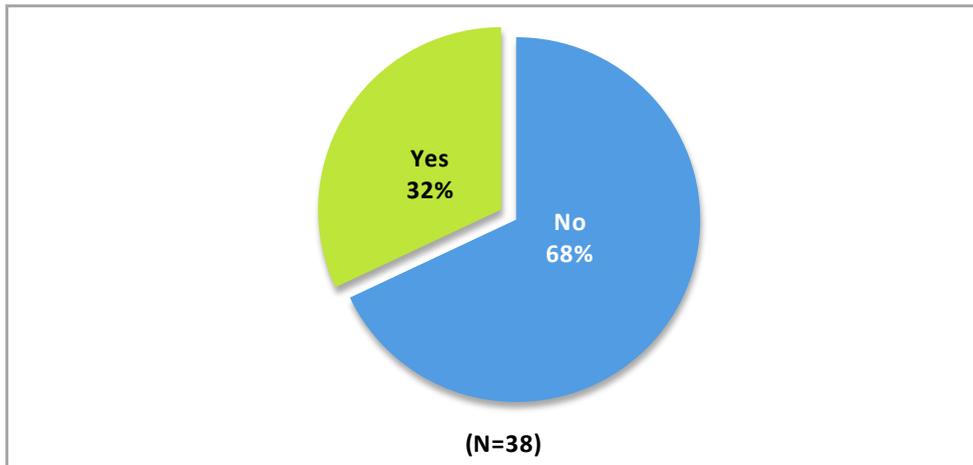
About half of evaluation offices reported that they believe the media uses their reports more now than five years ago; a similar amount felt that coverage was about the same; and a few felt that media now uses their products less.

Offices offered several reasons for increased media use. Some offices believe that they are now more widely recognized as a credible, unbiased source of information. Several offices reported that better topic selection, and reports that have been more topical or dealt with controversial issues, have increased media interest because the reports are more newsworthy. Legislative interest in reports and public interest in accountability have also driven more media coverage. Revised report formats make it easier for the press to generate stories from them, particularly as the news media cut staff. Many newspapers no longer have investigative reporters to do the kind of research often provided in our reports. And some reporters who have left newspapers use our work to provide information in online news sites. Offices also credited outreach activities for increased media interest. Some offices now provide press releases and one has a communications director. Offices also reported that posting reports on their website allows media prompt access to use them to post stories on their news sites and update the stories throughout the day with stakeholder and member interviews.

The Legislative Environment

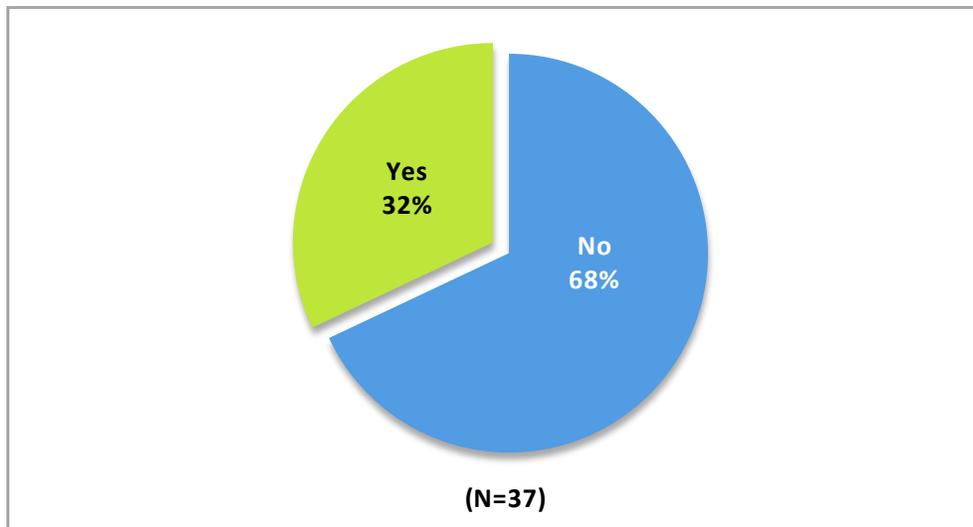
Because legislative evaluation offices work for and report to elected officials, they serve in a political environment even as they maintain their independence and objectivity. Changes in the political environment may have an effect on the type of work and work products that are needed to assist the legislature. For example, states with term limits may use evaluation reports to help educate new members about ongoing problems or explain why specific solutions were selected for implementation. Some offices mentioned that their staff has become the storehouse for institutional knowledge as members and their staff turnover more quickly. About a third of offices serve in states with term limits.

About a Third of Offices Serve in States with Term Limits



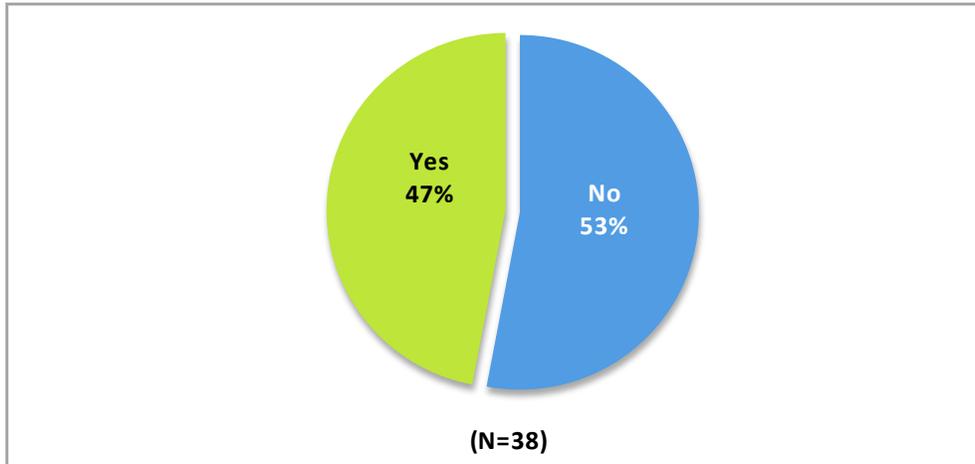
About a third of offices also serve in states in which the most recent election cycle resulted in a change in which party controls their legislature. Such changes in administration highlight the importance of unbiased reporting and maintaining good working relationships on both sides of the aisle. Offices also noted the need for flexibility as changes occur and different types of products are requested or used.

About a Third of Offices Serve in States in Which the Controlling Party Has Changed



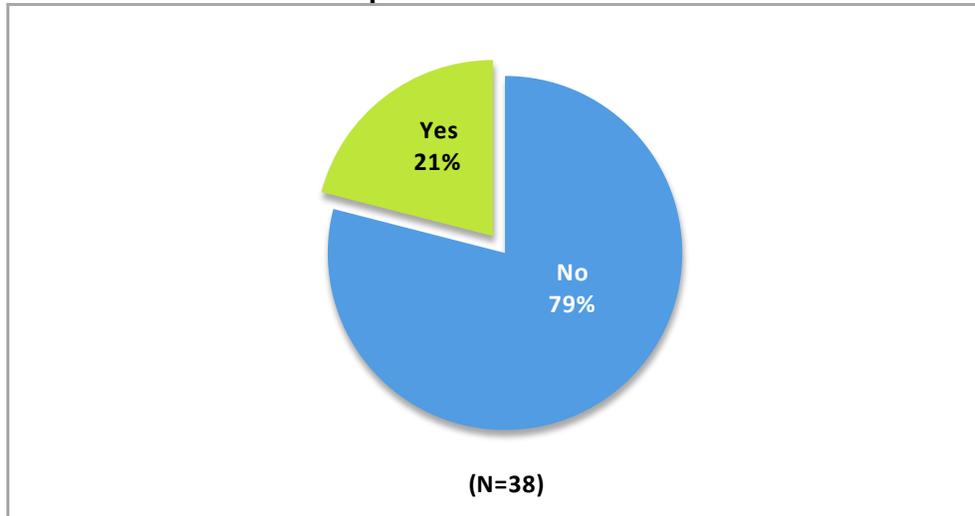
Changes in the legislative environment can lead to changes in the mission or authority of evaluation offices. Almost half of offices reported that their mission or authority has been expanded. New assignments included audits of the courts, IT reviews, school system audits, and the operation of fraud hotlines. One office was given a public records exemption.

Almost Half of Offices Reported Expanded Authority or Mission



At the same time, due to the current downturn in most state economies, nearly a quarter of offices experienced a viable threat to substantially downsize or merge the unit into another office. Legislators were looking for ways to cut costs through consolidation and several states debated merging their evaluations offices with other functions but did not do so. One state combined performance audit with another division and reassigned staff; auditors will be used for performance projects as needed. Eighteen offices reduced staff or had positions eliminated.

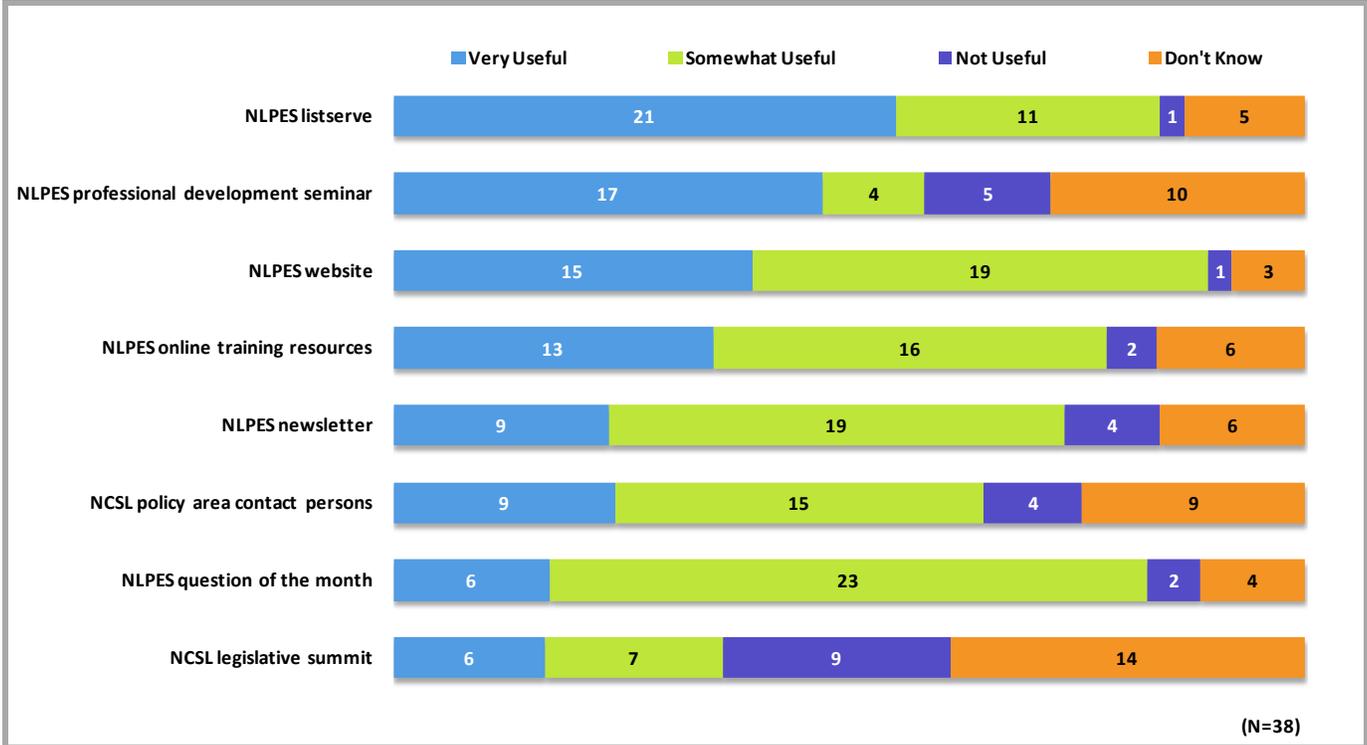
About a Quarter of Offices Experienced a Viable Threat to Downsize or Merge



Assessment of NCSL and NLPES Services

All legislative program evaluation offices and their staff are members of the National Legislative Program Evaluation Society (NLPES) as well as the National Conference of State Legislatures (NCSL).² The offices consider several of the organizations’ activities beneficial. The offices find the listserve valuable because it enables analysts starting new projects to quickly contact evaluators in other states to find out about their related research. NLPES’s annual professional development seminar allows offices to share their expertise and participants to network and discuss solutions to similar challenges. The online training library serves two functions. First, it provides new analysts podcasts and PowerPoints that explain numerous aspects of planning and scoping reviews, field work, methods, writing, publishing, testifying, and management. Second, the training library also posts training materials from many offices so that they can be shared. The NLPES website and question of the month are also useful sources of information.

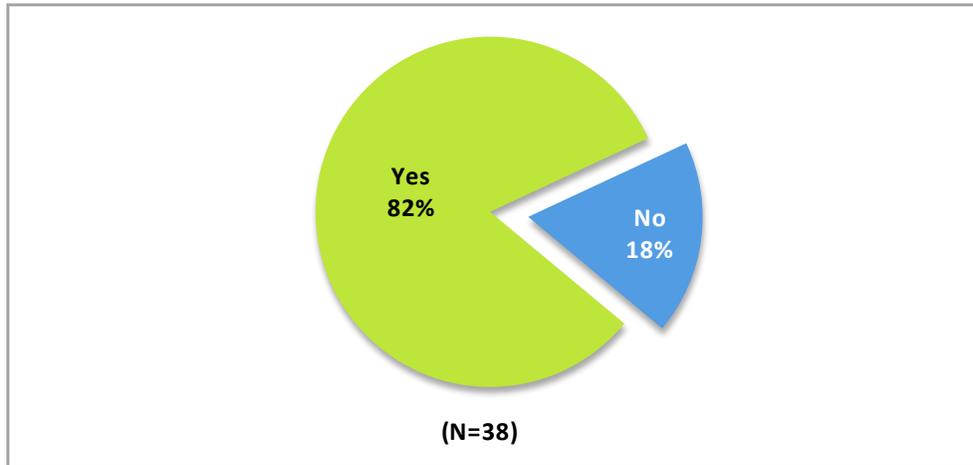
Most NLPES and NCSL Services Are Considered Useful



² NLPES is a staff section within NCSL, which also has staff sections serving other types of legislative staff such as policy committee, fiscal committee, and leadership staff.

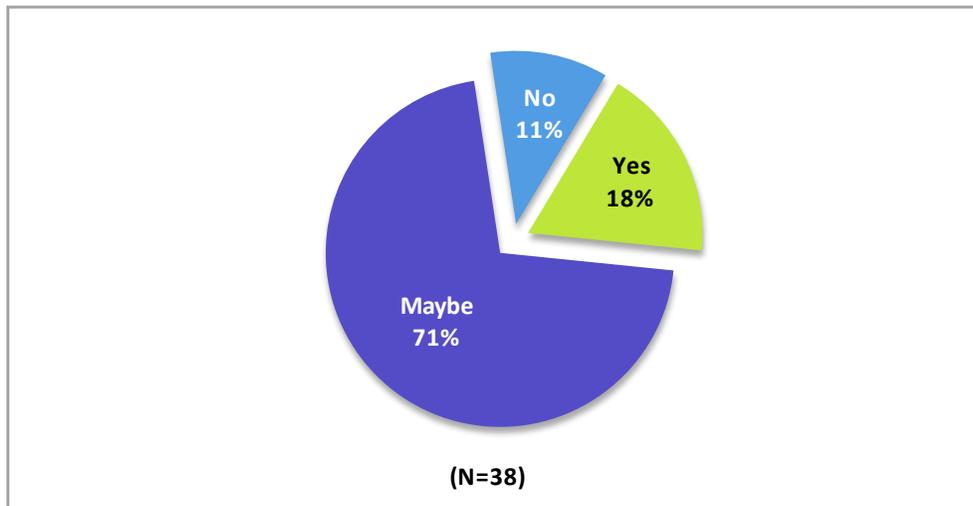
NLPES and NCSL have provided several webinars over the past few years to help offices maintain their professional training responsibilities despite reduced training and travel budgets. Topics have included effective presentations, report writing, and the power of pivot tables; these sessions are available on the NLPES website. The majority of offices have participated in the webinars.

Most Offices Have Participated in NLPES and NCSL Webinars



The survey asked whether evaluation offices would be interested in paying for online training so that classes could be interactive; most offices are open to exploring this idea.

Most Offices Are Interested in NLPES Online Training



Part B – Profiles of NLPES Member Offices

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| Arkansas | Division of Legislative Audit..... | 23 |
| California | State Auditor, Bureau of State Audits | 24 |
| Colorado..... | Office of the State Auditor | 25 |
| Connecticut | Legislative Program Review and Investigations Committee | 26 |
| Delaware | Joint Sunset Committee | 27 |
| Florida | Office of Program Policy Analysis and Government Accountability..... | 28 |
| Georgia | Department of Audits and Accounts Performance Audit Operations Division | 29 |
| Hawaii | Office of the Auditor..... | 30 |
| Idaho | Office of Performance Evaluations..... | 31 |
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Alabama

Department of Examiners of Public Accounts, Operational Division

| | |
|---|---|
| Created | 1975 |
| Governing Body | Joint legislative committee |
| Organizational Placement | Legislative oversight committee |
| Staff | 13 staff |
| Estimated Percentage of Workload by Products and/or Activities | 46% Financial/compliance audits 46% Sunset reviews 5% Respond to other legislative requests 3% Assessments of performance measures and data |
| Website | www.examiners.alabama.gov/ |
| Contact | John Norris, Director Operational Division Department of Examiners of Public Accounts P.O. Box 302251 Montgomery, Alabama 36130-2251 Phone: (334) 242-9257 Fax: (334) 353-1331 Email: john.norris@examiners.alabama.gov |

Alaska

Division of Legislative Audit

| | |
|---|--|
| Created | 1963 |
| Governing Body | Joint legislative committee |
| Organizational Placement | Auditor's office |
| Staff | 10 conduct performance audits and evaluations 23 conduct financial audits |
| Estimated Percentage of Workload by Products and/or Activities | 66% Financial/compliance audits 21% Performance audits, program evaluations, policy analyses 13% Sunset reviews |
| Website | www.legaudit.state.ak.us/ |
| Contact | Kris Curtis, Legislative Auditor Division of Legislative Audit P.O. Box 113300 Juneau, Alaska 99811-3300 Phone: (907) 465-3830 Fax: (907) 465-2347 Email: Kris.Curtis@legis.state.ak.us |

Arizona

Office of the Auditor General, Performance Audit Division

| | |
|---|---|
| Created | 1978 |
| Governing Body | Joint legislative committee |
| Organizational Placement | Auditor's office |
| Staff | 41 conduct performance audits and evaluations |
| Estimated Percentage of Workload by Products and/or Activities | 45% Performance audits, program evaluations, policy analyses 45% Sunset reviews 5% Financial/compliance audits 5% Short-term policy research for members/committees |
| Website | www.azauditor.gov |
| Contact | Dale Chapman, Director of Performance Audit Performance Audit Division Office of the Auditor General 2910 N. 4 th Street, Suite, 410 Phoenix, Arizona 85018 Phone: (602) 553-0333 Fax: (602) 553-0051 Email: dchapman@azauditor.gov |

Arkansas

Division of Legislative Audit

| | |
|---|---|
| Created | 2001 |
| Governing Body | Joint legislative committee |
| Organizational Placement | Auditor's office |
| Staff | 275 conduct financial audits |
| Estimated Percentage of Workload by Products and/or Activities | 98% Financial/compliance audits 2% Information systems audits |
| Website | www.arklegaudit.gov |
| Contact | Roger Norman, Legislative Auditor Division of Legislative Audit State Capitol, Room 172 Little Rock, Arkansas 72201 Phone: (501) 683-8600 Fax: (501) 683-8605 Email: Roger.Norman@arklegaudit.gov |

California

State Auditor, Bureau of State Audits

| | |
|---|--|
| Created | Agency - 1955; Bureau of State Audits - 1993 |
| Governing Body | Joint legislative committee |
| Organizational Placement | Auditor's office |
| Staff | 100 auditors trained in program and fiscal reviews |
| Estimated Percentage of Workload by Products and/or Activities | 45% Performance audits, program evaluations, policy analyses 40% Financial/compliance audits 10% Investigations 5% Special reports to the Legislature and high risk assessments |
| Website | www.bsa.ca.gov |
| Contact | Margarita Fernandez, Chief of Public Affairs Bureau of State Audits 555 Capitol Mall, Suite 300 Sacramento, California 95814 Phone: (916) 445-0255 Fax: (916) 323-0913 Email: margaritaf@bsa.ca.gov |

Colorado

Office of the State Auditor

| | |
|---|--|
| Created | 1965 |
| Governing Body | Joint legislative committee |
| Organizational Placement | Auditor's office |
| Staff | 31 conduct performance audits and evaluations 26 conduct financial audits |
| Estimated Percentage of Workload by Products and/or Activities | 53% Performance audits, program evaluations, policy analyses 38% Financial/compliance audits 9% Review local government financial audits |
| Website | www.state.co.us/auditor/ |
| Contact | Greg Fugate, Audit Manager Office of the State Auditor 200 East 14 th Avenue Denver, Colorado 80203 Phone: (303) 869-2839 Fax: (303) 869-3060 Email: greg.fugate@state.co.us |

Connecticut

Legislative Program Review and Investigations Committee

| | |
|---|--|
| Created | 1972 |
| Governing Body | Joint legislative committee |
| Organizational Placement | Legislative oversight committee |
| Staff | 10 staff members |
| Estimated Percentage of Workload by Products and/or Activities | 100% Short-term policy research for members/committees |
| Website | http://www.cga.ct.gov/pri/index.asp |
| Contact | Carrie Vibert, Director Legislative Program Review & Investigations State Capitol, Room 506 Hartford, Connecticut 06106-1591 Phone: (860) 240-0300 Fax: (860) 240-0327 Email: carrie.vibert@cga.ct.gov |

Delaware

Joint Sunset Committee

| | |
|---|---|
| Created | 1981 |
| Governing Body | Joint legislative committee |
| Organizational Placement | Independent legislative unit |
| Staff | 1 analyst |
| Estimated Percentage of Workload by Products and/or Activities | 90% Sunset reviews 10% Bill drafting |
| Website | http://legis.delaware.gov/Legislature.nsf/Lookup/JSC_Home |
| Contact | Joint Sunset Committee Division of Research 411 Legislative Avenue Legislative Hall Dover, Delaware 19901 Phone: (302) 744-4257 Fax: (302) 739-3895 |

Florida

Office of Program Policy Analysis and Government Accountability

| | |
|---|--|
| Created | 1994 |
| Governing Body | Legislative leadership |
| Organizational Placement | Legislative leadership |
| Staff | 50 conduct performance audits and evaluations |
| Estimated Percentage of Workload by Products and/or Activities | 60% Short-term policy research for members/committees 40% Performance audits, program evaluations, policy analyses |
| Website | www.oppaga.state.fl.us |
| Contact | Phil Twogood, Coordinator Office of Program Policy Analysis and Government Accountability 111 W. Madison Street, Suite 312 Tallahassee, Florida 32399-1475 Phone: (850) 488-0021 Fax: (850) 487-9083 Email: twogood.phil@oppaga.fl.gov |

Georgia

Department of Audits and Accounts

Performance Audit Operations Division

| | |
|---|---|
| Created | 1972 |
| Governing Body | Georgia General Assembly |
| Organizational Placement | Auditor's office |
| Staff | 29 staff |
| Estimated Percentage of Workload by Products and/or Activities | 100% Performance audits, program evaluations, policy analyses |
| Website | http://www.audits.ga.gov/PAO/PAOdivision.html |
| Contact | Lisa Kieffer, Deputy Director Performance Audit Division Georgia Department of Audits and Accounts 270 Washington Street SW, Room 1-156 Atlanta, Georgia 30334 Phone: (404) 651-8867 Fax: (404) 656-7535 Email: kiefferl@audits.ga.gov |

Hawaii

Office of the Auditor

| | |
|---|--|
| Created | 1950 |
| Governing Body | Legislative leadership |
| Organizational Placement | Auditor's office |
| Staff | 21 conduct performance audits and evaluations 3 conduct financial audits |
| Estimated Percentage of Workload by Products and/or Activities | 55% Performance audits, program evaluations, policy analyses 25% Financial/compliance audits 15% Investigations 5% Mandatory health insurance coverage studies |
| Website | www.hawaii.gov/auditor |
| Contact | Jan Yamane, Deputy Auditor Office of the Auditor 465 S. King Street, Rm. 500 Honolulu, Hawaii 96813-2917 Phone: (808) 587-0800 Fax: (808) 587-0830 Email: jyamane@auditor.state.hi.us |

Idaho

Office of Performance Evaluations

| | |
|---|---|
| Created | 1994 |
| Governing Body | Joint legislative committee |
| Organizational Placement | Independent legislative unit |
| Staff | 9 conduct performance audits and evaluations |
| Estimated Percentage of Workload by Products and/or Activities | 90% Performance audits, program evaluations, policy analyses 10% Short-term policy research for members/committees |
| Website | www.idaho.gov/ope |
| Contact | Rakesh Mohan, Director Office of Performance Evaluations P.O. Box 83720 Boise, Idaho 83720-0055 Phone: (208) 332-1470 Fax: (208) 332-1471 Email: rmohan@ope.idaho.gov |

Illinois

Office of the Auditor General

| | |
|---|---|
| Created | 1974 |
| Governing Body | Joint legislative committee |
| Organizational Placement | Auditor's office |
| Staff | 18 conduct performance audits and evaluations 59 conduct financial audits |
| Estimated Percentage of Workload by Products and/or Activities | 95% Financial/compliance audits 5% Performance audits, program evaluations, policy analyses |
| Website | www.auditor.illinois.gov |
| Contact | Jim Schlouch, Director of Performance Audits Office of the Auditor General 740 East Ash Street Springfield, Illinois 62703-3154 Phone: (217) 782-0812 Fax: (217) 785-8222 Email: oag15@mail.state.il.us |

Indiana

Legislative Services Agency, Office of Fiscal and Management Analysis

| | |
|---|---|
| Created | 1993 |
| Governing Body | Joint legislative committee |
| Organizational Placement | Legislative oversight committee |
| Staff | 1 conducts performance audits and evaluations |
| Estimated Percentage of Workload by Products and/or Activities | 50% Performance audits, program evaluations, policy analyses 50% Budget analysis, fiscal notes, legislative committee support |
| Contact | Diane Powers, Director Office of Fiscal & Management Analysis Legislative Services Agency 200 W. Washington, Suite 302 Indianapolis, Indiana 46204 Phone: (317) 232-9853 |

Iowa

Fiscal Services Division, Legislative Services Agency

| | |
|---|--|
| Created | 1967 |
| Governing Body | Legislative council |
| Organizational Placement | Legislative Council, a non-partisan organization serving the entire Iowa General Assembly |
| Estimated Percentage of Workload by Products and/or Activities | 100% Budget analysis and fiscal notes |
| Staff | 18 staff members |
| Website | http://www.legis.state.ia.us/Central/Fiscal.htm |
| Contact | Holly Lyons, Division Director Fiscal Services Division Legislative Services Agency State Capitol, Room G01 Des Moines, Iowa 50319-0072 Phone: (515) 281-5279 Fax: (515) 281-8027 Email: holly.lyons@legis.state.ia.us |

Kansas

Legislative Division of Post Audit

| | |
|---|--|
| Created | 1971 |
| Governing Body | Joint legislative committee |
| Organizational Placement | Independent legislative unit |
| Staff | 16 conduct performance audits and evaluations |
| Estimated Percentage of Workload by Products and/or Activities | 95% Performance audits, program evaluations, policy analyses 5% Contract management for financial audits |
| Website | http://www.kslpa.org/ |
| Contact | Chris Clarke, Performance Audit Manager Legislative Division of Post Audit 800 SW Jackson Street, Suite 1200 Topeka, Kansas 66612-2212 Phone: (785) 296-6502 Fax: (785) 296-4482 Email: chris.clarke@lpa.state.ks.us |

Kentucky

Program Review and Investigations Committee

| | |
|---|---|
| Created | 1978 |
| Governing Body | Joint legislative committee |
| Organizational Placement | Legislative oversight committee |
| Staff | 10 conduct performance audits and evaluations |
| Estimated Percentage of Workload by Products and/or Activities | 95% Performance audits, program evaluations, policy analyses 5% Short-term policy research for members/committees |
| Website | www.lrc.ky.gov/Committee/statutory/Prog%20Rev/home.htm |
| Contact | Greg Hager, Committee Staff Administrator Program Review and Investigations Committee Room 300, Capitol Frankfort, Kentucky 40601 Phone: (502) 564-8100 Fax: (502) 564-6543 Email: greg.hager@lrc.ky.gov |

Louisiana

Performance Audit Division, Legislative Auditor's Office

| | |
|---|---|
| Created | 1989 |
| Governing Body | Joint legislative committee |
| Organizational Placement | Auditor's office |
| Staff | 33 conduct performance audits and evaluations 120 conduct financial audits |
| Estimated Percentage of Workload by Products and/or Activities | 50% Financial/compliance audits 30% Advisory services, recovery assistance, actuarial services 15% Performance audits, program evaluations, policy analyses 4% Assessment of performance measures and data 1% Budget analysis and fiscal notes |
| Website | www.lla.la.gov |
| Contact | Nicole Edmonson, Director of Performance Audit Services Office of the Legislative Auditor 1600 North Third Street P.O. Box 94397 Baton Rouge, Louisiana 70804-9397 Phone: (225) 339-3983 Fax: (225) 339-3824 Email: nedmonson@lla.state.la.us |

Maine

Office of Program Evaluation and Government Accountability

| | |
|---|--|
| Created | 2005 |
| Governing Body | Joint legislative committee |
| Organizational Placement | Independent legislative unit |
| Staff | 7 conduct performance audits and evaluations |
| Estimated Percentage of Workload by Products and/or Activities | 75% Performance audits, program evaluations, policy analyses 24% Investigations 1% Bill drafting |
| Website | www.maine.gov/legis/opega |
| Contact | Beth Ashcroft, Director Office of Program Evaluation and Government Accountability Maine State Legislature 111 Seawall Street, Cross Office Bldg., Room 107 Augusta, Maine 04333-0082 Phone: (207) 287-1901 Fax: (207) 287-1906 Email: beth.ashcroft@legislature.maine.gov |

Maryland

Office of Legislative Audits

| | |
|---|--|
| Created | 1968 |
| Governing Body | Joint legislative committee |
| Organizational Placement | Auditor's office |
| Staff | 110 staff members |
| Estimated Percentage of Workload by Products and/or Activities | 63% Financial/compliance audits 18% Performance audits, program evaluations, policy analyses 10% Information systems audits 5% Assessments of performance measures and data 3% Investigations 1% Budget analysis and fiscal notes |
| Website | www.ola.state.md.us |
| Contact | Tim Brooks, Director, Performance Audit Division Office of Legislative Audits 301 W. Preston Street, Room 1202 Baltimore, Maryland 21201 Phone: (410) 946-5900 Fax: (410) 946-5999 Email: tbrooks@ola.state.md.us |

Massachusetts

Senate Post Audit and Oversight Committee

Website <http://www.malegislature.gov/Committees/Senate/S48>

Contact Senate Post Audit and Oversight Committee
Room 312A, State House
Boston, Massachusetts 02133
Phone: (617) 722-1440

(Additional information is not available.)

Michigan

Office of the Auditor General

| | |
|---|---|
| Created | 1836 |
| Governing Body | Legislative leadership |
| Organizational Placement | Auditor's office |
| Staff | 35 conduct performance audits and evaluations 65 conduct financial audits |
| Estimated Percentage of Workload by Products and/or Activities | 65% Financial/compliance audits 35% Performance audits, program evaluations, policy analyses |
| Website | www.audgen.michigan.gov |
| Contact | Gerald Schwandt, Assistant to the Deputy Auditor General Office of the Auditor General 201 N. Washington Square Lansing, Michigan 48913 Phone: (517) 334-8050 Fax: (517) 334-8079 Email: gschwand@audgen.michigan.gov |

Minnesota

Office of the Legislative Auditor, Program Evaluation Division

| | |
|---|--|
| Created | 1973 |
| Governing Body | Joint legislative committee |
| Organizational Placement | Auditor's office |
| Staff | 16 conduct performance, program, and policy analyses |
| Estimated Percentage of Workload by Products and/or Activities | 75% Financial/compliance audits 20% Performance audits, program evaluations, policy analyses 5% Investigations |
| Website | www.auditor.leg.state.mn.us/ |
| Contact | Joel Alter, Program Evaluation Coordinator Office of the Legislative Auditor 658 Cedar Street, 1 st Floor South St. Paul, Minnesota 55155 Phone: (651) 296-8313 Fax: (651) 296-4712 Email: joel.alter@state.mn.us |

Mississippi

Joint Legislative Performance Evaluation and Expenditure Review Committee

| | |
|---|--|
| Created | 1973 |
| Governing Body | Joint legislative committee |
| Organizational Placement | Legislative oversight committee |
| Staff | 12 analysts |
| Estimated Percentage of Workload by Products and/or Activities | 30% Performance audits, program evaluations, policy analyses 25% Financial/compliance audits 15% Short-term policy research for members/committees 15% Legislative confirmation appointee background checks 5% Sunset reviews 5% Budget analysis and fiscal notes 5% Bill drafting |
| Website | www.peer.state.ms.us |
| Contact | Max Arinder, Director Legislative PEER Committee P.O. Box 1204 Jackson, Mississippi 39215-1204 Phone: (601) 359-1226 Fax: (601) 359-1420 Email: max.arinder@peer.state.ms.us |

Missouri

Joint Committee on Legislative Research, Oversight Division

| | |
|---|---|
| Created | 1984 |
| Governing Body | Joint legislative committee |
| Organizational Placement | Legislative committee |
| Staff | 13 staff |
| Estimated Percentage of Workload by Products and/or Activities | 50% Budget analysis and fiscal notes 30% Performance audits, program evaluations, policy analyses 20% Sunset reviews |
| Website | www.moga.mo.gov/oversight/overhome.htm |
| Contact | Mickey Wilson, Director Joint Committee on Legislative Research Oversight Division Room 132, State Capitol Building Jefferson City, Missouri 65101 Phone: (573) 751-4143 Fax: (573) 751-7681 Email: Mickey.Wilson@lr.mo.gov |

Montana Legislative Audit Division

| | |
|---|--|
| Created | 1967 |
| Governing Body | Joint legislative committee |
| Organizational Placement | Auditor's office |
| Staff | 13 conduct performance audits and evaluations 30 conduct financial audits |
| Estimated Percentage of Workload by Products and/or Activities | 60% Financial/compliance audits 30% Performance audits, program evaluations, policy analyses 10% Information system audits |
| Website | www.leg.mt.gov/audit.htm |
| Contact | Angie Grove, Deputy, Performance Audits Office of the Legislative Auditor P.O. Box 201705 Helena, Montana 59620-1705 Phone: (406) 444-3122 Fax: (406) 444-9784 Email: agrove@mt.gov |

Nebraska

Legislative Performance Audit Section

| | |
|---|--|
| Created | 1991 |
| Governing Body | Legislative committee |
| Organizational Placement | Legislative oversight committee |
| Staff | 6 conduct performance audits and evaluations |
| Estimated Percentage of Workload by Products and/or Activities | 100% Performance audits, program evaluations, policy analyses |
| Website | http://nebraskalegislature.gov/divisions/auditor.php |
| Contact | Martha Carter, Legislative Auditor Legislative Audit Office State Capitol P.O. Box 94945 Lincoln, Nebraska 68509-4945 Phone: (402) 471-2221 Fax: (402) 479-0967 Email: mcarter@leg.ne.gov |

Nevada

Legislative Counsel Bureau, Audit Division

| | |
|---|---|
| Created | 1949 |
| Governing Body | Joint legislative committee |
| Organizational Placement | Auditor's office |
| Staff | 24 analysts |
| Estimated Percentage of Workload by Products and/or Activities | 70% Performance audits, program evaluations, policy analyses 15% Assessments of performance measures and data 10% Financial/compliance audits 5% Short-term policy research for members/committees |
| Website | www.leg.state.nv.us/audit |
| Contact | Paul Townsend, Legislative Auditor Legislative Counsel Bureau Legislative Building 401 S. Carson Street Carson City, Nevada 89701-4747 Phone: (775) 684-6815 Fax: (775) 684-6435 Email: audit@lcb.state.nv.us |

New Hampshire

Legislative Budget Assistant Office, Audit Division

| | |
|---|---|
| Created | 1969 |
| Governing Body | Joint legislative committee |
| Organizational Placement | Auditor's office |
| Staff | 15 conduct performance audits and evaluations 18 conduct financial audits |
| Estimated Percentage of Workload by Products and/or Activities | 60% Financial/compliance audits 40% Performance audits, program evaluations, policy analyses |
| Website | http://www.gencourt.state.nh.us/LBA/audit.aspx |
| Contact | Stephen P. Fox, Performance Audit Supervisor Legislative Budget Assistant Office, Audit Division 107 N. Main Street, Room 102 Concord, New Hampshire 03301-4906 Phone: (603) 271-2785 Fax: (603) 271-6158 Email: stephen.fox@leg.state.nh.us |

New Jersey

Office of the State Auditor

| | |
|---|---|
| Created | 1934 |
| Governing Body | Legislative leadership |
| Organizational Placement | Auditor's office |
| Staff | 91 staff members |
| Estimated Percentage of Workload by Products and/or Activities | 61% Performance audits, program evaluations, policy analyses 30% Financial/compliance audits 8% Information and Technology audits and support 1% Special projects for the Legislature |
| Website | http://www.njleg.state.nj.us/legislativepub/auditreports.asp |
| Contact | Stephen M. Eells, State Auditor Office of State Auditor P.O. Box 067 Trenton, New Jersey 08625 Phone: (609) 847-3470 Email: seells@njleg.org |

New Mexico Legislative Finance Committee

| | |
|---|--|
| Created | 1991 |
| Governing Body | Joint legislative committee |
| Organizational Placement | Legislative committee |
| Staff | 11 conduct performance audits and evaluations |
| Estimated Percentage of Workload by Products and/or Activities | 95% Performance audits, program evaluations, policy analyses 5% Audit General Appropriations Act during legislative session |
| Website | http://www.nmlegis.gov/lcs/lfc/lfcdefault.aspx |
| Contact | Charles Sallee, Deputy Director New Mexico Legislative Finance Committee 325 Don Gaspar – Suite 101 Santa Fe, New Mexico 87501 Phone: (505) 986-4528 Fax: (505) 986-4545 Email: Charles.Sallee@nmlegis.gov |

New York

No information is available.

North Carolina Program Evaluation Division

| | |
|---|---|
| Created | 2007 |
| Governing Body | Joint legislative committee |
| Organizational Placement | Independent legislative unit |
| Staff | 10 conduct performance audits, program evaluations, policy analyses |
| Estimated Percentage of Workload by Products and/or Activities | 100% Performance audits, program evaluations, policy analyses |
| Website | www.ncga.state.nc.us/PED/ |
| Contact | John Turcotte, Director Program Evaluation Division North Carolina General Assembly Legislative Office Building, Suite 100 300 North Salisbury Street Raleigh, North Carolina 27603-5925 Phone: (919) 301-1399 Email: john.turcotte@ncleg.net |

North Dakota Legislative Council

| | |
|---------------------------------|--|
| Created | 1965 |
| Governing Body | Joint legislative committee |
| Organizational Placement | Fiscal division of a non-partisan legislative services agency |
| Staff | 20 staff conduct studies, provide legal advice, fiscal and technical assistance, and supervise publication of laws and codes |
| Website | www.legis.nd.gov/council/ |
| Contact | Jim W. Smith, Director Legislative Council State Capitol 600 E. Boulevard Bismarck, North Dakota 58505-0360 Phone: (701) 328-2916 Fax: (701) 328-3615 Email: jsmith@nd.us |

Ohio

Legislative Service Commission

**Commission Staff
and Placement**

The Legislative Service Commission, created in 1953, is a nonpartisan agency providing drafting, fiscal, research, training, and other technical services to the General Assembly. Staff includes attorneys, budget analysts, economists, research associates, and support personnel.

Website

<http://www.lsc.state.oh.us/>

Contact

Mark Flanders, Director
Ohio Legislative Service Commission
Vern Riffe Center
77 South High Street, Ninth Floor
Columbus, Ohio 43215-6136
Phone: (614) 466-3615

(Additional information is not available.)

Oklahoma

Office of the State Auditor & Inspector

Website

www.sai.ok.gov

Contact

Lisa Hodges, Director
State Agency Division
Office of State Auditor & Inspector
State Capitol, Room 100
Oklahoma City, Oklahoma 73105
Phone: (405) 522- 6443
Email: lhodges@sai.ok.gov

(Additional information is not available.)

Oregon Legislative Fiscal Office

| | |
|---|---|
| Created | 1959 |
| Governing Body | Joint legislative committee |
| Organizational Placement | Legislative committee |
| Staff | 18 analysts |
| Estimated Percentage of Workload by Products and/or Activities | 80% Budget analysis and fiscal notes 10% Assessments of performance measures and data 5% Short-term policy research 5% Performance audits, program evaluations, policy analyses |
| Website | www.leg.state.or.us/comm/lfo/ |
| Contact | Ken Rocco, Legislative Fiscal Officer Oregon Legislative Services 900 Court Street, NE. Room H-178 Salem, Oregon 97301-0601 Phone: (503) 986-1844 Fax: (503) 373-7807 Email: ken.g.rocco@state.or.us |

Pennsylvania

Legislative Budget and Finance Committee

| | |
|---|--|
| Created | 1959 |
| Governing Body | Joint legislative committee |
| Organizational Placement | Independent legislative unit |
| Staff | 12 conduct performance audits and evaluations |
| Estimated Percentage of Workload by Products and/or Activities | 100% Performance audits, program evaluations, policy analyses |
| Website | http://lbfc.legis.state.pa.us |
| Contact | Philip Durgin, Executive Director Legislative Budget & Finance Committee P.O. Box 8737 Harrisburg, Pennsylvania 17105-8737 Phone: (717) 783-1600 Fax: (717) 787-5487 Email: pdurgin@lbfc.legis.state.pa.us |

Rhode Island

Office of the Auditor General

Created: 1974

Website www.oag.state.ri.us/

Contact Office of the Auditor General
State of Rhode Island
86 Weybosset Street
Providence, Rhode Island 02903-2800
Phone: (401) 222-2435
Fax: (401) 222-2111
Email: ag@oag.ri.gov

(Additional information is not available.)

South Carolina Legislative Audit Council

| | |
|---|--|
| Created | 1975 |
| Governing Body | Council of citizens |
| Organizational Placement | Independent legislative unit |
| Staff | 26 conduct performance audits and evaluations |
| Estimated Percentage of Workload by Products and/or Activities | 100% Performance audits, program evaluations, policy analyses |
| Website | http://lac.sc.gov/Pages/default.aspx |
| Contact | Perry Simpson, Director Legislative Audit Council South Carolina General Assembly 1331 Elmwood Avenue, Suite 315 Columbia, South Carolina 29201 Phone: (803) 253-7612 Fax: (803) 253-7639 Email: PSimpson@lac.sc.gov |

South Dakota

Department of Legislative Audit

| | |
|---|---|
| Created | 1943 |
| Governing Body | Legislative research council |
| Organizational Placement | Auditor's office |
| Staff | 31 conduct financial audits |
| Estimated Percentage of Workload by Products and/or Activities | 100% Financial/compliance audits |
| Website | www.state.sd.us/legislativeaudit/home.htm |
| Contact | Martin Guindon, Auditor General Department of Legislative Audit 427 S. Chapelle c/o 500 E. Capitol Pierre, South Dakota 57501 Phone: (605) 773-3595 Email: marty.guindon@state.sd.us |

Tennessee

Offices of Research and Education Accountability

| | |
|---|---|
| Created | 1994 |
| Governing Body | Comptroller |
| Organizational Placement | Division of State Audit |
| Staff | 12 conduct policy research |
| Estimated Percentage of Workload by Products and/or Activities | 60% Performance audits, program evaluations, policy analyses 20% Sunset reviews 20% Budget analysis and fiscal notes |
| Website | http://www.comptroller.tn.gov/OREA/ |
| Contact | Phillip Doss, Director Research and Education Accountability 505 Deaderick Street, Suite 1700 Nashville, Tennessee 37243-0268 Phone: (615) 401-7866 Fax: (615) 532-9237 Email: Phillip.Doss@cot.tn.us |

Texas Legislative Budget Board

| | |
|---|--|
| Created | 1949 |
| Governing Body | Joint legislative committee |
| Organizational Placement | Legislative oversight committee |
| Staff | 36 staff members |
| Estimated Percentage of Workload by Products and/or Activities | 80% Performance audits, program evaluations, policy analyses 10% Budget analysis and fiscal notes 10% Short-term policy research for members/committees |
| Website | http://www.lbb.state.tx.us/ |
| Contact | Julie Ivie, Manager Legislative Budget Board Performance Review Team P.O. Box 12666 Capitol Station Austin, TX 78711 Phone: (512) 463-1200 Fax: (512) 475-2902 Email: Julie.Ivie@lbb.state.tx.us |

Texas

State Auditor's Office

| | |
|---|--|
| Created | 1929 |
| Governing Body | Joint legislative committee |
| Organizational Placement | Auditor's office |
| Staff | 166 staff |
| Estimated Percentage of Workload by Products and/or Activities | 51% Financial/ compliance audits 37% Performance audits/program evaluations/policy analyses 8% Investigations 4% Assessments of performance measures and data |
| Website | www.sao.state.tx.us |
| Contact | Lisa Collier, Assistant State Auditor Audit Research & Legislative Coordination State Auditor's Office 1501 North Congress Avenue Austin, TX 78711-2067 Phone: (512) 936-9590 Fax: (512) 936-9400 Email: collier@sao.state.tx.us |

Texas

Sunset Advisory Commission

| | |
|---|---|
| Created | 1977 |
| Governing Body | Joint legislative committee |
| Organizational Placement | Independent legislative unit |
| Staff | 33 conduct performance audits and evaluations |
| Estimated Percentage of Workload by Products and/or Activities | 95% Sunset reviews 5% Short-term policy research for members/committees |
| Website | www.sunset.state.tx.us/ |
| Contact | Ken Levine, Director Sunset Advisory Committee P.O. Box 13066 Austin, Texas 78711 Phone: (512) 463-1300 Fax: (512) 463-0705 Email: ken.levine@sunset.state.tx.us |

Utah

Office of the Legislative Auditor General

| | |
|---|---|
| Created | 1975 |
| Governing Body | Joint legislative committee |
| Organizational Placement | Independent legislative unit |
| Staff | 24 conduct performance audits and evaluations |
| Estimated Percentage of Workload by Products and/or Activities | 80% Performance audits, program evaluations, policy analyses 5% Financial/compliance audits 5% Short-term policy research for members/committees 5% Best Practice Reviews 5% Investigations |
| Website | http://le.utah.gov/audit/olag.htm |
| Contact | Tim Osterstock, Audit Manager Office of the Legislative Auditor General W315 State Capitol Complex Salt Lake City, Utah 84114 Phone: (801) 538-1033 Fax: (801) 538-1063 Email: tosterstock@le.utah.gov |

Vermont Legislative Council

| | |
|---------------------------------|---|
| Created | 1971 |
| Governing Body | Joint legislative committee |
| Organizational Placement | Joint legislative committee |
| Work Products | Legal drafting and research office; does not conduct performance audits or evaluations |
| Website | http://www.leg.state.vt.us/CouncilMain.cfm |
| Contact | Vermont Legislative Council 115 State Street, Drawer 33 Montpelier, Vermont 05633-5301 Phone: (802) 828-2231 |

Virginia

Joint Legislative Audit and Review Commission

| | |
|---|---|
| Created | 1973 |
| Governing Body | Joint legislative committee |
| Organizational Placement | Independent legislative unit |
| Staff | 43 conduct performance audits/evaluations |
| Estimated Percentage of Workload by Products and/or Activities | 95% Performance audits, program evaluations, policy analyses 3% Short-term policy research for members/committees 1% Budget analysis and fiscal notes 1% Investigations |
| Website | http://jlarc.virginia.gov/ |
| Contact | Glen Tittermary, Director Virginia Joint Legislative Audit and Review Commission Suite 1100, General Assembly Building, Capitol Square Richmond, Virginia 23219 Phone: (804) 786-1258 Fax: (804) 371-0101 Email: gtittermary@jlarc.virginia.gov |

Washington

Joint Legislative Audit and Review Committee

| | |
|---|---|
| Created | 1972 |
| Governing Body | Joint legislative committee |
| Organizational Placement | Independent legislative unit |
| Staff | 22 conduct performance audits and evaluations |
| Estimated Percentage of Workload by Products and/or Activities | 90% Performance audits, program evaluations, policy analyses 9% Sunset reviews 1% Bill drafting |
| Website | http://jlarc.leg.wa.gov |
| Contact | Kennan Konopaski, Legislative Auditor Joint Legislative Audit and Review Committee P.O. Box 40910 Olympia, Washington 98504 Phone: (360) 786-5171 Fax: (360) 786-5180 Email: konopaski.kennan@leg.wa.gov |

West Virginia

Performance Evaluation and Research Division

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| Created | 1994 |
| Governing Body | Joint legislative committee |
| Organizational Placement | Auditor's office |
| Staff | 20 performance analysts 35 financial analysts |
| Estimated Percentage of Workload by Products and/or Activities | 85% Performance audits, program evaluations, policy analyses 10% Assessment of performance measures and data 5% Short-term policy research for members/committees |
| Website | www.legis.state.wv.us/joint/PERD/perd.cfm |
| Contact | John Sylvia, Director Performance Evaluation and Research Division State Capitol Complex Building I, Room 314W Charleston, West Virginia 25305-0610 Phone: (304) 347-4890 Fax: (304) 347-4939 Email: jsylvia@mail.wvnet.edu |

Wisconsin

Program Evaluation Division, Legislative Audit Bureau

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| Created | Agency -1965; program evaluation 1979 |
| Governing Body | Joint legislative committee |
| Organizational Placement | Auditor's office |
| Staff | 29 conduct performance audits/evaluations 51 conduct financial audits |
| Estimated Percentage of Workload by Products and/or Activities | 55% Financial/compliance audits 30% Performance audits, program evaluations, policy analyses 5% Short-term policy research for members/committees 5% Best practices reviews 5% Investigations |
| Website | www.legis.wisconsin.gov/LAB/ |
| Contact | Kate Wade, Program Evaluation Director Wisconsin Legislative Audit Bureau 22 E. Mifflin Street, Suite 500 Madison, Wisconsin 53703-2512 Phone: (608) 259-2818 Fax: (608) 267-0410 Email: kate.wade@legis.wisconsin.gov |

Wyoming

Program Evaluation Section, Legislative Service Office

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| Created | 1971 |
| Governing Body | Joint legislative committee |
| Organizational Placement | Section within the Legislative Services Office |
| Staff | 7 conduct performance audits and evaluations |
| Estimated Percentage of Workload by Products and/or Activities | 100% Performance audits, program evaluations, policy analyses |
| Website | http://legisweb.state.wy.us/LSOWeb/ProgramEval/ProgramEval.aspx |
| Contact | Gerald Hoppmann, Program Evaluation Manager Program Evaluation Section Legislative Services Office 213 Capitol Building Cheyenne, Wyoming 82002 Phone: (307) 777-7881 Fax: (307) 777-5466 Email: gerald.hoppmann@wyoleg.gov |

